

# 10-082

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 16-01

The City of: WINTHROP

County Name: BUCHANAN

Date Budget Adopted: 2/3/2016

(Date) xx/xx/xxxx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

(319) 935-3317

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2015 Property Valuations

	With Gas & Electric		Without Gas & Electric		Last Official Census
	2a	24,388,899	2b	23,895,923	850
	3a	24,388,899	3b	23,895,923	
	4a	202,422	4b		

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A)		(B)		(C)	
			Request with Utility Replacement		Property Taxes Levied		Rate	
384.1	8.10000	Regular General levy	5	197,550	193,557	43	8.10000	
(384)		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge	6		0	44	0	
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0	
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0	
12(15)	0.06750	Levee Impr. fund in special charter city	13		0	51	0	
12(17)	Amt Nec	Liability, property & self insurance costs	14		0	52	0	
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0	
(384)		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0	
12(2)	0.81000	Memorial Building	16		0	54	0	
12(3)	0.13500	Symphony Orchestra	17		0	55	0	
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0	
12(5)	As Voted	County Bridge	19		0	57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0	
12(9)	0.03375	Aid to a Transit Company	21		0	59	0	
12(16)	0.20500	Maintain Institution received by gift/devise	22		0	60	0	
12(18)	1.00000	City Emergency Medical District	463		0	466	0	
12(20)	0.27000	Support Public Library	23	6,585	6,452	61	0.27000	
28E.22	1.50000	Unified Law Enforcement	24		0	62	0	
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25	<b>204,135</b>	<b>200,009</b>			
384.1	3.00375	Ag Land	26	608	608	63	3.00375	
		<b>Total General Fund Tax Levies (25 + 26)</b>	27	<b>204,743</b>	<b>200,617</b>			<b>Do Not Add</b>
		Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0	
384.6	Amt Nec	Police & Fire Retirement	29		0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0		0	
Rules	Amt Nec	Other Employee Benefits	31		0		0	
		<b>Total Employee Benefit Levies (29,30,31)</b>	32	<b>0</b>	<b>0</b>	65	<b>0</b>	
		<b>Sub Total Special Revenue Levies (28+32)</b>	33	<b>0</b>	<b>0</b>			
		Valuation						
386	As Req	With Gas & Elec						
		Without Gas & Elec						
		(A)	(B)		0	66	0	
		(A)	(B)		0	67	0	
		(A)	(B)		0	68	0	
		(A)	(B)		0	69	0	
		(A)	(B)		0	565	0	
		(A)	(B)		0	566	0	
		(A)	(B)		0		0	
		<b>Total SSMID</b>	38	<b>0</b>	<b>0</b>			<b>Do Not Add</b>
		<b>Total Special Revenue Levies</b>	39	<b>0</b>	<b>0</b>			
384.4	Amt Nec	Debt Service Levy	40	0	0	70	0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0	
		<b>Total Property Taxes (27+39+40+41)</b>	42	<b>204,743</b>	<b>200,617</b>	72	<b>8.37000</b>	

### COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- \_\_\_\_\_ 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- \_\_\_\_\_ 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- \_\_\_\_\_ 3) Adopted property taxes do not exceed published or posted amounts.
- \_\_\_\_\_ 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- \_\_\_\_\_ 5) Number of the resolution adopting the budget has been included at the top of this form.
- \_\_\_\_\_ 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- \_\_\_\_\_ 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

**WINTHROP**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
<b>(1)</b>										
<b>*Annual Report FY 2015</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	478,855	177,368	0	0	0	0	656,223	576,995	1,233,218
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	343,596	88,385	0	0	0	0	431,981	221,778	653,759
Actual Expenditures Except End Bal (pg 12, line 259) *	3	385,895	75,464	0	0	0	0	461,359	193,976	655,335
Ending Fund Balance June 30 (pg 12, line 261) *	4	436,556	190,289	0	0	0	0	626,845	604,797	1,231,642
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2016</b>										
Beginning Fund Balance	5	436,556	190,289	0	0	0	0	626,845	604,797	1,231,642
Re-Est Revenues	6	450,760	155,000	0	0	0	0	605,760	278,700	884,460
Re-Est Expenditures	7	492,114	155,000	0	0	0	0	647,114	303,700	950,814
Ending Fund Balance	8	395,202	190,289	0	0	0	0	585,491	579,797	1,165,288
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2017</b>										
Beginning Fund Balance	9	395,202	190,289	0	0	0	0	585,491	579,797	1,165,288
Revenues	10	388,592	172,000	0	0	0	0	560,592	279,600	840,192
Expenditures	11	382,978	325,500	0	0	0	0	708,478	279,600	988,078
Ending Fund Balance	12	400,816	36,789	0	0	0	0	437,605	579,797	1,017,402

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	35,700							35,700	34,000	32,300
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	68,608	8,500						77,108	142,202	33,298
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	6,650							6,650	6,650	946
Animal Control	9	200							200	200	0
Other Public Safety	10	500							500	500	0
TOTAL (lines 1 - 10)	11	111,658	8,500				0		120,158	183,552	66,544
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	40,000	249,000						289,000	196,000	119,173
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	15,000							15,000	15,000	13,931
Traffic Control and Safety	15								0	0	0
Snow Removal	16		5,000						5,000	5,000	3,360
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	55,000	254,000				0		309,000	216,000	136,464
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	500							500	500	500
TOTAL (lines 23 - 29)	30	500	0				0		500	500	500
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	56,427							56,427	53,234	45,634
Museum, Band and Theater	32								0	0	0
Parks	33	8,000	3,000						11,000	8,000	6,151
Recreation	34	59,200	20,000						79,200	79,200	17,067
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	123,627	23,000				0		146,627	140,434	68,852

