

# 33-318

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: St. Lucas County Name: FAYETTE Date Budget Adopted: 03/05/07  
(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, 2006 Property Valuations</b>				Last Official Census <b>178</b>	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	2,972,080	2b		2,897,322
		<b>DEBT SERVICE</b>	3a	2,972,080	3b		2,897,322
Ag Land	4a	65,420					

Code		Dollar	Purpose	#/N/A	(A)	(B)	(C)		
Sec.	Limit			#/N/A	Request with Utility Replacement	Property Taxes Levied	Rate		
384.1	#N/A		Regular General levy	###	5	24,074	23,468	43	8.10000
(384)		Non-Voted Other Permissible Levies							
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
(384)		Voted Other Permissible Levies							
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	<b>24,074</b>	<b>23,468</b>		
384.1	3.00375		Ag Land		26	197	197	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>					27	<b>24,271</b>	<b>23,665</b>		<b>Do Not Add</b>
		Special Revenue Levies							
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	<b>0</b>	<b>0</b>	65	<b>0</b>
<b>Sub Total Special Revenue Levies (28+32)</b>					33	<b>0</b>	<b>0</b>		
		Valuation							
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	<b>0</b>	<b>0</b>		<b>Do Not Add</b>
<b>Total Special Revenue Levies (33+38)</b>					39	<b>0</b>	<b>0</b>		
384.4	Amt Nec		Debt Service Levy	76.10(6)	40	14,000	13,648	70	4.71051
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		41	0	0	71	0
<b>Total Property Taxes (27+39+40+41)</b>					42	<b>38,271</b>	<b>37,313</b>	72	<b>12.81051</b>

### 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 2006</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	155,467	9,500	29,925			194,892	8,430	203,322
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	42,704	23,980	9,975			76,659	20,597	97,256
Actual Expenditures Except End Bal (pg 12, line 259) *	3	39,667	77,857				117,524	27,993	145,517
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	158,504	-44,377	39,900	0	0	154,027	1,034	155,061
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	158,504	-44,377	39,900	0	0	154,027	1,034	155,061
Re-Est Revenues	6	35,361	43,762	9,975	0	0	89,098	20,936	110,034
Re-Est Expenditures	7	54,741	265,000	0	0	0	319,741	23,683	343,424
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	139,124	-265,615	49,875	0	0	-76,616	-1,713	-78,329
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	139,124	-265,615	49,875	0	0	-76,616	-1,713	-78,329
Revenues	11	33,356	38,347	23,975	0	0	95,678	20,936	116,614
Expenditures	12	52,554	5,000	0	0	0	57,554	24,975	82,529
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	119,926	-232,268	73,850	0	0	-38,492	-5,752	-44,244

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)	
<b>GOVERNMENT ACTIVITIES</b>										
<b>Public Safety</b>										
Police Department/Crime Prevention	1	100					325	100	100	4
Jail	2						327	0	0	0
Emergency Management	3	290					328	290	277	260
Flood Control	4						329	0	0	0
Fire Department	5	12,000					330	12,000	12,000	6,264
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	12,390	0		0		12,390	12,377	6,528	
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12	5,000	5,000				353	10,000	269,000	65,271
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	5,500					324	5,500	5,500	4,009
Traffic Control and Safety	15						326	0	0	0
Snow Removal	16	4,000					354	4,000	4,000	2,263
Highway Engineering	17						355	0	0	13,942
Street Cleaning	18	1,500					359	1,500	1,500	355
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20	7,939					358	7,939	7,939	7,939
Other Public Works	21						350	0	0	0
TOTAL (lines 12 - 21)	22	23,939	5,000		0		28,939	287,939	93,779	
<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	225					342	225	225	184
Other Health and Social Services	29						343	0	0	0
TOTAL (lines 23 - 29)	30	225	0		0		225	225	184	

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>Culture and Recreation</b>									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	1,000						346	1,000	381
Recreation 34	500						587	500	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36	5,000						347	5,000	4,863
Other Culture and Recreation 37	1,000						348	1,000	4,189
TOTAL (lines 31 - 37) 38	7,500	0			0		7,500	10,000	9,433
<b>Community and Economic Development</b>									
Community Beautification 39	100						367	100	300
Economic Development 40	100						368	100	200
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43	100						370	100	0
TOTAL (lines 39 - 43) 44	300	0			0		300	500	46
<b>General Government</b>									
Mayor, Council, & City Manager 45	1,900						375	1,900	1,900
Clerk, Treasurer, & Finance Adm. 46	2,000						376	2,000	2,500
Elections 47	600						377	600	600
Legal Services & City Attorney 48	500						378	500	500
City Hall & General Buildings 49	1,000						380	1,000	1,000
Tort Liability 50	200						382	200	200
Other General Government 51	2,000						381	2,000	2,000
TOTAL (lines 45 - 51) 52	8,200	0			0		8,200	8,700	7,554
Debt Service 53								0	0
Capital Projects 54								0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	52,554	5,000	0	0	0		57,554		
<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	13,708
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	13,708	18,018
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	52,554	5,000	0	0	0	15,000	72,554	13,708	18,018
Transfers Out 71						9,975	9,975	9,975	9,975
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	52,554	5,000	0	0	0	24,975	82,529	343,424	145,517
Continuing Appropriation 73						0	0	0	0
<b>Ending Fund Balance June 30 74</b>	119,926	-232,268	73,880	0	0	-5,752	-44,244	-78,329	155,061

\* 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.

