

46-432

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: PIONEER County Name: HUMBOLDT Date Budget Adopted: 02/17/07
(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.

	<small>Telephone Number</small>	<small>Signature</small>				
County Auditor Date Stamp	January 1, 2006 Property Valuations					
		With Gas & Electric	Without Gas & Electric	Last Official Census		
	Regular	2a	3,186,941	2b	3,156,883	
	DEBT SERVICE	3a		3b		
	Ag Land	4a	23,260			

				(A)		(B)		(C)	
Code	Dollar		#/N/A	Request with	Property Taxes				
Sec.	Limit	Purpose	#/N/A	Utility Replacement	Levied			Rate	
384.1	#N/A	Regular General levy	###	5	24,500	24,269	43	7.68762	
(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	
Total General Fund Regular Levies (5 thru 24)				25	24,500	24,269			
384.1	3.00375	Ag Land		26	40	40	63	1.71969	
Total General Fund Tax Levies (25 + 26)				27	24,540	24,309		Do Not Add	
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			
	Amt Nec	Other Employee Benefits		31	0	0			
Total Employee Benefit Levies (29,30,31)				32	0	0		65	0
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	
	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	
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	0	70	0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	0	71	0	
Total Property Taxes (27+39+40+41)				42	24,540	24,309	72	7.68762	

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
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
*Annual Report FY 2006									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	87,880	21,656				109,536	119	109,655
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	28,039	1,858				29,897	5,347	35,244
Actual Expenditures Except End Bal (pg 12, line 259) *	3	8,169	10,109				18,278	3,498	21,776
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	107,750	13,405	0	0	0	121,155	1,968	123,123
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2007									
Beginning Fund Balance	5	107,750	13,405	0	0	0	121,155	1,968	123,123
Re-Est Revenues	6	25,950	1,700	0	0	0	27,650	4,500	32,150
Re-Est Expenditures	7	6,300	3,700	0	0	0	10,000	4,500	14,500
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	127,400	11,405	0	0	0	138,805	1,968	140,773
(3)									
** Budget FY 2008									
Beginning Fund Balance	10	127,400	11,405	0	0	0	138,805	1,968	140,773
Revenues	11	27,040	1,740	0	0	0	28,780	4,400	33,180
Expenditures	12	9,900	3,700	0	0	0	13,600	6,200	19,800
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	144,540	9,445	0	0	0	153,985	168	154,153

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
GOVERNMENT ACTIVITIES									
Public Safety									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3	300					328	300	0
Flood Control	4						329	0	0
Fire Department	5						330	0	200
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	300	0		0		300	200	1,950
Public Works									
Roads, Bridges, & Sidewalks	12		2,000				353	2,000	2,000
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		1,200				324	1,200	1,200
Traffic Control and Safety	15						326	0	0
Snow Removal	16		500				354	500	500
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	3,700		0		3,700	3,700	10,109
Health and Social Services									
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 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
Culture and Recreation									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	1,000						346	1,000	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	1,000	0			0		1,000	800	800
Community and Economic Development									
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
General Government									
Mayor, Council, & City Manager 45	2,200						375	2,200	1,600
Clerk, Treasurer, & Finance Adm. 46	1,400						376	1,400	1,400
Elections 47	900						377	900	0
Legal Services & City Attorney 48	500						378	500	200
City Hall & General Buildings 49	3,000						380	3,000	1,500
Tort Liability 50	600						382	600	600
Other General Government 51							381	0	0
TOTAL (lines 45 - 51) 52	8,600	0			0		8,600	5,300	5,419
Debt Service 53								0	0
Capital Projects 54								0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	9,900	3,700	0	0	0		13,600		
BUSINESS TYPE ACTIVITIES									
Proprietary: Enterprise & Budgeted ISF									
Water Utility 56						4,000	360	4,000	2,300
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						2,200	383	2,200	2,200
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						6,200		6,200	4,500
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	9,900	3,700	0	0	0	6,200	19,800	4,500	3,498
Transfers Out 71								0	0
Total Expenditures & Other Financing Uses (lines 71 +72) 72	9,900	3,700	0	0	0	6,200	19,800	14,500	21,776
Continuing Appropriation 73								0	0
Ending Fund Balance June 30 74	144,540	9,445	20	0	0	168	154,153	140,773	123,123

