

52-491

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2018 - ENDING JUNE 30, 2019

Resolution No.: 18-

The City of: University Heights

County Name: JOHNSON

Date Budget Adopted: 3/6/2018

(Date) xx/xx/xx

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.

319-337-6900
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2017 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
2a Regular	76,531,390	75,844,061	1,051
3a DEBT SERVICE	93,371,416	92,684,087	
4a Ag Land	0	0	

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	5 619,904	614,337	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 33,498	33,197	45 0.43770	
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 16,700	16,550	52 0.21821	
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 20,663	20,478	61 0.27000	
28E.22	1.50000	Unified Law Enforcement	24	0	62 0	
		Total General Fund Regular Levies (5 thru 24)	25 690,765	684,562		
384.1	3.00375	Ag Land	26	0	63 0	
		Total General Fund Tax Levies (25 + 26)	27 690,765	684,562	Do Not Add	
		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 56,798	56,288	0.74215	
Rules	Amt Nec	Other Employee Benefits	31 40,834	40,467	0.53356	
		Total Employee Benefit Levies (29,30,31)	32 97,632	96,755	65 1.27571	
		Sub Total Special Revenue Levies (28+32)	33 97,632	96,755		
		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
		SSMID 8 (A)	(B)	1185	0	### 0
		Total Special Revenue Levies	39 97,632	96,755		
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 59,386	58,949	70 0.63602	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0	
		Total Property Taxes (27+39+40+41)	42 847,783	840,266	72 10.93764	

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, 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)

CHECK CITY VALUATIONS
 Taxable Valuations By Class By Levy Authority
 100% Valuations By Class By Levy Authority

Commercial & Industrial Replacement Claim Estimation

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of University Heights

		(A) Commercial - Non-TIF	(B) Commercial - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1	Taxable	3,499,204	1,786,265	0	0
2	100% Assessed	4,086,478	1,786,265	0	0

REPLACEMENT \$		FILLS TO:
3	General Fund	\$5,301 REVENUES, LINE 18, COL (C)
4	Special Fund	\$749 REVENUES, LINE 18, COL (D)
5	Debt Fund	\$374 REVENUES, LINE 18, COL (F)
6	Capital Reserve Fund	\$0 REVENUES, LINE 18, COL (G)

REPLACEMENT PAYMENT PERCENTAGE

Beginning in FY 2017-2018, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an estimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

100%
99%
98%
97%
96%
95%
94%

* Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.

		(A) General	(B) Special Revenue	(C) TIF Sp. Revenue	(D) Debt Service	(E) Capital Projects	(F) Proprietary
Other State Grants & Reimbursements	18	\$0	\$0	\$0	\$0	\$0	\$0

Commercial & Industrial Replacement Claim Estimation

For SSMIDs

The City of University Heights

SSMID 1		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

REPLACEMENT \$		
1	Special Fund	\$0

SSMID 2		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

SSMID 3		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

SSMID 4		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

SSMID 5		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

SSMID 6		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

SSMID 7		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

SSMID 8		(A)	(B)	Replacement \$
		Commercial - Reg	Industrial - Reg	
1	Taxable			
2	Assessed			\$0

Fund Balance Worksheet for City of

University Heights

		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 2017										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	442,618	118,968	0	16,754	0	0	578,340	0	578,340
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,474,833	229,812	0	41,760	620,725	0	2,367,130	0	2,367,130
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,185,295	232,437	0	40,794	620,725	0	2,079,251	0	2,079,251
Ending Fund Balance June 30 (pg 12, line 270) *	4	732,156	116,343	0	17,720	0	0	866,219	0	866,219
(2)										
** Re-Estimated FY 2018										
Beginning Fund Balance	5	732,156	116,343	0	17,720	0	0	866,219	0	866,219
Re-Est Revenues	6	832,901	238,671	47,481	44,470	295,000	0	1,458,523	0	1,458,523
Re-Est Expenditures	7	1,083,801	269,871	47,481	44,470	295,000	0	1,740,623	0	1,740,623
Ending Fund Balance	8	481,256	85,143	0	17,720	0	0	584,119	0	584,119
(3)										
** Budget FY 2019										
Beginning Fund Balance	9	481,256	85,143	0	17,720	0	0	584,119	0	584,119
Revenues	10	831,906	233,381	475,642	108,536	350,000	0	1,999,465	0	1,999,465
Expenditures	11	821,621	243,666	475,642	108,536	350,000	0	1,999,465	0	1,999,465
Ending Fund Balance	12	491,541	74,858	0	17,720	0	0	584,119	0	584,119

* 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.

