

49-460

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: Spragueville County Name: JACKSON Date Budget Adopted: 03/05/09
(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.

563-689-6162
Telephone Number

Signature

County Auditor Date Stamp	January 1, 2008 Property Valuations		Last Official Census
	Regular	2a <u>1,202,270</u>	2b <u>1,150,261</u>
	DEBT SERVICE	3a _____	3b _____
	Ag Land	4a <u>369,890</u>	_____
	<small>With Gas & Electric</small>		

Code		Dollar Limit	Purpose	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
Sec.									
384.1	8.10000		Regular General Levy	5	8,450	8,084	43	7.02837	
(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		0	52	0.00000	
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	8,450	8,084			
384.1	3.00375		Ag Land	26		0	63	0.00000	
Total General Fund Tax Levies (25 + 26)				27	8,450	8,084		Do Not Add	
Special Revenue Levies									
384.8	0.27000		Emergency (if general fund at levy limit)	28		0	64	0.00000	
384.6	Amt Nec		Police & Fire Retirement	29		0		0.00000	
	Amt Nec		FICA & IPERS (if general fund at levy limit)	30		0		0.00000	
	Amt Nec		Other Employee Benefits	31		0		0.00000	
Total Employee Benefit Levies (29,30,31)				32	0	0	65	0.00000	
Sub Total Special Revenue Levies (28+32)				33	0	0			
Valuation									
386	As Req								
			<i>With Gas & Elec</i>						
			<i>Without Gas & Elec</i>						
	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	0	0			
384.4	Amt Nec		Debt Service Levy	40	76.10(6)	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	8,450	8,084	72	7.02837	

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

Spragueville

		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 2008											
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	209,253						209,253		209,253	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	47,453						47,453		47,453	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	62,069						62,069		62,069	
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	194,637	0	0	0	0	0	194,637	0	194,637	
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total	
** Re-Estimated FY 2009											
Beginning Fund Balance	5	194,637	0	0	0	0	0	194,637	0	194,637	
Re-Est Revenues	6	31,900	7,616	0	0	0	0	39,516	0	39,516	
Re-Est Expenditures	7	20,453	0	0	0	0	0	20,453	19,700	40,153	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	206,084	7,616	0	0	0	0	213,700	-19,700	194,000	
(3)											
** Budget FY 2010											
Beginning Fund Balance	10	206,084	7,616	0	0	0	0	213,700	-19,700	194,000	
Revenues	11	8,450	32,074	0	0	0	0	40,524	0	40,524	
Expenditures	12	18,157	0	1,340	0	0	0	19,497	19,700	39,197	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	196,377	39,690	-1,340	0	0	0	234,727	-39,400	195,327	

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

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

CITY OF _____ Spragueville

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 all remaining payments for any 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	ACTUAL 2008
OUTSTANDING PRINCIPAL as of June 30th on 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 into 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 2011	RE-ESTIMATED 2010	ACTUAL 2009
ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

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 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,735							5,735	5,736	5,736
Jail	2								0	0	0
Emergency Management	3	424							424	424	424
Flood Control	4								0	0	0
Fire Department	5	550							550	550	550
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	2,500							2,500	2,500	2,230
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	9,209	0	0			0		9,209	9,210	8,940
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	998							998	998	998
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,000							3,000	3,000	2,814
Traffic Control and Safety	15								0	927	0
Snow Removal	16								0	0	200
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21	1,400							1,400	1,400	2,065
TOTAL (lines 12 - 21)	22	5,398	0	0			0		5,398	6,325	6,077
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			100					100	100	90
Museum, Band and Theater	32								0	0	0
Parks	33			100					100	100	50
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	0	0	200			0		200	200	140

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (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	7,500
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0				0	0	0	7,500
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	710							710	710	710
Clerk, Treasurer, & Finance Adm.	47	2,140							2,140	2,140	2,140
Elections	48								0	0	548
Legal Services & City Attorney	49	700							700	728	729
City Hall & General Buildings	50			900					900	900	896
Tort Liability	51								0	0	0
Other General Government	52			240					240	240	241
TOTAL (lines 46 - 52)	53	3,550	0	1,140				0	4,690	4,718	5,264
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
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	18,157	0	1,340	0	0	0	0	19,497	20,453	27,921
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60							12,300	12,300	12,300	26,832
Electric Utility	61							1,600	1,600	1,600	1,567
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							5,350	5,350	5,350	5,334
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							450	450	450	415
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							19,700	19,700	19,700	34,148
TOTAL ALL EXPENDITURES (lines 58+74)	74	18,157	0	1,340	0	0	0	19,700	39,197	40,153	62,069
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	18,157	0	1,340	0	0	0	19,700	39,197	40,153	62,069
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	196,377	39,690	-1,340	0	0	0	-39,400	195,327	194,000	194,637

