

# 31-301

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Worthington County Name: DUBUQUE Date Budget Adopted: 03/01/10  
(Date) xxx/xxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

563-855-2825  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2009 Property Valuations</b>		Last Official Census		
	Regular	2a	With Gas & Electric 8,704,660	2b	Without Gas & Electric 8,420,877	381
	<b>DEBT SERVICE</b>	3a	9,953,410	3b	9,669,627	
	Ag Land	4a	110,898			

Code		Dollar	(A)		(B)	(C)
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General Levy	5	69,121	66,868	43 7.94069
<b>Non-Voted Other Permissible Levies</b>						
(384)						
12(8)	0.67500	Contract for use of Bridge	6		0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12		0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52 0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465 0.00000
<b>Voted Other Permissible Levies</b>						
(384)						
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53 0.00000
12(2)	0.81000	Memorial Building	16		0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56 0.00000
12(5)	As Voted	County Bridge	19		0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466 0.00000
12(21)	0.27000	Support Public Library	23		0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62 0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	69,121	66,868	
384.1	3.00375	Ag Land	26	333	333	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27	69,454	67,201	Do Not Add
<b>Special Revenue Levies</b>						
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0	0.00000
	Amt Nec	Other Employee Benefits	31		0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			32	0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			33	0	0	
<b>Valuation</b>						
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	(B)		34	0	66 0.00000
	SSMID 2 (A)	(B)		35	0	67 0.00000
	SSMID 3 (A)	(B)		36	0	68 0.00000
	SSMID 4 (A)	(B)		35a	0	69 0.00000
	SSMID 5 (A)	(B)		36a	0	565 0.00000
	SSMID 6 (A)	(B)		37	0	566 0.00000
<b>Total SSMID (34 thru 37)</b>			38	0	0	Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			39	0	0	
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42	69,454	67,201	72 7.94069

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

Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

**Worthington**

		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) *Annual Report FY 2009</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	162,166	235,460	-1,883				395,743	109,067	504,810
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	105,494	156,094	33,151				294,739	160,999	455,738
Actual Expenditures Except End Bal (pg 12, line 259) *	3	107,952	154,823	31,268				294,043	168,769	462,812
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	159,708	236,731	0	0	0	0	396,439	101,297	497,736
<b>(2) ** Re-Estimated FY 2010</b>		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	159,708	236,731	0	0	0	0	396,439	101,297	497,736
Re-Est Revenues	6	99,704	94,974	33,199	0	0	0	227,877	132,480	360,357
Re-Est Expenditures	7	161,836	149,000	33,199	0	0	0	344,035	166,168	510,203
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	97,576	182,705	0	0	0	0	280,281	67,609	347,890
<b>(3) ** Budget FY 2011</b>		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	97,576	182,705	0	0	0	0	280,281	67,609	347,890
Revenues	11	100,354	92,180	35,112	0	0	0	227,646	149,962	377,608
Expenditures	12	163,293	118,700	35,112	0	0	0	317,105	214,103	531,208
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	34,637	156,185	0	0	0	0	190,822	3,468	194,290

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	7,500							7,500	20,000	0
Jail	2								0	0	0
Emergency Management	3	1,000							1,000	1,000	558
Flood Control	4								0	0	0
Fire Department	5	3,500							3,500	3,000	2,671
Ambulance	6	1,500							1,500	1,250	997
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	13,500	0	0			0		13,500	25,250	4,226
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		100,000						100,000	132,000	40,671
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		8,500						8,500	8,000	9,378
Traffic Control and Safety	15								0	0	0
Snow Removal	16		8,700						8,700	7,500	6,773
Highway Engineering	17								0	0	0
Street Cleaning	18		1,500						1,500	1,500	0
Airport	19								0	0	0
Garbage	20	17,500							17,500	22,000	19,494
Other Public Works	21								0	0	55,481
TOTAL (lines 12 - 21)	22	17,500	118,700	0			0		136,200	171,000	131,797
<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								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	5,500							5,500	5,500	4,615
Museum, Band and Theater	32								0	0	0
Parks	33	49,000							49,000	32,000	71,545
Recreation	34								0	0	0
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	54,500	0	0			0		54,500	37,500	76,160

