

61-580

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Patterson County Name: MADISON Date Budget Adopted: 02/15/11
(Date) xxx/xxx/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.

(641) 447-2527
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	1,695,187	1,582,706	
DEBT SERVICE 3a	1,904,988	1,792,507	
Ag Land 4a	93,931		

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 13,731	12,820	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	9 229	214	47 0.13500
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 1,532	1,430	52 0.90374
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 750	700	465 0.44243
(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 16,242	15,164	
384.1	3.00375	Ag Land	26 282	282	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 16,524	15,446	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 458	427	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 4,897	4,572	2.88877
	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 4,897	4,572	65 2.88877
Sub Total Special Revenue Levies (28+32)			33 5,355	4,999	
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 5,355	4,999	
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 21,879	20,445	72 12.73994

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

Patterson

		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 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	44,988	-5,186					39,802	32,537	72,339
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	28,026	9,854					37,880	23,387	61,267
Actual Expenditures Except End Bal (pg 12, line 259) *	3	33,081	408					33,489	25,721	59,210
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	39,933	4,260	0	0	0	0	44,193	30,203	74,396
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	39,933	4,260	0	0	0	0	44,193	30,203	74,396
Re-Est Revenues	6	24,108	9,175	6,500	0	0	0	39,783	24,050	63,833
Re-Est Expenditures	7	25,950	12,800	6,500	0	0	0	45,250	20,000	65,250
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	38,091	635	0	0	0	0	38,726	34,253	72,979
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	38,091	635	0	0	0	0	38,726	34,253	72,979
Revenues	11	28,824	17,199	7,500	0	0	0	53,523	24,040	77,563
Expenditures	12	26,304	15,400	7,500	0	0	0	49,204	20,000	69,204
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	40,611	2,434	0	0	0	0	43,045	38,293	81,338

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	700							700	685	685
Flood Control	4								0	0	0
Fire Department	5	725							725	699	0
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	500							500	500	0
TOTAL (lines 1 - 10)	11	1,925	0	0			0		1,925	1,884	685
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		7,000						7,000	5,000	3,005
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,400						3,400	3,000	6,028
Traffic Control and Safety	15								0	0	0
Snow Removal	16		5,000						5,000	4,800	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	900							900	800	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	900	15,400	0			0		16,300	13,600	9,033
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	300							300	2,152	1,647
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	300	0	0			0		300	2,152	1,647
CULTURE & RECREATION											
Library Services	31	126							126	126	126
Museum, Band and Theater	32								0	0	0
Parks	33	4,500							4,500	4,500	2,079
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	1,800							1,800	1,500	1,497
Other Culture and Recreation	37								0	0	258
TOTAL (lines 31 - 37)	38	6,426	0	0			0		6,426	6,126	3,960

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2012

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 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(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	263							263	263	0
REBATES & PYMTS from TIF DEBT page	44			7,500					7,500	6,500	0
TOTAL (lines 39 - 44)	45	263	0	7,500			0		7,763	6,763	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,700							2,700	2,700	2,550
Clerk, Treasurer, & Finance Adm.	47	5,160							5,160	5,160	3,704
Elections	48	700							700	0	623
Legal Services & City Attorney	49	200							200	200	50
City Hall & General Buildings	50	4,300							4,300	4,300	3,213
Tort Liability	51	1,430							1,430	1,365	1,342
Other General Government	52	2,000							2,000	1,000	6,682
TOTAL (lines 46 - 52)	53	16,490	0	0			0		16,490	14,725	18,164
DEBT SERVICE											
Gov Capital Projects	55								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	26,304	15,400	7,500	0	0	0		49,204	45,250	33,489
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60							20,000	20,000	20,000	25,721
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
TOTAL Business Type Expenditures (lines 59 - 73)	73							20,000	20,000	20,000	25,721
TOTAL ALL EXPENDITURES (lines 58+74)	74	26,304	15,400	7,500	0	0	0	20,000	69,204	65,250	59,210
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	26,304	15,400	7,500	0	0	0	20,000	69,204	65,250	59,210
Continuing Appropriation	79								0	0	0
Ending Fund Balance June 30	80	40,611	2,434	0	0	0	0	38,293	81,338	72,979	74,396

