

77-720

Adoption of Budget and Certification of City Taxes

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

The City of: Johnston County Name: POLK Date Budget Adopted: 03/04/13
 (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.

515.727.7783

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	1,098,210,845	1,059,697,027	17,278
Debt Service Value 3a	1,203,807,859	1,165,294,041	
Ag Land 4a	2,049,996		

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 8,318,667	8,026,929	43 7.57474
(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)	Armt 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)	Armt Nec	Liability, property & self insurance costs	14	0	52 0
12(22)	Armt 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 8,318,667	8,026,929	
384.1	3.00375	Ag Land	26 6,158	6,158	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 8,324,825	8,033,087	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0
384.6	Armt Nec	Police & Fire Retirement	29	0	0
	Armt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Armt 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	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	### 0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
384.4	Armt Nec	Debt Service Levy 76.10(6)	40 4,304,014	4,166,311	70 3.57533
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 12,628,839	12,199,398	72 11.15007

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)

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Johnston, Iowa

The City Council will conduct a public hearing on the proposed Budget at 6221 Merle Hay Road, Johnston IA

on 03/04/2013 at 7 p.m.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 11.15007

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

515.727.7783
phone number

Teresa Rotschafer, Finance Director
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	12,199,398	11,568,342	11,354,505
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	12,199,398	11,568,342	11,354,505
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	3,300,720	3,437,318	2,990,804
Other City Taxes	6	648,081	652,113	692,299
Licenses & Permits	7	398,675	398,675	632,031
Use of Money and Property	8	61,520	63,052	63,908
Intergovernmental	9	1,874,616	5,673,847	5,607,693
Charges for Fees & Service	10	7,370,053	6,437,798	7,537,083
Special Assessments	11	200,200	227,557	82,178
Miscellaneous	12	393,900	336,485	717,796
Other Financing Sources	13	21,754,347	21,198,207	13,674,841
Total Revenues and Other Sources	14	48,201,510	49,993,394	43,353,138
Expenditures & Other Financing Uses				
Public Safety	15	4,863,822	4,631,493	3,693,373
Public Works	16	3,348,784	2,835,249	2,322,232
Health and Social Services	17	51,785	31,582	46,082
Culture and Recreation	18	2,638,070	2,578,513	2,465,100
Community and Economic Development	19	3,075,185	2,387,033	2,679,007
General Government	20	1,385,591	1,422,111	979,035
Debt Service	21	6,195,516	6,283,222	5,577,566
Capital Projects	22	12,573,669	16,107,576	6,869,431
Total Government Activities Expenditures	23	34,132,422	36,276,779	24,631,826
Business Type / Enterprises	24	6,904,217	5,735,394	6,019,445
Total ALL Expenditures	25	41,036,639	42,012,173	30,651,271
Transfers Out	26	8,009,678	5,981,961	4,873,430
Total ALL Expenditures/Transfers Out	27	49,046,317	47,994,134	35,524,701
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-844,807	1,999,260	7,828,437
Beginning Fund Balance July 1	29	22,947,018	20,947,758	13,119,321
Ending Fund Balance June 30	30	22,102,211	22,947,018	20,947,758

