

77-720

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Johnston County Name: POLK Date Budget Adopted: 3/3/2014
(Date) m/d/yyyy

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.

515.278.2344
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2013 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a 1,120,382,372	2b 1,082,413,262	<div style="border: 1px solid black; padding: 5px;">17,278</div>
DEBT SERVICE	3a 1,240,991,856	3b 1,203,022,746	
Ag Land	4a 2,991,711		

				(A) TAXES LEVIED						
Code Sec.	Dollar Limit	Purpose		Request with Utility Replacement	Property Taxes Levied		Rate			
384.1	8.10000	Regular General Levy	5	8,485,040.00	8,197,484	43	7.57334			
(384)		Non-Voted Other Permissible Levies								
12(9)	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(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0			
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0			
12(22)	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(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0			
12(19)	1.00000	City Emergency Medical District	463		0	466	0			
12(21)	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	8,485,040	8,197,484				
384.1	3.00375	Ag Land	26	8,986	8,986	63	3.00375			
Total General Fund Tax Levies (25 + 26)				27	8,494,026	8,206,470		Do Not Add		
Special Revenue Levies										
384.6	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		Not at 8.10 Limit		Not at 8.10 Limit			
Rules	Amt Nec	Other Employee Benefits	31		0		0			
Total Employee Benefit Levies (29,30,31)				32	0		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	4,679,258	4,536,094	70	3.77058			
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0			
Total Property Taxes (27+39+40+41)				42	13,173,284	12,742,564	72	11.34392		

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)

CHECK CITY VALUATIONS
Taxable Valuations By Class By Levy Authority

Commercial & Industrial Replacement Claim Estimation

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of Johnston

		(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1	Taxable	265,546,138	114,234,506	1,449,164	340,693
2	Assessed	279,522,251	120,246,848	1,525,436	358,624

REPLACEMENT \$		FILLS TO:
3	General Fund	\$106,423 REVENUES, LINE 18, COL (C)
4	Special Fund	\$0 REVENUES, LINE 18, COL (D)
5	Debt Fund	\$75,723 REVENUES, LINE 18, COL (F)

* Please input the amount of revenue being received from State of Iowa sources in the form of grants or reimbursements below. Separate the revenues by fund receiving the money. The information below will flow to REVENUES line 18.

		General	Special Revenue	TIF Sp. Revenue	Debt Service	Capital Projects	Proprietary
Other State Grants & Reimbursements	18	\$35,350	\$10,000				

Fund Balance Worksheet for City of **Johnston**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	4,857,500	905,507	5,479,657	-1,264,972	7,033,710		17,011,402	4,393,948	21,405,350
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	11,191,796	1,771,593	5,214,687	6,005,441	12,742,189		36,925,706	9,542,595	46,468,301
Actual Expenditures Except End Bal (pg 12, line 259) *	3	10,482,508	1,673,278	6,785,556	4,431,417	12,091,947		35,464,706	7,703,080	43,167,786
Ending Fund Balance June 30 (pg 12, line 261) *	4	5,566,788	1,003,822	3,908,788	309,052	7,683,952	0	18,472,402	6,233,463	24,705,865
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	5,566,788	1,003,822	3,908,788	309,052	7,683,952	0	18,472,402	6,233,463	24,705,865
Re-Est Revenues	6	11,848,850	1,684,080	3,243,819	7,004,695	17,824,968	0	41,606,412	9,227,535	50,833,947
Re-Est Expenditures	7	12,928,621	1,755,054	3,183,837	7,071,889	21,483,674	0	46,423,075	9,946,964	56,370,039
Ending Fund Balance	8	4,487,017	932,848	3,968,770	241,858	4,025,246	0	13,655,739	5,514,034	19,169,773
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	4,487,017	932,848	3,968,770	241,858	4,025,246	0	13,655,739	5,514,034	19,169,773
Revenues	10	11,736,754	1,708,532	3,694,952	7,151,001	15,002,100	0	39,293,339	10,085,013	49,378,352
Expenditures	11	12,554,156	2,116,818	4,265,643	7,118,682	15,002,100	0	41,057,399	10,259,553	51,316,952
Ending Fund Balance	12	3,669,615	524,562	3,398,079	274,177	4,025,246	0	11,891,679	5,339,494	17,231,173

