

# 22-191

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: Luana County Name: CLAYTON Date Budget Adopted: 03/01/12  
(Date) xxx/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.

563-539-2296  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular 2a	5,471,734	5,304,361	
DEBT SERVICE 3a	7,169,893	7,002,520	
Ag Land 4a	632,044		

### 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 44,321	42,965	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	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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 44,321	42,965	
384.1	3.00375	Ag Land	26 1,899	1,899	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 46,220	44,864	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	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
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			33 0	0	
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)	37	0	69 0.00000
	SSMID 5 (A)	(B)	555	0	565 0.00000
	SSMID 6 (A)	(B)	556	0	566 0.00000
	SSMID 7 (A)	(B)	1177	0	0.00000
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 46,220	44,864	72 8.10000

**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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **Luana**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2011</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	173,806						173,806		173,806
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	95,101	41,051	55,906	0	16,574	0	208,632	76,807	285,439
Actual Expenditures Except End Bal (pg 12, line 259) *	3	99,675	34,772	55,266	0	35,614	0	225,327	68,229	293,556
Ending Fund Balance June 30 (pg 12, line 261) *	4	169,232	6,279	640	0	-19,040	0	157,111	8,578	165,689
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2012</b>										
Beginning Fund Balance	5	169,232	6,279	640	0	-19,040	0	157,111	8,578	165,689
Re-Est Revenues	6	112,552	25,600	56,030	5,562	0	0	199,744	85,000	284,744
Re-Est Expenditures	7	162,685	21,500	56,030	5,562	0	0	245,777	48,000	293,777
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	119,099	10,379	640	0	-19,040	0	111,078	45,578	156,656
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2013</b>										
Beginning Fund Balance	10	119,099	10,379	640	0	-19,040	0	111,078	45,578	156,656
Revenues	11	84,707	43,000	55,026	5,562	0	0	188,295	119,000	307,295
Expenditures	12	109,678	53,000	55,026	5,562	0	0	223,266	115,000	338,266
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	94,128	379	640	0	-19,040	0	76,107	49,578	125,685

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

**CITY OF \_\_\_\_\_ Luana \_\_\_\_\_**

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.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED</b>	<b>ACTUAL 2011</b>
<b>PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term</b>	
TIF Non-Bond Loans & Debt - Owed to Other Entities	250,088
Self-Financed or Internal Loan TIF Debt	57,521
Tax Rebate and Other Agreements Paid with TIF Revenues	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	

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.

THE DATA BELOW NO LONGER  
 CARRIES TO A "REBATES" LINE OF  
 THE **RE-EXP P2 & EXP P2 FORMS**

*Click to view Help with Rebates*

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>EXP P2</b>	<b>RE-EST EXP P2</b>	
<b>ENTITY NAME (Rebates DO NOT include bonds, SRF, project names, etc. See Help page for definition)</b>		<b>BUDGET 2013</b>	<b>RE-ESTIMATED 2012</b>	<b>ACTUAL 2011</b>
1	22153 Luana City/MFL-MarMac Sch/City of TIF Increm	9,703	10,277	
2	22159 Luana City/MFL-MarMac Sch/Luana Savings Bank TIF Increm	42,524	43,562	
3	22167 Luana City Ag/MFL-MarMac Sch/City of TIF Increm	1,819	656	
4	22169 Luana City Ag/MFL-MarMac Sch/Luana Savings Bank TIF Increm	980	953	
5	22165 Luana City Ag/MFL-MarMac Sch/CS Estates TIF Increm		582	
6				
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<b>* TOTAL Rebates or Payments to Entities</b>				

\* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3	700							700	0	498
Flood Control	4								0	0	0
Fire Department	5	16,000	13,000						29,000	22,000	18,607
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	200							200	200	94
Other Public Safety	10	100							100	250	125
TOTAL (lines 1 - 10)	11	17,000	13,000	0			0		30,000	22,450	19,324
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	9,000	18,000						27,000	44,000	16,974
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,000	3,500						5,500	5,500	5,221
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,000	5,500						7,500	6,800	6,832
Highway Engineering	17								0	0	0
Street Cleaning	18	468							468	385	468
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	25,000							25,000	25,000	20,994
Other Public Works	21	1,200							1,200	0	0
TOTAL (lines 12 - 21)	22	39,668	27,000	0			0		66,668	81,685	50,489
<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	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	600							600	600	600
Museum, Band and Theater	32								0	0	0
Parks	33	50							50	0	25
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	400							400	400	0
Other Culture and Recreation	37	500							500	500	350
TOTAL (lines 31 - 37)	38	1,550	0	0			0		1,550	1,500	975