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 2012											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	3,820,954	607,652	3,926,451	315,452	1,660,695		10,331,204	2,788,117	13,119,321	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	10,432,360	1,719,621	4,546,297	4,146,094	12,837,415		33,681,787	9,671,351	43,353,138	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	9,506,846	1,447,076	4,504,762	4,232,558	8,089,680		27,780,922	7,743,779	35,524,701	
Ending Fund Balance June 30 (pg 12, line 270) *	4	4,746,468	880,197	3,967,986	228,988	6,408,430	0	16,232,069	4,715,689	20,947,758	
(2)											
** Re-Estimated FY 2013											
Beginning Fund Balance	5	4,746,468	880,197	3,967,986	228,988	6,408,430	0	16,232,069	4,715,689	20,947,758	
Re-Est Revenues	6	10,820,021	1,532,867	5,299,005	6,363,564	18,638,550	0	42,654,007	7,339,387	49,993,394	
Re-Est Expenditures	7	11,185,860	1,794,879	4,989,328	6,283,222	16,190,381	0	40,443,670	7,550,464	47,994,134	
Ending Fund Balance	8	4,380,629	618,185	4,277,663	309,330	8,856,599	0	18,442,406	4,504,612	22,947,018	
(3)											
** Budget FY 2014											
Beginning Fund Balance	9	4,380,629	618,185	4,277,663	309,330	8,856,599	0	18,442,406	4,504,612	22,947,018	
Revenues	10	11,744,652	1,683,617	8,000,870	6,126,074	12,598,669	0	40,153,882	8,047,628	48,201,510	
Expenditures	11	12,217,829	1,727,278	7,813,265	6,195,516	12,573,669	0	40,527,557	8,518,760	49,046,317	
Ending Fund Balance	12	3,907,452	574,524	4,465,268	239,888	8,881,599	0	18,068,731	4,033,480	22,102,211	

* 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.

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	2,787,633	17,500						2,805,133	2,426,774
Jail	2								0	
Emergency Management	3	11,819							11,819	23,187
Flood Control	4								0	
Fire Department	5	1,099,797							1,099,797	612,059
Ambulance	6	708,719							708,719	631,353
Building Inspections	7								0	
Miscellaneous Protective Services	8								0	
Animal Control	9	6,025							6,025	
Other Public Safety	10								0	
TOTAL (lines 1 - 10)	11	4,613,993	17,500	0			0		4,631,493	3,693,373
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	816,930	1,107,112						1,924,042	1,483,761
Parking - Meter and Off-Street	13								0	
Street Lighting	14		215,000						215,000	235,840
Traffic Control and Safety	15		58,500						58,500	
Snow Removal	16								0	
Highway Engineering	17								0	
Street Cleaning	18								0	
Airport (if not Enterprise)	19								0	
Garbage (if not Enterprise)	20	637,707							637,707	602,631
Other Public Works	21								0	
TOTAL (lines 12 - 21)	22	1,454,637	1,380,612	0			0		2,835,249	2,322,232
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23	15,082							15,082	25,082
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	11,000
Community Mental Health	28								0	
Other Health and Social Services	29								0	10,000
TOTAL (lines 23 - 29)	30	31,582	0	0			0		31,582	46,082
CULTURE & RECREATION										
Library Services	31	1,178,138							1,178,138	1,154,714
Museum, Band and Theater	32								0	
Parks	33	1,210,395							1,210,395	1,049,021
Recreation	34	73,010	4,450						77,460	74,039
Cemetery	35								0	
Community Center, Zoo, & Marina	36								0	51,885
Other Culture and Recreation	37	112,520							112,520	135,441
TOTAL (lines 31 - 37)	38	2,574,063	4,450	0			0		2,578,513	2,465,100