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF Johnston

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 for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	3,991	3,856
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	3,991	3,856

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2014 (J)	ACTUAL 2013 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	2,988,854	17,500						3,006,354	2,687,374
Jail	2								0	
Emergency Management	3	11,719							11,719	8,661
Flood Control	4								0	
Fire Department	5	1,064,148							1,064,148	910,093
Ambulance	6	1,044,055							1,044,055	684,705
Building Inspections	7	6,025							6,025	
Miscellaneous Protective Services	8								0	
Animal Control	9								0	31,797
Other Public Safety	10								0	
TOTAL (lines 1 - 10)	11	5,114,801	17,500	0			0		5,132,301	4,322,630
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	1,240,196	1,191,054						2,431,250	1,748,667
Parking - Meter and Off-Street	13								0	
Street Lighting	14		215,000						215,000	215,753
Traffic Control and Safety	15		61,500						61,500	92,631
Snow Removal	16								0	
Highway Engineering	17								0	
Street Cleaning	18								0	
Airport (if not Enterprise)	19								0	
Garbage (if not Enterprise)	20	661,220							661,220	637,446
Other Public Works	21								0	
TOTAL (lines 12 - 21)	22	1,901,416	1,467,554	0			0		3,368,970	2,694,497
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23	35,285							35,285	
City Hospital	24								0	
Payments to Private Hospitals	25								0	
Health Regulation and Inspection	26								0	
Water, Air, and Mosquito Control	27	16,500							16,500	6,900
Community Mental Health	28								0	
Other Health and Social Services	29								0	10,000
TOTAL (lines 23 - 29)	30	51,785	0	0			0		51,785	16,900
CULTURE & RECREATION										
Library Services	31	1,189,534							1,189,534	1,163,729
Museum, Band and Theater	32								0	
Parks	33	1,270,966							1,270,966	1,109,575
Recreation	34	75,200	4,800						80,000	77,268
Cemetery	35								0	
Community Center, Zoo, & Marina	36	54,821							54,821	54,575
Other Culture and Recreation	37	112,220							112,220	149,890
TOTAL (lines 31 - 37)	38	2,702,741	4,800	0			0		2,707,541	2,555,037

