

37-350

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2008 - ENDING JUNE 30, 2009

The City of: Paton County Name: GREENE Date Budget Adopted: 03/18/08
(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.

515-968-4533
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2007 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular 2a	3,736,368	3,727,221	
DEBT SERVICE 3a	3,736,368	3,727,221	
Ag Land 4a	167,771		

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 30,265	30,190	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 10,080	10,055	52 2.69781
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 40,345	40,245	
384.1	3.00375	Ag Land	26 419	419	63 2.49745
Total General Fund Tax Levies (25 + 26)			27 40,764	40,664	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 990	988	64 0.26496
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 6,100	6,085	1.63260
	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 6,100	6,085	65 1.63260
Sub Total Special Revenue Levies (28+32)			33 7,090	7,073	
Valuation					
386	As Req	With Gas & Elec Without Gas & Elec			
	SSMID 1 (A)	(B)	34	0	66 0.00000
	SSMID 2 (A)	(B)	35	0	67 0.00000
	SSMID 3 (A)	(B)	36	0	68 0.00000
	SSMID 4 (A)	(B)	35a	0	69 0.00000
	SSMID 5 (A)	(B)	36a	0	565 0.00000
	SSMID 6 (A)	(B)	37	0	566 0.00000
Total SSMID (34 thru 37)			38 0	0	Do Not Add
Total Special Revenue Levies (33+38)			39 7,090	7,073	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 47,854	47,737	72 12.69537

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.
- 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

Paton

		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 2007										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	0	21,073				121,139	142,212		142,212
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	90,426	18,056				2,126	110,608	211,656	322,264
Actual Expenditures Except End Bal (pg 12, line 259) *	3	87,834	29,573				42,748	160,155	85,894	246,049
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	2,592	9,556		0	0	80,517	92,665	125,762	218,427
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2008										
Beginning Fund Balance	5	2,592	9,556	0	0	0	80,517	92,665	125,762	218,427
Re-Est Revenues	6	85,322	29,778	0	0	0	0	115,100	220,577	335,677
Re-Est Expenditures	7	101,883	0	0	0	0	0	101,883	210,552	312,435
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-13,969	39,334	0	0	0	80,517	105,882	135,787	241,669
(3)										
** Budget FY 2009										
Beginning Fund Balance	10	-13,969	39,334	0	0	0	80,517	105,882	135,787	241,669
Revenues	11	306,464	30,610	0	0	0	0	337,074	0	337,074
Expenditures	12	117,558	0	0	0	0	0	117,558	212,022	329,580
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	174,937	69,944	0	0	0	80,517	325,398	-76,235	249,163

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2007

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

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED AS OF	ACTUAL 2007
Annual Payments for All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid from the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
ENTITY NAME				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	* TOTAL Rebates or Payments to Entities	0	0	0

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2009

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 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	9,900							9,900	9,825	7,760
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,730							4,730	4,730	4,730
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	14,630	0	0			0		14,630	14,555	12,490
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	18,990							18,990	16,918	9,870
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	865							865	745	472
Traffic Control and Safety	15								0	0	0
Snow Removal	16	425							425	420	210
Highway Engineering	17								0	0	0
Street Cleaning	18	420							420	510	0
Airport	19								0	0	0
Garbage	20	23,890							23,890	22,673	16,750
Other Public Works	21	5,210							5,210	3,870	807
TOTAL (lines 12 - 21)	22	49,800	0	0			0		49,800	45,136	28,109
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	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								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	19,974							19,974	17,891	12,890
Museum, Band and Theater	32								0	0	0
Parks	33	450							450	0	0
Recreation	34	870							870	620	410
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	11,979							11,979	10,502	6,590
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	33,273	0	0			0		33,273	29,013	19,890

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2009	RE-ESTIMATED 2008	ACTUAL 2007
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,170							2,170	2,170	1,610
Clerk, Treasurer, & Finance Adm.	47	10,250							10,250	9,561	8,500
Elections	48	1,025							1,025	989	0
Legal Services & City Attorney	49	350							350	0	0
City Hall & General Buildings	50	5,510							5,510	459	0
Tort Liability	51								0	0	0
Other General Government	52	550							550	0	0
TOTAL (lines 46 - 52)	53	19,855	0	0			0		19,855	13,179	10,110
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	117,558	0	0	0	0	0		117,558	101,883	70,599
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
Electric Utility	61							189,259	189,259	188,879	156,780
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							22,763	22,763	21,673	18,670
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
TOTAL Business Type Expenditures (lines 59 - 73)	73							212,022	212,022	210,552	175,450
TOTAL ALL EXPENDITURES (lines 58+74)	74	117,558	0	0	0	0	0	212,022	329,580	312,435	246,049
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	117,558	0	0	0	0	0	212,022	329,580	312,435	246,049
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	174,937	69,944	0	0	0	80,517	-76,235	249,163	241,669	218,427