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED Fiscal Year Ending 2013

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 2013 (J)	ACTUAL 2012 (K)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39			33,317						33,317	15,653
Economic Development	40		31,000		1,486,009					1,517,009	536,934
Housing and Urban Renewal	41		377,663							377,663	391,754
Planning & Zoning	42		459,044							459,044	436,193
Other Com & Econ Development	43									0	1,298,473
	44										
TOTAL (lines 39 - 44)	45		867,707	33,317	1,486,009			0		2,387,033	2,679,007
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46		268,619							268,619	227,936
Clerk, Treasurer, & Finance Adm.	47		338,147							338,147	301,777
Elections	48									0	6,771
Legal Services & City Attorney	49		52,000							52,000	52,155
City Hall & General Buildings	50		322,795							322,795	134,195
Tort Liability	51		440,550							440,550	254,619
Other General Government	52									0	1,582
TOTAL (lines 46 - 52)	53		1,422,111	0	0			0		1,422,111	979,035
DEBT SERVICE	54					6,283,222				6,283,222	5,577,566
Gov Capital Projects	55						11,412,731			11,412,731	2,225,583
TIF Capital Projects	56						4,694,845			4,694,845	4,643,848
TOTAL CAPITAL PROJECTS	57		0	0	0		16,107,576	0		16,107,576	6,869,431
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58		10,964,093	1,435,879	1,486,009	6,283,222	16,107,576	0		36,276,779	24,631,826
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							3,108,932		3,108,932	3,843,309
Sewer Utility	60							1,571,432		1,571,432	1,820,711
Electric Utility	61							0		0	0
Gas Utility	62							0		0	0
Airport	63							0		0	0
Landfill/Garbage	64							0		0	0
Transit	65							0		0	0
Cable TV, Internet & Telephone	66							0		0	0
Housing Authority	67							0		0	0
Storm Water Utility	68							19,570		19,570	382
Other Business Type (city hosp., ISF, parking, etc.)	69							0		0	0
Enterprise DEBT SERVICE	70							1,035,460		1,035,460	309,876
Enterprise CAPITAL PROJECTS	71							0		0	45,167
Enterprise TIF CAPITAL PROJECTS	72							0		0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73							5,735,394		5,735,394	6,019,445
TOTAL ALL EXPENDITURES (lines 58+74)	74		10,964,093	1,435,879	1,486,009	6,283,222	16,107,576	0	5,735,394	42,012,173	30,651,271
Regular Transfers Out	75		221,767	359,000			82,805		1,815,070	2,478,642	3,518,083
Internal TIF Loan Transfers Out	76			0	3,503,319					3,503,319	1,355,347
Total ALL Transfers Out	77		221,767	359,000	3,503,319	0	82,805	0	1,815,070	5,981,961	4,873,430
Total Expenditures and Other Fin Uses (lines 73+74)	78		11,185,860	1,794,879	4,989,328	6,283,222	16,190,381	0	7,550,464	47,994,134	35,524,701
Ending Fund Balance June 30	79		4,380,629	618,185	4,277,663	309,330	8,856,599	0	4,504,612	22,947,018	20,947,758

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project that is expended in the following year or years. The entry is made on the CON APPROPs page that must accompany the budget forms if used. 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 2013

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 2013 (J)	ACTUAL 2012 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	7,636,144			3,932,198				11,568,342	11,354,505
Less: Uncollected Property Taxes - Levy Year	2								0	
Net Current Property Taxes (line 1 minus line 2)	3	7,636,144	0		3,932,198	0			11,568,342	11,354,505
Delinquent Property Taxes	4								0	
TIF Revenues	5			3,437,318					3,437,318	2,990,804
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	295,711			137,762				433,473	430,131
Utility franchise tax (Iowa Code Chapter 364.2)	7		24,000						24,000	25,851
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10								0	
Hotel/Motel Taxes	11	194,640							194,640	236,317
Other Local Option Taxes	12								0	
Subtotal - Other City Taxes (lines 6 thru 12)	13	490,351	24,000		137,762	0			652,113	692,299
Licenses & Permits	14	398,675							398,675	632,031
Use of Money & Property	15	57,200	2,000	750	120	352		2,630	63,052	63,908
Intergovernmental:										
Federal Grants & Reimbursements	16	1,988							1,988	61,432
Road Use Taxes	17		1,461,100						1,461,100	1,637,518
Other State Grants & Reimbursements	18	31,256	10,000			4,000,000			4,041,256	3,704,018
Local Grants & Reimbursements	19	169,503							169,503	204,725
Subtotal - Intergovernmental (lines 16 thru 19)	20	202,747	1,471,100	0	0	4,000,000		0	5,673,847	5,607,693
Charges for Fees & Service:										
Water Utility	21							2,964,950	2,964,950	4,144,234
Sewer Utility	22							1,946,850	1,946,850	2,498,619
Electric Utility	23								0	
Gas Utility	24								0	
Parking	25								0	
Airport	26								0	
Landfill/Garbage	27	637,117							637,117	
Hospital	28								0	
Transit	29								0	
Cable TV, Internet & Telephone	30								0	
Housing Authority	31								0	
Storm Water Utility	32							606,720	606,720	450
Other Fees & Charges for Service	33	282,161							282,161	893,780
Subtotal - Charges for Service (lines 21 thru 33)	34	919,278	0		0	0	0	5,518,520	6,437,798	7,537,083
Special Assessments	35				25,716	1,841		200,000	227,557	82,178
Miscellaneous	36	35,950	6,000					294,535	336,485	717,796
Other Financing Sources:										
Regular Operating Transfers In	37	426,000	29,767		571,028	207,805		1,244,042	2,478,642	3,518,083
Internal TIF Loan Transfers In	38			88,156	1,493,740	1,921,423			3,503,319	1,355,347
Subtotal ALL Operating Transfers In	39	426,000	29,767	88,156	2,064,768	2,129,228	0	1,244,042	5,981,961	4,873,430
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	651,676		1,772,004	203,000	12,507,129		79,660	15,213,469	8,592,248
Proceeds of Capital Asset Sales	41	2,000		777					2,777	209,163
Subtotal-Other Financing Sources (lines 36 thru 38)	42	1,079,676	29,767	1,860,937	2,267,768	14,636,357	0	1,323,702	21,198,207	13,674,841
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	10,820,021	1,532,867	5,299,005	6,363,564	18,638,550	0	7,339,387	49,993,394	43,353,138
Beginning Fund Balance July 1	44	4,746,468	880,197	3,967,986	228,988	6,408,430	0	4,715,689	20,947,758	13,119,321
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	15,566,489	2,413,064	9,266,991	6,592,552	25,046,980	0	12,055,076	70,941,152	56,472,459