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED 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)	RE-ESTIMATED 2014 (J)	ACTUAL 2013 (K)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39			27,700						27,700	33,601
Economic Development	40		51,590		1,561,140					1,612,730	286,060
Housing and Urban Renewal	41		388,157							388,157	390,113
Planning & Zoning	42		375,720							375,720	453,939
Other Com & Econ Development	43									0	1,410,517
	44										
TOTAL (lines 39 - 44)	45		815,467	27,700	1,561,140			0		2,404,307	2,574,230
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46		409,550							409,550	267,877
Clerk, Treasurer, & Finance Adm.	47		345,309							345,309	317,721
Elections	48		8,000							8,000	
Legal Services & City Attorney	49		52,000							52,000	39,581
City Hall & General Buildings	50		522,364							522,364	209,125
Tort Liability	51		415,000							415,000	225,673
Other General Government	52									0	
TOTAL (lines 46 - 52)	53		1,752,223	0	0			0		1,752,223	1,059,977
DEBT SERVICE	54					7,071,889				7,071,889	5,927,956
Gov Capital Projects	55						14,866,426			14,866,426	5,970,724
TIF Capital Projects	56						5,529,588			5,529,588	4,357,005
TOTAL CAPITAL PROJECTS	57		0	0	0		20,396,014	0		20,396,014	10,327,729
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58		12,338,433	1,517,554	1,561,140	7,071,889	20,396,014	0		42,885,030	29,478,956
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								4,414,219	4,414,219	3,884,964
Sewer Utility	60								1,802,016	1,802,016	1,996,413
Electric Utility	61									0	
Gas Utility	62									0	
Airport	63									0	
Landfill/Garbage	64									0	
Transit	65									0	
Cable TV, Internet & Telephone	66									0	
Housing Authority	67									0	
Storm Water Utility	68								73,600	73,600	18,834
Other Business Type (city hosp., ISF, parking, etc.)	69									0	
Enterprise DEBT SERVICE	70								1,032,749	1,032,749	296,762
Enterprise CAPITAL PROJECTS	71								690,210	690,210	46,245
Enterprise TIF CAPITAL PROJECTS	72									0	
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73								8,012,794	8,012,794	6,243,218
TOTAL ALL EXPENDITURES (lines 58+74)	74		12,338,433	1,517,554	1,561,140	7,071,889	20,396,014	0	8,012,794	50,897,824	35,722,174
Regular Transfers Out	75		580,188	237,500			37,660		1,934,170	2,789,518	3,795,131
Internal TIF Loan Transfers Out	76		10,000		1,622,697		1,050,000			2,682,697	3,650,481
Total ALL Transfers Out	77		590,188	237,500	1,622,697	0	1,087,660	0	1,934,170	5,472,215	7,445,612
Total Expenditures and Other Fin Uses (lines 73+74)	78		12,928,621	1,755,054	3,183,837	7,071,889	21,483,674	0	9,946,964	56,370,039	43,167,786
Ending Fund Balance June 30	79		4,487,017	932,848	3,968,770	241,858	4,025,246	0	5,514,034	19,169,773	24,705,865

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

RE-ESTIMATED REVENUES DETAIL
RE-ESTIMATED 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)	RE-ESTIMATED 2014 (J)	ACTUAL 2013 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	8,033,087			4,166,311				12,199,398	11,575,576
Less: Uncollected Property Taxes - Levy Year	2								0	
Net Current Property Taxes (line 1 minus line 2)	3	8,033,087	0		4,166,311	0			12,199,398	11,575,576
Delinquent Property Taxes	4								0	
TIF Revenues	5			3,233,744					3,233,744	3,353,369
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	291,738			137,703				429,441	434,689
Utility franchise tax (Iowa Code Chapter 364.2)	7		24,000						24,000	
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10								0	
Hotel/Motel Taxes	11	194,640							194,640	260,905
Other Local Option Taxes	12								0	
Subtotal - Other City Taxes (lines 6 thru 12)	13	486,378	24,000		137,703	0			648,081	695,594
Licenses & Permits	14	464,175							464,175	502,878
Use of Money & Property	15	64,700	2,000	75	25	7,527		2,000	76,327	92,023
Intergovernmental:										
Federal Grants & Reimbursements	16								0	39,347
Road Use Taxes	17		1,611,500						1,611,500	1,686,806
Other State Grants & Reimbursements	18	35,250							35,250	2,838,848
Local Grants & Reimbursements	19	226,266	10,000						236,266	196,181
Subtotal - Intergovernmental (lines 16 thru 19)	20	261,516	1,621,500	0	0	0		0	1,883,016	4,761,182
Charges for Fees & Service:										
Water Utility	21							3,963,739	3,963,739	3,989,000
Sewer Utility	22							2,291,978	2,291,978	2,419,374
Electric Utility	23								0	
Gas Utility	24								0	
Parking	25								0	
Airport	26								0	
Landfill/Garbage	27	660,270							660,270	632,657
Hospital	28								0	
Transit	29								0	
Cable TV, Internet & Telephone	30								0	
Housing Authority	31								0	
Storm Water Utility	32							627,207	627,207	622,968
Other Fees & Charges for Service	33	288,855							288,855	359,899
Subtotal - Charges for Service (lines 21 thru 33)	34	949,125	0		0	0	0	6,882,924	7,832,049	8,023,898
Special Assessments	35				16,492				222,567	239,059
Miscellaneous	36	45,000	6,463			73,831			374,081	557,121
Other Financing Sources:										
Regular Operating Transfers In	37	662,571	30,117		864,170	162,660		1,070,000	2,789,518	3,795,131
Internal TIF Loan Transfers In	38		0	10,000	1,622,697	1,050,000			2,682,697	3,650,481
Subtotal ALL Operating Transfers In	39	662,571	30,117	10,000	2,486,867	1,212,660	0	1,070,000	5,472,215	7,445,612
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	881,298			197,297	16,530,950		675,963	18,285,508	9,375,222
Proceeds of Capital Asset Sales	41	1,000							1,000	7,457
Subtotal-Other Financing Sources (lines 36 thru 38)	42	1,544,869	30,117	10,000	2,684,164	17,743,610	0	1,745,963	23,758,723	16,828,291
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	11,848,850	1,684,080	3,243,819	7,004,695	17,824,968	0	9,227,535	50,833,947	46,468,301
Beginning Fund Balance July 1	44	5,566,788	1,003,822	3,908,788	309,052	7,683,952	0	6,233,463	24,705,865	21,405,350
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	17,415,638	2,687,902	7,152,607	7,313,747	25,508,920	0	15,460,998	75,539,812	67,873,651

