

59-565

Adoption of Budget and Certification of City Taxes

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

The City of: LUCAS County Name: LUCAS Date Budget Adopted: 03/07/09
(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.

641 766-6713
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations		Last Official Census
		With Gas & Electric	Without Gas & Electric	
Regular	2a	2,481,769	2,373,039	243
DEBT SERVICE	3a	2,481,769	2,373,039	
Ag Land	4a	93,438		

Code		Dollar		(A)	(B)	(C)
Sec.	Limit	Purpose		Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General Levy	5	20,102	19,222	43 8.10000
(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	9,400	8,988	52 3.78762
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	29,502	28,210
384.1	3.00375	Ag Land	26	281	281	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	29,783	28,491
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	5,000	4,781	2.01469
	Amt Nec	Other Employee Benefits	31		0	0.00000
Total Employee Benefit Levies (29,30,31)				32	5,000	4,781
Sub Total Special Revenue Levies (28+32)				33	5,000	4,781
Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec			
	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	5,000	4,781
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	40 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	41 0.00000
Total Property Taxes (27+39+40+41)				42	34,783	33,272
72 13.90231						

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

LUCAS

		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	80,145	-9,215					70,930		70,930
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	69,203	69,008					138,211		138,211
Actual Expenditures Except End Bal (pg 12, line 259) *	3	66,443	64,703					131,146		131,146
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	82,905	-4,910	0	0	0	0	77,995	0	77,995
(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	82,905	-4,910	0	0	0	0	77,995	0	77,995
Re-Est Revenues	6	52,530	45,700	0	0	0	0	98,230	0	98,230
Re-Est Expenditures	7	52,530	37,700	0	0	0	0	90,230	0	90,230
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	82,905	3,090	0	0	0	0	85,995	0	85,995
(3)										
** Budget FY 2010										
Beginning Fund Balance	10	82,905	3,090	0	0	0	0	85,995	0	85,995
Revenues	11	44,783	38,750	0	0	0	0	83,533	13,860	97,393
Expenditures	12	52,783	38,750	0	0	0	0	91,533	13,860	105,393
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	74,905	3,090	0	0	0	0	77,995	0	77,995

* 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 _____ LUCAS

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	7,500							7,500	7,500	102
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	15,000							15,000	16,000	33,889
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	22,500	0	0			0		22,500	23,500	33,991
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		14,750						14,750	13,700	24,954
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,000						7,000	7,000	6,877
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	21,219
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	1,000							1,000	0	1,794
Other Public Works	21		6,000						6,000	2,000	0
TOTAL (lines 12 - 21)	22	1,000	27,750	0			0		28,750	22,700	54,844
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	4,000							4,000	3,500	3,653
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	7,000	0
Other Culture and Recreation	37		6,000						6,000	10,000	9,982
TOTAL (lines 31 - 37)	38	4,000	6,000	0			0		10,000	20,500	13,635

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	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0				0	0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,000							2,000	1,500	2,009
Clerk, Treasurer, & Finance Adm.	47	4,000							4,000	3,200	3,969
Elections	48	600							600	0	620
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	7,000							7,000	4,500	8,350
Tort Liability	51	9,400							9,400	9,000	9,230
Other General Government	52	2,283	5,000						7,283	5,330	4,498
TOTAL (lines 46 - 52)	53	25,283	5,000	0				0	30,283	23,530	28,676
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF 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	52,783	38,750	0	0	0	0	0	91,533	90,230	131,146
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60								0	0	0
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							13,860	13,860	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
TOTAL Business Type Expenditures (lines 59 - 73)	73							13,860	13,860	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	52,783	38,750	0	0	0	0	13,860	105,393	90,230	131,146
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	52,783	38,750	0	0	0	0	13,860	105,393	90,230	131,146
Continuing Appropriation	79								0	0	0
Ending Fund Balance June 30	80	74,905	3,090	0	0	0	0	0	77,995	85,995	77,995

