

## City Budget Help

To return to the budget forms, click on the appropriate worksheet tab (CERT, Re-Est Revenues, etc. )

*Click on any of the following links to obtain the information you need*

**Administrative Rules** ( *Amendments, Fund Transfers, Employee Benefits, Etc. )*

**Amendments** ( *When is an amendment required?* )

**Amendment Filing Requirements** ( *Timelines & required forms, etc. )*

**Budget Instructions** ( *An overview of how to prepare the city budget, fund types, etc. )*

**Budget Instructions For Beginners** ( *Definitions, Forms, and How they are completed )*

**Order of Completion** ( *Which BUDGET forms to fill out first )*

**City Chart of Accounts** ( *November 5, 2003 )*

**Local Emergency Management Commission (EMC) Support** ( *Iowa Code 29C.17 (5) )*

**EXCEL Macro Security Level** ( *Why doesn't the CERT page compute rates? Change Macro security level* )

**Fund Types** ( *Funds types under which a city budgets )*

**Filing Requirements BUDGET** ( *Timelines & required forms, etc. )*

**Internal Service Funds** ( *Budgeting options for Internal Service Funds )*

**Iowa Code 384.16 as amended July 2007** ( *Statutory Instructions for City Budgets Process, publishing, etc.* )

**Notice of Public Hearing Notice BUDGET** ( *Preparation, publishing or posting requirements )*

**Problems Printing the BLUE Numbers** ( *The FIX A few printers won't print the blue numbers. )*

**TIF Budgeting** ( *New TIF budgeting and changes to the forms )*

**Homestead, Elderly, Military Credits** ( *How credit are calculated and affect of reduced funding on city* )

**Property Tax Reform & the Replacement Claim Estimation Tabs** ( *SF 295 and the changes to the Budget process* )

# 33-318

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: ST LUCAS County Name: FAYETTE Date Budget Adopted: 3/10/2014  
(Date) xxxxxx

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		563-778-2737 <small>Telephone Number</small>	_____ <small>Signature</small>
<b>January 1, 2013 Property Valuations</b>			
		With Gas & Electric	Without Gas & Electric
Regular	2a	<b>3,833,728</b>	<b>3,760,907</b>
<b>DEBT SERVICE</b>	3a	<b>3,833,728</b>	<b>3,760,907</b>
Ag Land	4a	<b>35,943</b>	
			Last Official Census <b>143</b>

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General levy	31,053	30,463	8.10000
<b>Non-Voted Other Permissible Levies</b>						
12(8)	0.67500		Contract for use of Bridge		0	0
12(10)	0.95000		Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500		Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750		Planning a Sanitary Disposal Project		0	0
12(14)	0.27000		Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750		Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec		Liability, property & self insurance costs		0	0
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.	460	451	0.11999
<b>Voted Other Permissible Levies</b>						
12(1)	0.13500		Instrumental/Vocal Music Groups		0	0
12(2)	0.81000		Memorial Building		0	0
12(3)	0.13500		Symphony Orchestra		0	0
12(4)	0.27000		Cultural & Scientific Facilities		0	0
12(5)	As Voted		County Bridge		0	0
12(6)	1.35000		Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375		Aid to a Transit Company		0	0
12(17)	0.20500		Maintain Institution received by gift/devise		0	0
12(19)	1.00000		City Emergency Medical District		0	0
12(21)	0.27000		Support Public Library		0	0
28E.22	1.50000		Unified Law Enforcement		0	0
<b>Total General Fund Regular Levies (5 thru 24)</b>				<b>31,513</b>	<b>30,914</b>	
384.1	3.00375		Ag Land	108	108	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				<b>31,621</b>	<b>31,022</b>	<b>Do Not Add</b>
<b>Special Revenue Levies</b>						
384.8	0.27000		Emergency (if general fund at levy limit)	1,035	1,015	0.27000
384.6	Amt Nec		Police & Fire Retirement		0	0
	Amt Nec		FICA & IPERS (if general fund at levy limit)	1,500	1,471	0.39113
Rules	Amt Nec		Other Employee Benefits		0	0
<b>Total Employee Benefit Levies (29,30,31)</b>				<b>1,500</b>	<b>1,471</b>	<b>0.39113</b>
<b>Sub Total Special Revenue Levies (28+32)</b>				<b>2,535</b>	<b>2,486</b>	
<b>Valuation</b>						
386	As Req		With Gas & Elec			
			Without Gas & Elec			
SSMID 1	(A)	(B)			0	0
SSMID 2	(A)	(B)			0	0
SSMID 3	(A)	(B)			0	0
SSMID 4	(A)	(B)			0	0
SSMID 5	(A)	(B)			0	0
SSMID 6	(A)	(B)			0	0
SSMID 7	(A)	(B)			0	0
<b>Total SSMID</b>				<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>				<b>2,535</b>	<b>2,486</b>	
384.4	Amt Nec		Debt Service Levy 76.10(6)	14,224	13,954	3.71023
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		0	0
<b>Total Property Taxes (27+39+40+41)</b>				<b>48,380</b>	<b>47,462</b>	<b>12.59135</b>