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	3,205,606	21,500						3,227,106	3,006,354	2,687,374
Jail	2								0	0	0
Emergency Management	3	11,719							11,719	11,719	8,661
Flood Control	4								0	0	0
Fire Department	5	928,882							928,882	1,064,148	910,093
Ambulance	6	866,796							866,796	1,044,055	684,705
Building Inspections	7								0	6,025	0
Miscellaneous Protective Services	8	6,025							6,025	0	0
Animal Control	9								0	0	31,797
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	5,019,028	21,500	0			0		5,040,528	5,132,301	4,322,630
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	1,246,209	1,489,107						2,735,316	2,431,250	1,748,667
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		215,000						215,000	215,000	215,753
Traffic Control and Safety	15		73,000						73,000	61,500	92,631
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	697,481							697,481	661,220	637,446
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	1,943,690	1,777,107	0			0		3,720,797	3,368,970	2,694,497
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	35,000							35,000	35,285	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	17,250							17,250	16,500	6,900
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	10,000
TOTAL (lines 23 - 29)	30	52,250	0	0			0		52,250	51,785	16,900
CULTURE & RECREATION											
Library Services	31	1,182,034							1,182,034	1,189,534	1,163,729
Museum, Band and Theater	32								0	0	0
Parks	33	1,451,900							1,451,900	1,270,966	1,109,575
Recreation	34	78,218	7,000						85,218	80,000	77,268
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	54,821	54,575
Other Culture and Recreation	37	106,714							106,714	112,220	149,890
TOTAL (lines 31 - 37)	38	2,818,866	7,000	0			0		2,825,866	2,707,541	2,555,037

