

31-301

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Worthington County Name: DUBUQUE Date Budget Adopted: 03/07/11
(Date) xxxxxx

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

January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	8,948,825	8,680,053	381
DEBT SERVICE 3a	10,200,305	9,931,533	
Ag Land 4a	115,654		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	71,058	68,924	7.94048
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(15)	Amt Nec	Joint city-county building lease		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs		0	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
Total General Fund Regular Levies (5 thru 24)			71,058	68,924	
384.1	3.00375	Ag Land	347	347	3.00375
Total General Fund Tax Levies (25 + 26)			71,405	69,271	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0.00000
	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			0	0	0.00000
Sub Total Special Revenue Levies (28+32)			0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
Total SSMID (34 thru 37)			0	0	Do Not Add
Total Special Revenue Levies (33+38)			0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			71,405	69,271	7.94048

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)
(1)										
*Annual Report FY 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	152,869	245,522					398,391	99,345	497,736
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	110,046	87,985	33,116				231,147	187,838	418,985
Actual Expenditures Except End Bal (pg 12, line 259) *	3	120,363	144,010	17,241				281,614	158,761	440,375
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	142,552	189,497	15,875	0	0	0	347,924	128,422	476,346
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	142,552	189,497	15,875	0	0	0	347,924	128,422	476,346
Re-Est Revenues	6	100,354	92,180	35,112	0	0	0	227,646	149,962	377,608
Re-Est Expenditures	7	163,293	118,700	35,112	0	0	0	317,105	214,103	531,208
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	79,613	162,977	15,875	0	0	0	258,465	64,281	322,746
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	79,613	162,977	15,875	0	0	0	258,465	64,281	322,746
Revenues	11	99,361	114,311	35,187	0	0	0	248,859	165,736	414,595
Expenditures	12	144,205	79,000	51,062	0	0	0	274,267	210,000	484,267
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	34,769	198,288	0	0	0	0	233,057	20,017	253,074

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

CITY OF Worthington

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,000							5,000	7,500	0
Jail	2								0	0	0
Emergency Management	3	1,000							1,000	1,000	71
Flood Control	4								0	0	0
Fire Department	5	3,500							3,500	3,500	2,971
Ambulance	6	1,355							1,355	1,500	1,250
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	10,855	0	0			0		10,855	13,500	4,292
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		50,000						50,000	100,000	124,773
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		9,000						9,000	8,500	10,164
Traffic Control and Safety	15								0	0	0
Snow Removal	16		11,000						11,000	8,700	7,894
Highway Engineering	17								0	0	0
Street Cleaning	18		1,500						1,500	1,500	1,179
Airport	19								0	0	0
Garbage	20	17,500							17,500	17,500	19,806
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	17,500	71,500	0			0		89,000	136,200	163,816
HEALTH & SOCIAL SERVICES											
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
CULTURE & RECREATION											
Library Services	31	5,500							5,500	5,500	4,046
Museum, Band and Theater	32								0	0	0
Parks	33	38,500	1,500						40,000	49,000	24,335
Recreation	34								0	0	12,849
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	44,000	1,500	0			0		45,500	54,500	41,230

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
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
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,900							5,900	5,900	4,680
Clerk, Treasurer, & Finance Adm.	47	24,725	6,000						30,725	23,893	23,220
Elections	48	625							625	0	590
Legal Services & City Attorney	49	1,000							1,000	1,000	468
City Hall & General Buildings	50	15,600							15,600	16,500	18,341
Tort Liability	51	14,000							14,000	16,000	7,736
Other General Government	52	10,000							10,000	14,500	0
TOTAL (lines 46 - 52)	53	71,850	6,000	0			0		77,850	77,793	55,035
DEBT SERVICE											
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	144,205	79,000	17,241	0	0	0		240,446	299,234	281,614
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							50,000	50,000	50,000	31,820
Sewer Utility	60							100,000	100,000	100,103	64,106
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							60,000	60,000	64,000	62,835
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							210,000	210,000	214,103	158,761
TOTAL ALL EXPENDITURES (lines 58+74)	74	144,205	79,000	17,241	0	0	0	210,000	450,446	513,337	440,375
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76			33,821					33,821	17,871	0
Total ALL Transfers Out	77	0	0	33,821	0	0	0	0	33,821	17,871	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	144,205	79,000	51,062	0	0	0	210,000	484,267	531,208	440,375
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	34,769	198,288	0	0	0	0	20,017	253,074	322,746	476,346