**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.

**CHECK CITY VALUATIONS**  
Taxable Valuations By Class By Levy Authority

**Commercial & Industrial Replacement Claim Estimation**

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of ST LUCAS

		(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1	<b>Taxable</b>	416,746			
2	<b>Assessed</b>	438,680	0	0	0

REPLACEMENT \$		FILLS TO:	
3	<b>General Fund</b>	\$186	REVENUES, LINE 18, COL (C)
4	<b>Special Fund</b>	\$9	REVENUES, LINE 18, COL (D)
5	<b>Debt Fund</b>	\$81	REVENUES, LINE 18, COL (F)

\* Please input the amount of revenue being received from State of Iowa sources in the form of grants or reimbursements below.  
Separate the revenues by fund receiving the money. The information below will flow to REVENUES line 18.

		<u>General</u>	<u>Special Revenue</u>	<u>TIF Sp. Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Proprietary</u>
Other State Grants & Reimbursements	18						



Fund Balance Worksheet for City of **ST 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)
<b>(1)</b>										
<b>*Annual Report FY 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	184,155						184,155	19,501	203,656
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	291,925	5,981		17,447			315,353	183,720	499,073
Actual Expenditures Except End Bal (pg 12, line 259) *	3	84,250	38,666		156,967			279,883	190,030	469,913
Ending Fund Balance June 30 (pg 12, line 261) *	4	391,830	-32,685	0	-139,520	0	0	219,625	13,191	232,816
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	391,830	-32,685	0	-139,520	0	0	219,625	13,191	232,816
Re-Est Revenues	6	87,998	17,000	0	17,184	0	0	122,182	28,000	150,182
Re-Est Expenditures	7	103,583	7,000	0	17,500	0	0	128,083	28,000	156,083
Ending Fund Balance	8	376,245	-22,685	0	-139,836	0	0	213,724	13,191	226,915
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	376,245	-22,685	0	-139,836	0	0	213,724	13,191	226,915
Revenues	10	96,985	39,544	0	14,305	0	0	150,834	29,000	179,834
Expenditures	11	96,985	39,544	0	14,305	0	0	150,834	29,000	179,834
Ending Fund Balance	12	376,245	-22,685	0	-139,836	0	0	213,724	13,191	226,915

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

**CITY OF \_\_\_\_\_ ST LUCAS \_\_\_\_\_**

**As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.**

**Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The**

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	460	451
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	460	451
3 TOTAL FOR FISCAL YEAR 2014	920	902

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	0							0	15,975
Jail	2								0	
Emergency Management	3	428							428	363
Flood Control	4								0	
Fire Department	5	10,000							10,000	
Ambulance	6								0	
Building Inspections	7								0	
Miscellaneous Protective Services	8								0	
Animal Control	9								0	
Other Public Safety	10								0	
<b>TOTAL (lines 1 - 10)</b>	<b>11</b>	<b>10,428</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>10,428</b>	<b>16,338</b>
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	8,000	5,000						13,000	177,977
Parking - Meter and Off-Street	13								0	
Street Lighting	14	3,000	1,100						4,100	4,559
Traffic Control and Safety	15								0	
Snow Removal	16	4,000	900						4,900	4,760
Highway Engineering	17								0	
Street Cleaning	18	500							500	
Airport <i>(if not Enterprise)</i>	19								0	
Garbage <i>(if not Enterprise)</i>	20	12,000							12,000	11,271
Other Public Works	21	2,000							2,000	
<b>TOTAL (lines 12 - 21)</b>	<b>22</b>	<b>29,500</b>	<b>7,000</b>	<b>0</b>			<b>0</b>		<b>36,500</b>	<b>198,567</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>										
Welfare Assistance	23								0	
City Hospital	24								0	
Payments to Private Hospitals	25								0	
Health Regulation and Inspection	26								0	
Water, Air, and Mosquito Control	27								0	
Community Mental Health	28								0	
Other Health and Social Services	29	200							200	107
<b>TOTAL (lines 23 - 29)</b>	<b>30</b>	<b>200</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>200</b>	<b>107</b>
<b>CULTURE &amp; RECREATION</b>										
Library Services	31								0	
Museum, Band and Theater	32								0	
Parks	33	1,000							1,000	2,500
Recreation	34	300							300	100
Cemetery	35								0	
Community Center, Zoo, & Marina	36	6,000							6,000	10,028
Other Culture and Recreation	37	21,000							21,000	21,368
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>28,300</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>28,300</b>	<b>33,996</b>

