

49-458

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

Resolution No.: 1201

The City of: Sabala

County Name: JACKSON

Date Budget Adopted: 3/24/2020

The below signed certifies that the City Council, on the date stated above lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City

563/687-2420
Telephone Number

[Signature]
Signature

County Auditor Date Stamp

January 1, 2019 Property Valuations				Last Official Census
	Regular	2a	Without Gas & Electric	
		17,329,485	17,288,425	576
	DEBT SERVICE	17,329,485	17,288,425	
	Ag Land			

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	5 140,369	140,036	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 25,900	25,839	52 1.49456
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 1,584	1,580	465 0.09140
(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.27	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 167,853	167,455	
384.1	3.00375	Ag Land	26 0	0	63 Do Not Add
Total General Fund Tax Levies (25 + 26)			27 167,853	167,455	
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 4,679	4,668	64 0.27000
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 16,497	16,458	65 0.95196
Total Employee Benefit Levies (29,30,31)			32 16,497	16,458	65 0.95196
Sub Total Special Revenue Levies (28+32)			33 21,176	21,126	
Valuation					
396	As Req	With Gas & Elec	Without Gas & Elec		
	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
	SSMID 8 (A)	(B)	1185	0	### 0
Total Special Revenue Levies			39 21,176	21,126	
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)			42 189,029	188,581	72 10.90792

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, 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) Number of the resolution adopting the budget has been included at the top of this form
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G O debt certified by the city to this office

CHECK CITY VALUATIONS
 Taxable Valuations By Class By Levy Authority
 100% Valuations By Class By Levy Authority

Commercial & Industrial Replacement Claim Estimation

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of Sabula

	(A) Commercial - Non-TIF	(B) Commercial - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1 Taxable	2,390,966		147,510	
2 100% Assessed	2,656,628		163,900	

REPLACEMENT \$ FILLS TO:

3 General Fund	\$2,732	REVENUES, LINE 18, COL (C)
4 Special Fund	\$345	REVENUES, LINE 18, COL (D)
5 Debt Fund	\$0	REVENUES, LINE 18, COL (F)
6 Capital Reserve Fund	\$0	REVENUES, LINE 18, COL (G)

REPLACEMENT PAYMENT PERCENTAGE

Beginning in FY 2017-2018, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an estimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

- 100%
- 99%
- 98%
- 97%
- 96%
- 95%
- 94%

* Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.

(A) General	(B) Special Revenue	(C) TIF Sp. Revenue	(D) Debt Service	(E) Capital Projects	(F) Proprietary
Other State Grants & Reimbursements	18				

Commercial & Industrial Replacement Claim Estimation

For SSMIDs

The City of
Sabula

1	Special Fund	REPLACEMENT \$
		\$0

SSMID 1	(A)		(B)	
	Commercial - Reg	Industrial - Reg	Commercial - Reg	Industrial - Reg
1	Taxable			Replacement \$
2	Assessed			\$0

SSMID 2	(A)		(B)	
	Commercial - Reg	Industrial - Reg	Commercial - Reg	Industrial - Reg
1	Taxable			Replacement \$
2	Assessed			\$0

SSMID 3	(A)		(B)	
	Commercial - Reg	Industrial - Reg	Commercial - Reg	Industrial - Reg
1	Taxable			Replacement \$
2	Assessed			\$0

SSMID 4	(A)		(B)	
	Commercial - Reg	Industrial - Reg	Commercial - Reg	Industrial - Reg
1	Taxable			Replacement \$
2	Assessed			\$0

SSMID 5	(A)		(B)	
	Commercial - Reg	Industrial - Reg	Commercial - Reg	Industrial - Reg
1	Taxable			Replacement \$
2	Assessed			\$0

SSMID 6	(A)		(B)	
	Commercial - Reg	Industrial - Reg	Commercial - Reg	Industrial - Reg
1	Taxable			Replacement \$
2	Assessed			\$0

SSMID 7	(A)		(B)	
	Commercial - Reg	Industrial - Reg	Commercial - Reg	Industrial - Reg
1	Taxable			Replacement \$
2	Assessed			\$0

SSMID 8	(A)		(B)	
	Commercial - Reg	Industrial - Reg	Commercial - Reg	Industrial - Reg
1	Taxable			Replacement \$
2	Assessed			\$0