* 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 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	24,309	0	0	0			24,309	23,500	24,864
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	24,309	0	0	0			24,309	23,500	24,864
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	231	0	0	0			472	0	0
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	1,500						395	1,500	1,362
Subtotal - Other City Taxes (lines 6 thru 11) 12	1,731	0	0	0			1,731	1,450	1,362
Licenses & Permits 13							0	0	0
Use of Money & Property 14	1,000						1,000	1,000	1,813
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	1,858
State Shared Revenues 16		1,740					400	1,740	0
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	1,740	0	0		0	1,740	1,700	1,858
Charges for Fees & Service:									
Water Utility 20						2,200	404	2,200	2,753
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						2,200	410	2,200	2,594
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	0	0	0	0	0	4,400	4,400	4,500	5,347
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
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	27,040	1,740	0	0	0	4,400	33,180	32,150	35,244
Beginning Fund Balance July 1 41	127,400	11,405	0	0	0	1,968	140,773	123,123	109,655
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	154,440	13,145	0	0	0	6,368	173,953	155,273	144,899

CITY OF PIONEER ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2008

Fiscal Years

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	24,309	106	0	134	0	161	0					234	24,309	264	23,500	294	24,864
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	24,309	108	0	136	0	163	0					236	24,309	266	23,500	296	24,864
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	1,731	111	0	138	0	165	0					239	1,731	269	1,450	299	1,362
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	1,000	113	0	139	0	166	0	194	0	213	0	241	1,000	271	1,000	301	1,813
Intergovernmental	84	0	114	1,740	140	0	167	0			426	0	242	1,740	272	1,700	302	1,858
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	4,400	243	4,400	273	4,500	303	5,347
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	27,040	118	1,740	144	0	171	0	197	0	216	4,400	246	33,180	276	32,150	306	35,244
Other Financing Sources:																		
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 Capital Asset Sales	91	0			147	0	174	0	199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	27,040	120	1,740	148	0	175	0	200	0	220	4,400	250	33,180	280	32,150	310	35,244
Expenditures & Other Financing Uses																		
Public Safety	600	300	609	0					623	0			335	300	632	200	642	1,950
Public Works	601	0	610	3,700					624	0			336	3,700	633	3,700	643	10,109
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	1,000	612	0					626	0			371	1,000	635	800	645	800
Community and Economic Development	604	0	613	0					627	0			372	0	636	0	646	0
General Government	605	8,600	614	0					628	0			373	8,600	637	5,300	647	5,419
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
Total Government Activities Expenditures	608	9,900	617	3,700	619	0	622	0	631	0			442	13,600	640	10,000	650	0
Business Type Proprietary: Enterprise & ISF											6,200	374	6,200	641	4,500	651	3,498	
Total Gov & Bus Type Expenditures	97	9,900	125	3,700	153	0	180	0	205	0	225	6,200	255	19,800	285	14,500	315	3,498
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
Total ALL Expenditures/Transfers Out	102	9,900	130	3,700	157	0	185	0	208	0	230	6,200	260	19,800	290	4,500	320	3,498
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	17,140	131	-1,960	158	0	186	0	209	0	231	-1,800	261	13,380	291	27,650	321	31,746
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	127,400	132	11,405	159	0	187	0	210	0	232	1,968	262	140,773	292	123,123	322	109,655
Ending Fund Balance June 30	105	144,540	133	9,445	160	0	188	0	211	0	233	168	263	154,153	293	150,773	323	141,401

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

City Name: PIONEER

Fiscal Year
2008

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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
2008

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 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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
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(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