* 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 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	8,084	0		0	0			8,084	7,402	7,402
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	8,084	0		0	0			8,084	7,402	7,402
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	366	0		0	0			366	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		6,125						6,125	6,165	6,168
Subtotal - Other City Taxes (lines 6 thru 12)	13	366	6,125		0	0			6,491	6,165	6,168
Licenses & Permits	14		105						105	105	105
Use of Money & Property	15		1,478						1,478	1,478	1,478
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		7,616						7,616	7,616	7,616
Other State Grants & Reimbursements	18								0	0	7,500
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	7,616	0	0	0		0	7,616	7,616	15,116
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22		9,500						9,500	9,500	9,643
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		7,100						7,100	7,100	7,179
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	362
Subtotal - Charges for Service (lines 21 thru 33)	34	0	16,600		0	0	0	0	16,600	16,600	17,184
Special Assessments	35								0	0	0
Miscellaneous	36		150						150	150	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	8,450	32,074	0	0	0	0	0	40,524	39,516	47,453
Beginning Fund Balance July 1	44	206,084	7,616	0	0	0	0	-19,700	194,000	194,637	209,253
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	214,534	39,690	0	0	0	0	-19,700	234,524	234,153	256,706

CITY OF
Spragueville
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	8,084	0		0	0			8,084	7,402	7,402
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	8,084	0		0	0			8,084	7,402	7,402
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	366	6,125		0	0			6,491	6,165	6,168
Licenses & Permits	7	0	105					0	105	105	105
Use of Money and Property	8	0	1,478	0	0	0	0	0	1,478	1,478	1,478
Intergovernmental	9	0	7,616	0	0	0		0	7,616	7,616	15,116
Charges for Fees & Service	10	0	16,600		0	0	0	0	16,600	16,600	17,184
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	150		0	0	0	0	150	150	0
Sub-Total Revenues	13	8,450	32,074	0	0	0	0	0	40,524	39,516	47,453
Other Financing Sources:											
Total Transfers In	14	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	8,450	32,074	0	0	0	0	0	40,524	39,516	47,453
Expenditures & Other Financing Uses											
Public Safety	18	9,209	0	0			0		9,209	9,210	8,940
Public Works	19	5,398	0	0			0		5,398	6,325	6,077
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	0	200			0		200	200	140
Community and Economic Development	22	0	0	0			0		0	0	7,500
General Government	23	3,550	0	1,140			0		4,690	4,718	5,264
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	18,157	0	1,340	0	0	0		19,497	20,453	27,921
Business Type Proprietary: Enterprise & ISF	27							19,700	19,700	19,700	34,148
Total Gov & Bus Type Expenditures	28	18,157	0	1,340	0	0	0	19,700	39,197	40,153	62,069
Total Transfers Out	29	0	0	0	0	0		0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	18,157	0	1,340	0	0	0	19,700	39,197	40,153	62,069
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-9,707	32,074	-1,340	0	0	0	-19,700	1,327	-637	-14,616
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	206,084	7,616	0	0	0	0	-19,700	194,000	194,637	209,253
Ending Fund Balance June 30	35	196,377	39,690	-1,340	0	0	0	-39,400	195,327	194,000	194,637

**LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2**

Fiscal Year

2010

City Name: Spragueville

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 + (F)	Total Obligation Due FY 2010 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(31)							0	0	
(32)							0	0	
(33)							0	0	
(34)							0	0	
(35)							0	0	
(36)							0	0	
(37)							0	0	
(38)							0	0	
(39)							0	0	
(40)							0	0	
(41)							0	0	
(42)							0	0	
(43)							0	0	
(44)							0	0	
(45)							0	0	
(46)							0	0	
(47)							0	0	
(48)							0	0	
(49)							0	0	
(50)							0	0	
(51)							0	0	
(52)							0	0	
(53)							0	0	
(54)							0	0	
(55)							0	0	
(56)							0	0	
(57)							0	0	
(58)							0	0	
(59)							0	0	
(60)							0	0	
				0	0	0	0	0	