Fund Balance Worksheet for City of Sabula

		2019		2020		2021		2019		2020		2021			
		(1) Annual Report FY		(2) Re-Estimated FY		(3) Budget FY		TIF Special Rev		TIF Special Rev		TIF Special Rev			
		General (A)	Special Rev (B)	Special Rev (B)	Spec Rev	Spec Rev	Spec Rev	Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)	
1	Beginning Fund Balance July 1 (pg 5, line 134) *	131,043	160,254	160,254	179,578	179,578	164,098	0	33,154	0	46,607	371,058	817,617	1,288,675	
2	Actual Revenues Except Beg Bal (pg 5, line 132) *	343,099	144,343	144,343	187,002	187,002	141,177	0	22,609	0	647	510,598	1,510,598	2,141,193	
3	Actual Expenditures Except End Bal (pg 9, line 136) *	316,290	125,019	125,019	202,482	202,482	170,980	0	24,146	0	4,050	469,505	1,413,957	1,883,462	
4	Ending Fund Balance June 30 (pg 9, line 147) *	157,852	179,578	179,578	164,098	164,098	134,295	0	31,617	0	43,104	412,151	1,134,255	1,546,406	
		TIF Special Rev		TIF Special Rev		TIF Special Rev		TIF Special Rev		TIF Special Rev		TIF Special Rev		TIF Special Rev	
5	Beginning Fund Balance	157,852	179,578	179,578	164,098	164,098	134,295	0	31,617	0	43,104	412,151	1,134,255	1,546,406	
6	Re-Est Revenues	458,278	187,002	187,002	202,482	202,482	141,177	0	24,397	0	225	669,902	1,175,915	1,845,817	
7	Re-Est Expenditures	393,604	202,482	202,482	164,098	164,098	170,980	0	24,397	0	0	620,483	1,188,964	1,809,447	
8	Ending Fund Balance	222,526	164,098	164,098	164,098	164,098	134,295	0	31,617	0	43,329	461,570	1,121,206	1,582,776	
		TIF Special Rev		TIF Special Rev		TIF Special Rev		TIF Special Rev		TIF Special Rev		TIF Special Rev		TIF Special Rev	
9	Beginning Fund Balance	222,526	164,098	164,098	164,098	164,098	134,295	0	31,617	0	43,329	461,570	1,121,206	1,582,776	
10	Revenues	421,081	141,177	141,177	141,177	141,177	141,177	0	37,561	0	15,925	615,744	1,240,640	1,856,384	
11	Expenditures	417,610	170,980	170,980	170,980	170,980	170,980	0	61,466	0	15,000	665,056	1,218,962	1,884,018	
12	Ending Fund Balance	225,997	134,295	134,295	134,295	134,295	134,295	0	7,712	0	44,254	412,258	1,142,884	1,555,142	

* The figures in section (1) are taken from FORM F-66(A-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.

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1
 RE-ESTIMATED Fiscal Year Ending 2020

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2020 (J)	ACTUAL 2019 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	84,790	9,200						93,990	66,770
Jail	2								0	0
Emergency Management	3	24,475							24,475	24,061
Flood Control	4	20,600	642						21,242	18,820
Fire Department	5	20,000	275						20,275	18,498
Ambulance	6								0	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	400							400	130
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	150,265	10,117				0		160,382	128,279
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	0	105,684						105,684	57,560
Parking - Meter and Off-Street	13								0	0
Street Lighting	14		0						0	0
Traffic Control and Safety	15								9,436	5,354
Snow Removal	16		9,436						0	0
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20	82,700							82,700	79,271
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	82,700	115,120				0		197,820	142,785
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	700
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29	700							700	0
TOTAL (lines 23 - 29)	30	700	0				0		700	700
CULTURE & RECREATION										
Library Services	31	62,552	16,725						79,277	62,502
Museum, Band and Theater	32								0	0
Parks	33	15,455	1,283						16,738	15,545
Recreation	34	7,500							7,500	299
Cemetery	35	11,605	920				0		12,525	11,456
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37								0	0
TOTAL (lines 31 - 37)	38	97,112	18,928				0		116,040	89,802