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	2,973,254	17,500						2,990,754	2,805,133	2,426,774
Jail	2								0	0	0
Emergency Management	3	11,719							11,719	11,819	23,187
Flood Control	4	0							0	0	0
Fire Department	5	816,404							816,404	1,099,797	612,059
Ambulance	6	1,038,920							1,038,920	708,719	631,353
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	6,025							6,025	6,025	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	4,846,322	17,500	0			0		4,863,822	4,631,493	3,693,373
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	1,238,286	1,172,778						2,411,064	1,924,042	1,483,761
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		215,000						215,000	215,000	235,840
Traffic Control and Safety	15		61,500						61,500	58,500	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	661,220							661,220	637,707	602,631
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	1,899,506	1,449,278	0			0		3,348,784	2,835,249	2,322,232
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	35,285							35,285	15,082	25,082
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	16,500							16,500	16,500	11,000
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	10,000
TOTAL (lines 23 - 29)	30	51,785	0	0			0		51,785	31,582	46,082
CULTURE & RECREATION											
Library Services	31	1,181,034							1,181,034	1,178,138	1,154,714
Museum, Band and Theater	32								0	0	0
Parks	33	1,264,816							1,264,816	1,210,395	1,049,021
Recreation	34	75,200	4,800						80,000	77,460	74,039
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	51,885
Other Culture and Recreation	37	112,220							112,220	112,520	135,441
TOTAL (lines 31 - 37)	38	2,633,270	4,800	0			0		2,638,070	2,578,513	2,465,100

