

52-490

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Tiffin County Name: JOHNSON Date Budget Adopted: 3/25/2015
(Date) xx/xx/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.

319-545-2572
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>78,015,306</u>	2b <u>72,590,501</u>	1,947
DEBT SERVICE	3a <u>106,359,811</u>	3b <u>100,935,006</u>	
Ag Land	4a <u>907,244</u>		

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	5 631,924	587,983	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 55,000	51,176	52 0.70499
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 21,064	19,599	61 0.27000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 707,988	658,758	
384.1	3.00375	Ag Land	26 3	3	63 0.00331
		Total General Fund Tax Levies (25 + 26)	27 707,991	658,761	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 21,064	19,599	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 40,000	37,219	0.51272
Rules	Amt Nec	Other Employee Benefits	31 40,000	37,219	0.51272
		Total Employee Benefit Levies (29,30,31)	32 80,000	74,438	65 1.02544
		Sub Total Special Revenue Levies (28+32)	33 101,064	94,037	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
		SSMID 1 (A) _____ (B) _____	34 _____	0	66 _____ 0
		SSMID 2 (A) _____ (B) _____	35 _____	0	67 _____ 0
		SSMID 3 (A) _____ (B) _____	36 _____	0	68 _____ 0
		SSMID 4 (A) _____ (B) _____	37 _____	0	69 _____ 0
		SSMID 5 (A) _____ (B) _____	555 _____	0	565 _____ 0
		SSMID 6 (A) _____ (B) _____	556 _____	0	566 _____ 0
		SSMID 7 (A) _____ (B) _____	1177 _____	0	0
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 101,064	94,037	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 152,377	40 144,606	70 1.43266
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	41 0	71 0
		Total Property Taxes (27+39+40+41)	42 961,432	42 897,404	72 11.80309

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) 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

Tiffin

		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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	-60,393	331,054	172,204	31,582	4,735,266	0	5,209,713	1,550,441	6,760,154
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	815,204	367,566	4,163,473	43,224	0	0	5,389,467	843,235	6,232,702
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,490,346	693,990	3,041,720	49,778	3,412,616	0	8,688,450	933,748	9,622,198
Ending Fund Balance June 30 (pg 12, line 261) *	4	-735,535	4,630	1,293,957	25,028	1,322,650	0	1,910,730	1,459,928	3,370,658
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	-735,535	4,630	1,293,957	25,028	1,322,650	0	1,910,730	1,459,928	3,370,658
Re-Est Revenues	6	915,021	257,402	780,000	4,303	0	0	1,956,726	965,550	2,922,276
Re-Est Expenditures	7	982,900	208,100	835,000	18,600	580,000	0	2,624,600	954,550	3,579,150
Ending Fund Balance	8	-803,414	53,932	1,238,957	10,731	742,650	0	1,242,856	1,470,928	2,713,784
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	-803,414	53,932	1,238,957	10,731	742,650	0	1,242,856	1,470,928	2,713,784
Revenues	10	959,974	303,217	2,100,000	155,865	7,000,000	0	10,519,056	1,027,050	11,546,106
Expenditures	11	974,775	285,478	1,129,378	18,600	5,000,000	0	7,408,231	3,013,250	10,421,481
Ending Fund Balance	12	-818,215	71,671	2,209,579	147,996	2,742,650	0	4,353,681	-515,272	3,838,409

* 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 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	71,500							71,500	68,000	58,812
Jail	2								0	0	0
Emergency Management	3	1,000							1,000	500	974
Flood Control	4	0							0	0	0
Fire Department	5	115,500							115,500	110,000	104,000
Ambulance	6	0							0	0	0
Building Inspections	7	71,500							71,500	60,000	47,897
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,500							1,500	1,000	410
Other Public Safety	10	500							500	400	316
TOTAL (lines 1 - 10)	11	261,500	0				0		261,500	239,900	212,409
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	178,884	244,037						422,921	268,700	1,144,059
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,400	24,000						26,400	20,000	23,784
Traffic Control and Safety	15								0	0	0
Snow Removal	16	0	0						0	0	0
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	181,284	268,037				0		449,321	288,700	1,167,843
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
CULTURE & RECREATION											
Library Services	31	40,000							40,000	22,000	25,752
Museum, Band and Theater	32								0	0	0
Parks	33	99,881	3,564						103,445	63,850	98,184
Recreation	34								0	0	21,394
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	17,000							17,000	4,650	21,394
TOTAL (lines 31 - 37)	38	156,881	3,564				0		160,445	90,500	166,724