RE-ESTIMATED REVENUES DETAIL
RE-ESTIMATED Fiscal Year Ending 2020

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	RE-ESTIMATED	ACTUAL
		(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2020	2019
			(D)	REVENUES	(F)	(G)	(H)	(I)	(J)	(K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	197,946	31,988		0				229,934	192,361
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	197,946	31,988		0				229,934	192,361
Delinquent Property Taxes	4								0	0
TIF Revenues	5								0	0
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	377	0		0				377	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11								0	0
Other Local Option Taxes	12		48,794						48,794	46,985
Subtotal - Other City Taxes (lines 6 thru 12)	13	377	48,794		0				49,171	46,985
Licenses & Permits	14	12,485							12,485	8,354
Use of Money & Property	15	13,250	37				25	0	13,312	14,756
Intergovernmental:										
Federal Grants & Reimbursements	16	0	0						0	300,000
Road Use Taxes	17		69,984						69,984	74,411
Other State Grants & Reimbursements	18	4,637	699		0				5,536	32,735
Local Grants & Reimbursements	19	10,990							10,390	10,909
Subtotal - Intergovernmental (lines 16 thru 19)	20	15,227	70,683	0	0	0		0	85,910	418,055
Charges for Fees & Service:										
Water Utility	21							158,415	158,415	137,007
Sewer Utility	22							135,130	135,130	129,260
Electric Utility	23							495,000	495,000	480,010
Gas Utility	24							325,750	325,750	328,681
Parking	25							0	0	0
Airport	26							0	0	0
Landfill/Garbage	27	84,500						84,500	84,500	79,656
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	840						840	840	829
Subtotal - Charges for Service (lines 21 thru 33)	34	85,340	0		0	0		1,114,295	1,199,635	1,163,243
Special Assessments	35								0	0
Miscellaneous	36	6,756	500				200	6,100	13,556	12,165
Other Financing Sources:										
Regular Operating Transfers In	37	126,897	35,000		24,397		0	55,520	241,814	138,959
Internal TIF Loan Transfers In	38							0	0	0
Subtotal ALL Operating Transfers In	39	126,897	35,000		24,397		0	55,520	241,814	138,959
Proceeds of Debt (Excluding TIF Internal Borrowings)	40	0						0	0	146,065
Proceeds of Capital Asset Sales	41	0						0	0	250
Subtotal-Other Financing Sources (lines 36 thru 38)	42	126,897	35,000		24,397		0	55,520	241,814	285,274
Total Revenues except for beginning fund balance										
(lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	458,278	187,002		24,397		225	1,175,915	1,845,817	2,141,193
Beginning Fund Balance July 1	44	157,852	179,578		31,617		43,104	1,134,255	1,546,406	1,288,575
TOTAL REVENUES & BEGIN BALANCE (lines 41-42)	45	616,130	366,580		56,014		43,329	2,310,170	3,392,223	3,429,868

EXPENDITURES SCHEDULE PAGE 1
Fiscal Year Ending 2021

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 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)	
												Fiscal Years
PUBLIC SAFETY												
Police Department/Crime Prevention	1	85,169	9,200						94,369	93,990	66,770	
Jail	2								0	0	0	
Emergency Management	3	25,819	642						25,819	24,475	24,061	
Flood Control	4	22,700							23,342	21,242	18,820	
Fire Department	5	19,700	275						19,975	20,275	18,498	
Ambulance	6								0	0	0	
Building Inspections	7								0	0	0	
Miscellaneous Protective Services	8	400							400	400	130	
Animal Control	9								0	0	0	
Other Public Safety	10						0		0	0	0	
TOTAL (lines 1 - 10)	11	153,788	10,117				0		163,905	160,382	128,279	
PUBLIC WORKS												
Roads, Bridges, & Sidewalks	12	0	75,072						75,072	105,684	57,560	
Parking - Meter and Off-Street	13								0	0	0	
Street Lighting	14		0						0	0	0	
Traffic Control and Safety	15								0	0	0	
Snow Removal	16		8,520						8,520	9,436	5,954	
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	83,700							83,700	82,700	79,271	
Other Public Works	21						0		0	0	0	
TOTAL (lines 12 - 21)	22	83,700	83,592				0		167,292	197,820	142,785	
HEALTH & SOCIAL SERVICES												
Welfare Assistance	23								0	0	700	
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	700	0				0		700	700	0	
TOTAL (lines 23 - 29)	30	700	0				0		700	700	700	
CULTURE & RECREATION												
Library Services	31	51,048	16,725						67,773	79,277	62,502	
Museum, Band and Theater	32								0	0	0	
Parks	33	17,855	1,400						19,255	16,738	15,645	
Recreation	34	7,500							7,500	7,500	299	
Cemetery	35	9,705	800				15,000		25,505	12,525	11,456	
Community Center, Zoo, & Marina	36								0	0	0	
Other Culture and Recreation	37						15,000		0	0	0	
TOTAL (lines 31 - 37)	38	86,108	18,925				15,000		120,033	116,040	89,602	

