

# 72-667

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: ASHTON County Name: OSCEOLA Date Budget Adopted: 03/06/06  
(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.

County Auditor Date Stamp		Telephone Number		Signature						
		<b>January 1, 2005 Property Valuations</b>				Last Official Census <b>461</b>				
		Regular		With Gas & Electric			Without Gas & Electric			
		2a		8,070,321			2b		7,702,636	
		3a					3b			
Ag Land		4a		254,847						

				(A)		(B)		(C)	
Code Sec.	Dollar Limit	Purpose	#N/A	Request with Utility Replacement	Property Taxes Levied	Rate			
384.1	#N/A	Regular General levy	###	5	65,370	62,391	43	8.10000	
<b>Non-Voted Other Permissible Levies</b>									
12(8)	0.67500	Contract for use of Bridge		6	0	0	44	0	
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47	0	
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0	
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50	0	
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs		14	30,000	28,633	52	3.71732	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
<b>Voted Other Permissible Levies</b>									
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53	0	
12(2)	0.81000	Memorial Building		16	0	0	54	0	
12(3)	0.13500	Symphony Orchestra		17	0	0	55	0	
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56	0	
12(5)	As Voted	County Bridge		19	0	0	57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58	0	
12(9)	0.03375	Aid to a Transit Company		21	0	0	59	0	
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60	0	
12(19)	1.00000	City Emergency Medical District		463	0	0	466	0	
12(21)	0.27000	Support Public Library		23	0	0	61	0	
28E.22	1.50000	Unified Law Enforcement		24	12,105	11,554	62	1.50000	
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	107,475	102,578			
384.1	3.00375	Ag Land		26	765	765	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	108,240	103,343		Do Not Add	
<b>Special Revenue Levies</b>									
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64	0	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	11,000	10,499		1.36302	
	Amt Nec	Other Employee Benefits		31	0	0		0	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	11,000	10,499	65	1.36302	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	11,000	10,499			
<b>Valuation</b>									
386	As Req	With Gas & Elec	Without Gas & Elec						
		(A)	(B)	34		0	66	0	
		(A)	(B)	35		0	67	0	
		(A)	(B)	36		0	68	0	
		(A)	(B)	35a		0	69	0	
		(A)	(B)	36a		0	565	0	
		(A)	(B)	37		0	566	0	
<b>Total SSMID (34 thru 37)</b>				38	0	0		Do Not Add	
<b>Total Special Revenue Levies (33+38)</b>				39	11,000	10,499			
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	
<b>Total Property Taxes (27+39+40+41)</b>				42	119,240	113,842	72	14.68034	

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**  
Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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.

(County Auditor)

Fund Balance Worksheet for City of **ASHTON**

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
*Annual Report FY 2005		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	112,581					112,581	115,949	228,530
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	204,165					204,165	93,567	297,732
Actual Expenditures Except End Bal (pg 12, line 259) *	3	225,063					225,063	68,228	293,291
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	91,683	0	0	0	0	91,683	141,288	232,971
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	91,683	0	0	0	0	91,683	141,288	232,971
Re-Est Revenues	6	260,781	11,068	0	0	0	271,849	0	271,849
Re-Est Expenditures	7	229,431	0	0	0	0	229,431	108,700	338,131
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	123,033	11,068	0	0	0	134,101	32,588	166,689
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	123,033	11,068	0	0	0	134,101	32,588	166,689
Revenues	11	158,410	11,000	0	0	0	169,410	90,500	259,910
Expenditures	12	286,900	0	0	0	0	286,900	137,000	423,900
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	-5,457	22,068	0	0	0	16,611	-13,912	2,699

