

# 06-037

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2006 - ENDING JUNE 30, 2007

The City of:     Luzerne     County Name:     BENTON     Date Budget Adopted:     03/06/06      
(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, 2005 Property Valuations</b>				Last Official Census		
		Regular		With Gas & Electric			Without Gas & Electric	
		2a		1,450,100			2b	1,395,971
		<b>DEBT SERVICE</b>		3a			3b	
Ag Land		4a						

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
384.1	#N/A	Regular General levy	###	5	11,746	11,307	43	8.10000	
<b>Non-Voted Other Permissible Levies</b>									
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	
<b>Voted Other Permissible Levies</b>									
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	11,746	11,307			
384.1	3.00375	Ag Land		26	0	0	63	0	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	11,746	11,307			Do Not Add
<b>Special Revenue Levies</b>									
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	0	0	65	0	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	0	0			
<b>Valuation</b>									
386	As Req	With Gas & Elec	Without Gas & Elec						
	(A)	(B)		34		0	66	0	
	(A)	(B)		35		0	67	0	
	(A)	(B)		36		0	68	0	
	(A)	(B)		35a		0	69	0	
	(A)	(B)		36a		0	565	0	
	(A)	(B)		37		0	566	0	
<b>Total SSMID (34 thru 37)</b>				38	0	0			Do Not Add
<b>Total Special Revenue Levies (33+38)</b>				39	0	0			
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	0	70	0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0	
<b>Total Property Taxes (27+39+40+41)</b>				42	11,746	11,307	72	8.10000	

**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 Luzerne

(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 2005</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	29,315					29,315		29,315
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	28,578					28,578		28,578
Actual Expenditures Except End Bal (pg 12, line 259) *	3	24,590					24,590		24,590
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	33,303	0	0	0	0	33,303	0	33,303
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2006</b>									
Beginning Fund Balance	5	33,303	0	0	0	0	33,303	0	33,303
Re-Est Revenues	6	33,055	0	0	0	0	33,055	0	33,055
Re-Est Expenditures	7	28,952	0	0	0	0	28,952	0	28,952
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	37,406	0	0	0	0	37,406	0	37,406
(3)									
<b>** Budget FY 2007</b>									
Beginning Fund Balance	10	37,406	0	0	0	0	37,406	0	37,406
Revenues	11	29,565	0	0	0	0	29,565	0	29,565
Expenditures	12	31,810	0	0	0	0	31,810	0	31,810
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	35,161	0	0	0	0	35,161	0	35,161

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2005  
 \*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>GOVERNMENT ACTIVITIES</b>									
<b>Public Safety</b>									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5	5,000					330	5,000	4,483
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	5,000	0		0		5,000	4,483	8,405
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12	7,500					353	7,500	5,250
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	2,700					324	2,700	2,549
Traffic Control and Safety	15						326	0	0
Snow Removal	16	500					354	500	343
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	6,200					358	6,200	6,230
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	16,900	0		0		16,900	14,472	8,718
<b>Health and Social Services</b>									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
<b>Culture and Recreation</b>										
Library Services	31	650					344	650	550	400
Museum, Band and Theater	32						345	0	0	0
Parks	33	780					346	780	686	623
Recreation	34						587	0	0	0
Cemetery	35						366	0	0	0
Community Center, Zoo, & Marina	36						347	0	0	0
Other Culture and Recreation	37						348	0	0	0
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>1,430</b>	<b>0</b>		<b>0</b>		<b>1,430</b>	<b>1,236</b>	<b>1,023</b>	
<b>Community and Economic Development</b>										
Community Beautification	39						367	0	0	0
Economic Development	40						368	0	0	0
Housing and Urban Renewal	41						369	0	0	0
Planning & Zoning	42						379	0	0	0
Other Com & Econ Development	43						370	0	0	0
<b>TOTAL (lines 39 - 43)</b>	<b>44</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Government</b>										
Mayor, Council, & City Manager	45	800					375	800	620	674
Clerk, Treasurer, & Finance Adm.	46	1,400					376	1,400	1,251	1,241
Elections	47						377	0	681	0
Legal Services & City Attorney	48	1,000					378	1,000	959	457
City Hall & General Buildings	49						380	0	0	0
Tort Liability	50						382	0	0	0
Other General Government	51	5,280					381	5,280	5,250	4,072
<b>TOTAL (lines 45 - 51)</b>	<b>52</b>	<b>8,480</b>	<b>0</b>		<b>0</b>		<b>8,480</b>	<b>8,761</b>	<b>6,444</b>	
<b>Debt Service</b>	<b>53</b>							<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Projects</b>	<b>54</b>							<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+44+52+53+54)</i>	<b>55</b>	<b>31,810</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>31,810</b>	<b>28,952</b>	<b>24,590</b>	
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	56						360	0	0	0
Sewer Utility	57						357	0	0	0
Electric Utility	58						361	0	0	0
Gas Utility	59						362	0	0	0
Airport	60						365	0	0	0
Landfill/Garbage	61						383	0	0	0
Transit	62						364	0	0	0
Cable TV, Internet & Telephone	63						443	0	0	0
Housing Authority	64						444	0	0	0
Storm Water Utility	65						445	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	66						446	0	0	0
Enterprise DEBT SERVICE	67						447	0	0	0
Enterprise CAPITAL PROJECTS	68						448	0	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68)</b>	<b>69</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69)</b>	<b>70</b>	<b>31,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,810</b>	<b>28,952</b>	<b>24,590</b>	
Transfers Out	71							0	0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72)</b>	<b>72</b>	<b>31,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,810</b>	<b>28,952</b>	<b>24,590</b>	
Continuing Appropriation	73							0	0	0
<b>Ending Fund Balance June 30</b>	<b>74</b>	<b>35,161</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>35,161</b>	<b>37,406</b>	<b>33,303</b>	

