

# 33-318

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of: St. Lucas County Name: FAYETTE Date Budget Adopted: 02/27/06  
(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.

County Auditor Date Stamp		Telephone Number		Signature			
		<b>January 1, 2005 Property Valuations</b>				Last Official Census <b>178</b>	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	2,992,013	2b		2,914,587
		<b>DEBT SERVICE</b>	3a		3b		
Ag Land	4a	63,620					

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
384.1	#N/A	Regular General levy	###	5	24,235	23,608	43	8.10000	
<b>Non-Voted Other Permissible Levies</b>									
12(8)	0.67500	Contract for use of Bridge		6	0	0	44	0	
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47	0	
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0	
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50	0	
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs		14	0	0	52	0	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
<b>Voted Other Permissible Levies</b>									
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53	0	
12(2)	0.81000	Memorial Building		16	0	0	54	0	
12(3)	0.13500	Symphony Orchestra		17	0	0	55	0	
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56	0	
12(5)	As Voted	County Bridge		19	0	0	57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58	0	
12(9)	0.03375	Aid to a Transit Company		21	0	0	59	0	
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60	0	
12(19)	1.00000	City Emergency Medical District		463	0	0	466	0	
12(21)	0.27000	Support Public Library		23	0	0	61	0	
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0	
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	24,235	23,608			
384.1	3.00375	Ag Land		26	191	191	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	24,426	23,799			Do Not Add
<b>Special Revenue Levies</b>									
384.8	0.27000	Emergency (if general fund at levy limit)		28	0	0	64	0	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	0	0		0	
	Amt Nec	Other Employee Benefits		31	0	0		0	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	0	0	65	0	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	0	0			
<b>Valuation</b>									
386	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)		35a		0	69	0	
	SSMID 5 (A)	(B)		36a		0	565	0	
	SSMID 6 (A)	(B)		37		0	566	0	
<b>Total SSMID (34 thru 37)</b>				38	0	0			Do Not Add
<b>Total Special Revenue Levies (33+38)</b>				39	0	0			
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	24,426	23,799	72	8.10000	

**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.

(County Auditor)

Fund Balance Worksheet for City of St. Lucas

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>*Annual Report FY 2005</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	176,239	23,663	19,950			219,852	11,035	230,887
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	41,011	13,026	9,975			64,012	21,945	85,957
Actual Expenditures Except End Bal (pg 12, line 259) *	3	61,783	27,189				88,972	24,550	113,522
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	155,467	9,500	29,925	0	0	194,892	8,430	203,322
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2006</b>									
Beginning Fund Balance	5	155,467	9,500	29,925	0	0	194,892	8,430	203,322
Re-Est Revenues	6	38,812	24,641	9,975	0	0	73,428	20,700	94,128
Re-Est Expenditures	7	50,056	200,000	0	0	0	250,056	25,775	275,831
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	144,223	-165,859	39,900	0	0	18,264	3,355	21,619
(3)									
<b>** Budget FY 2007</b>									
Beginning Fund Balance	10	144,223	-165,859	39,900	0	0	18,264	3,355	21,619
Revenues	11	27,931	21,774	11,767	0	0	61,472	20,936	82,408
Expenditures	12	56,841	200,000	0	0	0	256,841	24,975	281,816
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	115,313	-344,085	51,667	0	0	-177,105	-684	-177,789