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)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39		18,200						18,200	33,317	15,653
Economic Development	40	71,590		443,500					515,090	1,517,009	536,934
Housing and Urban Renewal	41	378,857							378,857	377,663	391,754
Planning & Zoning	42	370,720							370,720	459,044	436,193
Other Com & Econ Development	43			1,792,318					1,792,318	0	1,298,473
TOTAL (lines 39 - 44)	45	821,167	18,200	2,235,818			0		3,075,185	2,387,033	2,679,007
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	398,266							398,266	268,619	227,936
Clerk, Treasurer, & Finance Adm.	47	345,309							345,309	338,147	301,777
Elections	48	8,000							8,000	0	6,771
Legal Services & City Attorney	49	52,000							52,000	52,000	52,155
City Hall & General Buildings	50	167,016							167,016	322,795	134,195
Tort Liability	51	415,000							415,000	440,550	254,619
Other General Government	52								0	0	1,582
TOTAL (lines 46 - 52)	53	1,385,591	0	0			0		1,385,591	1,422,111	979,035
DEBT SERVICE											
Gov Capital Projects	55				6,195,516				6,195,516	6,283,222	5,577,566
TIF Capital Projects	56					7,973,669			7,973,669	11,412,731	2,225,583
TOTAL CAPITAL PROJECTS	57	0	0	0		12,573,669	0		12,573,669	16,107,576	6,869,431
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	11,637,641	1,489,778	2,235,818	6,195,516	12,573,669	0		34,132,422	36,276,779	24,631,826
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							4,110,034	4,110,034	3,108,932	3,843,309
Sewer Utility	60							1,591,834	1,591,834	1,571,432	1,820,711
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							69,600	69,600	19,570	382
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							1,032,749	1,032,749	1,035,460	309,876
Enterprise CAPITAL PROJECTS	71							100,000	100,000	0	45,167
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							6,904,217	6,904,217	5,735,394	6,019,445
TOTAL ALL EXPENDITURES (lines 58+74)	74	11,637,641	1,489,778	2,235,818	6,195,516	12,573,669	0	6,904,217	41,036,639	42,012,173	30,651,271
Regular Transfers Out	75	580,188	237,500					1,614,543	2,432,231	2,478,642	3,518,083
Internal TIF Loan / Repayment Transfers Out	76			5,577,447					5,577,447	3,503,319	1,355,347
Total ALL Transfers Out	77	580,188	237,500	5,577,447	0	0	0	1,614,543	8,009,678	5,981,961	4,873,430
Total Expenditures & Fund Transfers Out (lines 75+78)	78	12,217,829	1,727,278	7,813,265	6,195,516	12,573,669	0	8,518,760	49,046,317	47,994,134	35,524,701
Ending Fund Balance June 30	79	3,907,452	574,524	4,465,268	239,888	8,881,599	0	4,033,480	22,102,211	22,947,018	20,947,758

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
Taxes Levied on Property	1	8,033,087	0		4,166,311	0			12,199,398	11,568,342	11,354,505
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	8,033,087	0		4,166,311	0			12,199,398	11,568,342	11,354,505
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			3,300,720					3,300,720	3,437,318	2,990,804
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	291,738	0		137,703	0			429,441	433,473	430,131
Utility franchise tax (Iowa Code Chapter 364.2)	7		24,000						24,000	24,000	25,851
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	194,640							194,640	194,640	236,317
Other Local Option Taxes	12								0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	486,378	24,000		137,703	0			648,081	652,113	692,299
Licenses & Permits	14	398,675							398,675	398,675	632,031
Use of Money & Property	15	58,700	2,000	150	70			600	61,520	63,052	63,908
Intergovernmental:											
Federal Grants & Reimbursements	16								0	1,988	61,432
Road Use Taxes	17		1,611,500						1,611,500	1,461,100	1,637,518
Other State Grants & Reimbursements	18	26,750	10,000						36,750	4,041,256	3,704,018
Local Grants & Reimbursements	19	226,366							226,366	169,503	204,725
Subtotal - Intergovernmental (lines 16 thru 19)	20	253,116	1,621,500	0	0	0		0	1,874,616	5,673,847	5,607,693
Charges for Fees & Service:											
Water Utility	21							3,638,000	3,638,000	2,964,950	4,144,234
Sewer Utility	22							2,172,000	2,172,000	1,946,850	2,498,619
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	660,270							660,270	637,117	0
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							618,928	618,928	606,720	450
Other Fees & Charges for Service	33	280,855							280,855	282,161	893,780
Subtotal - Charges for Service (lines 21 thru 33)	34	941,125	0		0	0	0	6,428,928	7,370,053	6,437,798	7,537,083
Special Assessments	35	0						200,200	200,200	227,557	82,178
Miscellaneous	36	40,000	6,000					347,900	393,900	336,485	717,796
Other Financing Sources:											
Regular Operating Transfers In	37	662,571	30,117		544,543	125,000		1,070,000	2,432,231	2,478,642	3,518,083
Internal TIF Loan Transfers In	38			0	1,277,447	4,300,000			5,577,447	3,503,319	1,355,347
Subtotal ALL Operating Transfers In	39	662,571	30,117	0	1,821,990	4,425,000	0	1,070,000	8,009,678	5,981,961	4,873,430
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	870,000			4,700,000	8,173,669			13,743,669	15,213,469	8,592,248
Proceeds of Capital Asset Sales	41	1,000							1,000	2,777	209,163
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,533,571	30,117	4,700,000	1,821,990	12,598,669	0	1,070,000	21,754,347	21,198,207	13,674,841
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	11,744,652	1,683,617	8,000,870	6,126,074	12,598,669	0	8,047,628	48,201,510	49,993,394	43,353,138
Beginning Fund Balance July 1	44	4,380,629	618,185	4,277,663	309,330	8,856,599	0	4,504,612	22,947,018	20,947,758	13,119,321
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	16,125,281	2,301,802	12,278,533	6,435,404	21,455,268	0	12,552,240	71,148,528	70,941,152	56,472,459