CITY OF St. Lucas

REVENUES DETAIL  
Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	23,665	0	13,648	0			37,313	23,799	23,566
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	23,665	0	13,648	0			37,313	23,799	23,566
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	606	0	352	0			472	627	287
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		10,680					395	8,874	9,176
Subtotal - Other City Taxes (lines 6 thru 11) 12	606	10,680	352	0			11,638	9,501	9,463
Licenses & Permits 13	1,005							1,005	1,005
Use of Money & Property 14	1,800					200		2,650	3,729
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16	300	15,023					400	300	7,517
Other State Grants & Reimbursements 17	600						401	18,425	0
Local Grants & Reimbursements 18	5,280	11,000					402	16,280	13,879
Subtotal - Intergovernmental (lines 15 thru 18) 19	6,180	26,023	0	0		0	32,203	35,225	21,396
Charges for Fees & Service:									
Water Utility 20							404	0	0
Sewer Utility 21						20,736	405	20,736	20,500
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	20,736	20,500
Special Assessments 34		1,644						1,644	5,583
Miscellaneous 35	100							100	7,622
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>33,356</b>	<b>38,347</b>	<b>23,975</b>	<b>0</b>	<b>0</b>	<b>20,936</b>	<b>116,614</b>	<b>110,034</b>	<b>97,256</b>
Beginning Fund Balance July 1 41	139,124	-265,615	49,875	0	0	-1,713	-78,329	155,061	203,322
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>172,480</b>	<b>-227,268</b>	<b>73,850</b>	<b>0</b>	<b>0</b>	<b>19,223</b>	<b>38,285</b>	<b>265,095</b>	<b>300,578</b>

YEAR ENDED JUNE 30, 2008

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)		
<b>Revenues &amp; Other Financing Sources</b>																			
Taxes Levied on Property	77	23,665	106	0	134	13,648	161	0					234	37,313	264	23,799	294	23,566	
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	23,665	108	0	136	13,648	163	0					236	37,313	266	23,799	296	23,566	
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	606	111	10,680	138	352	165	0					239	11,638	269	9,501	299	9,463	
Licenses & Permits	82	1,005	112	0							212	0	240	1,005	270	1,005	300	1,005	
Use of Money and Property	83	1,800	113	0	139	0	166	0	194	0	213	200	241	2,000	271	2,650	301	3,729	
Intergovernmental	84	6,180	114	26,023	140	0	167	0			426	0	242	32,203	272	35,225	302	21,396	
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	20,736	243	20,736	273	20,736	303	20,500	
Special Assessments	86	0	116	1,644	142	0	169	0			427	0	244	1,644	274	5,583	304	0	
Miscellaneous	87	100	117	0	143	0	170	0	196	0	215	0	245	100	275	1,560	305	7,622	
Sub-Total Revenues	88	33,356	118	38,347	144	14,000	171	0	197	0	216	20,936	246	106,639	276	100,059	306	87,281	
<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 Capital Asset Sales	91	0			147	0	174	0	199	0	219	0	249	0	279	0	309	0	
<b>Total Revenues and Other Sources</b>	92	33,356	120	38,347	148	23,975	175	0	200	0	220	20,936	250	116,614	280	110,034	310	97,256	
<b>Expenditures &amp; Other Financing Uses</b>																			
Public Safety	600	12,390	609	0					623	0			335	12,390	632	12,377	642	6,528	
Public Works	601	23,939	610	5,000					624	0			336	28,939	633	287,939	643	93,779	
Health and Social Services	602	225	611	0					625	0			352	225	634	225	644	184	
Culture and Recreation	603	7,500	612	0					626	0			371	7,500	635	10,000	645	9,433	
Community and Economic Development	604	300	613	0					627	0			372	300	636	500	646	46	
General Government	605	8,200	614	0					628	0			373	8,200	637	8,700	647	7,554	
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	52,554	617	5,000	619	0	622	0	631	0			442	57,554	640	319,741	650	0	
Business Type Proprietary: Enterprise & ISF												15,000	374	15,000	641	13,708	651	18,018	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	52,554	125	5,000	153	0	180	0	205	0	225	15,000	255	72,554	285	333,449	315	18,018	
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	52,554	130	5,000	157	0	185	0	208	0	230	24,975	260	82,529	290	23,683	320	27,993	
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>																			
Continuing Appropriation							652	0			653	0	654	0	655	0			
<b>Beginning Fund Balance July 1</b>	104	139,124	132	-265,615	159	49,875	187	0	210	0	232	-1,713	262	-78,329	292	155,061	322	203,322	
<b>Ending Fund Balance June 30</b>	105	119,926	133	-232,268	160	73,850	188	0	211	0	233	-5,752	263	-44,244	293	241,412	323	272,585	

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

City Name: St. Lucas

Fiscal Year  
2008

Project Name (A)		Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)	Sewer	180,000		2,530	7,445		9,975	9,975	0
(2)	Street reconstruction	210,000	08/15/2006	3,500	10,500		14,000		14,000
(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
<b>TOTALS</b>				6,030	17,945	0	23,975	9,975	14,000

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

Fiscal Year  
2008

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 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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	14,000