* 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 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	69,271	0		0	0			69,271	67,201	62,982
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	69,271	0		0	0			69,271	67,201	62,982
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			35,187					35,187	35,112	33,116
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,134	0		0	0			2,134	2,253	2,461
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		45,724						45,724	42,000	49,449
Subtotal - Other City Taxes (lines 6 thru 12)	13	2,134	45,724		0	0			47,858	44,253	51,910
Licenses & Permits	14	900							900	900	1,043
Use of Money & Property	15	6,000							6,000	9,000	10,971
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	2,152
Road Use Taxes	17		34,766						34,766	32,309	22,906
Other State Grants & Reimbursements	18								0	0	1,132
Local Grants & Reimbursements	19								0	0	21,788
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	34,766	0	0	0		0	34,766	32,309	47,978
Charges for Fees & Service:											
Water Utility	21							39,408	39,408	37,980	40,836
Sewer Utility	22							71,328	71,328	60,000	82,655
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	21,056							21,056	21,000	21,112
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							55,000	55,000	51,982	64,347
Subtotal - Charges for Service (lines 21 thru 33)	34	21,056	0		0	0	0	165,736	186,792	170,962	208,950
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	2,035
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38		33,821						33,821	17,871	0
Subtotal ALL Operating Transfers In	39	0	33,821	0	0	0	0	0	33,821	17,871	0
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	33,821	0	0	0	0	0	33,821	17,871	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	99,361	114,311	35,187	0	0	0	165,736	414,595	377,608	418,985
Beginning Fund Balance July 1	44	79,613	162,977	15,875	0	0	0	64,281	322,746	476,346	497,736
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	178,974	277,288	51,062	0	0	0	230,017	737,341	853,954	916,721

CITY OF
Worthington
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	69,271	0		0	0			69,271	67,201	62,982
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	69,271	0		0	0			69,271	67,201	62,982
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			35,187					35,187	35,112	33,116
Other City Taxes	6	2,134	45,724		0	0			47,858	44,253	51,910
Licenses & Permits	7	900	0					0	900	900	1,043
Use of Money and Property	8	6,000	0	0	0	0	0	0	6,000	9,000	10,971
Intergovernmental	9	0	34,766	0	0	0		0	34,766	32,309	47,978
Charges for Fees & Service	10	21,056	0		0	0	0	165,736	186,792	170,962	208,950
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	2,035
Sub-Total Revenues	13	99,361	80,490	35,187	0	0	0	165,736	380,774	359,737	418,985
Other Financing Sources:											
Total Transfers In	14	0	33,821	0	0	0	0	0	33,821	17,871	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
Total Revenues and Other Sources	17	99,361	114,311	35,187	0	0	0	165,736	414,595	377,608	418,985
Expenditures & Other Financing Uses											
Public Safety	18	10,855	0	0			0		10,855	13,500	4,292
Public Works	19	17,500	71,500	0			0		89,000	136,200	163,816
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	44,000	1,500	0			0		45,500	54,500	41,230
Community and Economic Development	22	0	0	17,241			0		17,241	17,241	17,241
General Government	23	71,850	6,000	0			0		77,850	77,793	55,035
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	144,205	79,000	17,241	0	0	0		240,446	299,234	281,614
Business Type Proprietary: Enterprise & ISF	27							210,000	210,000	214,103	158,761
Total Gov & Bus Type Expenditures	28	144,205	79,000	17,241	0	0	0	210,000	450,446	513,337	440,375
Total Transfers Out	29	0	0	33,821	0	0	0	0	33,821	17,871	0
Total ALL Expenditures/Fund Transfers Out	30	144,205	79,000	51,062	0	0	0	210,000	484,267	531,208	440,375
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-44,844	35,311	-15,875	0	0	0	-44,264	-69,672	-153,600	-21,390
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	79,613	162,977	15,875	0	0	0	64,281	322,746	476,346	497,736
Ending Fund Balance June 30	35	34,769	198,288	0	0	0	0	20,017	253,074	322,746	476,346

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

Fiscal Year
2012

City Name: Worthington

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg & Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(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 1998 (Sewer)	290,000		12,000	3,780	63	15,843	15,843	0
(2)	TIF District #1 (bank)	150,000		11,571	5,670		17,241	17,241	0
(3)	TIF District #1 (internal)	48,685		4,487	4,486		8,973	8,973	0
(4)	TIF District #1 (internal)	97,434		4,487	4,486		8,973	8,973	0
(5)							0		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
	TOTALS			32,545	18,422	63	51,030	51,030	0

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

Fiscal Year

2012

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 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg/Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(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
				32,545	18,422	63	51,030	51,030	0