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	7,500							7,500	7,600	7,221
Economic Development	40			43,504					43,504	56,030	44,472
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
<b>TOTAL (lines 39 - 44)</b>	<b>45</b>	<b>7,500</b>	<b>0</b>	<b>43,504</b>			<b>0</b>		<b>51,004</b>	<b>63,630</b>	<b>51,693</b>
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	4,150							4,150	4,300	4,204
Clerk, Treasurer, & Finance Adm.	47	9,710							9,710	9,250	9,152
Elections	48								0	400	0
Legal Services & City Attorney	49	2,000							2,000	2,000	572
City Hall & General Buildings	50	4,000							4,000	4,000	3,585
Tort Liability	51	9,600							9,600	12,500	9,109
Other General Government	52	14,500	13,000						27,500	38,500	24,254
<b>TOTAL (lines 46 - 52)</b>	<b>53</b>	<b>43,960</b>	<b>13,000</b>	<b>0</b>			<b>0</b>		<b>56,960</b>	<b>70,950</b>	<b>50,876</b>
<b>DEBT SERVICE</b>											
Gov Capital Projects	55				5,562				0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	<b>58</b>	<b>109,678</b>	<b>53,000</b>	<b>43,504</b>	<b>5,562</b>	<b>0</b>	<b>0</b>		<b>211,744</b>	<b>245,777</b>	<b>214,533</b>
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							90,500	90,500	22,000	27,922
Sewer Utility	60							24,500	24,500	26,000	40,307
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	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							0	0	0	0
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>	<b>73</b>							<b>115,000</b>	<b>115,000</b>	<b>48,000</b>	<b>68,229</b>
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	<b>74</b>	<b>109,678</b>	<b>53,000</b>	<b>43,504</b>	<b>5,562</b>	<b>0</b>	<b>0</b>	<b>115,000</b>	<b>326,744</b>	<b>293,777</b>	<b>282,762</b>
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76			11,522					11,522	0	10,794
<b>Total ALL Transfers Out</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>11,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,522</b>	<b>0</b>	<b>10,794</b>
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	<b>78</b>	<b>109,678</b>	<b>53,000</b>	<b>55,026</b>	<b>5,562</b>	<b>0</b>	<b>0</b>	<b>115,000</b>	<b>338,266</b>	<b>293,777</b>	<b>293,556</b>
Continuing Appropriation	79							0	0	0	
<b>Ending Fund Balance June 30</b>	<b>80</b>	<b>94,128</b>	<b>379</b>	<b>640</b>	<b>0</b>	<b>-19,040</b>	<b>0</b>	<b>49,578</b>	<b>125,685</b>	<b>156,656</b>	<b>165,689</b>

\* 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

2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	44,864	0		0	0			44,864	44,143	46,556
	2								0	0	0
	3	44,864	0		0	0			44,864	44,143	46,556
	4								0	0	0
	5			55,026					55,026	56,030	45,112
Other City Taxes:											
	6	1,356	0		0	0			1,356	1,394	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		19,000						19,000	19,550	17,154
	13	1,356	19,000		0	0			20,356	20,944	17,154
	14	465							465	465	465
	15	1,500							1,500	4,200	1,564
Intergovernmental:											
	16								0	0	11,499
	17		11,000						11,000	10,600	10,320
	18								0	0	2,589
	19	17,000	13,000		5,562				35,562	34,062	30,217
	20	17,000	24,000	0	5,562	0		0	46,562	44,662	54,625
Charges for Fees & Service:											
	21							66,000	66,000	58,000	52,206
	22							28,000	28,000	27,000	24,444
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							25,000	25,000	24,000	19,452
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33							0	0	0	0
	34	0	0		0	0		119,000	119,000	109,000	96,102
	35							0	0	0	0
	36	8,000							8,000	5,300	7,992
Other Financing Sources:											
	37								0	0	0
	38	11,522							11,522	0	10,794
	39	11,522	0	0	0	0	0	0	11,522	0	10,794
	40								0	0	5,075
	41								0	0	0
	42	11,522	0	0	0	0	0	0	11,522	0	15,869
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	84,707	43,000	55,026	5,562	0	0	119,000	307,295	284,744	285,439
	44	119,099	10,379	640	0	-19,040	0	45,578	156,656	165,689	173,806
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	203,806	53,379	55,666	5,562	-19,040	0	164,578	463,951	450,433	459,245

