

# 92-886

## Adoption of Budget and Certification of City Taxes

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

The City of: RIVERSIDE County Name: WASHINGTON Date Budget Adopted: 3/16/2015  
(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.

319-648-3501

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

Regular  
**DEBT SERVICE**  
Ag Land

	With Gas & Electric	Without Gas & Electric
2a	97,243,388	96,679,772
3a		
4a	127,087	

Last Official Census

993

### 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	5 690,808	686,804	43 7.10391
<b>(384) Non-Voted Other Permissible Levies</b>					
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	0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
<b>(384) Voted Other Permissible Levies</b>					
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	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 690,808	686,804	
384.1	3.00375	Ag Land	26	0	63 0
<b>Total General Fund Tax Levies (25 + 26)</b>			27 690,808	686,804	Do Not Add
<b>Special Revenue Levies</b>					
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	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0
<b>Sub Total Special Revenue Levies (28+32)</b>			33 0	0	
<b>Valuation</b>					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	0
	SSMID 2 (A)	(B)		35	0
	SSMID 3 (A)	(B)		36	0
	SSMID 4 (A)	(B)		37	0
	SSMID 5 (A)	(B)		555	0
	SSMID 6 (A)	(B)		556	0
	SSMID 7 (A)	(B)		1177	0
<b>Total SSMID</b>			38	0	Do Not Add
<b>Total Special Revenue Levies</b>			39	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 690,808	686,804	72 7.10391

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

**RIVERSIDE**

		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 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	2,152,474	0	0	0	0	0	2,152,474	773,539	2,926,013
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	507,345	2,025,168	0	0	0	0	2,532,513	413,703	2,946,216
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,623,775	0	0	0	0	0	1,623,775	576,808	2,200,583
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,036,044	2,025,168	0	0	0	0	3,061,212	610,434	3,671,646
<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 2015</b>										
Beginning Fund Balance	5	1,036,044	2,025,168	0	0	0	0	3,061,212	610,434	3,671,646
Re-Est Revenues	6	510,605	1,889,045	0	0	0	0	2,399,650	413,703	2,813,353
Re-Est Expenditures	7	973,222	0	0	0	0	0	973,222	576,808	1,550,030
Ending Fund Balance	8	573,427	3,914,213	0	0	0	0	4,487,640	447,329	4,934,969
<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 2016</b>										
Beginning Fund Balance	9	573,427	3,914,213	0	0	0	0	4,487,640	447,329	4,934,969
Revenues	10	918,958	1,391,810	0	0	1,514,000	0	3,824,768	633,644	4,458,412
Expenditures	11	3,092,355	493,000	0	0	0	0	3,585,355	515,424	4,100,779
Ending Fund Balance	12	-1,599,970	4,813,023	0	0	1,514,000	0	4,727,053	565,549	5,292,602

\* 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 \_\_\_\_\_ RIVERSIDE**

**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 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	86,345							86,345	89,880	89,880
Jail	2								0	0	0
Emergency Management	3	6,600							6,600	1,471	1,471
Flood Control	4								0	0	0
Fire Department	5	94,400							94,400	36,974	36,974
Ambulance	6	7,700							7,700	8,000	8,000
Building Inspections	7	3,000							3,000	1,208	1,208
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	700	2,500						3,200	3,771	3,771
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	198,745	2,500				0		201,245	141,304	141,304
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	94,094	96,000						190,094	114,763	203,883
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	18,500							18,500	16,145	16,145
Traffic Control and Safety	15								0	0	0
Snow Removal	16								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		25,000						25,000	129,204	0
TOTAL (lines 12 - 21)	22	112,594	121,000				0		233,594	260,112	220,028
<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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	18,867							18,867	17,874	17,874
Museum, Band and Theater	32								0	0	0
Parks	33	108,140							108,140	96,404	96,404
Recreation	34		8,000						8,000	0	0
Cemetery	35	5,500							5,500	5,500	5,500
Community Center, Zoo, & Marina	36	19,050							19,050	32,801	32,801
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	151,557	8,000				0		159,557	152,579	152,579

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	12,750							12,750	225	225
Economic Development	40	12,700							12,700	57,532	57,307
Housing and Urban Renewal	41								0	142,520	142,520
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43		361,500						361,500	0	175,000
TOTAL (lines 39 - 44)	45	25,450	361,500	0			0		386,950	200,277	375,052
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	16,943							16,943	15,284	15,284
Clerk, Treasurer, & Finance Adm.	47	170,616							170,616	118,727	118,727
Elections	48	1,500							1,500	1,289	1,289
Legal Services & City Attorney	49	30,000							30,000	13,178	13,178
City Hall & General Buildings	50	69,950							69,950	70,472	70,472
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	289,009	0	0			0		289,009	218,950	218,950
<b>DEBT SERVICE</b>	54								0	0	0
Gov Capital Projects	55	1,365,000							1,365,000	0	609,365
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	1,365,000	0	0		0	0		1,365,000	0	609,365
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	2,142,355	493,000	0	0	0	0		2,635,355	973,222	1,717,278
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							255,054	255,054	265,500	265,500
Sewer Utility	60							236,670	236,670	290,216	290,216
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							23,700	23,700	21,092	21,848
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							515,424	515,424	576,808	577,564
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	2,142,355	493,000	0	0	0	0	515,424	3,150,779	1,550,030	2,294,842
Regular Transfers Out	75	950,000							950,000	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	950,000	0	0	0	0	0	0	950,000	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	3,092,355	493,000	0	0	0	0	515,424	4,100,779	1,550,030	2,294,842
<b>Ending Fund Balance June 30</b>	79	-1,599,970	4,813,023	0	0	1,514,000	0	565,549	5,292,602	4,934,969	3,313,843

