

Fund Balance Worksheet for City of

RIVERSIDE

		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total	
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	
(1)											
*Annual Report FY 2011											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	1,898,289	250,822	99,422		36,275		2,284,808	521,379	2,806,187	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	961,674	2,201,223	340,218	208,988	741,436		4,453,539	577,143	5,030,682	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,807,259	1,992,390	338,256	208,988	741,281		5,088,174	411,702	5,499,876	
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,052,704	459,655	101,384	0	36,430	0	1,650,173	686,820	2,336,993	
(2)											
** Re-Estimated FY 2012											
Beginning Fund Balance	5	1,052,704	459,655	101,384	0	36,430	0	1,650,173	686,820	2,336,993	
Re-Est Revenues	6	2,553,467	172,611	211,895	0	715,000	0	3,652,973	596,325	4,249,298	
Re-Est Expenditures	7	2,839,632	110,611	211,495	0	965,000	0	4,126,738	574,302	4,701,040	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	766,539	521,655	101,784	0	-213,570	0	1,176,408	708,843	1,885,251	
(3)											
** Budget FY 2013											
Beginning Fund Balance	10	766,539	521,655	101,784	0	-213,570	0	1,176,408	708,843	1,885,251	
Revenues	11	1,522,862	1,291,356	208,900	208,550	560,000	0	3,791,668	627,125	4,418,793	
Expenditures	12	1,456,528	1,256,356	208,550	208,550	560,000	0	3,689,984	598,721	4,288,705	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	832,873	556,655	102,134	0	-213,570	0	1,278,092	737,247	2,015,339	

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	78,017							78,017	76,055	73,338
Jail	2								0	0	0
Emergency Management	3	1,500							1,500	1,272	6,271
Flood Control	4								0	0	0
Fire Department	5	22,717							22,717	60,898	57,079
Ambulance	6	5,000							5,000	5,000	0
Building Inspections	7	9,258							9,258	9,258	6,980
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	3,100							3,100	3,100	2,474
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	119,592	0	0			0		119,592	155,583	146,142
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	111,381	91,356						202,737	238,596	512,611
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	18,000							18,000	17,000	13,896
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17	7,500							7,500	10,000	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21	5,000							5,000	182,000	0
TOTAL (lines 12 - 21)	22	141,881	91,356	0			0		233,237	447,596	526,507
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	15,888							15,888	13,028	12,062
Museum, Band and Theater	32								0	0	0
Parks	33	94,331							94,331	97,869	82,997
Recreation	34	5,000							5,000	5,000	29,206
Cemetery	35	5,000							5,000	5,000	3,000
Community Center, Zoo, & Marina	36	17,506							17,506	17,720	9,390
Other Culture and Recreation	37								0	295,000	0
TOTAL (lines 31 - 37)	38	137,725	0	0			0		137,725	433,617	136,655