**EXPENDITURES SCHEDULE PAGE 2**  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40			17,241					17,241	17,241	17,241
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	17,241			0		17,241	17,241	17,241
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	5,900							5,900	5,900	4,680
Clerk, Treasurer, & Finance Adm.	47	23,893							23,893	23,893	22,760
Elections	48								0	650	0
Legal Services & City Attorney	49	1,000							1,000	1,000	60
City Hall & General Buildings	50	16,500							16,500	16,500	12,898
Tort Liability	51	16,000							16,000	14,643	10,194
Other General Government	52	14,500							14,500	14,500	0
TOTAL (lines 46 - 52)	53	77,793	0	0			0		77,793	77,086	50,592
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	163,293	118,700	17,241	0	0	0		299,234	328,077	280,016
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							50,000	50,000	44,955	23,402
Sewer Utility	60							100,103	100,103	75,103	86,964
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
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							64,000	64,000	46,110	58,403
Enterprise DEBT SERVICE	70							0	0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							214,103	214,103	166,168	168,769
TOTAL ALL EXPENDITURES (lines 58+74)	74	163,293	118,700	17,241	0	0	0	214,103	513,337	494,245	448,785
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76			17,871					17,871	15,958	15,910
Total ALL Transfers Out	77	0	0	17,871	0	0	0	0	17,871	15,958	15,910
Total Expenditures & Fund Transfers Out (lines 75+78)	78	163,293	118,700	35,112	0	0	0	214,103	531,208	510,203	464,695
Continuing Appropriation	79							0	0	0	
Ending Fund Balance June 30	80	34,637	156,185	0	0	0	0	3,468	194,290	347,890	497,736

\* 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.

REVENUES DETAIL  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	67,201	0		0	0			67,201	64,642	63,385
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	67,201	0		0	0			67,201	64,642	63,385
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			35,112					35,112	33,199	33,151
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,253	0		0	0			2,253	2,557	2,579
Utility franchise tax	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12		42,000						42,000	44,916	46,294
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,253	42,000		0	0			44,253	47,473	48,873
Licenses & Permits	14	900							900	1,005	765
Use of Money & Property	15	9,000							9,000	10,500	22,638
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	50,003
Road Use Taxes	17		32,309						32,309	34,100	31,689
Other State Grants & Reimbursements	18								0	0	3,811
Local Grants & Reimbursements	19								0	0	10,270
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	32,309	0	0	0		0	32,309	34,100	95,773
Charges for Fees & Service:											
Water Utility	21							37,980	37,980	37,980	38,572
Sewer Utility	22							60,000	60,000	64,500	65,277
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	21,000							21,000	21,000	21,295
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33							51,982	51,982	30,000	51,982
Subtotal - Charges for Service (lines 21 thru 33)	34	21,000	0		0	0	0	149,962	170,962	153,480	177,126
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38		17,871						17,871	15,958	15,910
Subtotal ALL Operating Transfers In	39	0	17,871	0	0	0	0	0	17,871	15,958	15,910
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	17,871	0	0	0	0	0	17,871	15,958	15,910
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	100,354	92,180	35,112	0	0	0	149,962	377,608	360,357	457,621
Beginning Fund Balance July 1	44	97,576	182,705		0	0	0	67,609	347,890	497,736	504,810
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	<b>197,930</b>	<b>274,885</b>	<b>35,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>217,571</b>	<b>725,498</b>	<b>858,093</b>	<b>962,431</b>