CITY OF ST LUCAS

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED 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)	RE-ESTIMATED 2014 (J)	ACTUAL 2013 (K)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39		8,000							8,000	283
Economic Development	40									0	
Housing and Urban Renewal	41									0	
Planning & Zoning	42									0	
Other Com & Econ Development	43									0	
TOTAL (lines 39 - 44)	45		8,000	0	0			0		8,000	283
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46		1,300							1,300	1,127
Clerk, Treasurer, & Finance Adm.	47		2,800							2,800	2,336
Elections	48		800							800	
Legal Services & City Attorney	49		1,500							1,500	3,504
City Hall & General Buildings	50		9,500							9,500	2,733
Tort Liability	51		255							255	230
Other General Government	52		11,000							11,000	8,534
TOTAL (lines 46 - 52)	53		27,155	0	0			0		27,155	18,464
<b>DEBT SERVICE</b>	54					17,500				17,500	12,128
Gov Capital Projects	55									0	
TIF Capital Projects	56									0	
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0
<b>TOTAL Governmental Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54)	58		103,583	7,000	0	17,500	0	0		128,083	279,883
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59									0	
Sewer Utility	60							28,000		28,000	12,687
Electric Utility	61									0	
Gas Utility	62									0	
Airport	63									0	
Landfill/Garbage	64									0	
Transit	65									0	
Cable TV, Internet & Telephone	66									0	
Housing Authority	67									0	
Storm Water Utility	68									0	
Other Business Type (city hosp., ISF, parking, etc.)	69									0	177,343
Enterprise DEBT SERVICE	70									0	
Enterprise CAPITAL PROJECTS	71									0	
Enterprise TIF CAPITAL PROJECTS	72									0	
<b>TOTAL BUSINESS TYPE EXPENDITURES</b> (lines 56 - 68)	73							28,000		28,000	190,030
<b>TOTAL ALL EXPENDITURES</b> (lines 58+74)	74		103,583	7,000	0	17,500	0	0	28,000	156,083	469,913
Regular Transfers Out	75									0	
Internal TIF Loan Transfers Out	76									0	
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0
<b>Total Expenditures and Other Fin Uses</b> (lines 73+74)	78		103,583	7,000	0	17,500	0	0	28,000	156,083	469,913
<b>Ending Fund Balance June 30</b>	79		376,245	-22,685	0	-139,836	0	0	13,191	226,915	232,816

