

# 72-667

## Adoption of Budget and Certification of City Taxes

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

The City of: ASHTON County Name: OSCEOLA Date Budget Adopted: 03/11/13  
(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.

712-724-6297

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	9,817,331	2b	Without Gas & Electric	9,479,742	458
<b>Debt Service Value</b>	3a			3b			
Ag Land	4a		346,248				

### 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	79,520	76,786	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	0	0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	32,000	30,900	3.25954
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library	0	0	0.00000
28E.22	1.50000	Unified Law Enforcement	14,725	14,219	1.49990
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>126,245</b>	<b>121,905</b>	
384.1	3.00375	Ag Land	1,040	1,040	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>127,285</b>	<b>122,945</b>	<b>Do Not Add</b>
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	23,000	22,209	2.34280
Rules	Amt Nec	Other Employee Benefits	79	76	0.00805
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>23,079</b>	<b>22,285</b>	<b>2.35084</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>23,079</b>	<b>22,285</b>	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
	SSMID 7 (A)	(B)		0	0.00000
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>23,079</b>	<b>22,285</b>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			<b>150,364</b>	<b>145,230</b>	<b>15.21028</b>

### COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

( County Auditor )

Fund Balance Worksheet for City of **ASHTON**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)	
<b>(1)</b>											
<b>*Annual Report FY 2012</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	32,163						32,163	202,333	234,496	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	171,959	55,867					227,826	116,764	344,590	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	225,785	55,867					281,652	114,976	396,628	
Ending Fund Balance June 30 (pg 12, line 270) *	4	-21,663	0	0	0	0	0	-21,663	204,121	182,458	
<b>(2)</b>											
<b>** Re-Estimated FY 2013</b>											
Beginning Fund Balance	5	-21,663	0	0	0	0	0	-21,663	204,121	182,458	
Re-Est Revenues	6	204,231	61,228	0	0	0	0	265,459	141,000	406,459	
Re-Est Expenditures	7	248,961	61,228	0	0	0	0	310,189	146,520	456,709	
Ending Fund Balance	8	-66,393	0	0	0	0	0	-66,393	198,601	132,208	
<b>(3)</b>											
<b>** Budget FY 2014</b>											
Beginning Fund Balance	9	-66,393	0	0	0	0	0	-66,393	198,601	132,208	
Revenues	10	208,105	67,276	0	0	0	0	275,381	534,700	810,081	
Expenditures	11	324,887	44,197	0	0	0	0	369,084	572,000	941,084	
Ending Fund Balance	12	-183,175	23,079	0	0	0	0	-160,096	161,301	1,205	

\* 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.

CITY OF ASHTON

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 total below will reflect the total amount of Emergency Management Commission support provided by the City.

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013	2012
			REVENUES	SPECIAL	SERVICE	PROJECTS			(J)	(K)	(L)
			(D)	REVENUES	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	45,000							45,000	42,585	38,123
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	14,000							14,000	4,350	4,805
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	59,000	0	0			0		59,000	46,935	42,928
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	136,637	44,197						180,834	160,334	151,518
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	17,000							17,000	13,000	9,590
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,500							3,500	3,000	2,814
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	157,137	44,197	0			0		201,334	176,334	163,922
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	350							350	320	300
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	350	0	0			0		350	320	300
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	10,500							10,500	12,000	9,299
Museum, Band and Theater	32								0	0	0
Parks	33	3,400							3,400	1,000	2,559
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	13,900	0	0			0		13,900	13,000	11,858

EXPENDITURES SCHEDULE PAGE 2

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)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		5,000							5,000	1,000	6,494
Economic Development	40		4,000							4,000	2,600	2,521
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		9,000	0	0			0		9,000	3,600	9,015
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		5,000							5,000	4,000	3,940
Clerk, Treasurer, & Finance Adm.	47		25,500							25,500	20,500	16,332
Elections	48		2,000							2,000	0	397
Legal Services & City Attorney	49		3,000							3,000	2,500	102
City Hall & General Buildings	50		20,000							20,000	20,000	11,316
Tort Liability	51		28,000							28,000	22,000	19,658
Other General Government	52		2,000							2,000	1,000	1,884
TOTAL (lines 46 - 52)	53		85,500	0	0			0		85,500	70,000	53,629
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		324,887	44,197	0	0	0	0		369,084	310,189	281,652
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								117,500	117,500	73,000	58,155
Sewer Utility	60								59,500	59,500	48,500	32,889
Electric Utility	61								0	0	0	23,932
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								30,000	30,000	25,020	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								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								365,000	365,000	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								572,000	572,000	146,520	114,976
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		324,887	44,197	0	0	0	0	572,000	941,084	456,709	396,628
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		324,887	44,197	0	0	0	0	572,000	941,084	456,709	396,628
<b>Ending Fund Balance June 30</b>	79		-183,175	23,079	0	0	0	0	161,301	1,205	132,208	182,458

