

# 46-432

## Adoption of Budget and Certification of City Taxes

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

The City of: PIONEER County Name: HUMBOLDT Date Budget Adopted: 03/07/06  
(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.

	Telephone Number	Signature	
County Auditor Date Stamp	<b>January 1, 2005 Property Valuations</b>		
			Last Official Census
	Regular	2a	2b
	<b>DEBT SERVICE</b>	3a	3b
	Ag Land	4a	4b
	With Gas & Electric	Without Gas & Electric	
	3,149,792	3,119,099	
	20,860		

Code Sec.	Dollar Limit	Purpose	#N/A	(A)		(B)		(C)	
				Request with Utility Replacement	Property Taxes Levied	Rate			
384.1	#N/A	Regular General levy	###	5	24,000	23,766	43	7.61955	
(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>24,000</b>	<b>23,766</b>			
384.1	3.00375	Ag Land		26	36	36	63	1.72579	
		<b>Total General Fund Tax Levies (25 + 26)</b>		27	<b>24,036</b>	<b>23,802</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	<b>Debt Service Levy 76.10(6)</b>		40	<b>0</b>	<b>0</b>	70	<b>0</b>	
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		41	<b>0</b>	<b>0</b>	71	<b>0</b>	
		<b>Total Property Taxes (27+39+40+41)</b>		42	<b>24,036</b>	<b>23,802</b>	72	<b>7.61955</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 **PIONEER**

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
<b>*Annual Report FY 2005</b>		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	80,794	6,000				86,794	-633	86,161
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	29,154					29,154	4,859	34,013
Actual Expenditures Except End Bal (pg 12, line 259) *	3	4,463	1,949				6,412	4,107	10,519
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	105,485	4,051	0	0	0	109,536	119	109,655
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2006</b>									
Beginning Fund Balance	5	105,485	4,051	0	0	0	109,536	119	109,655
Re-Est Revenues	6	25,700	1,750	0	0	0	27,450	4,800	32,250
Re-Est Expenditures	7	5,950	10,200	0	0	0	16,150	4,700	20,850
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	125,235	-4,399	0	0	0	120,836	219	121,055
(3)									
<b>** Budget FY 2007</b>									
Beginning Fund Balance	10	125,235	-4,399	0	0	0	120,836	219	121,055
Revenues	11	25,836	1,750	0	0	0	27,586	4,800	32,386
Expenditures	12	9,350	3,200	0	0	0	12,550	7,700	20,250
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	141,721	-5,849	0	0	0	135,872	-2,681	133,191

\* 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	150					330	150	127
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	150	0		0		150	150	127
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12		1,500				353	1,500	8,700
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		1,200				324	1,200	1,084
Traffic Control and Safety	15						326	0	0
Snow Removal	16		500				354	500	300
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						358	0	0
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	0	3,200		0		3,200	10,200	1,949
<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							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	3,500						346	3,500	800
Recreation 34							587	0	0
Cemetery 35							366	0	0
Community Center, Zoo, & Marina 36							347	0	0
Other Culture and Recreation 37							348	0	0
TOTAL (lines 31 - 37) 38	3,500	0			0		3,500	800	720
<b>Community and Economic Development</b>									
Community Beautification 39							367	0	0
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43							370	0	0
TOTAL (lines 39 - 43) 44	0	0			0		0	0	0
<b>General Government</b>									
Mayor, Council, & City Manager 45	2,000						375	2,000	1,600
Clerk, Treasurer, & Finance Adm. 46	1,800						376	1,800	1,400
Elections 47							377	0	700
Legal Services & City Attorney 48	300						378	300	200
City Hall & General Buildings 49	1,000						380	1,000	500
Tort Liability 50	600						382	600	600
Other General Government 51							381	0	0
TOTAL (lines 45 - 51) 52	5,700	0			0		5,700	5,000	3,616
<b>Debt Service</b>									
<b>Capital Projects</b>									
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	9,350	3,200	0	0	0		12,550	16,150	6,412
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						5,000	360	5,000	2,400
Sewer Utility 57							357	0	0
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61						2,700	383	2,700	2,300
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
TOTAL Business Type Expenditures (lines 56 - 68) 69						7,700	7,700	4,700	4,107
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	9,350	3,200	0	0	0	7,700	20,250	20,850	10,519
Transfers Out 71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	9,350	3,200	0	0	0	7,700	20,250	20,850	10,519
Continuing Appropriation 73							0	0	0
Ending Fund Balance June 30 74	141,721	-5,849	20	0	0	-2,681	133,191	121,055	109,655