CITY OF University Heights

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2018	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2018

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2018	ACTUAL 2017
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	406,484	104,999						511,483	412,227
Jail	2								0	0
Emergency Management	3	526							526	526
Flood Control	4								0	0
Fire Department	5	35,786							35,786	35,306
Ambulance	6								0	0
Building Inspections	7	12,500							12,500	43,715
Miscellaneous Protective Services	8								0	0
Animal Control	9	1,720							1,720	0
Other Public Safety	10	4,700	806						5,506	5,129
TOTAL (lines 1 - 10)	11	461,716	105,805				0		567,521	496,903
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12		101,500						101,500	655
Parking - Meter and Off-Street	13								0	0
Street Lighting	14		7,000						7,000	5,989
Traffic Control and Safety	15		7,700						7,700	12,948
Snow Removal	16		40,000						40,000	25,692
Highway Engineering	17	63,000							63,000	97,342
Street Cleaning	18		5,000						5,000	19,387
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20	45,000							45,000	21,882
Other Public Works	21	38,900							38,900	37,986
TOTAL (lines 12 - 21)	22	146,900	161,200				0		308,100	221,881
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0
CULTURE & RECREATION										
Library Services	31	46,418							46,418	55,261
Museum, Band and Theater	32								0	0
Parks	33	800							800	434
Recreation	34								0	0
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	11,000							11,000	368,208
Other Culture and Recreation	37	1,150							1,150	665
TOTAL (lines 31 - 37)	38	59,368	0				0		59,368	424,568

CITY OF University Heights

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2
RE-ESTIMATED Fiscal Year Ending 2018

GOVERNMENT ACTIVITIES CONT.		RE-ESTIMATED						Fiscal Years		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	RE-ESTIMATED	ACTUAL		
REVENUES	REVENUES	SPECIAL	SERVICE	PROJECTS			2018	2017		
		REVENUES								
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	15,000							15,000	12,222
Economic Development	40			47,481					47,481	0
Housing and Urban Renewal	41								0	0
Planning & Zoning	42								0	0
Other Com & Econ Development	43								0	0
TOTAL (lines 39 - 44)	45	15,000	0	47,481			0		62,481	12,222
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	5,967	626						6,593	6,908
Clerk, Treasurer, & Finance Adm.	47	22,750	2,140						24,890	37,063
Elections	48	2,000							2,000	0
Legal Services & City Attorney	49	50,000							50,000	195,110
City Hall & General Buildings	50	6,100	100						6,200	13,675
Tort Liability	51	10,000							10,000	5,769
Other General Government	52	9,000							9,000	0
TOTAL (lines 46 - 52)	53	105,817	2,866	0			0		108,683	258,525
DEBT SERVICE										
Gov Capital Projects	55	0	0	0	44,470				44,470	40,794
TIF Capital Projects	56					295,000			295,000	611,361
TOTAL CAPITAL PROJECTS	57	0	0	0		295,000	0		295,000	611,361
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	788,801	269,871	47,481	44,470	295,000	0		1,445,623	2,066,254
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59								0	0
Sewer Utility	60								0	0
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64								0	0
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68								0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0
Enterprise DEBT SERVICE	70								0	0
Enterprise CAPITAL PROJECTS	71								0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73								0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	788,801	269,871	47,481	44,470	295,000	0		1,445,623	2,066,254
Regular Transfers Out	75	295,000							295,000	12,997
Internal TIF Loan Transfers Out	76								0	0
Total ALL Transfers Out	77	295,000	0	0	0	0	0	0	295,000	12,997
Total Expenditures and Other Fin Uses (lines 73+74)	78	1,083,801	269,871	47,481	44,470	295,000	0	0	1,740,623	2,079,251
Ending Fund Balance June 30	79	481,256	85,143	0	17,720	0	0	0	584,119	866,219

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

RE-ESTIMATED REVENUES DETAIL

RE-ESTIMATED Fiscal Year Ending 2018

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2018	ACTUAL 2017
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Taxes Levied on Property	1	671,082	107,047		14,985				793,114	764,386
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	671,082	107,047		14,985	0			793,114	764,386
Delinquent Property Taxes	4								0	0
TIF Revenues	5			47,481					47,481	0
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	6,424	1,025		144				7,593	10,572
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11								0	0
Other Local Option Taxes	12								0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,424	1,025		144	0			7,593	10,572
Licenses & Permits	14	43,390							43,390	47,855
Use of Money & Property	15	5,000		0					5,000	5,771
Intergovernmental:										
Federal Grants & Reimbursements	16								0	11,157
Road Use Taxes	17		130,000						130,000	130,475
Other State Grants & Reimbursements	18	3,755	599		84				4,438	8,113
Local Grants & Reimbursements	19								0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	3,755	130,599	0	84	0		0	134,438	149,745
Charges for Fees & Service:										
Water Utility	21								0	0
Sewer Utility	22								0	0
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27								0	0
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32								0	0
Other Fees & Charges for Service	33	1,000							1,000	2,198
Subtotal - Charges for Service (lines 21 thru 33)	34	1,000	0		0	0	0	0	1,000	2,198
Special Assessments	35	0	0		29,257	0			29,257	1,592
Miscellaneous	36	102,250	0		0	0			102,250	131,289
Other Financing Sources:										
Regular Operating Transfers In	37					295,000			295,000	12,997
Internal TIF Loan Transfers In	38								0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	295,000	0	0	295,000	12,997
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	1,240,725
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	0	0	0	0	295,000	0	0	295,000	1,253,722
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	832,901	238,671	47,481	44,470	295,000	0	0	1,458,523	2,367,130
Beginning Fund Balance July 1	44	732,156	116,343	0	17,720	0	0	0	866,219	578,340
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	1,565,057	355,014	47,481	62,190	295,000	0	0	2,324,742	2,945,470