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	228
Economic Development	40		3,200							3,200	3,200	5,573
Housing and Urban Renewal	41		16,000							16,000	32,000	20
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		3,501							3,501	3,501	0
TOTAL (lines 39 - 44)	45		22,701	0	0			0		22,701	38,701	5,821
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		4,400							4,400	4,400	4,404
Clerk, Treasurer, & Finance Adm.	47		45,092							45,092	43,527	40,803
Elections	48		750							750	750	0
Legal Services & City Attorney	49		3,000							3,000	3,000	4,303
City Hall & General Buildings	50		1,000	40,000						41,000	1,000	1,685
Tort Liability	51		4,500							4,500	4,500	3,315
Other General Government	52		10,750							10,750	10,750	4,433
TOTAL (lines 46 - 52)	53		69,492	40,000	0			0		109,492	67,927	58,943
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	124,235
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	124,235
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		382,978	325,500	0	0	0	0		708,478	647,114	461,359
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								108,000	108,000	107,100	72,142
Sewer Utility	60								101,600	101,600	101,600	59,982
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								70,000	70,000	70,000	61,852
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	25,000	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								279,600	279,600	303,700	193,976
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		382,978	325,500	0	0	0	0	279,600	988,078	950,814	655,335
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		382,978	325,500	0	0	0	0	279,600	988,078	950,814	655,335
<b>Ending Fund Balance June 30</b>	79		400,816	36,789	0	0	0	0	579,797	1,017,402	1,165,288	1,231,642

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	200,617	0		0	0			200,617	198,917	202,427
	2								0	0	0
	3	200,617	0		0	0			200,617	198,917	202,427
	4								0	0	13
	5								0	0	0
Other City Taxes:											
	6	4,126	0		0	0			4,126	4,102	4,022
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		70,000						70,000	70,000	70,491
	13	4,126	70,000		0	0			74,126	74,102	74,513
	14	1,250							1,250	1,250	1,165
	15	2,000						2,100	4,100	3,200	3,219
Intergovernmental:											
	16	35,000							35,000	100,000	900
	17		102,000						102,000	85,000	88,385
	18	7,235	0	0	0	0		0	7,235	7,311	1,380
	19	28,464							28,464	26,780	28,289
	20	70,699	102,000	0	0	0		0	172,699	219,091	118,954
Charges for Fees & Service:											
	21							106,500	106,500	106,500	84,769
	22							101,000	101,000	101,000	61,648
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							70,000	70,000	70,000	73,160
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	16,000							16,000	15,500	12,253
	34	16,000	0		0	0	0	277,500	293,500	293,000	231,830
	35								0	0	0
	36	93,900							93,900	94,900	21,638
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	388,592	172,000	0	0	0	0	279,600	840,192	884,460	653,759
	44	395,202	190,289	0	0	0	0	579,797	1,165,288	1,231,642	1,233,218
	45	783,794	362,289	0	0	0	0	859,397	2,005,480	2,116,102	1,886,977

**CITY OF WINTHROP**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2017**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	200,617	0		0	0			200,617	198,917	202,427
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	200,617	0		0	0			200,617	198,917	202,427
Delinquent Property Taxes	4	0	0		0	0			0	0	13
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,126	70,000		0	0			74,126	74,102	74,513
Licenses & Permits	7	1,250	0					0	1,250	1,250	1,165
Use of Money and Property	8	2,000	0	0	0	0	0	2,100	4,100	3,200	3,219
Intergovernmental	9	70,699	102,000	0	0	0		0	172,699	219,091	118,954
Charges for Fees & Service	10	16,000	0		0	0		277,500	293,500	293,000	231,830
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	93,900	0		0	0		0	93,900	94,900	21,638
Sub-Total Revenues	13	388,592	172,000	0	0	0		279,600	840,192	884,460	653,759
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0		0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>388,592</b>	<b>172,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>279,600</b>	<b>840,192</b>	<b>884,460</b>	<b>653,759</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	111,658	8,500	0					120,158	183,552	66,544
Public Works	19	55,000	254,000	0					309,000	216,000	136,464
Health and Social Services	20	500	0	0					500	500	500
Culture and Recreation	21	123,627	23,000	0					146,627	140,434	68,852
Community and Economic Development	22	22,701	0	0					22,701	38,701	5,821
General Government	23	69,492	40,000	0					109,492	67,927	58,943
Debt Service	24	0	0	0	0				0	0	0
Capital Projects	25	0	0	0		0			0	0	124,235
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>382,978</b>	<b>325,500</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>708,478</b>	<b>647,114</b>	<b>461,359</b>
Business Type Proprietary: Enterprise & ISF	27							279,600	279,600	303,700	193,976
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>382,978</b>	<b>325,500</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>279,600</b>	<b>988,078</b>	<b>950,814</b>	<b>655,335</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>382,978</b>	<b>325,500</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>279,600</b>	<b>988,078</b>	<b>950,814</b>	<b>655,335</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 5,614	 -153,500	 0	 0	 0		 0	 -147,886	 -66,354	 -1,576
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>395,202</b>	<b>190,289</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>579,797</b>	<b>1,165,288</b>	<b>1,231,642</b>	<b>1,233,218</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>400,816</b>	<b>36,789</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>579,797</b>	<b>1,017,402</b>	<b>1,165,288</b>	<b>1,231,642</b>

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

City Name: WINTHROP

Fiscal Year  
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
<b>TOTALS</b>					0	0	0	0	0	0