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	160,000		0					160,000	160,000	279,650
Economic Development	40	5,000		115,000					120,000	120,000	60,754
Housing and Urban Renewal	41	0							0	0	0
Planning & Zoning	42	3,500	150						3,650	5,150	1,163
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	168,500	150	115,000				0	283,650	285,150	341,567
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	12,918	750						13,668	12,750	9,663
Clerk, Treasurer, & Finance Adm.	47	90,992	12,977						103,969	47,900	61,858
Elections	48								0	0	2,745
Legal Services & City Attorney	49	56,000							56,000	99,000	109,885
City Hall & General Buildings	50	46,700							46,700	123,000	186,803
Tort Liability	51								0	0	0
Other General Government	52	0							0	4,100	1,155
TOTAL (lines 46 - 52)	53	206,610	13,727	0				0	220,337	286,750	372,109
DEBT SERVICE											
Gov Capital Projects	55	0		569,378	18,600				587,978	408,600	571,183
TIF Capital Projects	56			445,000		5,000,000			5,000,000	0	12,616
TOTAL CAPITAL PROJECTS	57	0	0	445,000		5,000,000		0	5,445,000	1,025,000	2,461,803
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	974,775	285,478	1,129,378	18,600	5,000,000		0	7,408,231	2,624,600	5,306,254
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							393,893	393,893	314,400	596,282
Sewer Utility	60							537,357	537,357	246,750	263,144
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	351,400	0
Landfill/Garbage	64							42,000	42,000	42,000	50,183
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							40,000	40,000	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							2,000,000	2,000,000	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							3,013,250	3,013,250	954,550	909,609
TOTAL ALL EXPENDITURES (lines 58+74)	74	974,775	285,478	1,129,378	18,600	5,000,000		0	3,013,250	10,421,481	6,215,863
Regular Transfers Out	75	0	0		0	0		0	0	0	6,335
Internal TIF Loan / Repayment Transfers Out	76			0		0		0	0	0	0
Total ALL Transfers Out	77	0	0	0	0	0		0	0	0	6,335
Total Expenditures & Fund Transfers Out (lines 75+76)	78	974,775	285,478	1,129,378	18,600	5,000,000		0	3,013,250	10,421,481	6,222,198
Ending Fund Balance June 30	79	-818,215	71,671	2,209,579	147,996	2,742,650		0	-515,272	3,838,409	2,713,784

* 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

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	658,761	94,037		144,606	0			897,404	718,026	686,174
	2								0	0	0
	3	658,761	94,037		144,606	0			897,404	718,026	686,174
	4								0	0	0
	5			800,000					800,000	780,000	763,371
Other City Taxes:											
	6	49,230	7,027		7,771	0			64,028	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		0						0	0	48,065
	13	49,230	7,027		7,771	0			64,028	0	48,065
	14	124,700							124,700	124,700	88,480
	15	47,000	0	0	0	0		0	47,000	47,000	27,130
Intergovernmental:											
	16		0						0	0	5,590
	17		200,000						200,000	184,000	194,415
	18	15,083	2,153	0	3,488	0		0	20,724	0	55,019
	19			1,300,000					1,300,000	0	0
	20	15,083	202,153	1,300,000	3,488	0		0	1,520,724	184,000	255,024
Charges for Fees & Service:											
	21							545,800	545,800	524,300	479,714
	22							375,250	375,250	375,250	308,393
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							66,000	66,000	66,000	55,129
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							40,000	40,000	0	0
	33	57,500							57,500	95,300	87,700
	34	57,500	0		0	0	0	1,027,050	1,084,550	1,060,850	930,936
	35								0	0	0
	36	7,700							7,700	7,700	27,187
Other Financing Sources:											
	37	0	0		0	0		0	0	0	6,335
	38			0					0	0	0
	39	0	0	0	0	0	0	0	0	0	6,335
	40	0		0	0	7,000,000		0	7,000,000	0	0
	41	0							0	0	0
	42	0	0	0	0	7,000,000	0	0	7,000,000	0	6,335
	43	959,974	303,217	2,100,000	155,865	7,000,000	0	1,027,050	11,546,106	2,922,276	2,832,702
	44	-803,414	53,932	1,238,957	10,731	742,650	0	1,470,928	2,713,784	3,370,658	6,760,154
	45	156,560	357,149	3,338,957	166,596	7,742,650	0	2,497,978	14,259,890	6,292,934	9,592,856

