

# 14-124

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: RALSTON County Name: CARROLL & GREENE Date Budget Adopted: 03/11/13  
(Date) xx/xx/xx

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.

712-790-1061

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	12,688,809	2b	Without Gas & Electric	12,543,095	79
<b>Debt Service Value</b>	3a		<b>12,688,809</b>	3b		<b>12,543,095</b>	
Ag Land	4a		<b>1,087,055</b>				

### 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	87,735	86,727	6.91436
-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(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
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>87,735</b>	<b>86,727</b>	
384.1	3.00375	Ag Land	3,265	3,265	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>91,000</b>	<b>89,992</b>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>					
384.8	0.27000	Emergency (if general fund at levy limit)	0	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
Rules	Amt Nec	Other Employee Benefits		0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>0</b>	<b>0</b>	<b>0.00000</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>	<b>0</b>	
<b>Valuation</b>					
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
	SSMID 7 (A)	(B)		0	0.00000
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>0</b>	<b>0</b>	
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
<b>Total Property Taxes (27+39+40+41)</b>			<b>91,000</b>	<b>89,992</b>	<b>6.91436</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) 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 **RALSTON**

		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 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	349,330	60,963	0	0	-28,990	0	381,303	43,770	425,073
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	110,328	1,849	0	0	28,990	0	141,167	45,668	186,835
Actual Expenditures Except End Bal (pg 12, line 259) *	3	116,867	0	0	0	0	0	116,867	43,424	160,291
Ending Fund Balance June 30 (pg 12, line 270) *	4	342,791	62,812	0	0	0	0	405,603	46,014	451,617
<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 2013</b>										
Beginning Fund Balance	5	342,791	62,812	0	0	0	0	405,603	46,014	451,617
Re-Est Revenues	6	100,750	14,900	0	0	75,000	0	190,650	59,161	249,811
Re-Est Expenditures	7	115,284	0	0	0	75,000	0	190,284	57,000	247,284
Ending Fund Balance	8	328,257	77,712	0	0	0	0	405,969	48,175	454,144
<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 2014</b>										
Beginning Fund Balance	9	328,257	77,712	0	0	0	0	405,969	48,175	454,144
Revenues	10	95,593	15,100	0	0	400,000	0	510,693	45,100	555,793
Expenditures	11	102,755	0	0	0	400,000	0	502,755	53,000	555,755
Ending Fund Balance	12	321,095	92,812	0	0	0	0	413,907	40,275	454,182

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013	2012
									(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,055							1,055	1,500	1,319
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	13,000							13,000	10,000	18,735
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	5,000	2,300
TOTAL (lines 1 - 10)	11	14,055	0	0			0		14,055	16,500	22,354
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	25,000							25,000	15,034	20,221
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,100							4,100	5,000	3,715
Traffic Control and Safety	15								0	1,000	0
Snow Removal	16	4,000							4,000	5,000	1,808
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	1,600							1,600	1,500	1,451
Other Public Works	21								0	11,500	2,642
TOTAL (lines 12 - 21)	22	34,700	0	0			0		34,700	39,034	29,837
<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	1,000							1,000	1,000	805
Museum, Band and Theater	32								0	0	0
Parks	33	15,000							15,000	15,000	2,640
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	16,000	0	0			0		16,000	16,000	3,445

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	1,000	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	5,000	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44									0	6,000	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	6,000	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,500							2,500	2,250	2,280
Clerk, Treasurer, & Finance Adm.	47		10,000							10,000	10,000	9,991
Elections	48		500							500	0	381
Legal Services & City Attorney	49									0	1,500	0
City Hall & General Buildings	50		5,000							5,000	10,000	4,645
Tort Liability	51		7,000							7,000	9,000	8,411
Other General Government	52		13,000							13,000	5,000	6,533
TOTAL (lines 46 - 52)	53		38,000	0	0			0		38,000	37,750	32,241
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55						400,000			400,000	75,000	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		400,000	0		400,000	75,000	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		102,755	0	0	0	400,000	0		502,755	190,284	87,877
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								34,000	34,000	35,000	24,750
Sewer Utility	60								4,000	4,000	6,000	3,674
Electric Utility	61								15,000	15,000	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	16,000	15,000
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	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								53,000	53,000	57,000	43,424
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		102,755	0	0	0	400,000	0	53,000	555,755	247,284	131,301
Regular Transfers Out	75									0	0	28,990
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	28,990
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		102,755	0	0	0	400,000	0	53,000	555,755	247,284	160,291
<b>Ending Fund Balance June 30</b>	79		321,095	92,812	0	0	0	0	40,275	454,182	454,144	451,617

