

# 40-375

## Adoption of Budget and Certification of City Taxes

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

The City of: Randall County Name: HAMILTON Date Budget Adopted: 03/12/13  
(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.

County Auditor Date Stamp		515-328-3219 Telephone Number	Signature	
<b>January 1, 2012 Property Valuations</b>				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	4,769,819	4,671,013	173
<b>Debt Service Value</b>	3a	4,769,819	4,671,013	
Ag Land	4a	162,124		

Code		Dollar		(A)	(B)	(C)	
Sec.	Limit	Purpose		Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	5	38,636	37,835	43 8.10000	
-384		Non-Voted Other Permissible Levies					
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(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	9,800	9,597	52 2.05459	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465 0.00000	
-384		Voted Other Permissible Levies					
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	48,436	47,432	
384.1	3.00375	Ag Land	26	487	487	63 3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	48,923	47,919	Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	1,000	979	64 0.20965	
384.6	Amt Nec	Police & Fire Retirement	29		0	0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	1,500	1,469	0.31448	
Rules	Amt Nec	Other Employee Benefits	31		0	0.00000	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	1,500	1,469	65 0.31448
<b>Sub Total Special Revenue Levies (28+32)</b>				33	2,500	2,448	
Valuation							
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)		37	0	69 0.00000	
	SSMID 5 (A)	(B)		555	0	565 0.00000	
	SSMID 6 (A)	(B)		556	0	566 0.00000	
	SSMID 7 (A)	(B)		1177	0	### 0.00000	
<b>Total SSMID</b>				38	0	0	Do Not Add
<b>Total Special Revenue Levies</b>				39	2,500	2,448	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	13,021	12,751	70 2.72987	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71 0.00000	
<b>Total Property Taxes (27+39+40+41)</b>				42	64,444	63,118	72 13.40859

**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 **Randall**

		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	64,245	78,223					142,468	74,001	216,469
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	74,974	26,734		23,009			124,717	77,693	202,410
Actual Expenditures Except End Bal (pg 12, line 259) *	3	63,445	25,688		22,623			111,756	74,518	186,274
Ending Fund Balance June 30 (pg 12, line 270) *	4	75,774	79,269	0	386	0	0	155,429	77,176	232,605
<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	75,774	79,269	0	386	0	0	155,429	77,176	232,605
Re-Est Revenues	6	65,899	21,000	0	21,713	0	0	108,612	79,045	187,657
Re-Est Expenditures	7	83,879	11,000	0	21,713	0	0	116,592	78,809	195,401
Ending Fund Balance	8	57,794	89,269	0	386	0	0	147,449	77,412	224,861
<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	57,794	89,269	0	386	0	0	147,449	77,412	224,861
Revenues	10	65,423	22,500	0	26,030	0	0	113,953	78,300	192,253
Expenditures	11	69,679	9,500	0	26,030	0	0	105,209	86,358	191,567
Ending Fund Balance	12	53,538	102,269	0	386	0	0	156,193	69,354	225,547

\* 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 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	1,250							1,250	1,250	1,031
Clerk, Treasurer, & Finance Adm.	47	5,000							5,000	5,000	4,394
Elections	48	600							600	0	586
Legal Services & City Attorney	49	500							500	500	1,134
City Hall & General Buildings	50	21,500							21,500	22,000	20,036
Tort Liability	51	9,800							9,800	9,500	9,242
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	38,650	0	0			0		38,650	38,250	36,423
<b>DEBT SERVICE</b>											
Gov Capital Projects	55				26,030				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	69,679	9,500	0	26,030	0	0		105,209	116,592	111,756
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							34,840	34,840	32,300	35,654
Sewer Utility	60							38,509	38,509	33,500	25,855
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							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
TOTAL Business Type Expenditures (lines 59 - 73)	73							73,349	73,349	65,800	61,509
TOTAL ALL EXPENDITURES (lines 58+74)	74	69,679	9,500	0	26,030	0	0	73,349	178,558	182,392	173,265
Regular Transfers Out	75							13,009	13,009	13,009	13,009
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	13,009	13,009	13,009	13,009
Total Expenditures & Fund Transfers Out (lines 75+78)	78	69,679	9,500	0	26,030	0	0	86,358	191,567	195,401	186,274
Ending Fund Balance June 30	79	53,538	102,269	0	386	0	0	69,354	225,547	224,861	232,605

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	47,919	2,448		12,751	0			63,118	56,806	58,524
	2								0	0	0
	3	47,919	2,448		12,751	0			63,118	56,806	58,524
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,004	52		270	0			1,326	1,297	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	11,000	12,817
	13	1,004	11,552		270	0			12,826	12,297	12,817
	14								0	0	0
	15	16,500							16,500	18,000	15,601
Intergovernmental:											
	16								0	0	0
	17		8,500						8,500	7,500	9,263
	18								0	0	4,654
	19								0	0	3,635
	20	0	8,500	0	0	0	0	0	8,500	7,500	17,552
Charges for Fees & Service:											
	21							35,100	35,100	33,800	34,247
	22							43,200	43,200	45,245	43,446
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							0	0	0	0
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33							0	0	0	0
	34	0	0		0	0	0	78,300	78,300	79,045	77,693
	35							0	0	0	0
	36							0	0	1,000	7,214
Other Financing Sources:											
	37				13,009				13,009	13,009	13,009
	38								0	0	0
	39	0	0	0	13,009	0	0	0	13,009	13,009	13,009
	40								0	0	0
	41								0	0	0
	42	0	0	0	13,009	0	0	0	13,009	13,009	13,009
<b>Total Revenues except for beginning fund balance</b> <i>(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 42)</i>											
	43	65,423	22,500	0	26,030	0	0	78,300	192,253	187,657	202,410
	44	57,794	89,269	0	386	0	0	77,412	224,861	232,605	216,469
	45	123,217	111,769	0	26,416	0	0	155,712	417,114	420,262	418,879