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2019

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 2019 (J)	RE-ESTIMATED 2018 (K)	ACTUAL 2017 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	402,128	94,739						496,867	511,483	412,227
Jail	2								0	0	0
Emergency Management	3	526							526	526	526
Flood Control	4								0	0	0
Fire Department	5	35,917							35,917	35,786	35,306
Ambulance	6								0	0	0
Building Inspections	7	25,700							25,700	12,500	43,715
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,714							1,714	1,720	0
Other Public Safety	10	4,700	805						5,505	5,506	5,129
TOTAL (lines 1 - 10)	11	470,685	95,544				0		566,229	567,521	496,903
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	3,250	68,200						71,450	101,500	655
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		6,000						6,000	7,000	5,989
Traffic Control and Safety	15		6,080						6,080	7,700	12,948
Snow Removal	16		40,000						40,000	40,000	25,692
Highway Engineering	17	40,000	20,000						60,000	63,000	97,342
Street Cleaning	18		5,000						5,000	5,000	19,387
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	45,000							45,000	45,000	21,882
Other Public Works	21	38,799							38,799	38,900	37,986
TOTAL (lines 12 - 21)	22	127,049	145,280				0		272,329	308,100	221,881
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	47,169							47,169	46,418	55,261
Museum, Band and Theater	32								0	0	0
Parks	33	800							800	800	434
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	14,000							14,000	11,000	368,208
Other Culture and Recreation	37	2,050							2,050	1,150	665
TOTAL (lines 31 - 37)	38	64,019	0				0		64,019	59,368	424,568

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2019

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 2019 (J)	RE-ESTIMATED 2018 (K)	ACTUAL 2017 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	7,500							7,500	15,000	12,222
Economic Development	40			451,860					451,860	47,481	0
Housing and Urban Renewal	41			23,782					23,782	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	7,500	0	475,642			0		483,142	62,481	12,222
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,967	504						6,471	6,593	6,908
Clerk, Treasurer, & Finance Adm.	47	29,601	2,236						31,837	24,890	37,063
Elections	48	2,000							2,000	2,000	0
Legal Services & City Attorney	49	70,500							70,500	50,000	195,110
City Hall & General Buildings	50	5,700	102						5,802	6,200	13,675
Tort Liability	51	10,500							10,500	10,000	5,769
Other General Government	52	28,100							28,100	9,000	0
TOTAL (lines 46 - 52)	53	152,368	2,842	0			0		155,210	108,683	258,525
DEBT SERVICE	54				108,536				108,536	44,470	40,794
Gov Capital Projects	55					350,000			350,000	295,000	611,361
TIF Capital Projects	56					0			0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		350,000	0		350,000	295,000	611,361
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	821,621	243,666	475,642	108,536	350,000	0		1,999,465	1,445,623	2,066,254
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
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								0	0	0
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							0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	821,621	243,666	475,642	108,536	350,000	0	0	1,999,465	1,445,623	2,066,254
Regular Transfers Out	75								0	295,000	12,997
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	295,000	12,997
Total Expenditures & Fund Transfers Out (lines 75+76)	78	821,621	243,666	475,642	108,536	350,000	0	0	1,999,465	1,740,623	2,079,251
Ending Fund Balance June 30	79	491,541	74,858	0	17,720	0	0	0	584,119	584,119	866,219

