

59-565

Adoption of Budget and Certification of City Taxes

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

The City of: LUCAS County Name: LUCAS Date Budget Adopted: 03/06/13
(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.

641 766 6713

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2,968,043	2b	Without Gas & Electric	2,865,249	216
Debt Service Value	3a		2,968,043	3b		2,865,249	
Ag Land	4a		88,209				

TAXES LEVIED

Code	Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit		Request with	Property Taxes	Rate
			Utility Replacement	Levied	
384.1	8.10000	Regular General levy	24,041	23,209	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	9,000	8,688	3.03230
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)			33,041	31,897	
384.1	3.00375	Ag Land	265	265	3.00375
Total General Fund Tax Levies (25 + 26)			33,306	32,162	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)	3,500	3,379	1.17923
Rules	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			3,500	3,379	1.17923
Sub Total Special Revenue Levies (28+32)			3,500	3,379	
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)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
	SSMID 7 (A)	(B)		0	0.00000
Total SSMID			0	0	Do Not Add
Total Special Revenue Levies			3,500	3,379	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			36,806	35,541	12.31153

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 **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 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	121,706	4,362					126,068	2,311	128,379
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	55,071	43,784					98,855	14,428	113,283
Actual Expenditures Except End Bal (pg 12, line 259) *	3	51,112	40,797					91,909	13,256	105,165
Ending Fund Balance June 30 (pg 12, line 270) *	4	125,665	7,349	0	0	0	0	133,014	3,483	136,497
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	125,665	7,349	0	0	0	0	133,014	3,483	136,497
Re-Est Revenues	6	54,347	41,304	0	0	0	0	95,651	14,000	109,651
Re-Est Expenditures	7	54,347	41,304	0	0	0	0	95,651	14,000	109,651
Ending Fund Balance	8	125,665	7,349	0	0	0	0	133,014	3,483	136,497
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	125,665	7,349	0	0	0	0	133,014	3,483	136,497
Revenues	10	52,406	40,950	0	0	0	0	93,356	14,500	107,856
Expenditures	11	67,406	40,950	0	0	0	0	108,356	14,500	122,856
Ending Fund Balance	12	110,665	7,349	0	0	0	0	118,014	3,483	121,497

* 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	8,600							8,600	8,640	22
Jail	2								0	0	0
Emergency Management	3	5,000							5,000	0	0
Flood Control	4								0	0	0
Fire Department	5	14,500							14,500	14,500	14,865
Ambulance	6	500							500	500	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	28,600	0	0			0		28,600	23,640	14,887
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	7,646	21,250						28,896	12,604	23,563
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		7,000						7,000	7,700	6,765
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
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								0	0	0
Other Public Works	21		9,200						9,200	10,000	0
TOTAL (lines 12 - 21)	22	7,646	37,450	0			0		45,096	30,304	30,328
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	5,000							5,000	3,500	7,519
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	7,500	7,441
TOTAL (lines 31 - 37)	38	5,000	0	0			0		5,000	11,000	14,960

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		500							500	0	250
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44		500	0	0			0		500	0	250
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,000							2,000	2,000	1,910
Clerk, Treasurer, & Finance Adm.	47		6,000							6,000	5,500	5,940
Elections	48		660							660	0	659
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		7,000							7,000	8,000	6,508
Tort Liability	51		9,000							9,000	9,000	8,690
Other General Government	52		1,000	3,500						4,500	6,207	7,777
TOTAL (lines 46 - 52)	53		25,660	3,500	0			0		29,160	30,707	31,484
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		67,406	40,950	0	0	0	0		108,356	95,651	91,909
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								14,500	14,500	14,000	13,256
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								14,500	14,500	14,000	13,256
TOTAL ALL EXPENDITURES (lines 58+74)	74		67,406	40,950	0	0	0	0	14,500	122,856	109,651	105,165
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		67,406	40,950	0	0	0	0	14,500	122,856	109,651	105,165
Ending Fund Balance June 30	79		110,665	7,349	0	0	0	0	3,483	121,497	136,497	136,497