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2021

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
GOVERNMENT ACTIVITIES CONT.											
COMMUNITY & ECONOMIC DEVELOPMENT											
	39								0		0
	40	0	6,000						6,000	6,000	1,000
	41								0	0	0
	42								0	0	0
	43								0	0	0
	44								0	0	0
	45	0	6,000	0					6,000	6,000	1,000
GENERAL GOVERNMENT											
	46	3,500	700						4,200	4,171	4,001
	47	39,000	2,852						41,852	39,802	23,035
	48	1,000							1,000	1,000	0
	49	7,500							7,500	7,500	6,393
	50	12,650							12,650	12,777	4,023
	51								0	0	0
	52	1,500							1,500	1,100	1,025
	53	65,150	3,552	0					68,702	66,350	38,477
	54				61,466				61,466	24,397	24,146
	55								0	0	0
	56								0	0	0
	57	0	0	0	0	0	0	0	0	0	0
	58	389,446	122,186	0	61,466	0	15,000		588,098	571,689	425,189
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
	59								110,923	81,623	419,083
	60								93,695	94,545	68,524
	61								507,934	507,787	473,094
	62								317,289	311,989	279,083
	63								0	0	0
	64								0	0	0
	65								0	0	0
	66								0	0	0
	67								0	0	0
	68								0	0	0
	69								54,561	54,561	54,853
	70								0	0	16,732
	71								0	0	7,945
	72								1,084,402	995,944	1,319,314
	73								1,084,402	1,567,633	1,744,503
	74	389,446	122,186	0	61,466	0	15,000		1,672,500	241,814	138,959
	75	28,164	48,794		0	0	0		211,518	241,814	138,959
	76								0	0	0
	77	28,164	48,794	0	0	0	0		211,518	241,814	138,959
	78	417,610	170,980	0	61,466	0	15,000		1,884,018	1,809,447	1,883,462
	79	225,997	134,295	0	7,712	0	44,254		1,555,142	1,582,776	1,545,406

* 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 2021

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
		(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2021	2020	2019
			(D)	REVENUES	(F)	(G)	(H)	(I)	(J)	(K)	(L)
REVENUES & OTHER FINANCING SOURCES											
1 Taxes Levied on Property		167,455	21,126		0	0			188,581	229,934	192,361
2 Less: Uncollected Property Taxes - Levy Year											0
3 Net Current Property Taxes (line 1 minus line 2)		167,455	21,126		0	0			188,581	229,934	192,361
4 Delinquent Property Taxes									0	0	0
5 TIF Revenues									0	0	0
6 Other City Taxes:											
7 Utility Tax Replacement Excise Taxes		398	50		0	0			448	377	0
8 Utility franchise tax (Iowa Code Chapter 364.2)											0
9 Panmutuel wager tax											0
10 Gaming wager tax											0
11 Mobile Home Taxes											0
12 Hotel/Motel Taxes											0
13 Other Local Option Taxes		398	48,794		0	0			48,794	48,794	46,985
14 Subtotal - Other City Taxes (lines 6 thru 12)		12,215	48,844		0	0			12,215	12,485	8,354
15 Licenses & Permits		15,250	90				25	0	15,365	13,312	14,756
16 Intergovernmental:											
17 Federal Grants & Reimbursements		0	0					0	70,272	69,984	300,000
18 Road Use Taxes			70,272						3,077	5,536	74,411
19 Other State Grants & Reimbursements		2,732	345		0	0		0	10,909	10,390	32,735
20 Local Grants & Reimbursements		10,909			0	0		0	84,258	85,910	10,909
21 Subtotal - Intergovernmental (lines 16 thru 19)		13,641	70,617		0	0		0	84,258	85,910	418,055
22 Charges for Fees & Service:											
23 Water Utility								150,675	150,675	158,415	137,007
24 Sewer Utility								135,030	135,030	135,130	129,260
25 Electric Utility								568,250	568,250	495,000	480,010
26 Gas Utility								325,025	325,025	325,750	328,681
27 Parking								0	0	0	0
28 Airport								0	0	0	0
29 Landfill/Garbage		86,990						0	86,990	84,500	79,656
30 Hospital								0	0	0	0
31 Transit								0	0	0	0
32 Cable TV, Internet & Telephone								0	0	0	0
33 Housing Authority								0	0	0	0
34 Storm Water Utility		870			0	0		870	870	840	8,629
35 Other Fees & Charges for Service (lines 21 thru 33)		87,860	0		0	0	0	1,178,980	1,266,840	1,199,635	1,163,243
36 Subtotal - Charges for Service		87,860	0		0	0	0	1,178,980	1,266,840	1,199,635	1,163,243
37 Special Assessments											
38 Miscellaneous		6,700	500				900	7,100	15,200	13,556	12,165
39 Other Financing Sources:											
40 Regular Operating Transfers In		104,397			37,561		15,000	54,560	211,518	241,814	138,959
41 Internal TIF Loan Transfers In											0
42 Subtotal ALL Operating Transfers In		104,397	0		37,561	0	15,000	54,560	211,518	241,814	138,959
43 Proceeds of Debt (Excluding TIF Internal Borrowing)		13,165						0	13,165	0	146,065
44 Proceeds of Capital Asset Sales		0						0	0	0	250
45 Subtotal-Other Financing Sources (lines 38 thru 40)		117,562	0		37,561	0	15,000	54,560	224,683	241,814	285,274
46 Total Revenues except for beginning fund balance (lines 3, 4, 5, 14, 15, 20, 34, 35, 36, & 41)		421,081	141,177		37,561	0	15,925	1,240,640	1,856,384	1,845,817	2,141,193
47 Beginning Fund Balance July 1		222,526	164,098		31,617	0	43,329	1,121,206	1,582,776	1,546,406	1,288,675
48 TOTAL REVENUES & BEGIN BALANCE (lines 42-45)		643,607	305,275		69,178	0	59,254	2,361,846	3,439,160	3,392,223	3,429,868