CITY OF

Johnston

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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	8,033,087	0		4,166,311	0			12,199,398	11,568,342	11,354,505
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	8,033,087	0		4,166,311	0			12,199,398	11,568,342	11,354,505
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			3,300,720					3,300,720	3,437,318	2,990,804
Other City Taxes	6	486,378	24,000		137,703	0			648,081	652,113	692,299
Licenses & Permits	7	398,675	0					0	398,675	398,675	632,031
Use of Money and Property	8	58,700	2,000	150	70	0	0	600	61,520	63,052	63,908
Intergovernmental	9	253,116	1,621,500	0	0	0		0	1,874,616	5,673,847	5,607,693
Charges for Fees & Service	10	941,125	0		0	0	0	6,428,928	7,370,053	6,437,798	7,537,083
Special Assessments	11	0	0		0	0		200,200	200,200	227,557	82,178
Miscellaneous	12	40,000	6,000		0	0	0	347,900	393,900	336,485	717,796
Sub-Total Revenues	13	10,211,081	1,653,500	3,300,870	4,304,084	0	0	6,977,628	26,447,163	28,795,187	29,678,297
Other Financing Sources:											
Total Transfers In	14	662,571	30,117	0	1,821,990	4,425,000	0	1,070,000	8,009,678	5,981,961	4,873,430
Proceeds of Debt	15	870,000	0	4,700,000	0	8,173,669		0	13,743,669	15,213,469	8,592,248
Proceeds of Capital Asset Sales	16	1,000	0	0	0	0	0	0	1,000	2,777	209,163
Total Revenues and Other Sources	17	11,744,652	1,683,617	8,000,870	6,126,074	12,598,669	0	8,047,628	48,201,510	49,993,394	43,353,138
Expenditures & Other Financing Uses											
Public Safety	18	4,846,322	17,500	0			0		4,863,822	4,631,493	3,693,373
Public Works	19	1,899,506	1,449,278	0			0		3,348,784	2,835,249	2,322,232
Health and Social Services	20	51,785	0	0			0		51,785	31,582	46,082
Culture and Recreation	21	2,633,270	4,800	0			0		2,638,070	2,578,513	2,465,100
Community and Economic Development	22	821,167	18,200	2,235,818			0		3,075,185	2,387,033	2,679,007
General Government	23	1,385,591	0	0			0		1,385,591	1,422,111	979,035
Debt Service	24	0	0	0	6,195,516		0		6,195,516	6,283,222	5,577,566
Capital Projects	25	0	0	0		12,573,669	0		12,573,669	16,107,576	6,869,431
Total Government Activities Expenditures	26	11,637,641	1,489,778	2,235,818	6,195,516	12,573,669	0		34,132,422	36,276,779	24,631,826
Business Type Proprietary: Enterprise & ISF	27							6,904,217	6,904,217	5,735,394	6,019,445
Total Gov & Bus Type Expenditures	28	11,637,641	1,489,778	2,235,818	6,195,516	12,573,669	0	6,904,217	41,036,639	42,012,173	30,651,271
Total Transfers Out	29	580,188	237,500	5,577,447	0	0	0	1,614,543	8,009,678	5,981,961	4,873,430
Total ALL Expenditures/Fund Transfers Out	30	12,217,829	1,727,278	7,813,265	6,195,516	12,573,669	0	8,518,760	49,046,317	47,994,134	35,524,701
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-473,177	-43,661	187,605	-69,442	25,000	0	-471,132	-844,807	1,999,260	7,828,437
Beginning Fund Balance July 1	33	4,380,629	618,185	4,277,663	309,330	8,856,599	0	4,504,612	22,947,018	20,947,758	13,119,321
Ending Fund Balance June 30	34	3,907,452	574,524	4,465,268	239,888	8,881,599	0	4,033,480	22,102,211	22,947,018	20,947,758