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

REVENUES DETAIL  
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	89,992	0		0	0			89,992	95,136	92,674
	2								0	0	0
	3	89,992	0		0	0			89,992	95,136	92,674
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,008	0		0	0			1,008	1,114	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		11,500						11,500	12,000	10,425
	13	1,008	11,500		0	0			12,508	13,114	10,425
	14								0	0	0
	15		1,000						1,000	1,500	1,004
Intergovernmental:											
	16								0	0	0
	17		2,600						2,600	2,900	1,849
	18								0	0	0
	19	3,093							3,093	2,500	3,924
	20	3,093	2,600	0	0	0		0	5,693	5,400	5,773
Charges for Fees & Service:											
	21							20,000	20,000	35,000	22,332
	22							8,800	8,800	9,000	8,767
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							15,500	15,500	15,161	14,569
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33							800	800	0	0
	34	0	0		0	0	0	45,100	45,100	59,161	45,668
	35								0	0	0
	36	1,500							1,500	500	2,301
Other Financing Sources:											
	37								0	0	28,990
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	28,990
	40					400,000			400,000	75,000	0
	41								0	0	0
	42	0	0	0	0	400,000	0	0	400,000	75,000	28,990
<b>Total Revenues except for beginning fund balance</b>											
	43	95,593	15,100	0	0	400,000	0	45,100	555,793	249,811	186,835
	44	328,257	77,712	0	0	0	0	48,175	454,144	451,617	425,073
	45	423,850	92,812	0	0	400,000	0	93,275	1,009,937	701,428	611,908

**CITY OF RALSTON**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2014**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	89,992	0		0	0			89,992	95,136	92,674
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	89,992	0		0	0			89,992	95,136	92,674
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,008	11,500		0	0			12,508	13,114	10,425
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	0	1,000	0	0	0	0	0	1,000	1,500	1,004
Intergovernmental	9	3,093	2,600	0	0	0		0	5,693	5,400	5,773
Charges for Fees & Service	10	0	0		0	0		45,100	45,100	59,161	45,668
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,500	0		0	0		0	1,500	500	2,301
Sub-Total Revenues	13	95,593	15,100	0	0	0		45,100	155,793	174,811	157,845
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0		0	0	0	28,990
Proceeds of Debt	15	0	0	0	0	400,000		0	400,000	75,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	95,593	15,100	0	0	400,000		45,100	555,793	249,811	186,835
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	14,055	0	0				0	14,055	16,500	22,354
Public Works	19	34,700	0	0				0	34,700	39,034	29,837
Health and Social Services	20	0	0	0				0	0	0	0
Culture and Recreation	21	16,000	0	0				0	16,000	16,000	3,445
Community and Economic Development	22	0	0	0				0	0	6,000	0
General Government	23	38,000	0	0				0	38,000	37,750	32,241
Debt Service	24	0	0	0	0			0	0	0	0
Capital Projects	25	0	0	0		400,000		0	400,000	75,000	0
Total Government Activities Expenditures	26	102,755	0	0	0	400,000		0	502,755	190,284	87,877
Business Type Proprietary: Enterprise & ISF	27							53,000	53,000	57,000	43,424
Total Gov & Bus Type Expenditures	28	102,755	0	0	0	400,000		53,000	555,755	247,284	131,301
Total Transfers Out	29	0	0	0	0	0		0	0	0	28,990
Total ALL Expenditures/Fund Transfers Out	30	102,755	0	0	0	400,000		53,000	555,755	247,284	160,291
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-7,162	15,100	0	0	0		-7,900	38	2,527	26,544
Beginning Fund Balance July 1	33	328,257	77,712	0	0	0		48,175	454,144	451,617	425,073
Ending Fund Balance June 30	34	321,095	92,812	0	0	0		40,275	454,182	454,144	451,617

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

City Name:   RALSTON  

Fiscal Year  
2014

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1							0		0
-2							0		0
-3							0		0
-4							0		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	0	0	0	0	0