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005

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

**EXPENDITURES SCHEDULE PAGE 1**

**Fiscal Year Ending 2007**

**Fiscal Years**

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
<b>GOVERNMENT ACTIVITIES</b>										
<b>Public Safety</b>										
Police Department/Crime Prevention	1	100					325	100	100	0
Jail	2						327	0	0	0
Emergency Management	3	277					328	277	266	261
Flood Control	4						329	0	0	0
Fire Department	5	15,000					330	15,000	10,000	13,119
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	0	0
Animal Control	9						349	0	0	0
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	15,377	0		0		15,377	10,366	13,380	
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12	5,000	200,000				353	205,000	202,000	8,352
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	6,000					324	6,000	5,000	15,330
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16	4,000					354	4,000	4,000	1,855
Highway Engineering	17						355	0	0	24,691
Street Cleaning	18	1,000					359	1,000	1,000	627
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20	7,939					358	7,939	7,940	8,019
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	23,939	200,000		0		223,939	219,940	58,874	
<b>Health and Social Services</b>										
Welfare Assistance	23						337	0	0	0
City Hospital	24						338	0	0	0
Payments to Private Hospitals	25						339	0	0	0
Health Regulation and Inspection	26						340	0	0	0
Water, Air, and Mosquito Control	27						341	0	0	0
Community Mental Health	28	90					342	90	50	139
Other Health and Social Services	29	135					343	135	150	0
TOTAL (lines 23 - 29)	30	225	0		0		225	200	139	

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>Culture and Recreation</b>									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	2,000						346	2,000	1,000
Recreation 34							587	0	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36	5,000						347	5,000	5,000
Other Culture and Recreation 37	1,000						348	1,000	4,100
TOTAL (lines 31 - 37) 38	8,000	0			0		8,000	10,100	8,419
<b>Community and Economic Development</b>									
Community Beautification 39	500						367	500	800
Economic Development 40	500						368	500	700
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43							370	0	0
TOTAL (lines 39 - 43) 44	1,000	0			0		1,000	1,500	1,464
<b>General Government</b>									
Mayor, Council, & City Manager 45	1,500						375	1,500	1,500
Clerk, Treasurer, & Finance Adm. 46	2,500						376	2,500	2,000
Elections 47	600						377	600	550
Legal Services & City Attorney 48	500						378	500	500
City Hall & General Buildings 49	1,000						380	1,000	1,200
Tort Liability 50	200						382	200	200
Other General Government 51	2,000						381	2,000	2,000
TOTAL (lines 45 - 51) 52	8,300	0			0		8,300	7,950	6,696
<b>Debt Service</b> 53									
<b>Capital Projects</b> 54									
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	56,841	200,000	0	0	0		256,841	250,056	88,972
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56							360	0	0
Sewer Utility 57						15,000	357	15,000	15,800
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61							383	0	0
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						15,000	15,000	15,800	14,575
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	56,841	200,000	0	0	0	15,000	271,841	265,856	103,547
Transfers Out 71							9,975	9,975	9,975
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	56,841	200,000	0	0	0	24,975	281,816	275,831	113,522
Continuing Appropriation 73							0	0	0
<b>Ending Fund Balance June 30 74</b>	115,313	-344,085	51,667	0	0	-684	-177,789	21,619	203,322

\* 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 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	23,799	0	0	0			23,799	24,448	19,739
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	23,799	0	0	0			23,799	24,448	19,739
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	627	0	0	0			472	632	488
Parimutuel wager tax 7							473	0	0
Gaming wager tax 8							474	0	0
Mobile Home Taxes 9							393	0	0
Hotel/Motel Taxes 10							394	0	0
Other Local Option Taxes 11	0	8,874					395	8,874	9,056
Subtotal - Other City Taxes (lines 6 thru 11) 12	627	8,874	0	0			9,501	10,232	9,544
Licenses & Permits 13	1,005						1,005	1,005	930
Use of Money & Property 14	1,400					200	1,600	1,500	2,061
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16	300						400	300	15,991
Other State Grants & Reimbursements 17	300	5,000					401	5,300	277
Local Grants & Reimbursements 18	500	7,900					402	8,400	10,000
Subtotal - Intergovernmental (lines 15 thru 18) 19	1,100	12,900	0	0		0	14,000	26,268	19,243
Charges for Fees & Service:									
Water Utility 20							404	0	0
Sewer Utility 21						20,736	405	20,736	21,945
Electric Utility 22							406	0	0
Gas Utility 23							407	0	0
Parking 24							408	0	0
Airport 25							409	0	0
Landfill/Garbage 26							410	0	0
Hospital 27							411	0	0
Transit 28							412	0	0
Cable TV, Internet & Telephone 29							429	0	0
Housing Authority 30							430	0	0
Storm Water Utility 31							431	0	0
Other Fees & Charges for Service 32							413	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	20,736	20,736	20,700	21,945
Special Assessments 34		0	1,792					1,792	0
Miscellaneous 35			0					0	2,520
Other Financing Sources:									
Operating Transfers In 36			9,975					9,975	9,975
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	9,975	0	0	0	9,975	9,975	9,975
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>27,931</b>	<b>21,774</b>	<b>11,767</b>	<b>0</b>	<b>0</b>	<b>20,936</b>	<b>82,408</b>	<b>94,128</b>	<b>85,957</b>
Beginning Fund Balance July 1 41	144,223	-165,859	39,900	0	0	3,355	21,619	203,322	230,887
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>172,154</b>	<b>-144,085</b>	<b>51,667</b>	<b>0</b>	<b>0</b>	<b>24,291</b>	<b>104,027</b>	<b>297,450</b>	<b>316,844</b>

