

14-124

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: 2016-0314-01

The City of: Ralston

County Name: CARROLL & GREENE

Date Budget Adopted: 3/14/2016

(Date) xx/xx/xxxx

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.

(712) 790-1061

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>14,706,762</u>	2b <u>14,562,650</u>	79
DEBT SERVICE	3a <u>14,706,762</u>	3b <u>14,562,650</u>	
Ag Land	4a <u>1,055,019</u>	4b <u>1,055,019</u>	

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	5 101,500	100,505	43 6.90159	
(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	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	
(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	0	61 0	
28E.22	1.50000	Unified Law Enforcement	24	0	62 0	
		Total General Fund Regular Levies (5 thru 24)	25 101,500	100,505		
384.1	3.00375	Ag Land	26 3,169	3,169	63 3.00375	
		Total General Fund Tax Levies (25 + 26)	27 104,669	103,674	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	0	0	
Rules	Amt Nec	Other Employee Benefits	31	0	0	
		Total Employee Benefit Levies (29,30,31)	32 0	0	65 0	
		Sub Total Special Revenue Levies (28+32)	33 0	0		
		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
		Total SSMID	38 0	0	Do Not Add	
		Total Special Revenue Levies	39 0	0		
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0	
		Total Property Taxes (27+39+40+41)	42 104,669	103,674	72 6.90159	

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) 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)

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)
(1)										
*Annual Report FY 2015										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	472,048	88,871	0	0	-60,577	0	500,342	-11,594	488,748
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	177,831	13,962	0	0	0	0	191,793	43,072	234,865
Actual Expenditures Except End Bal (pg 12, line 259) *	3	127,379	0	0	0	6,309	0	133,688	39,295	172,983
Ending Fund Balance June 30 (pg 12, line 261) *	4	522,500	102,833	0	0	-66,886	0	558,447	-7,817	550,630
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2016										
Beginning Fund Balance	5	522,500	102,833	0	0	-66,886	0	558,447	-7,817	550,630
Re-Est Revenues	6	108,850	3,000	0	0	100,000	0	211,850	65,000	276,850
Re-Est Expenditures	7	128,530	50,000	0	0	100,000	0	278,530	65,000	343,530
Ending Fund Balance	8	502,820	55,833	0	0	-66,886	0	491,767	-7,817	483,950
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2017										
Beginning Fund Balance	9	502,820	55,833	0	0	-66,886	0	491,767	-7,817	483,950
Revenues	10	116,852	11,000	0	0	500,000	0	627,852	65,000	692,852
Expenditures	11	158,205	8,100	0	0	500,000	0	666,305	65,000	731,305
Ending Fund Balance	12	461,467	58,733	0	0	-66,886	0	453,314	-7,817	445,497

* 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.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2017	RE-ESTIMATED 2016	ACTUAL 2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,055							1,055	1,055	1,091
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	13,000							13,000	13,000	3,804
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	0	0
TOTAL (lines 1 - 10)	11	14,055	0				0		14,055	14,055	4,895
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	50,000							50,000	50,000	3,679
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		4,100						4,100	4,100	3,742
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,000						4,000	4,000	2,604
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	1,600							1,600	0	0
Other Public Works	21	10,000							10,000	1,600	0
TOTAL (lines 12 - 21)	22	61,600	8,100				0		69,700	59,700	10,025
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	850							850	750	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	850	0				0		850	750	0
CULTURE & RECREATION											
Library Services	31	1,000							1,000	1,200	855
Museum, Band and Theater	32								0	0	0
Parks	33	11,000							11,000	11,000	5,473
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	12,000	0				0		12,000	12,200	6,328

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41		40,000							40,000	40,000	70,101
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		40,000	0	0			0		40,000	40,000	70,101
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,500							2,500	2,500	2,190
Clerk, Treasurer, & Finance Adm.	47		10,200							10,200	10,000	11,851
Elections	48									0	325	337
Legal Services & City Attorney	49									0	2,000	0
City Hall & General Buildings	50		15,000							15,000	20,000	5,790
Tort Liability	51									0	7,000	11,552
Other General Government	52		2,000							2,000	10,000	4,310
TOTAL (lines 46 - 52)	53		29,700	0	0			0		29,700	51,825	36,030
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55						500,000			500,000	100,000	6,309
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		500,000	0		500,000	100,000	6,309
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		158,205	8,100	0	0	500,000	0		666,305	278,530	133,688
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								35,000	35,000	35,000	21,135
Sewer Utility	60								15,000	15,000	15,000	2,277
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								15,000	15,000	15,000	15,883
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								65,000	65,000	65,000	39,295
TOTAL ALL EXPENDITURES (lines 58+74)	74		158,205	8,100	0	0	500,000	0	65,000	731,305	343,530	172,983
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78		158,205	8,100	0	0	500,000	0	65,000	731,305	343,530	172,983
Ending Fund Balance June 30	79		461,467	58,733	0	0	-66,886	0	-7,817	445,497	483,950	550,630