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

CITY OF Luzerne

REVENUES DETAIL  
Fiscal Year Ending 2007

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	11,307	0	0	0			11,307	12,061	11,789
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	11,307	0	0	0			11,307	12,061	11,789
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	439	0	0	0			472	441	467
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	6,000						395	6,000	7,798
Subtotal - Other City Taxes (lines 6 thru 11) 12	6,439	0	0	0			6,439	8,239	6,300
Licenses & Permits 13								0	0
Use of Money & Property 14	400							400	403
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16	5,719						400	5,719	5,643
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18	1,300						402	1,300	1,910
Subtotal - Intergovernmental (lines 15 thru 18) 19	7,019	0	0	0		0	7,019	7,553	5,868
Charges for Fees & Service:									
Water Utility 20							404	0	0
Sewer Utility 21							405	0	0
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	4,200						410	4,200	4,240
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	4,200	0	0	0	0	0	4,200	4,240	4,006
Special Assessments 34								0	0
Miscellaneous 35	200							200	559
Other Financing Sources:									
Operating Transfers In 36								0	0
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	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>29,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,565</b>	<b>33,055</b>	<b>28,578</b>
Beginning Fund Balance July 1 41	37,406	0	0	0	0	0	37,406	33,303	29,315
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>66,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,971</b>	<b>66,358</b>	<b>57,893</b>

YEAR ENDED JUNE 30, 2007

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2007 (G)		RE-ESTIMATED 2006 (H)		ACTUAL 2005 (I)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	11,307	106	0	134	0	161	0					234	11,307	264	12,061	294	11,789
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	11,307	108	0	136	0	163	0					236	11,307	266	12,061	296	11,789
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	6,439	111	0	138	0	165	0					239	6,439	269	8,239	299	6,300
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	400	113	0	139	0	166	0	194	0	213	0	241	400	271	403	301	379
Intergovernmental	84	7,019	114	0	140	0	167	0			426	0	242	7,019	272	7,553	302	5,868
Charges for Fees & Service	85	4,200	115	0	141	0	168	0	195	0	214	0	243	4,200	273	4,240	303	4,006
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	200	117	0	143	0	170	0	196	0	215	0	245	200	275	559	305	236
Sub-Total Revenues	88	29,565	118	0	144	0	171	0	197	0	216	0	246	29,565	276	33,055	306	28,578
<b>Other Financing Sources:</b>																		
Transfers In	89	0	119	0	145	0	172	0	198	0	217	0	247	0	277	0	307	0
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	29,565	120	0	148	0	175	0	200	0	220	0	250	29,565	280	33,055	310	28,578
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	5,000	609	0							623	0	335	5,000	632	4,483	642	8,405
Public Works	601	16,900	610	0							624	0	336	16,900	633	14,472	643	8,718
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	1,430	612	0							626	0	371	1,430	635	1,236	645	1,023
Community and Economic Development	604	0	613	0							627	0	372	0	636	0	646	0
General Government	605	8,480	614	0							628	0	373	8,480	637	8,761	647	6,444
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	31,810	617	0	619	0	622	0	631	0			442	31,810	640	28,952	650	24,590
Business Type Proprietary: Enterprise & ISF												0	374	0	641	0	651	0
<b>Total Gov &amp; Bus Type Expenditures</b>	97	31,810	125	0	153	0	180	0	205	0	225	0	255	31,810	285	28,952	315	24,590
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
<b>Total ALL Expenditures/Transfers Out</b>	102	31,810	130	0	157	0	185	0	208	0	230	0	260	31,810	290	28,952	320	24,590
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-2,245	131	0	158	0	186	0	209	0	231	0	261	-2,245	291	4,103	321	3,988
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	37,406	132	0	159	0	187	0	210	0	232	0	262	37,406	292	33,303	322	29,315
<b>Ending Fund Balance June 30</b>	105	35,161	133	0	160	0	188	0	211	0	233	0	263	35,161	293	37,406	323	33,303

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

City Name: Luzerne

Fiscal Year  
2007

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(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
<b>TOTALS</b>			0	0	0	0	0	0

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

Fiscal Year  
2007

City Name: Luzerne

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 2007 (D)	Interest Due FY 2007 +(E)	Bond Registration Due FY 2007 +(F)	Total Obligation Due FY 2007 =(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	0

