

# 49-461

## Adoption of Budget and Certification of City Taxes

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

The City of: SPRINGBROOK County Name: JACKSON Date Budget Adopted: 3/2/2015  
(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.

	563 357 0052 <small>Telephone Number</small>	
County Auditor Date Stamp	<b>January 1, 2014 Property Valuations</b>	<small>Signature</small>
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>3,796,617</u>	2b <u>3,703,194</u>
<b>DEBT SERVICE</b>	3a <u>0</u>	3b <u>0</u>
Ag Land	4a <u>261,821</u>	
		Last Official Census <div style="border: 1px solid black; padding: 2px; display: inline-block;">144</div>

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 30,100	29,359	43 7.92811	
<b>Non-Voted Other Permissible Levies</b>						
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	0	52 0	
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0	
<b>Voted Other Permissible Levies</b>						
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 <b>30,100</b>	29,359		
384.1	3.00375	Ag Land	26 400	400	63 1.52776	
<b>Total General Fund Tax Levies (25 + 26)</b>			27 <b>30,500</b>	29,759	<b>Do Not Add</b>	
<b>Special Revenue Levies</b>						
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0	
384.6	Amt Nec	Police & Fire Retirement	29	0	0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0	
Rules	Amt Nec	Other Employee Benefits	31	0	0	
<b>Total Employee Benefit Levies (29,30,31)</b>			32 <b>0</b>	0	65 0	
<b>Sub Total Special Revenue Levies (28+32)</b>			33 <b>0</b>	0		
<b>Valuation</b>						
386	As Req	<u>With Gas &amp; Elec</u>	<u>Without Gas &amp; 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
<b>Total SSMID</b>			38 <b>0</b>	0	<b>Do Not Add</b>	
<b>Total Special Revenue Levies</b>			39 <b>0</b>	0		
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	40 <b>0</b>	0	70 0	
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	41	0	71 0	
<b>Total Property Taxes (27+39+40+41)</b>			42 <b>30,500</b>	29,759	72 7.92811	

**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

**SPRINGBROOK**

		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	279,909	0	0	0	0	0	279,909	23,130	303,039
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	49,647	25,374	0	0	0	0	75,021	44,581	119,602
Actual Expenditures Except End Bal (pg 12, line 259) *	3	47,923	6,045	0	0	0	0	53,968	44,808	98,776
Ending Fund Balance June 30 (pg 12, line 261) *	4	281,633	19,329	0	0	0	0	300,962	22,903	323,865
<b>(2)</b>										
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	281,633	19,329	0	0	0	0	300,962	22,903	323,865
Re-Est Revenues	6	59,400	26,700	0	0	0	0	86,100	46,000	132,100
Re-Est Expenditures	7	51,800	24,800	0	0	0	0	76,600	60,100	136,700
Ending Fund Balance	8	289,233	21,229	0	0	0	0	310,462	8,803	319,265
<b>(3)</b>										
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	289,233	21,229	0	0	0	0	310,462	8,803	319,265
Revenues	10	57,600	26,700	0	0	0	0	84,300	46,000	130,300
Expenditures	11	50,300	24,800	0	0	0	0	75,100	60,100	135,200
Ending Fund Balance	12	296,533	23,129	0	0	0	0	319,662	-5,297	314,365

\* 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.

**CITY OF \_\_\_\_\_ SPRINGBROOK \_\_\_\_\_**

**As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.**

**Input the amount of General Fund Levy request to be used**

		Request with Utility Replacement (A)	Property Taxes Levied (B)
1	Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2	Support of a Local Emerg.Mgmt.Comm.	0	0
3	TOTAL FOR FISCAL YEAR 2014	0	0

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	2,700							2,700	2,700	2,609
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	3,000							3,000	4,500	1,500
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	5,700	0				0		5,700	7,200	4,109
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		18,000						18,000	18,000	1,396
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,300						3,300	3,300	2,992
Traffic Control and Safety	15								0	0	0
Snow Removal	16		3,500						3,500	3,500	1,657
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	7,000							7,000	7,000	5,126
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	7,000	24,800				0		31,800	31,800	11,171
<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								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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	2,500							2,500	2,500	2,030
Museum, Band and Theater	32								0	0	0
Parks	33	3,500							3,500	3,500	3,303
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	6,000	0				0		6,000	6,000	5,333