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	5,000						5,000	6,500	3,362	
Economic Development	40	124,500						124,500	304,500	77,563	
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	129,500	0	0			0	129,500	311,000	80,925	
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	19,118						19,118	14,479	14,210	
Clerk, Treasurer, & Finance Adm.	47	98,712						98,712	127,838	120,425	
Elections	48							0	1,500	54	
Legal Services & City Attorney	49	10,000						10,000	10,000	47,799	
City Hall & General Buildings	50	9,000						9,000	8,000	42,450	
Tort Liability	51	34,000						34,000	32,000	29,360	
Other General Government	52	197,000						197,000	673,630	0	
TOTAL (lines 46 - 52)	53	367,830	0	0			0	367,830	867,447	254,298	
DEBT SERVICE	54		439,800		208,550			648,350	0	2,171,988	
Gov Capital Projects	55					560,000		560,000	965,000	741,281	
TIF Capital Projects	56							0	211,495	0	
TOTAL CAPITAL PROJECTS	57	0	0	0		560,000	0	560,000	1,176,495	741,281	
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	896,528	531,156	0	208,550	560,000	0	2,196,234	3,391,738	4,057,796	
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59						269,798	269,798	254,835	194,237	
Sewer Utility	60						290,798	290,798	296,967	182,201	
Electric Utility	61						0	0	0	0	
Gas Utility	62						0	0	0	0	
Airport	63						0	0	0	0	
Landfill/Garbage	64						23,300	23,300	22,500	20,442	
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						583,896	583,896	574,302	396,880	
TOTAL ALL EXPENDITURES (lines 58+74)	74	896,528	531,156	0	208,550	560,000	0	583,896	2,780,130	3,966,040	4,454,676
Regular Transfers Out	75	560,000	725,200					14,825	1,300,025	735,000	836,212
Internal TIF Loan / Repayment Transfers Out	76			208,550					208,550	0	208,988
Total ALL Transfers Out	77	560,000	725,200	208,550	0	0	0	14,825	1,508,575	735,000	1,045,200
Total Expenditures & Fund Transfers Out (lines 75+76)	78	1,456,528	1,256,356	208,550	208,550	560,000	0	598,721	4,288,705	4,701,040	5,499,876
Continuing Appropriation	79					0		0	0	0	
Ending Fund Balance June 30	80	832,873	556,655	102,134	0	-213,570	0	737,247	2,015,339	1,885,251	2,336,993

* 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 2013

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 2013	RE-ESTIMATED 2012	ACTUAL 2011
REVENUES & OTHER FINANCING SOURCES											
	1	159,994	0		0	0			159,994	140,520	103,573
	2								0	0	0
	3	159,994	0		0	0			159,994	140,520	103,573
	4								0	0	0
	5			208,900					208,900	211,895	339,320
Other City Taxes:											
	6	2,968	0		0	0			2,968	2,947	0
	7								0	0	0
	8								0	0	0
	9	375,000							375,000	1,500,000	435,079
	10								0	0	0
	11	200,000							200,000	200,000	208,918
	12		75,000						75,000	82,000	74,892
	13	577,968	75,000		0	0			652,968	1,784,947	718,889
	14	7,200							7,200	12,700	6,760
	15	30,000							30,000	31,800	46,335
Intergovernmental:											
	16								0	0	0
	17		91,356						91,356	90,611	86,184
	18								0	350,000	4,932
	19	55,700							55,700	308,500	0
	20	55,700	91,356	0	0	0		0	147,056	749,111	91,116
Charges for Fees & Service:											
	21							283,200	283,200	298,025	265,824
	22							265,800	265,800	255,800	227,543
	23								0	0	0
	24								0	0	0
	25								0	0	1,273
	26								0	0	0
	27							23,300	23,300	22,500	20,888
	28								0	0	0
	29								0	0	0
	30	1,800							1,800	1,800	0
	31								0	0	0
	32								0	0	0
	33								0	0	601
	34	1,800	0		0	0		572,300	574,100	578,125	516,129
	35								0	200	0
	36	5,000	1,125,000						1,130,000	5,000	1,178,360
Other Financing Sources:											
	37	685,200				560,000		54,825	1,300,025	735,000	836,212
	38				208,550				208,550	0	208,988
	39	685,200	0	0	208,550	560,000	0	54,825	1,508,575	735,000	1,045,200
	40								0	0	985,000
	41								0	0	0
	42	685,200	0	0	208,550	560,000	0	54,825	1,508,575	735,000	2,030,200
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	1,522,862	1,291,356	208,900	208,550	560,000	0	627,125	4,418,793	4,249,298	5,030,682
	44	766,539	521,655	101,784	0	-213,570	0	708,843	1,885,251	2,336,993	2,806,187
	45	2,289,401	1,813,011	310,684	208,550	346,430	0	1,335,968	6,304,044	6,586,291	7,836,869