* 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 2019

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2019 (J)	RE-ESTIMATED 2018 (K)	ACTUAL 2017 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	684,562	96,755		58,949	0			840,266	793,114	764,386
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	684,562	96,755		58,949	0			840,266	793,114	764,386
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			475,642					475,642	47,481	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	6,203	877		437	0			7,517	7,593	10,572
Utility franchise tax (Iowa Code Chapter 364.2)	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								0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,203	877		437	0			7,517	7,593	10,572
Licenses & Permits	14	50,340	0					0	50,340	43,390	47,855
Use of Money & Property	15	6,000	0	0	0	0	0	0	6,000	5,000	5,771
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	11,157
Road Use Taxes	17		135,000						135,000	130,000	130,475
Other State Grants & Reimbursements	18	5,301	749	0	374	0		0	6,424	4,438	8,113
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,301	135,749	0	374	0		0	141,424	134,438	149,745
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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								0	0	0
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	1,000							1,000	1,000	2,198
Subtotal - Charges for Service (lines 21 thru 33)	34	1,000	0		0	0	0	0	1,000	1,000	2,198
Special Assessments	35	0			48,776	0			48,776	29,257	1,592
Miscellaneous	36	78,500	0			95,500	0	0	174,000	102,250	131,289
Other Financing Sources:											
Regular Operating Transfers In	37								0	295,000	12,997
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	295,000	12,997
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					254,500			254,500	0	1,240,725
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	254,500	0	0	254,500	295,000	1,253,722
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	831,906	233,381	475,642	108,536	350,000	0	0	1,999,465	1,458,523	2,367,130
Beginning Fund Balance July 1	44	481,256	85,143	0	17,720	0	0	0	584,119	866,219	578,340
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,313,162	318,524	475,642	126,256	350,000	0	0	2,583,584	2,324,742	2,945,470

CITY OF University Heights
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2019

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2019 (J)	RE-ESTIMATED 2018 (K)	ACTUAL 2017 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	684,562	96,755		58,949	0			840,266	793,114	764,386
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	684,562	96,755		58,949	0			840,266	793,114	764,386
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			475,642					475,642	47,481	0
Other City Taxes	6	6,203	877		437	0			7,517	7,593	10,572
Licenses & Permits	7	50,340	0		0	0		0	50,340	43,390	47,855
Use of Money and Property	8	6,000	0	0	0	0	0	0	6,000	5,000	5,771
Intergovernmental	9	5,301	135,749	0	374	0		0	141,424	134,438	149,745
Charges for Fees & Service	10	1,000	0		0	0	0	0	1,000	1,000	2,198
Special Assessments	11	0	0		48,776	0		0	48,776	29,257	1,592
Miscellaneous	12	78,500	0		0	95,500	0	0	174,000	102,250	131,289
Sub-Total Revenues	13	831,906	233,381	475,642	108,536	95,500	0	0	1,744,965	1,163,523	1,113,408
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	295,000	12,997
Proceeds of Debt	15	0	0	0	0	254,500		0	254,500	0	1,240,725
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	831,906	233,381	475,642	108,536	350,000	0	0	1,999,465	1,458,523	2,367,130
Expenditures & Other Financing Uses											
Public Safety	18	470,685	95,544	0			0		566,229	567,521	496,903
Public Works	19	127,049	145,280	0			0		272,329	308,100	221,881
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	64,019	0	0			0		64,019	59,368	424,568
Community and Economic Development	22	7,500	0	475,642			0		483,142	62,481	12,222
General Government	23	152,368	2,842	0			0		155,210	108,683	258,525
Debt Service	24	0	0	0	108,536		0		108,536	44,470	40,794
Capital Projects	25	0	0	0		350,000	0		350,000	295,000	611,361
Total Government Activities Expenditures	26	821,621	243,666	475,642	108,536	350,000	0		1,999,465	1,445,623	2,066,254
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	821,621	243,666	475,642	108,536	350,000	0	0	1,999,465	1,445,623	2,066,254
Total Transfers Out	29	0	0	0	0	0	0	0	0	295,000	12,997
Total ALL Expenditures/Fund Transfers Out	30	821,621	243,666	475,642	108,536	350,000	0	0	1,999,465	1,740,623	2,079,251
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	10,285	-10,285	0	0	0	0	0	0	-282,100	287,879
Beginning Fund Balance July 1	33	481,256	85,143	0	17,720	0	0	0	584,119	866,219	578,340
Ending Fund Balance June 30	34	491,541	74,858	0	17,720	0	0	0	584,119	584,119	866,219

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

City Name: University Heights

Fiscal Year
2019

Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2019 (F)	Interest Due FY 2019 +(G)	Bond Reg./Paying Agent Fees Due FY 2019 +(H)	Total Obligation Due FY 2019 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(1) GENERAL OBLIGATION CORP. PURPOSE 2016	950,000	GO	9/13/16	N/A	60,000	14,140	0	74,140	48,776	25,364
(2) GENERAL OBLIGATION CORP. PURPOSE 2017	295,000	GO	6/28/17	N/A	30,000	4,396	0	34,396	0	34,396
(3) FY19 COMMERCIAL/INDUSTRIAL REPLACEMENT PMT		GO	3/15/18	N/A				0	374	-374
(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
TRANSFER OF FUNDS INTO DEBT SERVICE FUND NEEDED TO COVER GO DEBT PAYMENTS			TOTALS		90,000	18,536	0	108,536	49,150	59,386