

46-432

Adoption of Budget and Certification of City Taxes

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

The City of: PIONEER County Name: HUMBOLDT Date Budget Adopted: 03/08/11
(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.

515-379-1000
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2010 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2,913,795	2,882,474	
DEBT SERVICE			
Ag Land	20,104		

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	23,500	23,247	8.06508
(384) Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0.00000
12(15)	Amt Nec	Joint city-county building lease		0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs		0	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0.00000
(384) Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000	Memorial Building		0	0.00000
12(3)	0.13500	Symphony Orchestra		0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted	County Bridge		0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375	Aid to a Transit Company		0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000	City Emergency Medical District		0	0.00000
12(21)	0.27000	Support Public Library		0	0.00000
28E.22	1.50000	Unified Law Enforcement		0	0.00000
Total General Fund Regular Levies (5 thru 24)			23,500	23,247	
384.1	3.00375	Ag Land	60	60	3.00375
Total General Fund Tax Levies (25 + 26)			23,560	23,307	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0	0.00000
	Amt Nec	Other Employee Benefits		0	0.00000
Total Employee Benefit Levies (29,30,31)			0	0	0.00000
Sub Total Special Revenue Levies (28+32)			0	0	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0.00000
	SSMID 2 (A)	(B)		0	0.00000
	SSMID 3 (A)	(B)		0	0.00000
	SSMID 4 (A)	(B)		0	0.00000
	SSMID 5 (A)	(B)		0	0.00000
	SSMID 6 (A)	(B)		0	0.00000
Total SSMID (34 thru 37)			0	0	Do Not Add
Total Special Revenue Levies (33+38)			0	0	
384.4	Amt Nec	Debt Service Levy	76.10(6)	0	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
Total Property Taxes (27+39+40+41)			23,560	23,307	8.06508

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

PIONEER

		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 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	180,906	8,864					189,770	9,179	198,949
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	27,980	1,948					29,928	4,819	34,747
Actual Expenditures Except End Bal (pg 12, line 259) *	3	7,645	4,859					12,504	3,735	16,239
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	201,241	5,953	0	0	0	0	207,194	10,263	217,457
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	201,241	5,953	0	0	0	0	207,194	10,263	217,457
Re-Est Revenues	6	25,400	1,700	0	0	0	0	27,100	4,600	31,700
Re-Est Expenditures	7	42,587	1,700	0	0	0	0	44,287	6,300	50,587
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	184,054	5,953	0	0	0	0	190,007	8,563	198,570
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	184,054	5,953	0	0	0	0	190,007	8,563	198,570
Revenues	11	25,960	1,800	0	0	0	0	27,760	4,500	32,260
Expenditures	12	27,050	1,800	0	0	0	0	28,850	6,400	35,250
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	182,964	5,953	0	0	0	0	188,917	6,663	195,580

* 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.

CITY OF _____ PIONEER

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2010
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
1	ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

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)
PUBLIC SAFETY											
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	900							900	887	300
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	900	0	0			0		900	887	300
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	12,000	1,200						13,200	29,100	2,106
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	600	600						1,200	1,200	1,028
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,800	0						2,800	2,500	1,725
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	15,400	1,800	0			0		17,200	32,800	4,859
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								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	1,600							1,600	1,500	1,500
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	1,600	0	0			0		1,600	1,500	1,500

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)
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	1,600							1,600	1,800	1,350
Clerk, Treasurer, & Finance Adm.	47	2,050							2,050	1,800	1,409
Elections	48	1,000							1,000	1,000	885
Legal Services & City Attorney	49	1,000							1,000	500	0
City Hall & General Buildings	50	2,500							2,500	3,000	1,469
Tort Liability	51	1,000							1,000	1,000	732
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	9,150	0	0			0		9,150	9,100	5,845
DEBT SERVICE											
Gov 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 (lines 11+22+30+38+45+53+54+57)	58	27,050	1,800	0	0	0	0		28,850	44,287	12,504
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							4,000	4,000	4,000	2,049
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							2,400	2,400	2,300	1,686
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							6,400	6,400	6,300	3,735
TOTAL ALL EXPENDITURES (lines 58+74)	74	27,050	1,800	0	0	0	0	6,400	35,250	50,587	16,239
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	27,050	1,800	0	0	0	0	6,400	35,250	50,587	16,239
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	182,964	5,953	0	0	0	0	6,663	195,580	198,570	217,457

