

# 06-037

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: Luzerne County Name: BENTON Date Budget Adopted: 03/07/11  
(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.

319-444-3501  
Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>1,809,551</u>	2b <u>1,759,625</u>	105
<b>DEBT SERVICE</b>	3a _____	3b _____	
Ag Land	4a <u>24,846</u>	_____	

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 14,657	14,253	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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 14,657	14,253	
384.1	3.00375	Ag Land	26 _____	0	63 0.00000
<b>Total General Fund Tax Levies (25 + 26)</b>			27 14,657	14,253	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
<b>Total Employee Benefit Levies (29,30,31)</b>			32 0	0	65 0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			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
<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 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 _____	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 14,657	14,253	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)
<b>(1)</b>										
<b>*Annual Report FY 2010</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	37,298						37,298		37,298
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	45,303						45,303		45,303
Actual Expenditures Except End Bal (pg 12, line 259) *	3	33,244						33,244		33,244
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	49,357	0	0	0	0	0	49,357	0	49,357
<b>(2)</b>										
<b>** Re-Estimated FY 2011</b>										
Beginning Fund Balance	5	49,357	0	0	0	0	0	49,357	0	49,357
Re-Est Revenues	6	58,902	6,334	0	0	0	0	65,236	0	65,236
Re-Est Expenditures	7	57,902	0	0	0	0	0	57,902	0	57,902
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	50,357	6,334	0	0	0	0	56,691	0	56,691
<b>(3)</b>										
<b>** Budget FY 2012</b>										
Beginning Fund Balance	10	50,357	6,334	0	0	0	0	56,691	0	56,691
Revenues	11	29,957	6,613	0	0	0	0	36,570	0	36,570
Expenditures	12	37,950	0	0	0	0	0	37,950	0	37,950
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	42,364	12,947	0	0	0	0	55,311	0	55,311

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

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 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	7,000							7,000	7,000	7,305
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	7,000	0	0			0		7,000	7,000	7,305
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	7,500							7,500	29,500	5,119
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,800							2,800	2,750	2,589
Traffic Control and Safety	15								0	0	0
Snow Removal	16	500							500	325	1,128
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	6,500							6,500	6,055	6,276
Other Public Works	21								0	638	0
TOTAL (lines 12 - 21)	22	17,300	0	0			0		17,300	39,268	15,112
<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								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	1,000							1,000	900	900
Museum, Band and Theater	32								0	0	0
Parks	33	2,000							2,000	1,660	1,496
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	3,000	0	0			0		3,000	2,560	2,396

EXPENDITURES SCHEDULE PAGE 2  
Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
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
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	1,000							1,000	755	605
Clerk, Treasurer, & Finance Adm.	47	1,600							1,600	1,409	1,409
Elections	48	950							950	0	980
Legal Services & City Attorney	49	300							300	160	0
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52	6,800							6,800	6,750	5,437
TOTAL (lines 46 - 52)	53	10,650	0	0			0		10,650	9,074	8,431
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								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	37,950	0	0	0	0	0		37,950	57,902	33,244
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								0	0	0
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	37,950	0	0	0	0	0		37,950	57,902	33,244
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
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	37,950	0	0	0	0	0		37,950	57,902	33,244
Continuing Appropriation	79								0	0	0
<b>Ending Fund Balance June 30</b>	80	42,364	12,947	0	0	0	0		55,311	56,691	49,357

\* 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 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	14,253	0		0	0			14,253	13,699	12,978
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	14,253	0		0	0			14,253	13,699	12,978
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	404	0		0	0			404	391	430
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	6,500							6,500	6,070	6,328
Subtotal - Other City Taxes (lines 6 thru 12)	13	6,904	0		0	0			6,904	6,461	6,758
Licenses & Permits	14								0	0	0
Use of Money & Property	15	500							500	256	201
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	7,324
Road Use Taxes	17		6,613						6,613	6,334	5,826
Other State Grants & Reimbursements	18								0	350	1,102
Local Grants & Reimbursements	19	1,300							1,300	1,300	1,300
Subtotal - Intergovernmental (lines 16 thru 19)	20	1,300	6,613	0	0	0		0	7,913	7,984	15,552
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	3,700	3,838
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	3,700	3,838
Special Assessments	35								0	0	1,877
Miscellaneous	36	3,000							3,000	33,136	4,099
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
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	29,957	6,613	0	0	0	0	0	36,570	65,236	45,303
Beginning Fund Balance July 1	44	50,357	6,334	0	0	0	0	0	56,691	49,357	37,298
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	80,314	12,947	0	0	0	0	0	93,261	114,593	82,601

CITY OF

Luzerne

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	14,253	0		0	0			14,253	13,699	12,978
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	14,253	0		0	0			14,253	13,699	12,978
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	6,904	0		0	0			6,904	6,461	6,758
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	500	0	0	0	0	0	0	500	256	201
Intergovernmental	9	1,300	6,613	0	0	0		0	7,913	7,984	15,552
Charges for Fees & Service	10	4,000	0		0	0	0	0	4,000	3,700	3,838
Special Assessments	11	0	0		0	0		0	0	0	1,877
Miscellaneous	12	3,000	0		0	0	0	0	3,000	33,136	4,099
Sub-Total Revenues	13	29,957	6,613	0	0	0	0	0	36,570	65,236	45,303
<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	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	29,957	6,613	0	0	0	0	0	36,570	65,236	45,303
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	7,000	0	0			0		7,000	7,000	7,305
Public Works	19	17,300	0	0			0		17,300	39,268	15,112
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	3,000	0	0			0		3,000	2,560	2,396
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	10,650	0	0			0		10,650	9,074	8,431
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	37,950	0	0	0	0	0		37,950	57,902	33,244
Business Type Proprietary: Enterprise & ISF	27							0	0	0	0
Total Gov & Bus Type Expenditures	28	37,950	0	0	0	0	0	0	37,950	57,902	33,244
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	37,950	0	0	0	0	0	0	37,950	57,902	33,244
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-7,993	6,613	0	0	0	0	0	-1,380	7,334	12,059
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	50,357	6,334	0	0	0	0	0	56,691	49,357	37,298
Ending Fund Balance June 30	35	42,364	12,947	0	0	0	0	0	55,311	56,691	49,357





