

37-350

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Paton County Name: GREENE Date Budget Adopted: 3/12/2015
(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.

County Auditor Date Stamp		515-968-4530 <small>Telephone Number</small>		_____ <small>Signature</small>		
		January 1, 2014 Property Valuations				
		<small>With Gas & Electric</small>		<small>Without Gas & Electric</small>		
		2a 6,863,863		2b 6,853,070		
		3a 6,863,863		3b 6,853,070		
		4a 230,797				
						Last Official Census 236

Code		Dollar			(A)	(B)	(C)
Sec.	Limit	Purpose			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5		55,597	55,510	43 8.10000
(384)		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6			0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7			0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8			0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9			0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10			0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11			0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13			0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14	15,500		15,476	52 2.25820
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462			0	465 0
(384)		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15			0	53 0
12(2)	0.81000	Memorial Building	16			0	54 0
12(3)	0.13500	Symphony Orchestra	17			0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18			0	56 0
12(5)	As Voted	County Bridge	19			0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20			0	58 0
12(9)	0.03375	Aid to a Transit Company	21			0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22			0	60 0
12(18)	1.00000	City Emergency Medical District	463			0	466 0
12(20)	0.27000	Support Public Library	23			0	61 0
28E.22	1.50000	Unified Law Enforcement	24			0	62 0
		Total General Fund Regular Levies (5 thru 24)	25		71,097	70,986	
384.1	3.00375	Ag Land	26			0	63 0
		Total General Fund Tax Levies (25 + 26)	27		71,097	70,986	Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	1,853		1,850	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29			0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	9,200		9,186	1.34035
Rules	Amt Nec	Other Employee Benefits	31	4,650		4,643	0.67746
		Total Employee Benefit Levies (29,30,31)	32	13,850		13,829	65 2.01781
		Sub Total Special Revenue Levies (28+32)	33	15,703		15,679	
		Valuation					
386	As Req	<u>With Gas & Elec</u>	<u>Without Gas & Elec</u>				
	SSMID 1 (A)	(B)		34		0	66 0
	SSMID 2 (A)	(B)		35		0	67 0
	SSMID 3 (A)	(B)		36		0	68 0
	SSMID 4 (A)	(B)		37		0	69 0
	SSMID 5 (A)	(B)		555		0	565 0
	SSMID 6 (A)	(B)		556		0	566 0
	SSMID 7 (A)	(B)		1177		0	0
		Total SSMID		38	0	0	Do Not Add
		Total Special Revenue Levies		39	15,703	15,679	
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
		Total Property Taxes (27+39+40+41)	42		86,800	86,665	72 12.64601

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 **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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	-12,156	-14,807	0	-13,000	0	55,663	15,700	163,869	179,569
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	78,423	50,076	0	0	0	0	128,499	279,239	407,738
Actual Expenditures Except End Bal (pg 12, line 259) *	3	98,653	12,045	0	0	0	0	110,698	252,805	363,503
Ending Fund Balance June 30 (pg 12, line 261) *	4	-32,386	23,224	0	-13,000	0	55,663	33,501	190,303	223,804
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	-32,386	23,224	0	-13,000	0	55,663	33,501	190,303	223,804
Re-Est Revenues	6	74,326	29,272	0	0	0	0	103,598	244,674	348,272
Re-Est Expenditures	7	95,182	6,500	0	0	0	0	101,682	204,526	306,208
Ending Fund Balance	8	-53,242	45,996	0	-13,000	0	55,663	35,417	230,451	265,868
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	-53,242	45,996	0	-13,000	0	55,663	35,417	230,451	265,868
Revenues	10	73,254	34,179	25,000	0	0	0	132,433	0	132,433
Expenditures	11	95,666	22,000	0	0	0	0	117,666	238,000	355,666
Ending Fund Balance	12	-75,654	58,175	25,000	-13,000	0	55,663	50,184	-7,549	42,635

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

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	10,890							10,890	10,890	10,890
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	10,400							10,400	5,800	5,800
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	500							500	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	21,790	0				0		21,790	16,690	16,690
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		14,000						14,000	7,050	12,045
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16	1,500							1,500	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20								0	0	0
Other Public Works	21	20,000							20,000	18,050	19,140
TOTAL (lines 12 - 21)	22	21,500	14,000				0		35,500	25,100	31,185
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
CULTURE & RECREATION											
Library Services	31	11,476	8,000						19,476	27,440	22,551
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	3,000	900
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,800							3,800	3,600	3,161
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	16,776	8,000				0		24,776	34,040	26,612