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39		33,300						33,300	27,700	33,601
Economic Development	40	51,000		2,610,758					2,661,758	1,612,730	286,060
Housing and Urban Renewal	41	386,876							386,876	388,157	390,113
Planning & Zoning	42	379,228							379,228	375,720	453,939
Other Com & Econ Development	43								0	0	1,410,517
TOTAL (lines 39 - 44)	44										
	45	817,104	33,300	2,610,758			0		3,461,162	2,404,307	2,574,230
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	351,722							351,722	409,550	267,877
Clerk, Treasurer, & Finance Adm.	47	352,355							352,355	345,309	317,721
Elections	48								0	8,000	0
Legal Services & City Attorney	49	52,000							52,000	52,000	39,581
City Hall & General Buildings	50	128,302							128,302	522,364	209,125
Tort Liability	51	355,000							355,000	415,000	225,673
Other General Government	52	155,263							155,263	0	0
TOTAL (lines 46 - 52)	53	1,394,642	0	0			0		1,394,642	1,752,223	1,059,977
DEBT SERVICE	54				7,118,682				7,118,682	7,071,889	5,927,956
Gov Capital Projects	55					12,978,000			12,978,000	14,866,426	5,970,724
TIF Capital Projects	56					2,024,100			2,024,100	5,529,588	4,357,005
TOTAL CAPITAL PROJECTS	57	0	0	0		15,002,100	0		15,002,100	20,396,014	10,327,729
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	12,045,580	1,838,907	2,610,758	7,118,682	15,002,100	0		38,616,027	42,885,030	29,478,956
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							4,153,003	4,153,003	4,414,219	3,884,964
Sewer Utility	60							1,620,863	1,620,863	1,802,016	1,996,413
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							86,000	86,000	73,600	18,834
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							1,027,736	1,027,736	1,032,749	296,762
Enterprise CAPITAL PROJECTS	71							1,600,000	1,600,000	690,210	46,245
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							8,487,602	8,487,602	8,012,794	6,243,218
TOTAL ALL EXPENDITURES (lines 58+74)	74	12,045,580	1,838,907	2,610,758	7,118,682	15,002,100	0	8,487,602	47,103,629	50,897,824	35,722,174
Regular Transfers Out	75	508,576	277,911					1,771,951	2,558,438	2,789,518	3,795,131
Internal TIF Loan / Repayment	76			1,654,885					1,654,885	2,682,697	3,650,481
Total ALL Transfers Out	77	508,576	277,911	1,654,885	0	0	0	1,771,951	4,213,323	5,472,215	7,445,612
Total Expenditures & Fund Transfers Out (lines 75+78)	78	12,554,156	2,116,818	4,265,643	7,118,682	15,002,100	0	10,259,553	51,316,952	56,370,039	43,167,786
Ending Fund Balance June 30	79	3,669,615	524,562	3,398,079	274,177	4,025,246	0	5,339,494	17,231,173	19,189,773	24,705,865

* 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.

REVENUES DETAIL
Fiscal Year Ending

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	8,206,470	0		4,536,094	0			12,742,564	12,199,398	11,575,576
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	8,206,470	0		4,536,094	0			12,742,564	12,199,398	11,575,576
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			3,694,802					3,694,802	3,233,744	3,353,369
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	287,556	0		143,164	0			430,720	429,441	434,689
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	24,000	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	185,000							185,000	194,640	260,905
Other Local Option Taxes	12								0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	472,556	0		143,164	0			615,720	648,081	695,594
Licenses & Permits	14	464,275							464,275	464,175	502,878
Use of Money & Property	15	49,700	22,000	150	35			1,275	73,160	76,327	92,023
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	39,347
Road Use Taxes	17		1,635,632						1,635,632	1,611,500	1,686,806
Other State Grants & Reimbursements	18	141,773	10,000	0	75,723	0		0	227,496	35,250	2,838,848
Local Grants & Reimbursements	19	250,704							250,704	236,266	196,181
Subtotal - Intergovernmental (lines 16 thru 19)	20	392,477	1,645,632	0	75,723	0		0	2,113,832	1,883,016	4,761,182
Charges for Fees & Service:											
Water Utility	21							3,940,200	3,940,200	3,963,739	3,989,000
Sewer Utility	22							2,265,000	2,265,000	2,291,978	2,419,374
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	696,841							696,841	660,270	632,657
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							683,787	683,787	627,207	622,968
Other Fees & Charges for Service	33	318,058							318,058	288,855	359,899
Subtotal - Charges for Service (lines 21 thru 33)	34	1,014,899	0		0	0	0	6,888,987	7,903,886	7,832,049	8,023,898
Special Assessments	35								200,200	239,059	78,369
Miscellaneous	36	31,290	6,000						363,700	499,375	557,121
Other Financing Sources:											
Regular Operating Transfers In	37	671,587	34,900		741,100	80,000		1,030,851	2,558,438	2,789,518	3,795,131
Internal TIF Loan Transfers In	38				1,654,885				1,654,885	2,682,697	3,650,481
Subtotal ALL Operating Transfers In	39	671,587	34,900	0	2,395,985	80,000	0	1,030,851	4,213,323	5,472,215	7,445,612
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	430,000				14,922,100		1,600,000	16,952,100	18,285,508	9,375,222
Proceeds of Capital Asset Sales	41	3,500							3,500	1,000	7,457
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,105,087	34,900	0	2,395,985	15,002,100	0	2,630,851	21,168,923	23,758,723	16,828,291
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	11,736,754	1,708,532	3,694,952	7,151,001	15,002,100	0	10,085,013	49,378,352	50,833,947	46,468,301
Beginning Fund Balance July 1	44	4,487,017	932,848	3,968,770	241,858	4,025,246	0	5,514,034	19,169,773	24,705,865	21,405,350
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	16,223,771	2,641,380	7,663,722	7,392,859	19,027,346	0	15,599,047	68,548,125	75,539,812	67,873,651

