

06-037

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: Luzerne County Name: BENTON Date Budget Adopted: 03/02/09
(Date) xxx/xxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

319-444-3501
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations		Last Official Census		
	Regular	2a	With Gas & Electric 1,650,299	2b	Without Gas & Electric 1,597,105	105
	DEBT SERVICE	3a		3b		
	Ag Land	4a				

Code		Dollar	(A)		(B)	(C)	
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate
384.1	8.10000	Regular General Levy	5	13,367	12,937	43	8.10000
(384)		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000
12(15)	Amt Nec	Joint city-county building lease	12		0	50	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14		0	52	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000
(384)		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000
12(2)	0.81000	Memorial Building	16		0	54	0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000
12(5)	As Voted	County Bridge	19		0	57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000
12(21)	0.27000	Support Public Library	23		0	61	0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)			25	13,367	12,937		
384.1	3.00375	Ag Land	26		0	63	0.00000
Total General Fund Tax Levies (25 + 26)			27	13,367	12,937		Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0.00000
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0		0.00000
	Amt Nec	Other Employee Benefits	31		0		0.00000
Total Employee Benefit Levies (29,30,31)			32	0	0	65	0.00000
Sub Total Special Revenue Levies (28+32)			33	0	0		
Valuation							
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66	0.00000
	SSMID 2 (A)	(B)		35	0	67	0.00000
	SSMID 3 (A)	(B)		36	0	68	0.00000
	SSMID 4 (A)	(B)		35a	0	69	0.00000
	SSMID 5 (A)	(B)		36a	0	565	0.00000
	SSMID 6 (A)	(B)		37	0	566	0.00000
Total SSMID (34 thru 37)			38	0	0		Do Not Add
Total Special Revenue Levies (33+38)			39	0	0		
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	70	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	71	0.00000
Total Property Taxes (27+39+40+41)			42	13,367	12,937	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.
- 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

Luzerne

		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 2008											
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	48,847						48,847		48,847	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	39,603						39,603		39,603	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	36,980						36,980		36,980	
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	51,470	0	0	0	0	0	51,470	0	51,470	
(2)											
** Re-Estimated FY 2009											
Beginning Fund Balance	5	51,470	0	0	0	0	0	51,470	0	51,470	
Re-Est Revenues	6	31,889	6,015	0	0	0	0	37,904	0	37,904	
Re-Est Expenditures	7	38,564	0	0	0	0	0	38,564	0	38,564	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	44,795	6,015	0	0	0	0	50,810	0	50,810	
(3)											
** Budget FY 2010											
Beginning Fund Balance	10	44,795	6,015	0	0	0	0	50,810	0	50,810	
Revenues	11	28,167	6,108	0	0	0	0	34,275	0	34,275	
Expenditures	12	35,700	0	0	0	0	0	35,700	0	35,700	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	37,262	12,123	0	0	0	0	49,385	0	49,385	

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,500							5,500	5,500	5,499
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	0	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								0	0	0
TOTAL (lines 1 - 10)	11	5,500	0	0			0		5,500	5,500	5,499
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	7,500							7,500	12,200	8,728
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,800							2,800	2,400	2,271
Traffic Control and Safety	15								0	0	0
Snow Removal	16	500							500	500	992
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	6,400							6,400	6,000	5,906
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	17,200	0	0			0		17,200	21,100	17,897
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	900							900	890	815
Museum, Band and Theater	32								0	0	0
Parks	33	1,500							1,500	2,310	1,296
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	2,400	0	0			0		2,400	3,200	2,111

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0				0	0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	800							800	662	604
Clerk, Treasurer, & Finance Adm.	47	1,600							1,600	1,412	1,416
Elections	48	1,200							1,200	0	1,068
Legal Services & City Attorney	49	1,000							1,000	690	943
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52	6,000							6,000	6,000	7,442
TOTAL (lines 46 - 52)	53	10,600	0	0				0	10,600	8,764	11,473
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF 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	35,700	0	0	0	0	0		35,700	38,564	36,980
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								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	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							0	0	0	0
TOTAL ALL EXPENDITURES (lines 58+74)	74	35,700	0	0	0	0	0	0	35,700	38,564	36,980
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	35,700	0	0	0	0	0	0	35,700	38,564	36,980
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	37,262	12,123	0	0	0	0	0	49,385	50,810	51,470

* 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.