**CITY OF**  
**Worthington**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2011**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>Revenues &amp; Other Financing Sources</b>											
	1	67,201	0		0	0			67,201	64,642	63,385
	2	0	0		0	0			0	0	0
	3	67,201	0		0	0			67,201	64,642	63,385
	4	0	0		0	0			0	0	0
	5			35,112					35,112	33,199	33,151
	6	2,253	42,000		0	0			44,253	47,473	48,873
	7	900	0					0	900	1,005	765
	8	9,000	0	0	0	0	0	0	9,000	10,500	22,638
	9	0	32,309	0	0	0		0	32,309	34,100	95,773
	10	21,000	0		0	0	0	149,962	170,962	153,480	177,126
	11	0	0		0	0		0	0	0	0
	12	0	0		0	0		0	0	0	0
	13	100,354	74,309	35,112	0	0		149,962	359,737	344,399	441,711
<b>Other Financing Sources:</b>											
	14	0	17,871	0	0	0		0	17,871	15,958	15,910
	15	0	0	0	0	0		0	0	0	0
	16	0	0	0	0	0		0	0	0	0
	17	100,354	92,180	35,112	0	0		149,962	377,608	360,357	457,621
<b>Expenditures &amp; Other Financing Uses</b>											
	18	13,500	0	0			0		13,500	25,250	4,226
	19	17,500	118,700	0			0		136,200	171,000	131,797
	20	0	0	0			0		0	0	0
	21	54,500	0	0			0		54,500	37,500	76,160
	22	0	0	17,241			0		17,241	17,241	17,241
	23	77,793	0	0			0		77,793	77,086	50,592
	24	0	0	0	0		0		0	0	0
	25	0	0	0		0	0		0	0	0
	26	163,293	118,700	17,241	0	0	0		299,234	328,077	280,016
	27							214,103	214,103	166,168	168,769
	28	163,293	118,700	17,241	0	0	0	214,103	513,337	494,245	448,785
	29	0	0	17,871	0	0	0	0	17,871	15,958	15,910
	30	163,293	118,700	35,112	0	0		214,103	531,208	510,203	464,695
	31										
	32	-62,939	-26,520	0	0	0	0	-64,141	-153,600	-149,846	-7,074
	33					0		0	0	0	
	34	97,576	182,705	0	0	0	0	67,609	347,890	497,736	504,810
	35	34,637	156,185	0	0	0	0	3,468	194,290	347,890	497,736

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

City Name: Worthington

Fiscal Year  
2011

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 +(E)	Bond Reg & Other Fees Due FY 2011 +(F)	Total Obligation Due FY 2011 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)	SFR 1996 (Sewer)	60,000		3,000	1,400	21	4,421	4,421	0
(2)	SFR 1998 (Sewer)	290,000		11,000	6,000	80	17,080	17,080	0
(3)	TIF District #1 (bank)	150,000		11,171	6,070		17,241	17,241	0
(4)	TIF District #1 (Internal)	48,685		4,467	4,467		8,934	8,934	0
(5)	TIF District #1 (Internal)	97,434		4,467	4,467		8,934	8,934	0
(6)							0		0
(7)							0		0
(8)							0		0
(9)							0		0
(10)							0		0
(11)							0		0
(12)							0		0
(13)							0		0
(14)							0		0
(15)							0		0
(16)							0		0
(17)							0		0
(18)							0		0
(19)							0		0
(20)							0		0
(21)							0		0
(22)							0		0
(23)							0		0
(24)							0		0
(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)							0		0
	<b>TOTALS</b>			34,105	22,404	101	56,610	56,610	0

**LONG TERM DEBT SCHEDULE  
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS  
PAGE 2**

Fiscal Year

2011

City Name: Worthington

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 + (E)	Bond Reg/Other Fees Due FY 2011 + (F)	Total Obligation Due FY 2011 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(31)							0	0	
(32)							0	0	
(33)							0	0	
(34)							0	0	
(35)							0	0	
(36)							0	0	
(37)							0	0	
(38)							0	0	
(39)							0	0	
(40)							0	0	
(41)							0	0	
(42)							0	0	
(43)							0	0	
(44)							0	0	
(45)							0	0	
(46)							0	0	
(47)							0	0	
(48)							0	0	
(49)							0	0	
(50)							0	0	
(51)							0	0	
(52)							0	0	
(53)							0	0	
(54)							0	0	
(55)							0	0	
(56)							0	0	
(57)							0	0	
(58)							0	0	
(59)							0	0	
(60)							0	0	
				34,105	22,404	101	56,610	56,610	0