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

		GENERAL	SPECIAL	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL	
		(A)	REVENUES	SERVICE	PROJECTS	(E)	(F)	2007	2006	2005	
<b>GOVERNMENT ACTIVITIES</b>			(B)	(C)	(D)			(G)	(H)	(I)	
<b>Public Safety</b>											
Police Department/Crime Prevention	1	44,000						325	44,000	39,145	34,778
Jail	2							327	0	0	0
Emergency Management	3							328	0	0	0
Flood Control	4							329	0	0	0
Fire Department	5	13,500						330	13,500	10,000	32,404
Ambulance	6							331	0	0	0
Building Inspections	7							332	0	0	0
Miscellaneous Protective Services	8							333	0	0	0
Animal Control	9							349	0	0	0
Other Public Safety	10							334	0	0	0
TOTAL (lines 1 - 10)	11	57,500	0			0			57,500	49,145	67,182
<b>Public Works</b>											
Roads, Bridges, & Sidewalks	12	130,000						353	130,000	109,500	91,725
Parking - Meter and Off-Street	13							356	0	0	0
Street Lighting	14	14,000						324	14,000	10,000	8,915
Traffic Control and Safety	15							326	0	0	0
Snow Removal	16	2,500						354	2,500	1,500	806
Highway Engineering	17							355	0	0	0
Street Cleaning	18							359	0	0	0
Airport (if not Enterprise)	19							365	0	0	0
Garbage (if not Enterprise)	20							358	0	0	0
Other Public Works	21							350	0	0	0
TOTAL (lines 12 - 21)	22	146,500	0			0			146,500	121,000	101,446
<b>Health and Social Services</b>											
Welfare Assistance	23							337	0	0	0
City Hospital	24							338	0	0	0
Payments to Private Hospitals	25							339	0	0	0
Health Regulation and Inspection	26							340	0	0	0
Water, Air, and Mosquito Control	27							341	0	0	0
Community Mental Health	28							342	0	0	0
Other Health and Social Services	29	300						343	300	300	0
TOTAL (lines 23 - 29)	30	300	0			0			300	300	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>Culture and Recreation</b>									
Library Services 31	7,000						344 7,000	6,500	5,760
Museum, Band and Theater 32							345 0	0	0
Parks 33	5,400						346 5,400	2,100	1,693
Recreation 34							587 0	0	0
Cemetery 35	2,000						366 2,000	2,000	2,000
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	14,400	0			0		14,400	10,600	9,453
<b>Community and Economic Development</b>									
Community Beautification 39	700						367 700	100	0
Economic Development 40	4,000						368 4,000	4,000	2,818
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	4,700	0			0		4,700	4,100	2,818
<b>General Government</b>									
Mayor, Council, & City Manager 45	4,000						375 4,000	3,000	2,540
Clerk, Treasurer, & Finance Adm. 46	20,900						376 20,900	13,400	13,152
Elections 47	1,000						377 1,000	786	0
Legal Services & City Attorney 48	2,000						378 2,000	500	726
City Hall & General Buildings 49	13,000						380 13,000	8,000	8,579
Tort Liability 50	22,000						382 22,000	18,000	18,387
Other General Government 51	600						381 600	600	17,789
TOTAL (lines 45 - 51) 52	63,500	0			0		63,500	44,286	61,173
<b>Debt Service</b> 53								0	0
<b>Capital Projects</b> 54								0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	286,900	0	0	0	0		286,900	229,431	242,072
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						70,000	360 70,000	50,000	28,778
Sewer Utility 57						48,500	357 48,500	41,200	6,563
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61						18,500	383 18,500	17,500	15,878
Transit 62							364 0	0	0
Cable TV, Internet & Telephone 63							443 0	0	0
Housing Authority 64							444 0	0	0
Storm Water Utility 65							445 0	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446 0	0	0
Enterprise DEBT SERVICE 67							447 0	0	0
Enterprise CAPITAL PROJECTS 68							448 0	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						137,000	137,000	108,700	51,219
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	286,900	0	0	0	0	137,000	423,900	338,131	293,291
Transfers Out 71								0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	286,900	0	0	0	0	137,000	423,900	338,131	293,291
Continuing Appropriation 73								0	0
<b>Ending Fund Balance June 30 74</b>	-5,457	22,068	20	0	0	-13,912	2,699	166,689	232,971

\* 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.