**CITY OF RIVERSIDE
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2013**

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
Revenues & Other Financing Sources											
Taxes Levied on Property	1	159,994	0		0	0			159,994	140,520	103,573
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	159,994	0		0	0			159,994	140,520	103,573
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			208,900					208,900	211,895	339,320
Other City Taxes	6	577,968	75,000		0	0			652,968	1,784,947	718,889
Licenses & Permits	7	7,200	0		0	0		0	7,200	12,700	6,760
Use of Money and Property	8	30,000	0	0	0	0	0	0	30,000	31,800	46,335
Intergovernmental	9	55,700	91,356	0	0	0		0	147,056	749,111	91,116
Charges for Fees & Service	10	1,800	0		0	0	0	572,300	574,100	578,125	516,129
Special Assessments	11	0	0		0	0		0	0	200	0
Miscellaneous	12	5,000	1,125,000		0	0	0	0	1,130,000	5,000	1,178,360
Sub-Total Revenues	13	837,662	1,291,356	208,900	0	0	0	572,300	2,910,218	3,514,298	3,000,482
Other Financing Sources:											
Total Transfers In	14	685,200	0	0	208,550	560,000	0	54,825	1,508,575	735,000	1,045,200
Proceeds of Debt	15	0	0	0	0	0		0	0	0	985,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	1,522,862	1,291,356	208,900	208,550	560,000	0	627,125	4,418,793	4,249,298	5,030,682
Expenditures & Other Financing Uses											
Public Safety	18	119,592	0	0			0		119,592	155,583	146,142
Public Works	19	141,881	91,356	0			0		233,237	447,596	526,507
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	137,725	0	0			0		137,725	433,617	136,655
Community and Economic Development	22	129,500	0	0			0		129,500	311,000	80,925
General Government	23	367,830	0	0			0		367,830	867,447	254,298
Debt Service	24	0	439,800	0	208,550		0		648,350	0	2,171,988
Capital Projects	25	0	0	0		560,000	0		560,000	1,176,495	741,281
Total Government Activities Expenditures	26	896,528	531,156	0	208,550	560,000	0		2,196,234	3,391,738	4,057,796
Business Type Proprietary: Enterprise & ISF	27							583,896	583,896	574,302	396,880
Total Gov & Bus Type Expenditures	28	896,528	531,156	0	208,550	560,000	0	583,896	2,780,130	3,966,040	4,454,676
Total Transfers Out	29	560,000	725,200	208,550	0	0	0	14,825	1,508,575	735,000	1,045,200
Total ALL Expenditures/Fund Transfers Out	30	1,456,528	1,256,356	208,550	208,550	560,000	0	598,721	4,288,705	4,701,040	5,499,876
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	66,334	35,000	350	0	0	0	28,404	130,088	-451,742	-469,194
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	766,539	521,655	101,784	0	-213,570	0	708,843	1,885,251	2,336,993	2,806,187
Ending Fund Balance June 30	35	832,873	556,655	102,134	0	-213,570	0	737,247	2,015,339	1,885,251	2,336,993

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

City Name: RIVERSIDE

Fiscal Year
2013

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	INFRASTRUCTURE REVENUE BOND	2,200,000	DECEMBER 2006	260,000	4,550	250	264,800	264,800	0
(2)	GO BOND - FIRE STATION	1,100,000	JUNE 2007	200,000	8,300	250	208,550	208,550	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			460,000	12,850	500	473,350	473,350	0

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

Fiscal Year

City Name: RIVERSIDE

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2013

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(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
			460,000	12,850	500	473,350	473,350	0

RECEIVED

92-886

JUN 05 2013

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of WASHINGTON County, Iowa:

The City Council of Riverside in said County/Countries met on May 20th, 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. 05062013-5

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 2013 (AS AMENDED LAST ON Riverside.)

Be it Resolved by the Council of the City of Riverside

Section 1. Following notice published and the public hearing held, May 20th 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:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources (Total: 4,418,813) and Expenditures & Other Financing Uses (Total: 4,503,805).

Signature of Kristy Rogerson, City Clerk/Finance Officer

Passed this 20th (Day)

day of

May, 2013 (Month/Year)

Signature of Bill Koch, Mayor