CITY OF

Luana

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	44,864	0		0	0			44,864	44,143	46,556
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	44,864	0		0	0			44,864	44,143	46,556
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			55,026					55,026	56,030	45,112
Other City Taxes	6	1,356	19,000		0	0			20,356	20,944	17,154
Licenses & Permits	7	465	0					0	465	465	465
Use of Money and Property	8	1,500	0	0	0	0	0	0	1,500	4,200	1,564
Intergovernmental	9	17,000	24,000	0	5,562	0		0	46,562	44,662	54,625
Charges for Fees & Service	10	0	0		0	0	0	119,000	119,000	109,000	96,102
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	8,000	0		0	0	0	0	8,000	5,300	7,992
Sub-Total Revenues	13	73,185	43,000	55,026	5,562	0	0	119,000	295,773	284,744	269,570
<b>Other Financing Sources:</b>											
Total Transfers In	14	11,522	0	0	0	0	0	0	11,522	0	10,794
Proceeds of Debt	15	0	0	0	0	0		0	0	0	5,075
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	84,707	43,000	55,026	5,562	0	0	119,000	307,295	284,744	285,439
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	17,000	13,000	0			0		30,000	22,450	19,324
Public Works	19	39,668	27,000	0			0		66,668	81,685	50,489
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,550	0	0			0		1,550	1,500	975
Community and Economic Development	22	7,500	0	43,504			0		51,004	63,630	51,693
General Government	23	43,960	13,000	0			0		56,960	70,950	50,876
Debt Service	24	0	0	0	5,562		0		5,562	5,562	41,176
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	109,678	53,000	43,504	5,562	0	0		211,744	245,777	214,533
Business Type Proprietary: Enterprise & ISF	27							115,000	115,000	48,000	68,229
Total Gov & Bus Type Expenditures	28	109,678	53,000	43,504	5,562	0	0	115,000	326,744	293,777	282,762
Total Transfers Out	29	0	0	11,522	0	0	0	0	11,522	0	10,794
Total ALL Expenditures/Fund Transfers Out	30	109,678	53,000	55,026	5,562	0	0	115,000	338,266	293,777	293,556
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-24,971	-10,000	0	0	0	0	4,000	-30,971	-9,033	-8,117
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	119,099	10,379	640	0	-19,040	0	45,578	156,656	165,689	173,806
Ending Fund Balance June 30	35	94,128	379	640	0	-19,040	0	49,578	125,685	156,656	165,689

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

City Name: Luana

Fiscal Year  
2013

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	Bank Loan Well #2	315,000		11,757	9,306		21,063	21,063	0
(2)							0		0
(3)							0		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			11,757	9,306	0	21,063	21,063	0

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

Fiscal Year  
2013

City Name: Luana

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 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(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
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(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
			11,757	9,306	0	21,063	21,063	0

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

City of Luana, Iowa

The City Council will conduct a public hearing on the proposed Budget at Luana City Hall  
on 03/01/12 at 7:00 P.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 . . . . . \$ 8.10000  
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.