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

RE-ESTIMATED REVENUES DETAIL  
RE-ESTIMATED 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)	RE-ESTIMATED 2014 (J)	ACTUAL 2013 (K)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	32,317			17,184				49,501	47,915
Less: Uncollected Property Taxes - Levy Year	2								0	
Net Current Property Taxes (line 1 minus line 2)	3	32,317	0		17,184	0			49,501	47,915
Delinquent Property Taxes	4								0	
TIF Revenues	5								0	
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	316			0				316	
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10								0	
Hotel/Motel Taxes	11								0	
Other Local Option Taxes	12	110	10,000						10,110	10,277
Subtotal - Other City Taxes (lines 6 thru 12)	13	426	10,000		0	0			10,426	10,277
Licenses & Permits	14	1,005							1,005	942
Use of Money & Property	15	1,750							1,750	2,177
Intergovernmental:										
Federal Grants & Reimbursements	16								0	39,276
Road Use Taxes	17		7,000						7,000	
Other State Grants & Reimbursements	18								0	
Local Grants & Reimbursements	19	18,000							18,000	
Subtotal - Intergovernmental (lines 16 thru 19)	20	18,000	7,000	0	0	0		0	25,000	39,276
Charges for Fees & Service:										
Water Utility	21								0	
Sewer Utility	22							28,000	28,000	25,701
Electric Utility	23								0	
Gas Utility	24								0	
Parking	25								0	
Airport	26								0	
Landfill/Garbage	27	12,000							12,000	10,298
Hospital	28								0	
Transit	29								0	
Cable TV, Internet & Telephone	30								0	
Housing Authority	31								0	
Storm Water Utility	32								0	
Other Fees & Charges for Service	33								0	
Subtotal - Charges for Service (lines 21 thru 33)	34	12,000	0		0	0	0	28,000	40,000	35,999
Special Assessments	35	1,000							1,000	1,030
Miscellaneous	36	21,500							21,500	45,457
Other Financing Sources:										
Regular Operating Transfers In	37								0	
Internal TIF Loan Transfers In	38								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	316,000
Proceeds of Capital Asset Sales	41								0	
Subtotal-Other Financing Sources (lines 36 thru 38)	42	0	0	0	0	0	0	0	0	316,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	87,998	17,000	0	17,184	0	0	28,000	150,182	499,073
Beginning Fund Balance July 1	44	391,830	-32,685	0	-139,520	0	0	13,191	232,816	203,656
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	479,828	-15,685	0	-122,336	0	0	41,191	382,998	702,729

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,500							1,500	0	15,975
Jail	2								0	0	0
Emergency Management	3	460							460	428	363
Flood Control	4								0	0	0
Fire Department	5	15,435							15,435	10,000	0
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	3,500							3,500	0	0
TOTAL (lines 1 - 10)	11	20,895	0	0			0		20,895	10,428	16,338
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	14,000	35,000						49,000	13,000	177,977
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,000	1,009						4,009	4,100	4,559
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,000	1,000						4,000	4,900	4,760
Highway Engineering	17								0	0	0
Street Cleaning	18	65							65	500	0
Airport <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	12,000							12,000	12,000	11,271
Other Public Works	21	965	1,035						2,000	2,000	0
TOTAL (lines 12 - 21)	22	33,030	38,044	0			0		71,074	36,500	198,567
<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	100							100	200	107
TOTAL (lines 23 - 29)	30	100	0	0			0		100	200	107
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,000							1,000	1,000	2,500
Recreation	34	210							210	300	100
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	6,000							6,000	6,000	10,028
Other Culture and Recreation	37	18,000							18,000	21,000	21,368
TOTAL (lines 31 - 37)	38	25,210	0	0			0		25,210	28,300	33,996

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	8,000	283
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
TOTAL (lines 39 - 44)	45		0	0	0			0		0	8,000	283
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		1,400							1,400	1,300	1,127
Clerk, Treasurer, & Finance Adm.	47		1,800	1,500						3,300	2,800	2,336
Elections	48		300							300	800	0
Legal Services & City Attorney	49		1,000							1,000	1,500	3,504
City Hall & General Buildings	50		1,000							1,000	9,500	2,733
Tort Liability	51		250							250	255	230
Other General Government	52		12,000							12,000	11,000	8,534
TOTAL (lines 46 - 52)	53		17,750	1,500	0			0		19,250	27,155	18,464
<b>DEBT SERVICE</b>	54					14,305				14,305	17,500	12,128
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		96,985	39,544	0	14,305	0	0		150,834	128,083	279,883
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59									0	0	0
Sewer Utility	60								29,000	29,000	28,000	12,687
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	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	177,343
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								29,000	29,000	28,000	190,030
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		96,985	39,544	0	14,305	0	0	29,000	179,834	156,083	469,913
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		96,985	39,544	0	14,305	0	0	29,000	179,834	156,083	469,913
<b>Ending Fund Balance June 30</b>	79		376,245	-22,685	0	-139,836	0	0	13,191	226,915	226,915	232,816

