

51-478

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: LOCKRIDGE County Name: JEFFERSON Date Budget Adopted: 03/05/13
(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.

319-696-3311

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	4,758,106	2b	Without Gas & Electric	4,626,219	268
Debt Service Value	3a			3b			
Ag Land	4a		80,550				

TAXES LEVIED

Code	Dollar	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	38,541	37,472	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs		0	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
Total General Fund Regular Levies (5 thru 24)			38,541	37,472	
384.1	3.00375	Ag Land	242	242	3.00375
Total General Fund Tax Levies (25 + 26)			38,783	37,714	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0.00000
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			0	0	0.00000
Sub Total Special Revenue Levies (28+32)			0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)	555	0	0.00000
	SSMID 6 (A)	(B)	556	0	0.00000
	SSMID 7 (A)	(B)	1177	0	0.00000
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			0	0	
384.4	Amt Nec	Debt Service Levy	76.10(6)	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			38,783	37,714	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.

(County Auditor)

Fund Balance Worksheet for City of

LOCKRIDGE

		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 2012											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	29,673	119,626					149,299	290,932	440,231	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	85,427	67,140					152,567	194,752	347,319	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	65,976	62,984					128,960	185,792	314,752	
Ending Fund Balance June 30 (pg 12, line 270) *	4	49,124	123,782	0	0	0	0	172,906	299,892	472,798	
(2)											
** Re-Estimated FY 2013											
Beginning Fund Balance	5	49,124	123,782	0	0	0	0	172,906	299,892	472,798	
Re-Est Revenues	6	71,257	72,000	0	0	0	0	143,257	200,000	343,257	
Re-Est Expenditures	7	66,688	74,000	0	0	0	0	140,688	201,000	341,688	
Ending Fund Balance	8	53,693	121,782	0	0	0	0	175,475	298,892	474,367	
(3)											
** Budget FY 2014											
Beginning Fund Balance	9	53,693	121,782	0	0	0	0	175,475	298,892	474,367	
Revenues	10	72,883	72,000	0	0	0	0	144,883	200,000	344,883	
Expenditures	11	66,688	74,000	0	0	0	0	140,688	201,000	341,688	
Ending Fund Balance	12	59,888	119,782	0	0	0	0	179,670	297,892	477,562	

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	4,020							4,020	4,020	2,093
Jail	2								0	0	0
Emergency Management	3	268							268	268	375
Flood Control	4								0	0	0
Fire Department	5	10,000	22,000						32,000	32,000	25,195
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	300							300	300	120
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	14,588	22,000	0			0		36,588	36,588	27,783
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		35,000						35,000	35,000	25,518
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,000						5,000	5,000	4,215
Traffic Control and Safety	15								0	0	0
Snow Removal	16		4,000						4,000	4,000	1,905
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	13,000							13,000	13,000	11,840
Other Public Works	21								0	0	8,176
TOTAL (lines 12 - 21)	22	13,000	44,000	0			0		57,000	57,000	51,654
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	1,000							1,000	1,000	1,000
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	0	0
Cemetery	35	500							500	500	500
Community Center, Zoo, & Marina	36	5,000							5,000	5,000	2,600
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	6,500	0	0			0		6,500	6,500	4,100

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (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		3,000							3,000	3,000	4,767
TOTAL (lines 39 - 44)	45		3,000	0	0			0		3,000	3,000	4,767
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,000							2,000	2,000	1,440
Clerk, Treasurer, & Finance Adm.	47		8,000							8,000	8,000	14,087
Elections	48		600							600	600	569
Legal Services & City Attorney	49		4,000							4,000	4,000	638
City Hall & General Buildings	50		5,000							5,000	5,000	1,555
Tort Liability	51									0	0	0
Other General Government	52		10,000							10,000	10,000	9,661
TOTAL (lines 46 - 52)	53		29,600	0	0			0		29,600	29,600	27,950
DEBT SERVICE	54			0						0	0	0
Gov Capital Projects	55			8,000						8,000	8,000	12,706
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	8,000	0		0	0		8,000	8,000	12,706
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		66,688	74,000	0	0	0	0		140,688	140,688	128,960
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								125,000	125,000	125,000	108,570
Sewer Utility	60								40,000	40,000	40,000	37,895
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								36,000	36,000	36,000	39,327
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								201,000	201,000	201,000	185,792
TOTAL ALL EXPENDITURES (lines 58+74)	74		66,688	74,000	0	0	0	0	201,000	341,688	341,688	314,752
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		66,688	74,000	0	0	0	0	201,000	341,688	341,688	314,752
Ending Fund Balance June 30	79		59,888	119,782	0	0	0	0	297,892	477,562	474,367	472,798