* 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	28,491	4,781		0	0			33,272	32,383	32,338
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	28,491	4,781		0	0			33,272	32,383	32,338
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,292	219		0	0			1,511	1,472	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		12,000						12,000	20,000	20,001
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,292	12,219		0	0			13,511	21,472	20,001
Licenses & Permits	14								0	175	150
Use of Money & Property	15								0	5,500	4,772
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	23,109
Road Use Taxes	17		21,750						21,750	20,700	18,895
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	15,000							15,000	13,000	16,705
Subtotal - Intergovernmental (lines 16 thru 19)	20	15,000	21,750	0	0	0		0	36,750	33,700	58,709
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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							13,860	13,860	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		13,860	13,860	0	0
Special Assessments	35								0	0	0
Miscellaneous	36								0	5,000	22,241
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
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	44,783	38,750	0	0	0		13,860	97,393	98,230	138,211
Beginning Fund Balance July 1	44	82,905	3,090	0	0	0		0	85,995	77,995	70,930
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	127,688	41,840	0	0	0		13,860	183,388	176,225	209,141

CITY OF LUCAS
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											
	1	28,491	4,781		0	0			33,272	32,383	32,338
	2	0	0		0	0			0	0	0
	3	28,491	4,781		0	0			33,272	32,383	32,338
	4	0	0		0	0			0	0	0
	5			0					0	0	0
	6	1,292	12,219		0	0			13,511	21,472	20,001
	7	0	0					0	0	175	150
	8	0	0	0	0	0	0	0	0	5,500	4,772
	9	15,000	21,750	0	0	0		0	36,750	33,700	58,709
	10	0	0		0	0	0	13,860	13,860	0	0
	11	0	0		0	0		0	0	0	0
	12	0	0		0	0		0	0	5,000	22,241
	13	44,783	38,750	0	0	0		13,860	97,393	98,230	138,211
Other Financing Sources:											
	14	0	0	0	0	0		0	0	0	0
	15	0	0	0	0	0		0	0	0	0
	16	0	0	0	0	0		0	0	0	0
	17	44,783	38,750	0	0	0		13,860	97,393	98,230	138,211
Expenditures & Other Financing Uses											
	18	22,500	0	0			0		22,500	23,500	33,991
	19	1,000	27,750	0			0		28,750	22,700	54,844
	20	0	0	0			0		0	0	0
	21	4,000	6,000	0			0		10,000	20,500	13,635
	22	0	0	0			0		0	0	0
	23	25,283	5,000	0			0		30,283	23,530	28,676
	24	0	0	0	0		0		0	0	0
	25	0	0	0		0	0		0	0	0
	26	52,783	38,750	0	0	0			91,533	90,230	131,146
	27							13,860	13,860	0	0
	28	52,783	38,750	0	0	0		13,860	105,393	90,230	131,146
	29	0	0	0	0	0		0	0	0	0
	30	52,783	38,750	0	0	0		13,860	105,393	90,230	131,146
	31										
	32	-8,000	0	0	0	0		0	-8,000	8,000	7,065
	33							0	0	0	
	34	82,905	3,090	0	0	0		0	85,995	77,995	70,930
	35	74,905	3,090	0	0	0		0	77,995	85,995	77,995

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of **LUCAS** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Lucas Community Center
on March 7, 2009 at 9:00 a.m.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 13.90231

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part
of the proposed budget.

641 766-6713
phone number

Sherri Chandler, City Clerk
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	33,272	32,383	32,338
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	33,272	32,383	32,338
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	13,511	21,472	20,001
Licenses & Permits	7	0	175	150
Use of Money and Property	8	0	5,500	4,772
Intergovernmental	9	36,750	33,700	58,709
Charges for Fees & Service	10	13,860	0	0
Special Assessments	11	0	0	0
Miscellaneous	12	0	5,000	22,241
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	97,393	98,230	138,211
Expenditures & Other Financing Uses				
Public Safety	15	22,500	23,500	33,991
Public Works	16	28,750	22,700	54,844
Health and Social Services	17	0	0	0
Culture and Recreation	18	10,000	20,500	13,635
Community and Economic Development	19	0	0	0
General Government	20	30,283	23,530	28,676
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	91,533	90,230	131,146
Business Type / Enterprises	24	13,860	0	0
Total ALL Expenditures	25	105,393	90,230	131,146
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	105,393	90,230	131,146
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-8,000	8,000	7,065
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	85,995	77,995	70,930
Ending Fund Balance June 30	31	77,995	85,995	77,995