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	8,206,470	0		4,536,094	0			12,742,564	12,199,398	11,575,576
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	8,206,470	0		4,536,094	0			12,742,564	12,199,398	11,575,576
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			3,694,802					3,694,802	3,233,744	3,353,369
Other City Taxes	6	472,556	0		143,164	0			615,720	648,081	695,594
Licenses & Permits	7	464,275	0					0	464,275	464,175	502,878
Use of Money and Property	8	49,700	22,000	150	35	0	0	1,275	73,160	76,327	92,023
Intergovernmental	9	392,477	1,645,632	0	75,723	0		0	2,113,832	1,883,016	4,761,182
Charges for Fees & Service	10	1,014,899	0		0	0	0	6,888,987	7,903,886	7,832,049	8,023,898
Special Assessments	11	0	0		0	0		200,200	200,200	239,059	78,369
Miscellaneous	12	31,290	6,000		0	0	0	363,700	400,990	499,375	557,121
Sub-Total Revenues	13	10,631,667	1,673,632	3,694,952	4,755,016	0	0	7,454,162	28,209,429	27,075,224	29,640,010
Other Financing Sources:											
Total Transfers In	14	671,587	34,900	0	2,395,985	80,000	0	1,030,851	4,213,323	5,472,215	7,445,612
Proceeds of Debt	15	430,000	0	0	0	14,922,100		1,600,000	16,952,100	18,285,508	9,375,222
Proceeds of Capital Asset Sales	16	3,500	0	0	0	0	0	0	3,500	1,000	7,457
Total Revenues and Other Sources	17	11,736,754	1,708,532	3,694,952	7,151,001	15,002,100	0	10,085,013	49,378,352	50,833,947	46,468,301
Expenditures & Other Financing Uses											
Public Safety	18	5,019,028	21,500	0			0		5,040,528	5,132,301	4,322,630
Public Works	19	1,943,690	1,777,107	0			0		3,720,797	3,368,970	2,694,497
Health and Social Services	20	52,250	0	0			0		52,250	51,785	16,900
Culture and Recreation	21	2,818,866	7,000	0			0		2,825,866	2,707,541	2,555,037
Community and Economic Development	22	817,104	33,300	2,610,758			0		3,461,162	2,404,307	2,574,230
General Government	23	1,394,642	0	0			0		1,394,642	1,752,223	1,059,977
Debt Service	24	0	0	0	7,118,682		0		7,118,682	7,071,889	5,927,956
Capital Projects	25	0	0	0		15,002,100	0		15,002,100	20,396,014	10,327,729
Total Government Activities Expenditures	26	12,045,580	1,838,907	2,610,758	7,118,682	15,002,100	0		38,616,027	42,885,030	29,478,956
Business Type Proprietary: Enterprise & ISF	27							8,487,602	8,487,602	8,012,794	6,243,218
Total Gov & Bus Type Expenditures	28	12,045,580	1,838,907	2,610,758	7,118,682	15,002,100	0	8,487,602	47,103,629	50,897,824	35,722,174
Total Transfers Out	29	508,576	277,911	1,654,885	0	0	0	1,771,951	4,213,323	5,472,215	7,445,612
Total ALL Expenditures/Fund Transfers Out	30	12,554,156	2,116,818	4,265,643	7,118,682	15,002,100	0	10,259,553	51,316,952	56,370,039	43,167,786
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-817,402	-408,286	-570,691	32,319	0	0	-174,540	-1,938,600	-5,536,092	3,300,515
Beginning Fund Balance July 1	33	4,487,017	932,848	3,968,770	241,858	4,025,246	0	5,514,034	19,169,773	24,705,865	21,405,350
Ending Fund Balance June 30	34	3,669,615	524,562	3,398,079	274,177	4,025,246	0	5,339,494	17,231,173	19,169,773	24,705,865