\* 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

2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	31,022	2,486		13,954	0			47,462	49,501	47,915
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	31,022	2,486		13,954	0			47,462	49,501	47,915
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	599	49		270	0			918	316	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	10,000							10,000	10,110	10,277
Subtotal - Other City Taxes (lines 6 thru 12)	13	10,599	49		270	0			10,918	10,426	10,277
Licenses & Permits	14	1,005							1,005	1,005	942
Use of Money & Property	15	1,750							1,750	1,750	2,177
Intergovernmental:											
Federal Grants & Reimbursements	16		30,000						30,000	0	39,276
Road Use Taxes	17		7,000						7,000	7,000	0
Other State Grants & Reimbursements	18	186	9	0	81	0		0	276	0	0
Local Grants & Reimbursements	19	18,000							18,000	18,000	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	18,186	37,009	0	81	0		0	55,276	25,000	39,276
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							29,000	29,000	28,000	25,701
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	12,000							12,000	12,000	10,298
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	12,000	0		0	0		29,000	41,000	40,000	35,999
Special Assessments	35	923							923	1,000	1,030
Miscellaneous	36	21,500							21,500	21,500	45,457
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	316,000
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	316,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	96,985	39,544	0	14,305	0	0	29,000	179,834	150,182	499,073
Beginning Fund Balance July 1	44	376,245	-22,685	0	-139,836	0	0	13,191	226,915	232,816	203,656
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	473,230	16,859	0	-125,531	0	0	42,191	406,749	382,998	702,729

**CITY OF ST LUCAS**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2015**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	31,022	2,486		13,954	0			47,462	49,501	47,915
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	31,022	2,486		13,954	0			47,462	49,501	47,915
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	10,599	49		270	0			10,918	10,426	10,277
Licenses & Permits	7	1,005	0					0	1,005	1,005	942
Use of Money and Property	8	1,750	0	0	0	0	0	0	1,750	1,750	2,177
Intergovernmental	9	18,186	37,009	0	81	0		0	55,276	25,000	39,276
Charges for Fees & Service	10	12,000	0		0	0	0	29,000	41,000	40,000	35,999
Special Assessments	11	923	0		0	0		0	923	1,000	1,030
Miscellaneous	12	21,500	0		0	0		0	21,500	21,500	45,457
Sub-Total Revenues	13	96,985	39,544	0	14,305	0		29,000	179,834	150,182	183,073
<b>Other Financing Sources:</b>											
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	316,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	96,985	39,544	0	14,305	0		29,000	179,834	150,182	499,073
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	20,895	0	0			0		20,895	10,428	16,338
Public Works	19	33,030	38,044	0			0		71,074	36,500	198,567
Health and Social Services	20	100	0	0			0		100	200	107
Culture and Recreation	21	25,210	0	0			0		25,210	28,300	33,996
Community and Economic Development	22	0	0	0			0		0	8,000	283
General Government	23	17,750	1,500	0			0		19,250	27,155	18,464
Debt Service	24	0	0	0	14,305		0		14,305	17,500	12,128
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	96,985	39,544	0	14,305	0			150,834	128,083	279,883
Business Type Proprietary: Enterprise & ISF	27							29,000	29,000	28,000	190,030
Total Gov & Bus Type Expenditures	28	96,985	39,544	0	14,305	0		29,000	179,834	156,083	469,913
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	96,985	39,544	0	14,305	0		29,000	179,834	156,083	469,913
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	0	0	0	0	0	0	0	-5,901	29,160
Beginning Fund Balance July 1	33	376,245	-22,685	0	-139,836	0	0	13,191	226,915	232,816	203,656
Ending Fund Balance June 30	34	376,245	-22,685	0	-139,836	0	0	13,191	226,915	226,915	232,816

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

City Name: ST LUCAS

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	SEWER REVENUE BOND	158,000	1/31/2013	9,000	3,278		12,278	12,278	0
(2)	2013 GOB STREET BOND	158,000	1/31/2013	11,100	3,124		14,224		14,224
(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			20,100	6,402	0	26,502	12,278	14,224

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

Fiscal Year  
2015

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 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(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
				20,100	6,402	0	26,502	12,278	14,224

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

City Name: ST LUCAS

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

Fiscal Year

2015

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(61)						0		0
(62)						0		0
(63)						0		0
(64)						0		0
(65)						0		0
(66)						0		0
(67)						0		0
(68)						0		0
(69)						0		0
(70)						0		0
(71)						0		0
(72)						0		0
(73)						0		0
(74)						0		0
(75)						0		0
(76)						0		0
(77)						0		0
(78)						0		0
(79)						0		0
(80)						0		0
(81)						0		0
(82)						0		0
(83)						0		0
(84)						0		0
(85)						0		0
(86)						0		0
(87)						0		0
(88)						0		0
(89)						0		0
(90)						0		0
			20,100	6,402	0	26,502	12,278	14,224