* 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

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	40,664	7,073		0	0			47,737	49,756	47,281
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	40,664	7,073		0	0			47,737	49,756	47,281
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	100	17		0	0			117	0	0
Utility franchise tax	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	5,780							5,780	5,587	4,928
Subtotal - Other City Taxes (lines 6 thru 12)	13	5,880	17		0	0			5,897	5,587	4,928
Licenses & Permits	14	1,060							1,060	1,059	936
Use of Money & Property	15	3,420							3,420	3,390	2,126
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		23,520						23,520	22,398	19,280
Other State Grants & Reimbursements	18	1,420							1,420	1,180	1,221
Local Grants & Reimbursements	19	5,600							5,600	6,200	5,540
Subtotal - Intergovernmental (lines 16 thru 19)	20	7,020	23,520	0	0	0		0	30,540	29,778	26,041
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22	42,800							42,800	41,808	41,910
Electric Utility	23	179,220							179,220	178,769	176,253
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	21,980							21,980	21,220	18,765
Hospital	28	0							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								0	0	0
Other Fees & Charges for Service	33	4,420							4,420	4,310	4,024
Subtotal - Charges for Service (lines 21 thru 33)	34	248,420	0		0	0	0	0	248,420	246,107	240,952
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
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	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	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	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	306,464	30,610	0	0	0	0	0	337,074	335,677	322,264
Beginning Fund Balance July 1	44	-13,969	39,334	0	0	0	80,517	135,787	241,669	218,427	142,212
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	292,495	69,944	0	0	0	80,517	135,787	578,743	554,104	464,476

CITY OF

Paton

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2009

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2009 (J)	RE-ESTIMATED 2008 (K)	ACTUAL 2007 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	40,664	7,073		0	0			47,737	49,756	47,281
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	40,664	7,073		0	0			47,737	49,756	47,281
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	5,880	17		0	0			5,897	5,587	4,928
Licenses & Permits	7	1,060	0					0	1,060	1,059	936
Use of Money and Property	8	3,420	0	0	0	0	0	0	3,420	3,390	2,126
Intergovernmental	9	7,020	23,520	0	0	0		0	30,540	29,778	26,041
Charges for Fees & Service	10	248,420	0		0	0	0	0	248,420	246,107	240,952
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	306,464	30,610	0	0	0	0	0	337,074	335,677	322,264
Other Financing Sources:											
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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	306,464	30,610	0	0	0	0	0	337,074	335,677	322,264
Expenditures & Other Financing Uses											
Public Safety	18	14,630	0	0			0		14,630	14,555	12,490
Public Works	19	49,800	0	0			0		49,800	45,136	28,109
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	33,273	0	0			0		33,273	29,013	19,890
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	19,855	0	0			0		19,855	13,179	10,110
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	117,558	0	0	0	0	0		117,558	101,883	70,599
Business Type Proprietary: Enterprise & ISF	27							212,022	212,022	210,552	175,450
Total Gov & Bus Type Expenditures	28	117,558	0	0	0	0	0	212,022	329,580	312,435	246,049
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	117,558	0	0	0	0	0	212,022	329,580	312,435	246,049
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
Continuing Appropriation	32	188,906	30,610	0	0	0	0	-212,022	7,494	23,242	76,215
Beginning Fund Balance July 1	33							0	0	0	
Beginning Fund Balance July 1	34	-13,969	39,334	0	0	0	80,517	135,787	241,669	218,427	142,212
Ending Fund Balance June 30	35	174,937	69,944	0	0	0	80,517	-76,235	249,163	241,669	218,427

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

Fiscal Year
2009

City Name: Patton

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2009 (D)	Interest Due FY 2009 +(E)	Bond Reg & Other Fees Due FY 2009 +(F)	Total Obligation Due FY 2009 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement 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	0