* 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

2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	103,674	0		0	0			103,674	92,350	104,313
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	103,674	0		0	0			103,674	92,350	104,313
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	995	0		0	0			995	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								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		11,000						11,000	11,000	11,935
Subtotal - Other City Taxes (lines 6 thru 12)	13	995	11,000		0	0			11,995	11,000	11,935
Licenses & Permits	14								0	0	0
Use of Money & Property	15	1,200							1,200	4,000	865
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	68,861
Road Use Taxes	17								0	3,000	2,027
Other State Grants & Reimbursements	18	9,483	0	0	0	0		0	9,483	0	4,031
Local Grants & Reimbursements	19	1,500							1,500	1,500	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	10,983	0	0	0	0		0	10,983	4,500	74,919
Charges for Fees & Service:											
Water Utility	21							35,000	35,000	35,000	17,809
Sewer Utility	22							15,000	15,000	15,000	9,006
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							15,000	15,000	15,000	15,982
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								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	65,000	65,000	65,000	42,797
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	36
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					500,000			500,000	100,000	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	500,000	0	0	500,000	100,000	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	116,852	11,000	0	0	500,000	0	65,000	692,852	276,850	234,865
Beginning Fund Balance July 1	44	502,820	55,833	0	0	-66,886	0	-7,817	483,950	550,630	488,748
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	619,672	66,833	0	0	433,114	0	57,183	1,176,802	827,480	723,613

CITY OF Ralston

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	103,674	0		0	0			103,674	92,350	104,313
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	103,674	0		0	0			103,674	92,350	104,313
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	995	11,000		0	0			11,995	11,000	11,935
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	1,200	0	0	0	0	0	0	1,200	4,000	865
Intergovernmental	9	10,983	0	0	0	0		0	10,983	4,500	74,919
Charges for Fees & Service	10	0	0		0	0		65,000	65,000	65,000	42,797
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	36
Sub-Total Revenues	13	116,852	11,000	0	0	0	0	65,000	192,852	176,850	234,865
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	500,000		0	500,000	100,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	116,852	11,000	0	0	500,000	0	65,000	692,852	276,850	234,865
Expenditures & Other Financing Uses											
Public Safety	18	14,055	0	0			0		14,055	14,055	4,895
Public Works	19	61,600	8,100	0			0		69,700	59,700	10,025
Health and Social Services	20	850	0	0			0		850	750	0
Culture and Recreation	21	12,000	0	0			0		12,000	12,200	6,328
Community and Economic Development	22	40,000	0	0			0		40,000	40,000	70,101
General Government	23	29,700	0	0			0		29,700	51,825	36,030
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		500,000	0		500,000	100,000	6,309
Total Government Activities Expenditures	26	158,205	8,100	0	0	500,000	0		666,305	278,530	133,688
Business Type Proprietary: Enterprise & ISF	27							65,000	65,000	65,000	39,295
Total Gov & Bus Type Expenditures	28	158,205	8,100	0	0	500,000	0	65,000	731,305	343,530	172,983
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	158,205	8,100	0	0	500,000	0	65,000	731,305	343,530	172,983
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-41,353	2,900	0	0	0	0	0	-38,453	-66,680	61,882
Beginning Fund Balance July 1	33	502,820	55,833	0	0	-66,886	0	-7,817	483,950	550,630	488,748
Ending Fund Balance June 30	34	461,467	58,733	0	0	-66,886	0	-7,817	445,497	483,950	550,630

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

City Name: Ralston

Fiscal Year
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(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
TOTALS					0	0	0	0	0	0

AFFIDAVIT OF POSTING

City of Ralston, Iowa

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

The Notice of Public Hearing for the proposed city budget for the City of Ralston was posted on March 3, 2016 at the following locations:

*One of the three posted notices is included with this form.

Location #1

Location #2

Location #3

Attested to on behalf of the City of Ralston by:

[Melinda Hinnert](#)

Print Name

Signature

Date