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	32,162	3,379		0	0			35,541	34,536	34,977
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	32,162	3,379		0	0			35,541	34,536	34,977
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,144	121		0	0			1,265	1,311	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	238
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		14,100						14,100	15,000	14,795
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,144	14,221		0	0			15,365	16,311	15,033
Licenses & Permits	14	100							100	1,000	85
Use of Money & Property	15	2,500							2,500	4,500	2,015
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		20,850						20,850	20,304	19,021
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	11,500	2,500						14,000	14,000	8,310
Subtotal - Intergovernmental (lines 16 thru 19)	20	11,500	23,350	0	0	0		0	34,850	34,304	27,331
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							14,500	14,500	14,000	14,428
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	8,952
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		14,500	14,500	14,000	23,380
Special Assessments	35								0	0	0
Miscellaneous	36	5,000							5,000	5,000	10,462
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	52,406	40,950	0	0	0	0	14,500	107,856	109,651	113,283
Beginning Fund Balance July 1	44	125,665	7,349	0	0	0	0	3,483	136,497	136,497	128,379
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	178,071	48,299	0	0	0	0	17,983	244,353	246,148	241,662

CITY OF LUCAS
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 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	32,162	3,379		0	0			35,541	34,536	34,977
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	32,162	3,379		0	0			35,541	34,536	34,977
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,144	14,221		0	0			15,365	16,311	15,033
Licenses & Permits	7	100	0					0	100	1,000	85
Use of Money and Property	8	2,500	0	0	0	0	0	0	2,500	4,500	2,015
Intergovernmental	9	11,500	23,350	0	0	0		0	34,850	34,304	27,331
Charges for Fees & Service	10	0	0		0	0	0	14,500	14,500	14,000	23,380
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	5,000	0		0	0	0	0	5,000	5,000	10,462
Sub-Total Revenues	13	52,406	40,950	0	0	0	0	14,500	107,856	109,651	113,283
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	0
Total Revenues and Other Sources	17	52,406	40,950	0	0	0	0	14,500	107,856	109,651	113,283
Expenditures & Other Financing Uses											
Public Safety	18	28,600	0	0			0		28,600	23,640	14,887
Public Works	19	7,646	37,450	0			0		45,096	30,304	30,328
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	5,000	0	0			0		5,000	11,000	14,960
Community and Economic Development	22	500	0	0			0		500	0	250
General Government	23	25,660	3,500	0			0		29,160	30,707	31,484
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	67,406	40,950	0	0	0	0		108,356	95,651	91,909
Business Type Proprietary: Enterprise & ISF	27							14,500	14,500	14,000	13,256
Total Gov & Bus Type Expenditures	28	67,406	40,950	0	0	0	0	14,500	122,856	109,651	105,165
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	67,406	40,950	0	0	0	0	14,500	122,856	109,651	105,165
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	 -15,000	 0	 0	 0	 0	 0	 0	 -15,000	 0	 8,118
Beginning Fund Balance July 1	33	125,665	7,349	0	0	0	0	3,483	136,497	136,497	128,379
Ending Fund Balance June 30	34	110,665	7,349	0	0	0	0	3,483	121,497	136,497	136,497

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

City Name: LUCAS

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						0		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			0	0	0	0	0	0

RECEIVED

59-565

JUN 12 2014

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of LUCAS County, Iowa:

The City Council of LUCAS in said County/Countries met on June 4, 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.

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. 14-060

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2014 (AS AMENDED LAST ON LUCAS, May 22, 2014.)

Be it Resolved by the Council of the City of LUCAS

Section 1. Following notice published May 22, 2014

and the public hearing held, June 4, 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 June 30.

Passed this 4th day of June, 2014. Signature of Jessica Danner, City Clerk/Finance Officer.

Signature of Larry Spoor, Mayor.