CITY OF ASHTON

REVENUES DETAIL  
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	103,343	10,499	0	0			113,842	123,601	123,601
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	103,343	10,499	0	0			113,842	123,601	123,601
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	4,897	501	0	0			472 5,398	5,912	7,791
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11							395 0	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	4,897	501	0	0			5,398	5,912	7,791
Licenses & Permits 13	1,170						1,170	1,170	1,170
Use of Money & Property 14	4,000						4,000	3,200	2,064
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16	32,000						400 32,000	32,295	33,586
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18	10,000						402 10,000	12,469	21,162
Subtotal - Intergovernmental (lines 15 thru 18) 19	42,000	0	0	0		0	42,000	44,764	54,748
Charges for Fees & Service:									
Water Utility 20						52,000	404 52,000	51,368	52,005
Sewer Utility 21						21,000	405 21,000	22,162	24,801
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26						17,500	410 17,500	17,104	16,761
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32							413 0	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	90,500	90,500	90,634	93,567
Special Assessments 34							0	0	0
Miscellaneous 35	3,000						3,000	2,568	14,791
Other Financing Sources:									
Operating Transfers In 36							0	0	0
Proceeds of Debt 37							0	0	0
Proceeds of Capital Asset Sales 38							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>158,410</b>	<b>11,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,500</b>	<b>259,910</b>	<b>271,849</b>	<b>297,732</b>
Beginning Fund Balance July 1 41	123,033	11,068	0	0	0	32,588	166,689	232,971	228,530
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>281,443</b>	<b>22,068</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,088</b>	<b>426,599</b>	<b>504,820</b>	<b>526,262</b>

**CITY OF ASHTON ADOPTED BUDGET SUMMARY**

**YEAR ENDED JUNE 30, 2007**

**Fiscal Years**

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	103,343	106	10,499	134	0	161	0					234	113,842	264	123,601	294	123,601
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	103,343	108	10,499	136	0	163	0					236	113,842	266	123,601	296	123,601
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	4,897	111	501	138	0	165	0					239	5,398	269	5,912	299	7,791
Licenses & Permits	82	1,170	112	0							212	0	240	1,170	270	1,170	300	1,170
Use of Money and Property	83	4,000	113	0	139	0	166	0	194	0	213	0	241	4,000	271	3,200	301	2,064
Intergovernmental	84	42,000	114	0	140	0	167	0			426	0	242	42,000	272	44,764	302	54,748
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	90,500	243	90,500	273	90,634	303	93,567
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	3,000	117	0	143	0	170	0	196	0	215	0	245	3,000	275	2,568	305	14,791
Sub-Total Revenues	88	158,410	118	11,000	144	0	171	0	197	0	216	90,500	246	259,910	276	271,849	306	297,732
<b>Other Financing Sources:</b>																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	158,410	120	11,000	148	0	175	0	200	0	220	90,500	250	259,910	280	271,849	310	297,732
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	57,500	609	0							623	0	335	57,500	632	49,145	642	67,182
Public Works	601	146,500	610	0							624	0	336	146,500	633	121,000	643	101,446
Health and Social Services	602	300	611	0							625	0	352	300	634	300	644	0
Culture and Recreation	603	14,400	612	0							626	0	371	14,400	635	10,600	645	9,453
Community and Economic Development	604	4,700	613	0							627	0	372	4,700	636	4,100	646	2,818
General Government	605	63,500	614	0							628	0	373	63,500	637	44,286	647	61,173
Debt Service	606	0	615	0	618	0					629	0	440	0	638	0	648	0
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	0
<b>Total Government Activities Expenditures</b>	608	286,900	617	0	619	0	622	0	631	0			442	286,900	640	229,431	650	242,072
Business Type Proprietary: Enterprise & ISF												137,000	374	137,000	641	108,700	651	51,219
<b>Total Gov &amp; Bus Type Expenditures</b>	97	286,900	125	0	153	0	180	0	205	0	225	137,000	255	423,900	285	338,131	315	293,291
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
<b>Total ALL Expenditures/Transfers Out</b>	102	286,900	130	0	157	0	185	0	208	0	230	137,000	260	423,900	290	338,131	320	293,291
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-128,490	131	11,000	158	0	186	0	209	0	231	-46,500	261	-163,990	291	-66,282	321	4,441
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	123,033	132	11,068	159	0	187	0	210	0	232	32,588	262	166,689	292	232,971	322	228,530
<b>Ending Fund Balance June 30</b>	105	-5,457	133	22,068	160	0	188	0	211	0	233	-13,912	263	2,699	293	166,689	323	232,971

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

City Name: ASHTON

Fiscal Year  
2007

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)							0		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

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

Fiscal Year  
2007

City Name: ASHTON

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