563-539-2296  
phone number

Tammy Humble  
City Clerk/Finance Officer's NAME

		Budget FY 2013	Re-estimated FY 2012	Actual FY 2011
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	44,864	44,143	46,556
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>44,864</b>	<b>44,143</b>	<b>46,556</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	55,026	56,030	45,112
Other City Taxes	6	20,356	20,944	17,154
Licenses & Permits	7	465	465	465
Use of Money and Property	8	1,500	4,200	1,564
Intergovernmental	9	46,562	44,662	54,625
Charges for Fees & Service	10	119,000	109,000	96,102
Special Assessments	11	0	0	0
Miscellaneous	12	8,000	5,300	7,992
Other Financing Sources	13	11,522	0	15,869
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>307,295</b>	<b>284,744</b>	<b>285,439</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	30,000	22,450	19,324
Public Works	16	66,668	81,685	50,489
Health and Social Services	17	0	0	0
Culture and Recreation	18	1,550	1,500	975
Community and Economic Development	19	51,004	63,630	51,693
General Government	20	56,960	70,950	50,876
Debt Service	21	5,562	5,562	41,176
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>211,744</b>	<b>245,777</b>	<b>214,533</b>
Business Type / Enterprises	24	115,000	48,000	68,229
<b>Total ALL Expenditures</b>	<b>25</b>	<b>326,744</b>	<b>293,777</b>	<b>282,762</b>
Transfers Out	26	11,522	0	10,794
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>338,266</b>	<b>293,777</b>	<b>293,556</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-30,971</b>	<b>-9,033</b>	<b>-8,117</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance July 1	30	156,656	165,689	173,806
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>125,685</b>	<b>156,656</b>	<b>165,689</b>

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AUDITOR'S OFFICE  
CLAYTON COUNTY IOWA

22-191

IOWA DEPT. OF  
MANAGEMENT

13 APR - 5 PM 1:17

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of CLAYTON County, Iowa:  
DENNIS FREITAG Luana

The City Council of Luana in said County/Countries met on 4/4/2013 at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any, thereupon, the following resolution was introduced.

RESOLUTION No. 2013-75

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2013

(AS AMENDED LAST ON 3/1/2012.)

Be it Resolved by the Council of the City of Luana

Section 1: Following notice published 3/20/2013

and the public hearing held, 4/4/2013 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
<b>Revenues &amp; Other Financing Sources</b>			
Taxes Levied on Property	1 44,864	0	44,864
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
<b>Net Current Property Taxes</b>	<b>3 44,864</b>	<b>0</b>	<b>44,864</b>
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 55,026	0	55,026
Other City Taxes	6 20,356	-785	19,571
Licenses & Permits	7 465	0	465
Use of Money and Property	8 1,500	-1,225	275
Intergovernmental	9 46,562	134,000	180,562
Charges for Services	10 119,000	0	119,000
Special Assessments	11 0	0	0
Miscellaneous	12 8,000	3,000	11,000
Other Financing Sources	13 11,522	0	11,522
<b>Total Revenues and Other Sources</b>	<b>14 307,295</b>	<b>134,990</b>	<b>442,285</b>
<b>Expenditures &amp; Other Financing Uses</b>			
Public Safety	15 30,000	-3,026	26,974
Public Works	16 66,666	-11,271	55,397
Health and Social Services	17 0	0	0
Culture and Recreation	18 1,550	-550	1,000
Community and Economic Development	19 51,004	145,000	196,004
General Government	20 56,960	1,091	58,051
Debt Service	21 5,562	-21	5,541
Capital Projects	22 0	58,410	58,410
<b>Total Government Activities Expenditures</b>	<b>23 211,744</b>	<b>189,633</b>	<b>401,377</b>
Business Type / Enterprises	24 115,000	-69,150	45,850
<b>Total Gov Activities &amp; Business Expenditures</b>	<b>25 326,744</b>	<b>120,483</b>	<b>447,227</b>
Transfers Out	26 11,522	12,000	23,522
<b>Total Expenditures/Transfers Out</b>	<b>27 338,266</b>	<b>132,483</b>	<b>470,749</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year</b>	<b>28 -30,971</b>	<b>2,507</b>	<b>-28,464</b>
Beginning Fund Balance July 1	29 156,656	23,709	180,365
<b>Ending Fund Balance June 30</b>	<b>31 125,685</b>	<b>26,216</b>	<b>151,901</b>

Passed this 4<sup>th</sup> day of April/2013

Jammy Humble  
Signature  
City Clerk/Finance Officer

Gerry Schroeder  
Signature  
Mayor