\* 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 PIONEER

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	23,802	0	0	0			23,802	24,000	25,439
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	23,802	0	0	0			23,802	24,000	25,439
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	234	0	0	0			472 234	0	0
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11	1,200						395 1,200	1,300	1,467
Subtotal - Other City Taxes (lines 6 thru 11) 12	1,434	0	0	0			1,434	1,300	1,467
Licenses & Permits 13							0	0	0
Use of Money & Property 14	600						600	400	358
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	0
State Shared Revenues 16		1,750	0				400 1,750	1,750	1,746
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18							402 0	0	144
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	1,750	0	0		0	1,750	1,750	1,890
Charges for Fees & Service:									
Water Utility 20						2,500	404 2,500	2,500	2,559
Sewer Utility 21							405 0	0	0
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26						2,300	410 2,300	2,300	2,300
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32							413 0	0	0
Subtotal - Charges for Service (lines 20 thru 32) 33	0	0	0	0	0	4,800	4,800	4,800	4,859
Special Assessments 34							0	0	0
Miscellaneous 35							0	0	0
Other Financing Sources:									
Operating Transfers In 36							0	0	0
Proceeds of Debt 37							0	0	0
Proceeds of Capital Asset Sales 38							0	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>25,836</b>	<b>1,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,800</b>	<b>32,386</b>	<b>32,250</b>	<b>34,013</b>
Beginning Fund Balance July 1 41	125,235	-4,399	0	0	0	219	121,055	109,655	86,161
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>151,071</b>	<b>-2,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,019</b>	<b>153,441</b>	<b>141,905</b>	<b>120,174</b>

CITY OF PIONEER ADOPTED BUDGET SUMMARY

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	23,802	106	0	134	0	161	0					234	23,802	264	24,000	294	25,439
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	23,802	108	0	136	0	163	0					236	23,802	266	24,000	296	25,439
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	1,434	111	0	138	0	165	0					239	1,434	269	1,300	299	1,467
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	600	113	0	139	0	166	0	194	0	213	0	241	600	271	400	301	358
Intergovernmental	84	0	114	1,750	140	0	167	0			426	0	242	1,750	272	1,750	302	1,890
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	4,800	243	4,800	273	4,800	303	4,859
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	0	117	0	143	0	170	0	196	0	215	0	245	0	275	0	305	0
Sub-Total Revenues	88	25,836	118	1,750	144	0	171	0	197	0	216	4,800	246	32,386	276	32,250	306	34,013
<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	120	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capitol Asset Sales	91	0	121	0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	25,836	120	1,750	148	0	175	0	200	0	220	4,800	250	32,386	280	32,250	310	34,013
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	150	609	0					623	0			335	150	632	150	642	127
Public Works	601	0	610	3,200					624	0			336	3,200	633	10,200	643	1,949
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	3,500	612	0					626	0			371	3,500	635	800	645	720
Community and Economic Development	604	0	613	0					627	0			372	0	636	0	646	0
General Government	605	5,700	614	0					628	0			373	5,700	637	5,000	647	3,616
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	9,350	617	3,200	619	0	622	0	631	0			442	12,550	640	16,150	650	6,412
Business Type Proprietary: Enterprise & ISF											7,700		7,700		4,700		4,107	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	9,350	125	3,200	153	0	180	0	205	0	225	7,700	255	20,250	285	20,850	315	10,519
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	9,350	130	3,200	157	0	185	0	208	0	230	7,700	260	20,250	290	20,850	320	10,519
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	16,486	131	-1,450	158	0	186	0	209	0	231	-2,900	261	12,136	291	11,400	321	23,494
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	125,235	132	-4,399	159	0	187	0	210	0	232	219	262	121,055	292	109,655	322	86,161
<b>Ending Fund Balance June 30</b>	105	141,721	133	-5,849	160	0	188	0	211	0	233	-2,681	263	133,191	293	121,055	323	109,655

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

City Name: PIONEER

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
TOTALS			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: PIONEER

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
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(58)							0		0
(59)							0		0
(60)							0		0
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