CITY OF

Sabula

ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2021

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
		(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2021	2020	2019
			(D)	REVENUES	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	167,455	21,126	0	0	0	0	0	188,561	229,934	192,361
Less: Uncollected Property Taxes-Lewy Year	2	0	0	0	0	0	0	0	0	0	0
Net Current Property Taxes	3	167,455	21,126	0	0	0	0	0	188,561	229,934	192,361
Delinquent Property Taxes	4	0	0	0	0	0	0	0	0	0	0
TIF Revenues	5	0	0	0	0	0	0	0	0	0	0
Other City Taxes	6	398	48,844	0	0	0	0	0	49,242	49,171	46,985
Licenses & Permits	7	12,215	0	0	0	0	0	0	12,215	12,485	8,354
Use of Money and Property	8	15,250	90	0	0	25	0	0	15,365	13,312	14,756
Intergovernmental	9	13,641	70,617	0	0	0	0	0	84,258	85,910	418,055
Charges for Fees & Service	10	87,860	0	0	0	0	0	1,178,980	1,266,840	1,199,635	1,163,243
Special Assessments	11	0	0	0	0	0	0	0	0	0	0
Miscellaneous	12	6,700	500	0	0	0	900	7,100	15,200	13,556	12,165
Sub-Total Revenues	13	303,519	141,177	0	0	0	925	1,186,080	1,631,701	1,604,003	1,855,919
Other Financing Sources:											
Total Transfers In	14	104,397	0	0	37,561	0	15,000	54,560	211,518	241,814	138,959
Proceeds of Debt	15	13,165	0	0	0	0	0	0	13,165	0	146,065
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	250
Total Revenues and Other Sources	17	421,081	141,177	0	37,561	0	15,925	1,240,640	1,856,384	1,845,817	2,141,193
Expenditures & Other Financing Uses											
Public Safety	18	153,788	10,117	0	0	0	0	0	163,905	160,382	128,279
Public Works	19	83,700	83,592	0	0	0	0	0	167,292	197,820	142,785
Health and Social Services	20	700	0	0	0	0	0	0	700	700	700
Culture and Recreation	21	86,108	18,925	0	0	0	15,000	0	120,033	116,040	89,802
Community and Economic Development	22	0	6,000	0	0	0	0	0	6,000	6,000	1,000
General Government	23	65,150	3,552	0	0	0	0	0	68,702	66,350	38,477
Debt Service	24	0	0	0	61,466	0	0	0	61,466	24,397	24,146
Capital Projects	25	0	0	0	0	0	0	0	0	0	0
Total Government Activities Expenditures	26	389,446	122,186	0	61,466	0	15,000	0	588,098	571,689	425,189
Business Type Proprietary: Enterprise & ISF	27	0	0	0	0	0	0	1,084,402	1,084,402	995,944	1,319,314
Total Gov & Bus Type Expenditures	28	389,446	122,186	0	61,466	0	15,000	1,084,402	1,672,500	1,567,633	1,744,503
Total Transfers Out	29	28,164	48,794	0	0	0	0	134,560	211,518	241,814	138,959
Total ALL Expenditures/Fund Transfers Out	30	417,610	170,980	0	61,466	0	15,000	1,218,962	1,884,018	1,809,447	1,883,462
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	3,471	-29,803	0	-23,905	0	925	21,678	-27,634	36,370	257,731
Beginning Fund Balance July 1	33	222,526	164,098	0	31,617	0	43,329	1,121,206	1,582,776	1,546,406	1,286,675
Ending Fund Balance June 30	34	225,997	134,295	0	7,712	0	44,254	1,142,884	1,555,142	1,582,776	1,546,406

