

# 61-580

## Adoption of Budget and Certification of City Taxes

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

The City of: Patterson County Name: MADISON Date Budget Adopted: 2/17/2015  
(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.

641-447-2527

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,798,850</u>	2b <u>1,687,585</u>	130
<b>DEBT SERVICE</b>	3a <u>2,138,658</u>	3b <u>2,027,393</u>	
Ag Land	4a <u>113,679</u>		

### 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 14,571	13,669	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 2,000	1,876	52 1.11182
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 799	750	465 0.44417
(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
		<b>Total General Fund Regular Levies (5 thru 24)</b>	25 17,370	16,295	
384.1	3.00375	Ag Land	26 341	341	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 17,711	16,636	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 486	456	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 945	887	0.52534
Rules	Amt Nec	Other Employee Benefits	31	0	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 945	887	65 0.52534
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 1,431	1,343	
		Valuation			
386	As Req	With Gas & Elec			
		Without Gas & Elec			
		(A) (B)			
			34	0	66 0
			35	0	67 0
			36	0	68 0
			37	0	69 0
			555	0	565 0
			556	0	566 0
			1177	0	0
		<b>Total SSMID</b>	38 0	0	Do Not Add
		<b>Total Special Revenue Levies</b>	39 1,431	1,343	
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
		<b>Total Property Taxes (27+39+40+41)</b>	42 19,142	17,979	72 10.45133

**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

**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)
<b>(1)</b>										
<b>*Annual Report FY 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	52,547	8,307	0	0	0	0	60,854	40,618	101,472
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	278,689	10,171	0	0	0	0	288,860	29,859	318,719
Actual Expenditures Except End Bal (pg 12, line 259) *	3	33,878	13,601	0	0	167,334	0	214,813	33,014	247,827
Ending Fund Balance June 30 (pg 12, line 261) *	4	297,358	4,877	0	0	-167,334	0	134,901	37,463	172,364
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	297,358	4,877	0	0	-167,334	0	134,901	37,463	172,364
Re-Est Revenues	6	22,068	17,542	12,722	0	0	0	52,332	18,000	70,332
Re-Est Expenditures	7	20,926	15,796	12,722	0	0	0	49,444	18,000	67,444
Ending Fund Balance	8	298,500	6,623	0	0	-167,334	0	137,789	37,463	175,252
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	298,500	6,623	0	0	-167,334	0	137,789	37,463	175,252
Revenues	10	24,962	14,372	18,000	0	0	0	57,334	18,000	75,334
Expenditures	11	23,685	13,500	18,000	0	0	0	55,185	20,000	75,185
Ending Fund Balance	12	299,777	7,495	0	0	-167,334	0	139,938	35,463	175,401

\* 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 (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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	750							750	725	707
Flood Control	4								0	0	0
Fire Department	5	775							775	759	759
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	9,180
TOTAL (lines 1 - 10)	11	1,525	0				0		1,525	1,484	10,646
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		6,000						6,000	6,000	4,369
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,500						3,500	4,500	3,121
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,000						4,000	4,000	3,505
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	1,200							1,200	1,000	2,485
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	1,200	13,500				0		14,700	15,500	13,480
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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	1,000							1,000	324	280
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,000	0				0		1,000	324	280
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	200							200	260	260
Museum, Band and Theater	32								0	0	0
Parks	33	4,500							4,500	1,000	6,112
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	200							200	500	2,419
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	4,900	0				0		4,900	1,760	8,791

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	250	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	250	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,700							2,700	3,599	2,391
Clerk, Treasurer, & Finance Adm.	47	5,760							5,760	5,160	6,102
Elections	48								0	425	0
Legal Services & City Attorney	49								0	200	0
City Hall & General Buildings	50	1,200							1,200	3,720	962
Tort Liability	51	2,500							2,500	1,600	1,918
Other General Government	52	2,900							2,900	2,700	2,909
TOTAL (lines 46 - 52)	53	15,060	0	0			0		15,060	17,404	14,282
<b>DEBT SERVICE</b>	54								0	0	0
Gov Capital Projects	55								0	0	167,334
TIF Capital Projects	56			18,000					18,000	12,722	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	18,000		0	0		18,000	12,722	167,334
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	23,685	13,500	18,000	0	0	0		55,185	49,444	214,813
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	0	0
Sewer Utility	60							20,000	20,000	18,000	24,408
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							20,000	20,000	18,000	24,408
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	23,685	13,500	18,000	0	0	0	20,000	75,185	67,444	239,221
Regular Transfers Out	75								0	0	8,606
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	8,606
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	23,685	13,500	18,000	0	0	0	20,000	75,185	67,444	247,827
<b>Ending Fund Balance June 30</b>	79	299,777	7,495	0	0	-167,334	0	35,463	175,401	175,252	172,364