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

City Name: ST LUCAS

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

Fiscal Year

2015

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(91)						0		0
(92)						0		0
(93)						0		0
(94)						0		0
(95)						0		0
(96)						0		0
(97)						0		0
(98)						0		0
(99)						0		0
(100)						0		0
(101)						0		0
(102)						0		0
(103)						0		0
(104)						0		0
(105)						0		0
(106)						0		0
(107)						0		0
(108)						0		0
(109)						0		0
(110)						0		0
(111)						0		0
(112)						0		0
(113)						0		0
(114)						0		0
(115)						0		0
(116)						0		0
(117)						0		0
(118)						0		0
(119)						0		0
(120)						0		0
			20,100	6,402	0	26,502	12,278	14,224

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

Fiscal Year  
2015

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 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(121)						0		0
(122)						0		0
(123)						0		0
(124)						0		0
(125)						0		0
(126)						0		0
(127)						0		0
(128)						0		0
(129)						0		0
(130)						0		0
(131)						0		0
(132)						0		0
(133)						0		0
(134)						0		0
(135)						0		0
(136)						0		0
(137)						0		0
(138)						0		0
(139)						0		0
(140)						0		0
(141)						0		0
(142)						0		0
(143)						0		0
(144)						0		0
(145)						0		0
(146)						0		0
(147)						0		0
(148)						0		0
(149)						0		0
(150)						0		0
			20,100	6,402	0	26,502	12,278	14,224

**CONGRATULATIONS! THE BUDGET FILE CONTAINS NO ERRORS IN THE FOUR CATEGORIES**

(1)

**OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS**

(2)

**ENDING YEAR FUND BALANCE / BEGINNING YEAR FUND BALANCE COMPARISONS**

0  
0

0  
0

0  
0

(3)

**AN ERROR MESSAGE APPEARS IN RED BELOW IF THE BUDGET DOES NOT CONTAIN ALL 3 YEARS OF DATA**



**NOTICE OF PUBLIC HEARING  
BUDGET ESTIMATE**

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

City of ST LUCAS, Iowa

The City Council will conduct a public hearing on the proposed Budget at St Lucas Community Center  
on 3/10/2014 at 7:30pm

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 . . . 12.59135

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.

563-778-2737 Dorty Yauslin  
*phone number* *City Clerk/Finance Officer's NAME*

	Budget FY 2015	Re-est. FY 2014	Actual FY 2013
	(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>			
Taxes Levied on Property	1 47,462	49,501	47,915
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
<b>Net Current Property Taxes</b>	<b>3 47,462</b>	<b>49,501</b>	<b>47,915</b>
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 0	0	0
Other City Taxes	6 10,918	10,426	10,277
Licenses & Permits	7 1,005	1,005	942
Use of Money and Property	8 1,750	1,750	2,177
Intergovernmental	9 55,276	25,000	39,276
Charges for Services	10 41,000	40,000	35,999
Special Assessments	11 923	1,000	1,030
Miscellaneous	12 21,500	21,500	45,457
Other Financing Sources	13 0	0	316,000
<b>Total Revenues and Other Sources</b>	<b>14 179,834</b>	<b>150,182</b>	<b>499,073</b>
<b>Expenditures &amp; Other Financing Uses</b>			
Public Safety	15 20,895	10,428	16,338
Public Works	16 71,074	36,500	198,567
Health and Social Services	17 100	200	107
Culture and Recreation	18 25,210	28,300	33,996
Community and Economic Development	19 0	8,000	283
General Government	20 19,250	27,155	18,464
Debt Service	21 14,305	17,500	12,128
Capital Projects	22 0	0	0
<b>Total Government Activities Expenditures</b>	<b>23 150,834</b>	<b>128,083</b>	<b>279,883</b>
Business Type / Enterprises	24 29,000	28,000	190,030
<b>Total ALL Expenditures</b>	<b>26 179,834</b>	<b>156,083</b>	<b>469,913</b>
Transfers Out	27 0	0	0
<b>Total Expenditures/Transfers Out</b>	<b>28 179,834</b>	<b>156,083</b>	<b>469,913</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29 0</b>	<b>-5,901</b>	<b>29,160</b>
<b>Continuing Appropriation</b>	<b>0</b>	<b>0</b>	
Beginning Fund Balance July 1	30 226,915	232,816	203,656
<b>Ending Fund Balance June 30</b>	<b>31 226,915</b>	<b>226,915</b>	<b>232,816</b>