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

City Name: Johnston

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	GO Refund Capital Loan Notes 2009B(01A) (213,223,262)	1,765,000	February 2009	310,000	16,255	500	326,755	109,755	217,000
(2)	GO Refund 2011A (Wtr 2001A) (602)	3,240,000	February 2011	375,000	54,413	500	429,913	429,913	0
(3)	GO Refunding Capital Loan Notes 2010A(02B) (225,264)	2,610,000	February 2010	385,000	30,838	500	416,338	140,338	276,000
(4)	Sewer Revenue Bonds 2005A (632)	3,535,000	May 2005	172,000	65,940	5,995	243,935	243,935	0
(5)	General Obligation Bonds 2005C (267)	900,000	August 2005	65,000	17,400	500	82,900	82,900	0
(6)	Sewer Revenue Bonds 2006A (632)	2,800,000	May 2006	132,000	56,220	5,185	193,405	193,405	0
(7)	GO Ref. Cap Loan Notes 2007A (221,260,212,222,261) FINAL Y	5,895,000	December 2006	1,080,000	54,000	500	1,134,500	340,000	794,500
(8)	General Obligation Bonds 2007B (270)	4,635,000	February 2007	320,000	132,306	500	452,806		452,806
(9)	G.O.Ref.Cap Loan Notes 2009A (259,224,263)	2,345,000	February 2009	185,000	9,620	500	195,120	90,020	105,100
(10)	Water Revenue Bonds SRF 2009 (602)	2,362,000	August 2005	93,000	61,830	5,653	160,483	160,483	0
(11)	General Obligation Bonds 2010B (272)	970,000	December 2010	65,000	22,775	500	88,275	0	88,275
(12)	Taxable General Obligation Cap Loan Notes 2011B (207)	1,850,000	April 2011	175,000	46,650	500	222,150	222,150	0
(13)	General Obligation Bonds 2011C (226,273)	8,570,000	October 2011	390,000	211,860	500	602,360	282,860	319,500
(14)	General Obligation Bonds 2012A (208,241,274)	9,190,000	November 2012	440,000	167,807	500	608,307	251,307	357,000
(15)	G. O. Refunding Bonds 2013A (08, 05B,06B)(271,268,266)	12,140,000	July 2013	1,225,000	379,512	500	1,605,012	169,212	1,435,800
(16)	General Obligation Bonds 2013B (209,227,275)	18,095,000	November 2013	835,000	583,657	500	1,419,157	710,157	709,000
(17)	State Reimbursement for 2014-2015						0	75,723	-75,723
(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			6,247,000	1,911,083	23,333	8,181,416	3,502,158	4,679,258