\* 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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	16,636	1,343		0	0			17,979	18,261	22,984
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	16,636	1,343		0	0			17,979	18,261	22,984
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			18,000					18,000	12,722	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,075	88		0	0			1,163	1,199	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	7,000							7,000	7,300	6,951
Subtotal - Other City Taxes (lines 6 thru 12)	13	8,075	88		0	0			8,163	8,499	6,951
Licenses & Permits	14								0	0	0
Use of Money & Property	15	75							75	75	156
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	113,125
Road Use Taxes	17		12,935						12,935	12,675	10,171
Other State Grants & Reimbursements	18	76	6	0	0	0		0	82	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	76	12,941	0	0	0		0	13,017	12,675	123,296
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							18,000	18,000	18,000	21,242
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	18,000	18,000	18,000	21,242
Special Assessments	35								0	0	0
Miscellaneous	36	100							100	100	135,484
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	8,606
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	8,606
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	8,606
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	24,962	14,372	18,000	0	0	0	18,000	75,334	70,332	318,719
Beginning Fund Balance July 1	44	298,500	6,623	0	0	-167,334	0	37,463	175,252	172,364	101,472
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	<b>323,462</b>	<b>20,995</b>	<b>18,000</b>	<b>0</b>	<b>-167,334</b>	<b>0</b>	<b>55,463</b>	<b>250,586</b>	<b>242,696</b>	<b>420,191</b>

CITY OF Patterson

**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	16,636	1,343		0	0			17,979	18,261	22,984
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	16,636	1,343		0	0			17,979	18,261	22,984
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			18,000					18,000	12,722	0
Other City Taxes	6	8,075	88		0	0			8,163	8,499	6,951
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	75	0	0	0	0	0	0	75	75	156
Intergovernmental	9	76	12,941	0	0	0		0	13,017	12,675	123,296
Charges for Fees & Service	10	0	0		0	0		18,000	18,000	18,000	21,242
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	100	0		0	0		0	100	100	135,484
Sub-Total Revenues	13	24,962	14,372	18,000	0	0	0	18,000	75,334	70,332	310,113
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	8,606
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
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>24,962</b>	<b>14,372</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>75,334</b>	<b>70,332</b>	<b>318,719</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,525	0	0			0		1,525	1,484	10,646
Public Works	19	1,200	13,500	0			0		14,700	15,500	13,480
Health and Social Services	20	1,000	0	0			0		1,000	324	280
Culture and Recreation	21	4,900	0	0			0		4,900	1,760	8,791
Community and Economic Development	22	0	0	0			0		0	250	0
General Government	23	15,060	0	0			0		15,060	17,404	14,282
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	18,000		0	0		18,000	12,722	167,334
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>23,685</b>	<b>13,500</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,185</b>	<b>49,444</b>	<b>214,813</b>
Business Type Proprietary: Enterprise & ISF	27							20,000	20,000	18,000	24,408
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>23,685</b>	<b>13,500</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>75,185</b>	<b>67,444</b>	<b>239,221</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,606</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>23,685</b>	<b>13,500</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>75,185</b>	<b>67,444</b>	<b>247,827</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	1,277	872	0	0	0	0	-2,000	149	2,888	70,892
<b>Beginning Fund Balance July 1</b>	<b>33</b>	<b>298,500</b>	<b>6,623</b>	<b>0</b>	<b>0</b>	<b>-167,334</b>	<b>0</b>	<b>37,463</b>	<b>175,252</b>	<b>172,364</b>	<b>101,472</b>
<b>Ending Fund Balance June 30</b>	<b>34</b>	<b>299,777</b>	<b>7,495</b>	<b>0</b>	<b>0</b>	<b>-167,334</b>	<b>0</b>	<b>35,463</b>	<b>175,401</b>	<b>175,252</b>	<b>172,364</b>

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

City Name: Patterson

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) GO Sewer	135,000		6,750	3,434		10,184	10,184	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			6,750	3,434	0	10,184	10,184	0



# AFFIDAVIT OF POSTING

## City of Patterson, Iowa

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

The Notice of Public Hearing for the proposed city budget for the City of Patterson was posted on February 4, 2015 at the following locations:

Patterson Community Building

Location #1

Weigh Scales Building

Location #2

Post Office

Location #3

Attested to on behalf of the City of Patterson by:

[Doris Loy](#)

Print Name

Signature

Date