REVENUES DETAIL
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	12,937	0		0	0			12,937	13,819	11,320
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	12,937	0		0	0			12,937	13,819	11,320
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	430	0		0	0			430	420	423
Utility franchise tax	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	7,500							7,500	9,300	7,896
Subtotal - Other City Taxes (lines 6 thru 12)	13	7,930	0		0	0			7,930	9,720	8,319
Licenses & Permits	14								0	0	0
Use of Money & Property	15	1,000							1,000	1,500	1,420
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		6,108						6,108	6,015	5,647
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	1,300							1,300	1,300	1,300
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,300	6,108	0	0	0		0	7,408	7,315	6,947
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	4,000							4,000	4,400	4,251
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	4,000	0		0	0	0	0	4,000	4,400	4,251
Special Assessments	35								0	0	0
Miscellaneous	36	1,000							1,000	1,150	7,346
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	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	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	28,167	6,108	0	0	0	0	0	34,275	37,904	39,603
Beginning Fund Balance July 1	44	44,795	6,015	0	0	0	0	0	50,810	51,470	48,847
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	72,962	12,123	0	0	0	0	0	85,085	89,374	88,450

CITY OF Luzerne
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	12,937	0		0	0			12,937	13,819	11,320
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	12,937	0		0	0			12,937	13,819	11,320
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,930	0		0	0			7,930	9,720	8,319
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	1,000	0	0	0	0	0	0	1,000	1,500	1,420
Intergovernmental	9	1,300	6,108	0	0	0		0	7,408	7,315	6,947
Charges for Fees & Service	10	4,000	0		0	0	0	0	4,000	4,400	4,251
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,000	0		0	0	0	0	1,000	1,150	7,346
Sub-Total Revenues	13	28,167	6,108	0	0	0	0	0	34,275	37,904	39,603
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	28,167	6,108	0	0	0	0	0	34,275	37,904	39,603
Expenditures & Other Financing Uses											
Public Safety	18	5,500	0	0			0		5,500	5,500	5,499
Public Works	19	17,200	0	0			0		17,200	21,100	17,897
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	2,400	0	0			0		2,400	3,200	2,111
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	10,600	0	0			0		10,600	8,764	11,473
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	35,700	0	0	0	0	0		35,700	38,564	36,980
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	35,700	0	0	0	0	0	0	35,700	38,564	36,980
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	35,700	0	0	0	0	0	0	35,700	38,564	36,980
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-7,533	6,108	0	0	0	0	0	-1,425	-660	2,623
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	44,795	6,015	0	0	0	0	0	50,810	51,470	48,847
Ending Fund Balance June 30	35	37,262	12,123	0	0	0	0	0	49,385	50,810	51,470

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

Fiscal Year

2010

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 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 +(F)	Total Obligation Due FY 2010 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME? #NAME?
(31)							0	0	
(32)							0	0	
(33)							0	0	
(34)							0	0	
(35)							0	0	
(36)							0	0	
(37)							0	0	
(38)							0	0	
(39)							0	0	
(40)							0	0	
(41)							0	0	
(42)							0	0	
(43)							0	0	
(44)							0	0	
(45)							0	0	
(46)							0	0	
(47)							0	0	
(48)							0	0	
(49)							0	0	
(50)							0	0	
(51)							0	0	
(52)							0	0	
(53)							0	0	
(54)							0	0	
(55)							0	0	
(56)							0	0	
(57)							0	0	
(58)							0	0	
(59)							0	0	
(60)							0	0	
				0	0	0	0	0	

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

DATE POSTED

02/18/2009

City of **Luzerne** , Iowa

The City Council will conduct a public hearing on the proposed Budget at Luzerne Fire Station

on 03/02/09 at 7:00 PM
(Date) xx/xx/xx (hour)

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 \$ 8.10000

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0.00000

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

319-444-3501
phone number

 Janice Kendall
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	12,937	13,819	11,320
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	12,937	13,819	11,320
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	7,930	9,720	8,319
Licenses & Permits	7	0	0	0
Use of Money and Property	8	1,000	1,500	1,420
Intergovernmental	9	7,408	7,315	6,947
Charges for Fees & Service	10	4,000	4,400	4,251
Special Assessments	11	0	0	0
Miscellaneous	12	1,000	1,150	7,346
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	34,275	37,904	39,603
Expenditures & Other Financing Uses				
Public Safety	15	5,500	5,500	5,499
Public Works	16	17,200	21,100	17,897
Health and Social Services	17	0	0	0
Culture and Recreation	18	2,400	3,200	2,111
Community and Economic Development	19	0	0	0
General Government	20	10,600	8,764	11,473
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	35,700	38,564	36,980
Business Type / Enterprises	24	0	0	0
Total ALL Expenditures	25	35,700	38,564	36,980
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	35,700	38,564	36,980
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-1,425	-660	2,623
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	50,810	51,470	48,847
Ending Fund Balance June 30	31	49,385	50,810	51,470