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
 PAGE 1

City Name: **Sabula**

Fiscal Year
2021

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY 2021	Interest Due FY 2021	Total Obligation Due FY 2021	Bond Reg./Paying Agent Fees Due FY 2021	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
(1) GO 2013 LEVEE PROJECT	356,000	GO	982	16,186	7,960	24,146				0
(2) SRF SEWER REVENUE BOND SERIES 2018	351,000	NON - GO	1130	15,000	5,338	20,338	763			0
(3) SRF WATER REVENUE BOND SERIES 2018	550,000	GO	1131	24,000	9,460	33,460				0
(4)		NO SELECTION								0
(5)		NO SELECTION								0
(6)		NO SELECTION								0
(7)		NO SELECTION								0
(8)		NO SELECTION								0
(9)		NO SELECTION								0
(10)		NO SELECTION								0
(11)		NO SELECTION								0
(12)		NO SELECTION								0
(13)		NO SELECTION								0
(14)		NO SELECTION								0
(15)		NO SELECTION								0
(16)		NO SELECTION								0
(17)		NO SELECTION								0
(18)		NO SELECTION								0
(19)		NO SELECTION								0
(20)		NO SELECTION								0
(21)		NO SELECTION								0
(22)		NO SELECTION								0
(23)		NO SELECTION								0
(24)		NO SELECTION								0
(25)		NO SELECTION								0
(26)		NO SELECTION								0
(27)		NO SELECTION								0
(28)		NO SELECTION								0
(29)		NO SELECTION								0
(30)		NO SELECTION								0
TOTALS				55,186	22,758	77,944	763	0	78,707	0

GO - TOTAL 17,420
 NON-GO TOTAL 5,338
 GRAND TOTAL 22,758

57,906
 20,338
 77,944

0
 0
 0

24,146
 20,338
 33,460

0
 0
 0

24,146
 21,101
 33,460

0
 0
 0

0
 0
 0

0
 0
 0

0
 0
 0

LONG TERM DEBT SCHEDULE
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
 PAGE 3

Fiscal Year
 2021

City Name: Sabula

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

(A)	(B)	(C)	(D)	(E)	(F)	Total Obligation Due FY 2021 =(I)	Bond Reg./ Paying Agent Fees Due FY 2021 =(I)	Reductions due to Refinancing or Prepayment of Certified Debt =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)	
(61)		NO SELECTION				0				0	
(62)		NO SELECTION				0				0	
(63)		NO SELECTION				0				0	
(64)		NO SELECTION				0				0	
(65)		NO SELECTION				0				0	
(66)		NO SELECTION				0				0	
(67)		NO SELECTION				0				0	
(68)		NO SELECTION				0				0	
(69)		NO SELECTION				0				0	
(70)		NO SELECTION				0				0	
(71)		NO SELECTION				0				0	
(72)		NO SELECTION				0				0	
(73)		NO SELECTION				0				0	
(74)		NO SELECTION				0				0	
(75)		NO SELECTION				0				0	
(76)		NO SELECTION				0				0	
(77)		NO SELECTION				0				0	
(78)		NO SELECTION				0				0	
(79)		NO SELECTION				0				0	
(80)		NO SELECTION				0				0	
(81)		NO SELECTION				0				0	
(82)		NO SELECTION				0				0	
(83)		NO SELECTION				0				0	
(84)		NO SELECTION				0				0	
(85)		NO SELECTION				0				0	
(86)		NO SELECTION				0				0	
(87)		NO SELECTION				0				0	
(88)		NO SELECTION				0				0	
(89)		NO SELECTION				0				0	
(90)		NO SELECTION				0				0	
TOTALS							77,944	763	0	75,707	0