**CITY OF**  
**Randall**  
**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	47,919	2,448		12,751	0			63,118	56,806	58,524
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	47,919	2,448		12,751	0			63,118	56,806	58,524
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,004	11,552		270	0			12,826	12,297	12,817
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	16,500	0	0	0	0	0	0	16,500	18,000	15,601
Intergovernmental	9	0	8,500	0	0	0		0	8,500	7,500	17,552
Charges for Fees & Service	10	0	0		0	0	0	78,300	78,300	79,045	77,693
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	1,000	7,214
Sub-Total Revenues	13	65,423	22,500	0	13,021	0		78,300	179,244	174,648	189,401
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	13,009	0	0	0	13,009	13,009	13,009
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
Total Revenues and Other Sources	17	65,423	22,500	0	26,030	0		78,300	192,253	187,657	202,410
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	7,884	0	0			0		7,884	6,684	8,035
Public Works	19	4,200	9,500	0			0		13,700	15,200	29,596
Health and Social Services	20	545	0	0			0		545	545	545
Culture and Recreation	21	18,400	0	0			0		18,400	34,200	14,534
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	38,650	0	0			0		38,650	38,250	36,423
Debt Service	24	0	0	0	26,030		0		26,030	21,713	22,623
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	69,679	9,500	0	26,030	0			105,209	116,592	111,756
Business Type Proprietary: Enterprise & ISF	27							73,349	73,349	65,800	61,509
Total Gov & Bus Type Expenditures	28	69,679	9,500	0	26,030	0		73,349	178,558	182,392	173,265
Total Transfers Out	29	0	0	0	0	0		13,009	13,009	13,009	13,009
Total ALL Expenditures/Fund Transfers Out	30	69,679	9,500	0	26,030	0		86,358	191,567	195,401	186,274
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-4,256	13,000	0	0	0		-8,058	686	-7,744	16,136
Beginning Fund Balance July 1	33	57,794	89,269	0	386	0		77,412	224,861	232,605	216,469
Ending Fund Balance June 30	34	53,538	102,269	0	386	0		69,354	225,547	224,861	232,605

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

City Name: Randall

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 Water Improvement Project	250,000	03/06	20,000	6,030		26,030	13,009	13,021
-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			20,000	6,030	0	26,030	13,009	13,021

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

Fiscal Year  
2014

City Name: Randall

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 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?
-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
			20,000	6,030	0	26,030	13,009	13,021



RECEIVED

40-375

JUN 04 2014

FILED

IOWA DEPT. OF  
MANAGEMENT

2014 JUN - CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of HAMILTON County, Iowa:

The City Council of Randall in said County/Countries met on April 8, 2014 at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. 14-07

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2014  
(AS AMENDED LAST ON 03/29/2014.)

Be it Resolved by the Council of the City of Randall

Section 1. Following notice published 03/29/2014

and the public hearing held, April 8, 2014 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
<b>Revenues &amp; Other Financing Sources</b>			
Taxes Levied on Property 1	63,118	0	63,118
Less: Uncollected Property Taxes-Levy Year 2	0	0	0
<b>Net Current Property Taxes 3</b>	<b>63,118</b>	<b>0</b>	<b>63,118</b>
Delinquent Property Taxes 4	0	0	0
TIF Revenues 5	0	0	0
Other City Taxes 6	12,826	0	12,826
Licenses & Permits 7	0	0	0
Use of Money and Property 8	16,500	0	16,500
Intergovernmental 9	8,500	0	8,500
Charges for Services 10	78,300	0	78,300
Special Assessments 11	0	0	0
Miscellaneous 12	0	40,000	40,000
Other Financing Sources 13	13,009	0	13,009
<b>Total Revenues and Other Sources 14</b>	<b>192,253</b>	<b>40,000</b>	<b>232,253</b>
<b>Expenditures &amp; Other Financing Uses</b>			
Public Safety 15	7,884	5,000	12,884
Public Works 16	13,700	50,000	63,700
Health and Social Services 17	545	0	545
Culture and Recreation 18	18,400	0	18,400
Community and Economic Development 19	0	0	0
General Government 20	38,650	0	38,650
Debt Service 21	0	0	0
Capital Projects 22	26,030	0	26,030
Total Government Activities Expenditures 23	105,209	55,000	160,209
Business Type / Enterprises 24	73,349	0	73,349
<b>Total Gov Activities &amp; Business Expenditures 25</b>	<b>178,558</b>	<b>55,000</b>	<b>233,558</b>
Transfers Out 26	13,009	0	13,009
<b>Total Expenditures/Transfers Out 27</b>	<b>191,567</b>	<b>55,000</b>	<b>246,567</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year 28</b>	<b>686</b>	<b>-15,000</b>	<b>-14,314</b>
Beginning Fund Balance July 1 29	224,861	0	224,861
<b>Ending Fund Balance June 30 30</b>	<b>225,547</b>	<b>-15,000</b>	<b>210,547</b>

Passed this 8 day of April, 2014  
(Day) (Month/Year)

De Ann Fusk  
Signature  
City Clerk/Finance Officer

[Signature]  
Signature  
Mayor