CITY OF Tiffin

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	658,761	94,037		144,606	0			897,404	718,026	686,174
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	658,761	94,037		144,606	0			897,404	718,026	686,174
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			800,000					800,000	780,000	763,371
Other City Taxes	6	49,230	7,027		7,771	0			64,028	0	48,065
Licenses & Permits	7	124,700	0					0	124,700	124,700	88,480
Use of Money and Property	8	47,000	0	0	0	0	0	0	47,000	47,000	27,130
Intergovernmental	9	15,083	202,153	1,300,000	3,488	0		0	1,520,724	184,000	255,024
Charges for Fees & Service	10	57,500	0		0	0		1,027,050	1,084,550	1,060,850	930,936
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	7,700	0		0	0		0	7,700	7,700	27,187
Sub-Total Revenues	13	959,974	303,217	2,100,000	155,865	0		1,027,050	4,546,106	2,922,276	2,826,367
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0		0	0	0	6,335
Proceeds of Debt	15	0	0	0	0	7,000,000		0	7,000,000	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	959,974	303,217	2,100,000	155,865	7,000,000	0	1,027,050	11,546,106	2,922,276	2,832,702
Expenditures & Other Financing Uses											
Public Safety	18	261,500	0	0			0		261,500	239,900	212,409
Public Works	19	181,284	268,037	0			0		449,321	288,700	1,167,843
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	156,881	3,564	0			0		160,445	90,500	166,724
Community and Economic Development	22	168,500	150	115,000			0		283,650	285,150	341,567
General Government	23	206,610	13,727	0			0		220,337	286,750	372,109
Debt Service	24	0	0	569,378	18,600		0		587,978	408,600	571,183
Capital Projects	25	0	0	445,000		5,000,000	0		5,445,000	1,025,000	2,474,419
Total Government Activities Expenditures	26	974,775	285,478	1,129,378	18,600	5,000,000	0		7,408,231	2,624,600	5,306,254
Business Type Proprietary: Enterprise & ISF	27							3,013,250	3,013,250	954,550	909,609
Total Gov & Bus Type Expenditures	28	974,775	285,478	1,129,378	18,600	5,000,000	0	3,013,250	10,421,481	3,579,150	6,215,863
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	6,335
Total ALL Expenditures/Fund Transfers Out	30	974,775	285,478	1,129,378	18,600	5,000,000	0	3,013,250	10,421,481	3,579,150	6,222,198
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-14,801	17,739	970,622	137,265	2,000,000	0	-1,986,200	1,124,625	-656,874	-3,389,496
Beginning Fund Balance July 1	33	-803,414	53,932	1,238,957	10,731	742,650	0	1,470,928	2,713,784	3,370,658	6,760,154
Ending Fund Balance June 30	34	-818,215	71,671	2,209,579	147,996	2,742,650	0	-515,272	3,838,409	2,713,784	3,370,658

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

City Name: Tiffin

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) 2012A GO Corp Purp & Refunding	6,100,000	09/2012	440,000	82,255	500	522,755	370,378	152,377
(3) 1999C SRF Sewer Revenue Bond 9-1999	521,315	01/2000	33,000	4,200	70	37,270	37,270	0
(4) 2004 SRF Water Revenue Bond 2-2004	340,000	07/2003	18,000	4,830	403	23,233	23,233	0
(5) 20110 Solon SB F350 Truck Instlmt Loan	42,130	08/2010	9,256	290	0	9,546	9,546	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			500,256	91,575	973	592,804	440,427	152,377