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

Fiscal Year
 2021

PAGE 5

City Name: Sabula

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

	Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Debt Resolution Number (D)	Principal Due FY 2021 (E)	Interest Due FY 2021 (F)	Total Obligation Due FY 2021 (I)	Bond Reg./ Paying Agent Fees Due FY 2021 (L)	Reductions due to Refinancing or Prepayment of Certified Debt (I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes (J)	Amount Paid Current Year Debt Service Levy (K)
(121)			NO SELECTION				0				0
(122)			NO SELECTION				0				0
(123)			NO SELECTION				0				0
(124)			NO SELECTION				0				0
(125)			NO SELECTION				0				0
(126)			NO SELECTION				0				0
(127)			NO SELECTION				0				0
(128)			NO SELECTION				0				0
(129)			NO SELECTION				0				0
(130)			NO SELECTION				0				0
(131)			NO SELECTION				0				0
(132)			NO SELECTION				0				0
(133)			NO SELECTION				0				0
(134)			NO SELECTION				0				0
(135)			NO SELECTION				0				0
(136)			NO SELECTION				0				0
(137)			NO SELECTION				0				0
(138)			NO SELECTION				0				0
(139)			NO SELECTION				0				0
(140)			NO SELECTION				0				0
(141)			NO SELECTION				0				0
(142)			NO SELECTION				0				0
(143)			NO SELECTION				0				0
(144)			NO SELECTION				0				0
(145)			NO SELECTION				0				0
(146)			NO SELECTION				0				0
(147)			NO SELECTION				0				0
(148)			NO SELECTION				0				0
(149)			NO SELECTION				0				0
(150)			NO SELECTION				0				0
TOTALS					55,186	22,758	77,944	753	0	79,707	0

LONG TERM DEBT SCHEDULE
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
 PAGE 7

Fiscal Year
 2021

City Name: Sabula

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

	(A)	(B)	(C)	(D)	(E)	(F)	Total Obligation Due FY 2021 =(I)	Bond Reg./ Paying Agent Fees Due FY 2021 =(I)	Reductions due to Refinancing or Prepayment of Certified Debt =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(181)			NO SELECTION				0				0
(182)			NO SELECTION				0				0
(183)			NO SELECTION				0				0
(184)			NO SELECTION				0				0
(185)			NO SELECTION				0				0
(186)			NO SELECTION				0				0
(187)			NO SELECTION				0				0
(188)			NO SELECTION				0				0
(189)			NO SELECTION				0				0
(190)			NO SELECTION				0				0
(191)			NO SELECTION				0				0
(192)			NO SELECTION				0				0
(193)			NO SELECTION				0				0
(194)			NO SELECTION				0				0
(195)			NO SELECTION				0				0
(196)			NO SELECTION				0				0
(197)			NO SELECTION				0				0
(198)			NO SELECTION				0				0
(199)			NO SELECTION				0				0
(200)			NO SELECTION				0				0
(201)			NO SELECTION				0				0
(202)			NO SELECTION				0				0
(203)			NO SELECTION				0				0
(204)			NO SELECTION				0				0
(205)			NO SELECTION				0				0
(206)			NO SELECTION				0				0
(207)			NO SELECTION				0				0
(208)			NO SELECTION				0				0
(209)			NO SELECTION				0				0
(210)			NO SELECTION				0				0
					35,195	22,758	77,944	753	0	78,707	0
				TOTALS							

ERRORS LISTING PAGE SCROLL TO VIEW ALL ERROR MESSAGES (You may also print this page)

CONGRATULATIONS! THE BUDGET FILE CONTAINS NO ERRORS IN THE FOUR CATEGORIES

(1)

OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS

(2)

ENDING YEAR FUND BALANCE / BEGINNING YEAR FUND BALANCE COMPARISONS

0
0

0
0

0
0

(3)

AN ERROR MESSAGE APPEARS IN RED BELOW IF THE BUDGET DOES NOT CONTAIN ALL 3 YEARS OF DATA

(4)

AN ERROR MESSAGE APPEARS IN RED BELOW IF A "DEBT TYPE" WAS NOT SELECTED ON THE LT DEBT TAB.