CITY OF St. Lucas ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2007

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	23,799	106	0	134	0	161	0					234	23,799	264	24,448	294	19,739
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	23,799	108	0	136	0	163	0					236	23,799	266	24,448	296	19,739
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	627	111	8,874	138	0	165	0					239	9,501	269	10,232	299	9,544
Licenses & Permits	82	1,005	112	0							212	0	240	1,005	270	1,005	300	930
Use of Money and Property	83	1,400	113	0	139	0	166	0	194	0	213	200	241	1,600	271	1,500	301	2,061
Intergovernmental	84	1,100	114	12,900	140	0	167	0			426	0	242	14,000	272	26,268	302	19,243
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	20,736	243	20,736	273	20,700	303	21,945
Special Assessments	86	0	116	0	142	1,792	169	0			427	0	244	1,792	274	0	304	0
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	0	245	0	275	0	305	2,520
Sub-Total Revenues	88	27,931	118	21,774	144	1,792	171	0	197	0	216	20,936	246	72,433	276	84,153	306	75,982
<b>Other Financing Sources:</b>																		
Transfers In	89	0	119	0	145	9,975	172	0	198	0	217	0	247	9,975	277	9,975	307	9,975
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	27,931	120	21,774	148	11,767	175	0	200	0	220	20,936	250	82,408	280	94,128	310	85,957
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	15,377	609	0					623	0			335	15,377	632	10,366	642	13,380
Public Works	601	23,939	610	200,000					624	0			336	223,939	633	219,940	643	58,874
Health and Social Services	602	225	611	0					625	0			352	225	634	200	644	139
Culture and Recreation	603	8,000	612	0					626	0			371	8,000	635	10,100	645	8,419
Community and Economic Development	604	1,000	613	0					627	0			372	1,000	636	1,500	646	1,464
General Government	605	8,300	614	0					628	0			373	8,300	637	7,950	647	6,696
Debt Service	606	0	615	0	618	0			629	0			440	0	638	0	648	0
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0
<b>Total Government Activities Expenditures</b>	608	56,841	617	200,000	619	0	622	0	631	0			442	256,841	640	250,056	650	88,972
Business Type Proprietary: Enterprise & ISF											15,000		15,000	641	15,800	651	14,575	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	56,841	125	200,000	153	0	180	0	205	0	225	15,000	255	271,841	285	265,856	315	103,547
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	9,975	259	9,975	289	9,975	319	9,975
<b>Total ALL Expenditures/Transfers Out</b>	102	56,841	130	200,000	157	0	185	0	208	0	230	24,975	260	281,816	290	275,831	320	113,522
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-28,910	131	-178,226	158	11,767	186	0	209	0	231	-4,039	261	-199,408	291	-181,703	321	-27,565
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	144,223	132	-165,859	159	39,900	187	0	210	0	232	3,355	262	21,619	292	203,322	322	230,887
<b>Ending Fund Balance June 30</b>	105	115,313	133	-344,085	160	51,667	188	0	211	0	233	-684	263	-177,789	293	21,619	323	203,322



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

Fiscal Year  
2007

City Name: St. Lucas

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 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(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	0