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	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
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		1,500							1,500	1,500	1,095
Clerk, Treasurer, & Finance Adm.	47		3,500							3,500	3,500	2,818
Elections	48		600							600	600	579
Legal Services & City Attorney	49		1,000							1,000	1,000	0
City Hall & General Buildings	50									0	0	0
Tort Liability	51									0	0	0
Other General Government	52		25,000							25,000	25,000	28,863
TOTAL (lines 46 - 52)	53		31,600	0	0			0		31,600	31,600	33,355
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		50,300	24,800	0	0	0	0		75,100	76,600	53,968
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								25,000	25,000	25,000	17,867
Sewer Utility	60								10,000	10,000	10,000	7,253
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								5,600	5,600	5,600	0
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0	0
Enterprise DEBT SERVICE	70								19,500	19,500	19,500	19,688
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								60,100	60,100	60,100	44,808
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		50,300	24,800	0	0	0	0	60,100	135,200	136,700	98,776
Regular Transfers Out	75									0	0	0
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	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		50,300	24,800	0	0	0	0	60,100	135,200	136,700	98,776
<b>Ending Fund Balance June 30</b>	79		296,533	23,129	0	0	0	0	-5,297	314,365	319,265	323,865

\* 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	29,759	0		0	0			29,759	29,800	29,762
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	29,759	0		0	0			29,759	29,800	29,762
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	741	0		0	0			741	2,500	1,083
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		12,000						12,000	12,000	10,541
Subtotal - Other City Taxes (lines 6 thru 12)	13	741	12,000		0	0			12,741	14,500	11,624
Licenses & Permits	14	600							600	600	500
Use of Money & Property	15	12,000							12,000	12,000	4,322
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		3,600						3,600	3,600	3,597
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19		11,100						11,100	11,100	11,101
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	14,700	0	0	0		0	14,700	14,700	14,698
Charges for Fees & Service:											
Water Utility	21							17,000	17,000	17,000	16,301
Sewer Utility	22							29,000	29,000	29,000	28,124
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	14,500							14,500	14,500	14,271
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	14,500	0		0	0	0	46,000	60,500	60,500	58,696
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	57,600	26,700	0	0	0	0	46,000	130,300	132,100	119,602
Beginning Fund Balance July 1	44	289,233	21,229	0	0	0	0	8,803	319,265	323,865	303,039
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	346,833	47,929	0	0	0	0	54,803	449,565	455,965	422,641

**CITY OF SPRINGBROOK**  
**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	29,759	0		0	0			29,759	29,800	29,762
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	29,759	0		0	0			29,759	29,800	29,762
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	741	12,000		0	0			12,741	14,500	11,624
Licenses & Permits	7	600	0					0	600	600	500
Use of Money and Property	8	12,000	0	0	0	0	0	0	12,000	12,000	4,322
Intergovernmental	9	0	14,700	0	0	0		0	14,700	14,700	14,698
Charges for Fees & Service	10	14,500	0		0	0	0	46,000	60,500	60,500	58,696
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	57,600	26,700	0	0	0	0	46,000	130,300	132,100	119,602
<b>Other Financing Sources:</b>											
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	57,600	26,700	0	0	0	0	46,000	130,300	132,100	119,602
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	5,700	0	0			0		5,700	7,200	4,109
Public Works	19	7,000	24,800	0			0		31,800	31,800	11,171
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	6,000	0	0			0		6,000	6,000	5,333
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	31,600	0	0			0		31,600	31,600	33,355
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	50,300	24,800	0	0	0	0		75,100	76,600	53,968
Business Type Proprietary: Enterprise & ISF	27							60,100	60,100	60,100	44,808
Total Gov & Bus Type Expenditures	28	50,300	24,800	0	0	0	0	60,100	135,200	136,700	98,776
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	50,300	24,800	0	0	0	0	60,100	135,200	136,700	98,776
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	7,300	1,900	0	0	0	0	-14,100	-4,900	-4,600	20,826
Beginning Fund Balance July 1	33	289,233	21,229	0	0	0	0	8,803	319,265	323,865	303,039
Ending Fund Balance June 30	34	296,533	23,129	0	0	0	0	-5,297	314,365	319,265	323,865

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

City Name: **SPRINGBROOK**

Fiscal Year  
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) WATER TREATMENT FACILITY IMPROVEMENTS	243,000		12,000	4,560		16,560	16,560	0
(3) WATER TREATMENT FACILITY IMPROVEMENTS			2,000	690		2,690	2,690	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			14,000	5,250	0	19,250	19,250	0