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	37,714	0		0	0			37,714	36,042	32,631
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	37,714	0		0	0			37,714	36,042	32,631
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,069	0		0	0			1,069	1,115	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		22,000						22,000	22,000	19,199
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,069	22,000		0	0			23,069	23,115	19,199
Licenses & Permits	14	100						1,000	1,100	1,100	350
Use of Money & Property	15	15,000						8,000	23,000	23,000	22,832
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		20,000						20,000	20,000	10,606
Other State Grants & Reimbursements	18	5,000	5,000						10,000	10,000	0
Local Grants & Reimbursements	19		25,000						25,000	25,000	47,058
Subtotal - Intergovernmental (lines 16 thru 19)	20	5,000	50,000	0	0	0		0	55,000	55,000	57,664
Charges for Fees & Service:											
Water Utility	21							147,000	147,000	147,000	147,664
Sewer Utility	22							44,000	44,000	44,000	44,059
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	14,000						0	14,000	14,000	14,263
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	14,000	0		0	0		191,000	205,000	205,000	205,986
Special Assessments	35								0	0	8,657
Miscellaneous	36								0	0	0
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	0
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, & 42)	43	72,883	72,000	0	0	0		200,000	344,883	343,257	347,319
Beginning Fund Balance July 1	44	53,693	121,782	0	0	0		298,892	474,367	472,798	440,231
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	126,576	193,782	0	0	0	0	498,892	819,250	816,055	787,550

CITY OF LOCKRIDGE
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	37,714	0		0	0			37,714	36,042	32,631
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	37,714	0		0	0			37,714	36,042	32,631
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,069	22,000		0	0			23,069	23,115	19,199
Licenses & Permits	7	100	0					1,000	1,100	1,100	350
Use of Money and Property	8	15,000	0	0	0	0	0	8,000	23,000	23,000	22,832
Intergovernmental	9	5,000	50,000	0	0	0		0	55,000	55,000	57,664
Charges for Fees & Service	10	14,000	0		0	0	0	191,000	205,000	205,000	205,986
Special Assessments	11	0	0		0	0		0	0	0	8,657
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	72,883	72,000	0	0	0	0	200,000	344,883	343,257	347,319
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0		0	0	0	0	0	0	0
Total Revenues and Other Sources	17	72,883	72,000	0	0	0	0	200,000	344,883	343,257	347,319
Expenditures & Other Financing Uses											
Public Safety	18	14,588	22,000	0			0		36,588	36,588	27,783
Public Works	19	13,000	44,000	0			0		57,000	57,000	51,654
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	6,500	0	0			0		6,500	6,500	4,100
Community and Economic Development	22	3,000	0	0			0		3,000	3,000	4,767
General Government	23	29,600	0	0			0		29,600	29,600	27,950
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	8,000			0			8,000	8,000	12,706
Total Government Activities Expenditures	26	66,688	74,000	0	0	0	0		140,688	140,688	128,960
Business Type Proprietary: Enterprise & ISF	27							201,000	201,000	201,000	185,792
Total Gov & Bus Type Expenditures	28	66,688	74,000	0	0	0	0	201,000	341,688	341,688	314,752
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	66,688	74,000	0	0	0	0	201,000	341,688	341,688	314,752
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	6,195	-2,000	0	0	0	0	-1,000	3,195	1,569	32,567
Beginning Fund Balance July 1	33	53,693	121,782	0	0	0	0	298,892	474,367	472,798	440,231
Ending Fund Balance June 30	34	59,888	119,782	0	0	0	0	297,892	477,562	474,367	472,798

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

City Name: LOCKRIDGE

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1 Water Utility	245,000	May 2007	10,000	5,460		15,460	15,460	0
-2 Water Utility	135,000	March 2005	6,000	2,550		8,550	8,550	0
-3 Sewer Utility	223,500	June 1994	5,056	8,196		13,252	13,252	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			21,056	16,206	0	37,262	37,262	0

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

Fiscal Year

City Name: LOCKRIDGE

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

2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(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
-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
			21,056	16,206	0	37,262	37,262	0

RECEIVED

MAY 28 2014

51-478

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of JEFFERSON County, Iowa:

The City Council of LOCKRIDGE in said County/Countries met on MAY 6, 2014 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.

FILED

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.

MAY 19 2014

SCOTT RENEKER COUNTY AUDITOR

RESOLUTION No. 03-2014

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30 2014 (AS AMENDED LAST ON LOCKRIDGE)

Be it Resolved by the Council of the City of LOCKRIDGE

Section 1. Following notice published and the public hearing held, MAY 6, 2014 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:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance.

Passed this

6th (Day)

day of

May 2014 (Month/Year)

Signature of Joyce Le Duc, City Clerk/Finance Officer

Signature of Kevin Parcel, Mayor

City Clerk/Finance Officer

Mayor