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (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
	44											
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		4,100							4,100	2,650	2,636
Clerk, Treasurer, & Finance Adm.	47		22,000							22,000	17,784	20,083
Elections	48		1,000							1,000	818	818
Legal Services & City Attorney	49		5,000							5,000	2,500	2,797
City Hall & General Buildings	50									0	0	1,214
Tort Liability	51		1,000							1,000	2,100	927
Other General Government	52		2,500							2,500	0	7,736
TOTAL (lines 46 - 52)	53		35,600	0	0			0		35,600	25,852	36,211
DEBT SERVICE	54									0	0	0
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		95,666	22,000	0	0	0	0		117,666	101,682	110,698
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								30,000	30,000	22,902	48,049
Electric Utility	61								184,000	184,000	157,499	178,408
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								24,000	24,000	24,125	26,348
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								238,000	238,000	204,526	252,805
TOTAL ALL EXPENDITURES (lines 58+74)	74		95,666	22,000	0	0	0	0	238,000	355,666	306,208	363,503
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+76)	78		95,666	22,000	0	0	0	0	238,000	355,666	306,208	363,503
Ending Fund Balance June 30	79		-75,654	58,175	25,000	-13,000	0	55,663	-7,549	42,635	265,868	223,804

* 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 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	70,986	15,679		0	0			86,665	62,250	61,875
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	70,986	15,679		0	0			86,665	62,250	61,875
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			25,000					25,000	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	111	24		0	0			135	126	0
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								0	0	19,633
Subtotal - Other City Taxes (lines 6 thru 12)	13	111	24		0	0			135	126	19,633
Licenses & Permits	14								0	790	490
Use of Money & Property	15								0	3,432	5,717
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		18,000						18,000	18,000	19,265
Other State Grants & Reimbursements	18	2,157	476	0	0	0		0	2,633	0	1,310
Local Grants & Reimbursements	19								0	19,000	8,921
Subtotal - Intergovernmental (lines 16 thru 19)	20	2,157	18,476	0	0	0		0	20,633	37,000	29,496
Charges for Fees & Service:											
Water Utility	21								0	0	3,067
Sewer Utility	22								0	23,000	23,993
Electric Utility	23								0	197,549	226,799
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	24,125	28,447
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	0	0	244,674	282,306
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	8,221
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	73,254	34,179	25,000	0	0	0	0	132,433	348,272	407,738
Beginning Fund Balance July 1	44	-53,242	45,996	0	-13,000	0	55,663	230,451	265,868	223,804	179,569
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	20,012	80,175	25,000	-13,000	0	55,663	230,451	398,301	572,076	587,307

CITY OF Paton
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	70,986	15,679		0	0			86,665	62,250	61,875
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	70,986	15,679		0	0			86,665	62,250	61,875
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			25,000					25,000	0	0
Other City Taxes	6	111	24		0	0			135	126	19,633
Licenses & Permits	7	0	0					0	0	790	490
Use of Money and Property	8	0	0	0	0	0	0	0	0	3,432	5,717
Intergovernmental	9	2,157	18,476	0	0	0		0	20,633	37,000	29,496
Charges for Fees & Service	10	0	0		0	0	0	0	0	244,674	282,306
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	8,221
Sub-Total Revenues	13	73,254	34,179	25,000	0	0	0	0	132,433	348,272	407,738
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	0
Total Revenues and Other Sources	17	73,254	34,179	25,000	0	0	0	0	132,433	348,272	407,738
Expenditures & Other Financing Uses											
Public Safety	18	21,790	0	0			0		21,790	16,690	16,690
Public Works	19	21,500	14,000	0			0		35,500	25,100	31,185
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	16,776	8,000	0			0		24,776	34,040	26,612
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	35,600	0	0			0		35,600	25,852	36,211
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	95,666	22,000	0	0	0	0	0	117,666	101,682	110,698
Business Type Proprietary: Enterprise & ISF	27							238,000	238,000	204,526	252,805
Total Gov & Bus Type Expenditures	28	95,666	22,000	0	0	0	0	238,000	355,666	306,208	363,503
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	95,666	22,000	0	0	0	0	238,000	355,666	306,208	363,503
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-22,412	12,179	25,000	0	0	0	-238,000	-223,233	42,064	44,235
Beginning Fund Balance July 1	33	-53,242	45,996	0	-13,000	0	55,663	230,451	265,868	223,804	179,569
Ending Fund Balance June 30	34	-75,654	58,175	25,000	-13,000	0	55,663	-7,549	42,635	265,868	223,804

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

City Name: Patton

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								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

