

# 74-683

## Adoption of Budget and Certification of City Taxes

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

The City of: Ayrshire County Name: PALO ALTO Date Budget Adopted: 3/7/2014  
(Date) xxxxxx

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.

712-426-3510  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2013 Property Valuations

Last Official Census

Regular	2a	2,011,617	2b	1,910,994	143
<b>DEBT SERVICE</b>	3a		3b		
Ag Land	4a	176,955			

### 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	16,294	15,479	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs		0	0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District	463	0	0
12(21)	0.27000	Support Public Library	23	0	0
28E.22	1.50000	Unified Law Enforcement	24	0	0
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>16,294</b>	<b>15,479</b>	
384.1	3.00375	Ag Land	531	531	3.00076
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>16,825</b>	<b>16,010</b>	<b>Do Not Add</b>
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	2,500	2,375	1.24281
Rules	Amt Nec	Other Employee Benefits	3,500	3,325	1.73993
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>6,000</b>	<b>5,700</b>	<b>2.98274</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>6,000</b>	<b>5,700</b>	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>6,000</b>	<b>5,700</b>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0
<b>Total Property Taxes (27+39+40+41)</b>			<b>22,825</b>	<b>21,710</b>	<b>11.08274</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.

Fund Balance Worksheet for City of **Ayrshire**

		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 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	94,654	11,158					105,812	115,067	220,879
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	72,113	9,176					81,289	24,595	105,884
Actual Expenditures Except End Bal (pg 12, line 259) *	3	60,242	8,778					69,020	18,599	87,619
Ending Fund Balance June 30 (pg 12, line 261) *	4	106,525	11,556	0	0	0	0	118,081	121,063	239,144
<b>(2)</b>										
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	106,525	11,556	0	0	0	0	118,081	121,063	239,144
Re-Est Revenues	6	68,110	14,112	0	0	0	0	82,222	33,000	115,222
Re-Est Expenditures	7	65,846	14,000	0	0	0	0	79,846	20,000	99,846
Ending Fund Balance	8	108,789	11,668	0	0	0	0	120,457	134,063	254,520
<b>(3)</b>										
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	108,789	11,668	0	0	0	0	120,457	134,063	254,520
Revenues	10	49,088	6,097	0	0	0	0	55,184	0	55,184
Expenditures	11	86,975	12,680	0	0	0	0	99,655	22,000	121,655
Ending Fund Balance	12	70,902	5,085	0	0	0	0	75,986	112,063	188,049

\* 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 Ayrshire

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.	650	617
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	650	617

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	475							475	475	500
Flood Control	4								0	0	0
Fire Department	5								0	500	0
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	600							600	0	500
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	1,075	0	0			0		1,075	975	1,000
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		6,000						6,000	7,500	3,644
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,600						3,600	3,700	3,465
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,080						3,080	2,800	1,669
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	0	12,680	0			0		12,680	14,000	8,778
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	900							900	0	500
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	900	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	900	0	0			0		900	900	500
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	8,500							8,500	8,000	7,448
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	8,500	0	0			0		8,500	8,000	7,448

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		850							850	900	1,000
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42		900							900	900	0
Other Com & Econ Development	43									0	0	1,000
<b>TOTAL (lines 39 - 44)</b>	44											
	45		1,750	0	0			0		1,750	1,800	2,000
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		3,100							3,100	4,320	0
Clerk, Treasurer, & Finance Adm.	47		4,150							4,150	4,151	0
Elections	48									0	0	0
Legal Services & City Attorney	49		500							500	700	0
City Hall & General Buildings	50		47,000							47,000	30,000	49,294
Tort Liability	51									0	0	0
Other General Government	52		20,000							20,000	15,000	0
<b>TOTAL (lines 46 - 52)</b>	53		74,750	0	0			0		74,750	54,171	49,294
<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		86,975	12,680	0	0	0	0		99,655	79,846	69,020
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								22,000	22,000	20,000	18,599
Sewer Utility	60									0	0	0
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									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								22,000	22,000	20,000	18,599
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		86,975	12,680	0	0	0	0	22,000	121,655	99,846	87,619
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+76)</b>	78		86,975	12,680	0	0	0	0	22,000	121,655	99,846	87,619
<b>Ending Fund Balance June 30</b>	79		70,902	5,085	0	0	0	0	112,063	188,049	254,520	239,144

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

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

REVENUES DETAIL  
Fiscal Year Ending 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	16,010	5,700		0	0			21,710	20,600	21,423
	2								0	0	0
	3	16,010	5,700		0	0			21,710	20,600	21,423
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	815	300		0	0			1,115	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	7,500
	12								0	7,910	0
	13	815	300		0	0			1,115	7,910	7,500
	14								0	500	500
	15								0	30,100	39,190
Intergovernmental:											
	16								0	0	0
	17								0	14,112	9,176
	18	263	97	0	0	0		0	359	0	0
	19								0	9,000	0
	20	263	97	0	0	0		0	359	23,112	9,176
Charges for Fees & Service:											
	21	32,000							32,000	33,000	24,595
	22								0	0	0
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27								0	0	0
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	3,500
	34	32,000	0		0	0	0	0	32,000	33,000	28,095
	35								0	0	0
	36								0	0	0
Other Financing Sources:											
	37								0	0	0
	38								0	0	0
	39	0	0	0	0	0	0	0	0	0	0
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	49,088	6,097	0	0	0	0	0	55,184	115,222	105,884
	44	108,789	11,668	0	0	0	0	134,063	254,520	239,144	220,879
	45	157,877	17,765	0	0	0	0	134,063	309,704	354,366	326,763

**CITY OF Ayrshire**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	16,010	5,700		0	0			21,710	20,600	21,423
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	16,010	5,700		0	0			21,710	20,600	21,423
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	815	300		0	0			1,115	7,910	7,500
Licenses & Permits	7	0	0					0	0	500	500
Use of Money and Property	8	0	0	0	0	0	0	0	0	30,100	39,190
Intergovernmental	9	263	97	0	0	0		0	359	23,112	9,176
Charges for Fees & Service	10	32,000	0		0	0	0	0	32,000	33,000	28,095
Special Assessments	11	0	0		0	0			0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	49,088	6,097	0	0	0	0	0	55,184	115,222	105,884
<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			0	0	0
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	49,088	6,097	0	0	0	0	0	55,184	115,222	105,884
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,075	0	0			0		1,075	975	1,000
Public Works	19	0	12,680	0			0		12,680	14,000	8,778
Health and Social Services	20	900	0	0			0		900	900	500
Culture and Recreation	21	8,500	0	0			0		8,500	8,000	7,448
Community and Economic Development	22	1,750	0	0			0		1,750	1,800	2,000
General Government	23	74,750	0	0			0		74,750	54,171	49,294
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	86,975	12,680	0	0	0	0		99,655	79,846	69,020
Business Type Proprietary: Enterprise & ISF	27							22,000	22,000	20,000	18,599
Total Gov & Bus Type Expenditures	28	86,975	12,680	0	0	0	0	22,000	121,655	99,846	87,619
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	86,975	12,680	0	0	0	0	22,000	121,655	99,846	87,619
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-37,887	-6,583	0	0	0	0	-22,000	-66,471	15,376	18,265
Beginning Fund Balance July 1	33	108,789	11,668	0	0	0	0	134,063	254,520	239,144	220,879
Ending Fund Balance June 30	34	70,902	5,085	0	0	0	0	112,063	188,049	254,520	239,144

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

City Name: Ayrshire

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)							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