* 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 **2012**

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	15,446	4,999		0	0			20,445	15,953	16,708
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	15,446	4,999		0	0			20,445	15,953	16,708
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			7,500					7,500	6,500	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,078	356		0	0			1,434	1,080	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	9,000							9,000	8,000	7,186
Subtotal - Other City Taxes (lines 6 thru 12)	13	10,078	356		0	0			10,434	9,080	7,186
Licenses & Permits	14								0	0	250
Use of Money & Property	15	100						40	140	200	3,857
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		11,844						11,844	0	0
Other State Grants & Reimbursements	18								0	8,000	8,726
Local Grants & Reimbursements	19	3,000							3,000	0	408
Subtotal - Intergovernmental (lines 16 thru 19)	20	3,000	11,844	0	0	0		0	14,844	8,000	9,134
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							24,000	24,000	24,000	23,123
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	0	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								0	0	0
Other Fees & Charges for Service	33								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	24,000	24,000	24,000	23,123
Special Assessments	35								0	0	0
Miscellaneous	36	200							200	100	1,009
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	28,824	17,199	7,500	0	0	0	24,040	77,563	63,833	61,267
Beginning Fund Balance July 1	44	38,091	635	0	0	0	0	34,253	72,979	74,396	72,339
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	66,915	17,834	7,500	0	0	0	58,293	150,542	138,229	133,606

CITY OF

Patterson

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	15,446	4,999		0	0			20,445	15,953	16,708
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	15,446	4,999		0	0			20,445	15,953	16,708
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			7,500					7,500	6,500	0
Other City Taxes	6	10,078	356		0	0			10,434	9,080	7,186
Licenses & Permits	7	0	0					0	0	0	250
Use of Money and Property	8	100	0	0	0	0	0	40	140	200	3,857
Intergovernmental	9	3,000	11,844	0	0	0		0	14,844	8,000	9,134
Charges for Fees & Service	10	0	0		0	0	0	24,000	24,000	24,000	23,123
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	200	0		0	0	0	0	200	100	1,009
Sub-Total Revenues	13	28,824	17,199	7,500	0	0	0	24,040	77,563	63,833	61,267
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	28,824	17,199	7,500	0	0	0	24,040	77,563	63,833	61,267
Expenditures & Other Financing Uses											
Public Safety	18	1,925	0	0			0		1,925	1,884	685
Public Works	19	900	15,400	0			0		16,300	13,600	9,033
Health and Social Services	20	300	0	0			0		300	2,152	1,647
Culture and Recreation	21	6,426	0	0			0		6,426	6,126	3,960
Community and Economic Development	22	263	0	7,500			0		7,763	6,763	0
General Government	23	16,490	0	0			0		16,490	14,725	18,164
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	26,304	15,400	7,500	0	0	0		49,204	45,250	33,489
Business Type Proprietary: Enterprise & ISF	27							20,000	20,000	20,000	25,721
Total Gov & Bus Type Expenditures	28	26,304	15,400	7,500	0	0	0	20,000	69,204	65,250	59,210
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	26,304	15,400	7,500	0	0	0	20,000	69,204	65,250	59,210
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
Continuing Appropriation	32	2,520	1,799	0	0	0	0	4,040	8,359	-1,417	2,057
Beginning Fund Balance July 1	33							0	0	0	
Beginning Fund Balance July 1	34	38,091	635	0	0	0	0	34,253	72,979	74,396	72,339
Ending Fund Balance June 30	35	40,611	2,434	0	0	0	0	38,293	81,338	72,979	74,396