\* 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)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	686,804	0		0	0			686,804	409,962	207,276
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	686,804	0		0	0			686,804	409,962	207,276
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4,004	0		0	0			4,004	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9		415,000						415,000	415,025	445,640
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11		187,000						187,000	186,624	183,135
Other Local Option Taxes	12		94,000						94,000	102,934	90,390
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,004	696,000		0	0			700,004	704,583	719,165
Licenses & Permits	14	3,300							3,300	7,010	3,650
Use of Money & Property	15	31,900							31,900	93,633	156,959
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		97,810						97,810	107,627	105,084
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19	61,800							61,800	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	61,800	97,810	0	0	0		0	159,610	107,627	105,084
Charges for Fees & Service:											
Water Utility	21							303,181	303,181	205,585	205,585
Sewer Utility	22							288,115	288,115	186,083	186,083
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							23,700	23,700	22,035	22,035
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							18,648	18,648	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	633,644	633,644	413,703	413,703
Special Assessments	35								0	0	0
Miscellaneous	36	95,150	598,000						693,150	1,076,835	1,076,835
Other Financing Sources:											
Regular Operating Transfers In	37	36,000				914,000			950,000	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	36,000	0	0	0	914,000	0	0	950,000	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					600,000			600,000	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	36,000	0	0	0	1,514,000	0	0	1,550,000	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	918,958	1,391,810	0	0	1,514,000	0	633,644	4,458,412	2,813,353	2,682,672
Beginning Fund Balance July 1	44	573,427	3,914,213	0	0	0	0	447,329	4,934,969	3,671,646	2,926,013
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,492,385	5,306,023	0	0	1,514,000	0	1,080,973	9,393,381	6,484,999	5,608,685

CITY OF

RIVERSIDE

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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	686,804	0		0	0			686,804	409,962	207,276
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	686,804	0		0	0			686,804	409,962	207,276
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,004	696,000		0	0			700,004	704,583	719,165
Licenses & Permits	7	3,300	0					0	3,300	7,010	3,650
Use of Money and Property	8	31,900	0	0	0	0	0	0	31,900	93,633	156,959
Intergovernmental	9	61,800	97,810	0	0	0		0	159,610	107,627	105,084
Charges for Fees & Service	10	0	0		0	0		633,644	633,644	413,703	413,703
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	95,150	598,000		0	0	0	0	693,150	1,076,835	1,076,835
Sub-Total Revenues	13	882,958	1,391,810	0	0	0	0	633,644	2,908,412	2,813,353	2,682,672
<b>Other Financing Sources:</b>											
Total Transfers In	14	36,000	0	0	0	914,000	0	0	950,000	0	0
Proceeds of Debt	15	0	0	0	0	600,000		0	600,000	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	918,958	1,391,810	0	0	1,514,000	0	633,644	4,458,412	2,813,353	2,682,672
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	198,745	2,500	0			0		201,245	141,304	141,304
Public Works	19	112,594	121,000	0			0		233,594	260,112	220,028
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	151,557	8,000	0			0		159,557	152,579	152,579
Community and Economic Development	22	25,450	361,500	0			0		386,950	200,277	375,052
General Government	23	289,009	0	0			0		289,009	218,950	218,950
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	1,365,000	0	0		0	0		1,365,000	0	609,365
Total Government Activities Expenditures	26	2,142,355	493,000	0	0	0	0		2,635,355	973,222	1,717,278
Business Type Proprietary: Enterprise & ISF	27							515,424	515,424	576,808	577,564
Total Gov & Bus Type Expenditures	28	2,142,355	493,000	0	0	0	0	515,424	3,150,779	1,550,030	2,294,842
Total Transfers Out	29	950,000	0	0	0	0	0	0	950,000	0	0
Total ALL Expenditures/Fund Transfers Out	30	3,092,355	493,000	0	0	0	0	515,424	4,100,779	1,550,030	2,294,842
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-2,173,397	898,810	0	0	1,514,000	0	118,220	357,633	1,263,323	387,830
Beginning Fund Balance July 1	33	573,427	3,914,213	0	0	0	0	447,329	4,934,969	3,671,646	2,926,013
Ending Fund Balance June 30	34	-1,599,970	4,813,023	0	0	1,514,000	0	565,549	5,292,602	4,934,969	3,313,843

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

City Name: RIVERSIDE

Fiscal Year  
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								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	0