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

City Name: **Johnston**

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 =(I)
(1)	GO Refund Capital Loan Notes 2009B(01A) (213,223,262)	1,765,000	February 2009	295,000	23,040	500	318,540	104,040	214,500
(2)	GO Refund 2011A (Wtr 2001A) (602)	3,240,000	February 2011	375,000	58,913	500	434,413	434,413	0
(3)	GO Refunding Capital Loan Notes 2010A(02B) (225,264)	2,610,000	February 2010	370,000	38,238	500	408,738	142,186	266,552
(4)						0	0		0
(5)						0	0		0
(6)	General Obligation Bonds 2004A (265) FINAL YR	4,145,000	May 2004	265,000	10,600	500	276,100	173,100	103,000
(7)	Sewer Revenue Bonds 2005A (632)	3,535,000	May 2005	167,000	70,950	6,413	244,363	244,363	0
(8)	General Obligation Bonds 2005B (266)	8,995,000	May 2005	585,000	209,472	500	794,972	24,972	770,000
(9)	General Obligation Bonds 2005C (267)	900,000	August 2005	65,000	19,740	500	85,240	85,240	0
(10)	Sewer Revenue Bonds 2006A (632)	2,800,000	May 2006	128,000	60,060	5,505	193,565	193,565	0
(11)	General Obligation Bonds 2006B (268)	6,210,000	September 2006	400,000	164,536	500	565,036	45,036	520,000
(12)						0	0		0
(13)	GO Ref. Cap Loan Notes 2007A (221,260,212,222,261)	5,895,000	December 2006	1,025,000	105,250	500	1,130,750	336,650	794,100
(14)	General Obligation Bonds 2007B (270)	4,635,000	February 2007	305,000	145,268	500	450,768	0	450,768
(15)	General Obligation Bonds 2008 (271)	3,195,000	December 2008	185,000	112,742	500	298,242	126,242	172,000
(16)	G.O.Ref.Cap Loan Notes 2009A (259,224,263)	2,345,000	February 2009	330,000	17,210	500	347,710	89,660	258,050
(17)	Water Revenue Bonds SRF 2009 (602)	2,362,000	August 2005	90,000	64,530	5,888	160,418	160,418	0
(18)	General Obligation Bonds 2010B (272)	970,000	December 2010	55,000	23,738	500	79,238	0	79,238
(19)	Taxable General Obligation Cap Loan Notes 2011B (207)	1,850,000	April 2011	175,000	49,932	500	225,432	225,432	0
(20)	General Obligation Bonds 2011C (226,273)	8,570,000	October 2011	385,000	215,710	500	601,210	281,210	320,000
(21)	General Obligation Bonds 2012A (208,241,274)	9,190,000	November 2012	440,000	172,206	500	612,706	256,900	355,806
(22)				0			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			5,640,000	1,562,135	25,306	7,227,441	2,923,427	4,304,014