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL  
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)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	122,945	22,285		0	0			145,230	138,911	127,557
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	122,945	22,285		0	0			145,230	138,911	127,557
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	4,340	794		0	0			5,134	5,500	5,476
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	49,000							49,000	48,000	44,838
Subtotal - Other City Taxes (lines 6 thru 12)	13	53,340	794		0	0			54,134	53,500	50,314
Licenses & Permits	14	1,320							1,320	1,320	1,268
Use of Money & Property	15	5,500							5,500	5,500	2,288
Intergovernmental:											
Federal Grants & Reimbursements	16	0						180,000	180,000	0	0
Road Use Taxes	17		44,197						44,197	43,334	36,557
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	20,000							20,000	17,894	5,365
Subtotal - Intergovernmental (lines 16 thru 19)	20	20,000	44,197	0	0	0		180,000	244,197	61,228	41,922
Charges for Fees & Service:											
Water Utility	21							78,000	78,000	75,000	59,224
Sewer Utility	22							45,000	45,000	35,000	30,325
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							32,000	32,000	31,000	27,215
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		155,000	155,000	141,000	116,764
Special Assessments	35								0	0	0
Miscellaneous	36	5,000							5,000	5,000	4,477
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
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							199,700	199,700	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0		199,700	199,700	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	208,105	67,276	0	0	0	0	534,700	810,081	406,459	344,590
Beginning Fund Balance July 1	44	-66,393	0	0	0	0	0	198,601	132,208	182,458	234,496
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	141,712	67,276	0	0	0	0	733,301	942,289	588,917	579,086

CITY OF

ASHTON

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	122,945	22,285		0	0			145,230	138,911	127,557
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	122,945	22,285		0	0			145,230	138,911	127,557
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	53,340	794		0	0			54,134	53,500	50,314
Licenses & Permits	7	1,320	0					0	1,320	1,320	1,268
Use of Money and Property	8	5,500	0	0	0	0	0	0	5,500	5,500	2,288
Intergovernmental	9	20,000	44,197	0	0	0		180,000	244,197	61,228	41,922
Charges for Fees & Service	10	0	0		0	0	0	155,000	155,000	141,000	116,764
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	5,000	0		0	0	0	0	5,000	5,000	4,477
Sub-Total Revenues	13	208,105	67,276	0	0	0	0	335,000	610,381	406,459	344,590
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		199,700	199,700	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	208,105	67,276	0	0	0	0	534,700	810,081	406,459	344,590
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	59,000	0	0			0		59,000	46,935	42,928
Public Works	19	157,137	44,197	0			0		201,334	176,334	163,922
Health and Social Services	20	350	0	0			0		350	320	300
Culture and Recreation	21	13,900	0	0			0		13,900	13,000	11,858
Community and Economic Development	22	9,000	0	0			0		9,000	3,600	9,015
General Government	23	85,500	0	0			0		85,500	70,000	53,629
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	324,887	44,197	0	0	0	0		369,084	310,189	281,652
Business Type Proprietary: Enterprise & ISF	27							572,000	572,000	146,520	114,976
Total Gov & Bus Type Expenditures	28	324,887	44,197	0	0	0	0	572,000	941,084	456,709	396,628
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	324,887	44,197	0	0	0	0	572,000	941,084	456,709	396,628
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-116,782	23,079	0	0	0	0	-37,300	-131,003	-50,250	-52,038
Beginning Fund Balance July 1	33	-66,393	0	0	0	0	0	198,601	132,208	182,458	234,496
Ending Fund Balance June 30	34	-183,175	23,079	0	0	0	0	161,301	1,205	132,208	182,458

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

City Name: ASHTON

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 #NAME?
-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	0