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	23,307	0		0	0			23,307	22,923	21,200
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	23,307	0		0	0			23,307	22,923	21,200
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	253	0		0	0			253	235	0
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	1,600							1,600	1,400	1,527
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,853	0		0	0			1,853	1,635	1,527
Licenses & Permits	14								0	0	0
Use of Money & Property	15	800							800	750	3,014
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	2,239
Road Use Taxes	17		1,800						1,800	1,700	1,856
Other State Grants & Reimbursements	18								0	92	92
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	1,800	0	0	0		0	1,800	1,792	4,187
Charges for Fees & Service:											
Water Utility	21							2,500	2,500	2,400	2,752
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							2,000	2,000	2,200	2,067
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	0	0		0	0	0	4,500	4,500	4,600	4,819
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	0
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	25,960	1,800	0	0	0	0	4,500	32,260	31,700	34,747
Beginning Fund Balance July 1	44	184,054	5,953	0	0	0	0	8,563	198,570	217,457	198,949
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	210,014	7,753	0	0	0	0	13,063	230,830	249,157	233,696

CITY OF PIONEER
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	23,307	0		0	0			23,307	22,923	21,200
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	23,307	0		0	0			23,307	22,923	21,200
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	1,853	0		0	0			1,853	1,635	1,527
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	800	0	0	0	0	0	0	800	750	3,014
Intergovernmental	9	0	1,800	0	0	0		0	1,800	1,792	4,187
Charges for Fees & Service	10	0	0		0	0	0	4,500	4,500	4,600	4,819
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	0
Sub-Total Revenues	13	25,960	1,800	0	0	0	0	4,500	32,260	31,700	34,747
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
Total Revenues and Other Sources	17	25,960	1,800	0	0	0	0	4,500	32,260	31,700	34,747
Expenditures & Other Financing Uses											
Public Safety	18	900	0	0			0		900	887	300
Public Works	19	15,400	1,800	0			0		17,200	32,800	4,859
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,600	0	0			0		1,600	1,500	1,500
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	9,150	0	0			0		9,150	9,100	5,845
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	27,050	1,800	0	0	0	0	0	28,850	44,287	12,504
Business Type Proprietary: Enterprise & ISF	27							6,400	6,400	6,300	3,735
Total Gov & Bus Type Expenditures	28	27,050	1,800	0	0	0	0	6,400	35,250	50,587	16,239
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	27,050	1,800	0	0	0	0	6,400	35,250	50,587	16,239
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,090	0	0	0	0	0	-1,900	-2,990	-18,887	18,508
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	184,054	5,953	0	0	0	0	8,563	198,570	217,457	198,949
Ending Fund Balance June 30	35	182,964	5,953	0	0	0	0	6,663	195,580	198,570	217,457

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

DATE POSTED

City of **PIONEER** , Iowa

The City Council will conduct a public hearing on the proposed Budget at _____
on _____ at _____
(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 \$ **8.06508**

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ **3.00375**

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

_____ phone number _____ City Clerk/Finance Officer's NAME

		Budget FY 2012	Re-estimated FY 2011	Actual FY 2010
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	23,307	22,923	21,200
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	23,307	22,923	21,200
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	1,853	1,635	1,527
Licenses & Permits	7	0	0	0
Use of Money and Property	8	800	750	3,014
Intergovernmental	9	1,800	1,792	4,187
Charges for Fees & Service	10	4,500	4,600	4,819
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	32,260	31,700	34,747
Expenditures & Other Financing Uses				
Public Safety	15	900	887	300
Public Works	16	17,200	32,800	4,859
Health and Social Services	17	0	0	0
Culture and Recreation	18	1,600	1,500	1,500
Community and Economic Development	19	0	0	0
General Government	20	9,150	9,100	5,845
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	28,850	44,287	12,504
Business Type / Enterprises	24	6,400	6,300	3,735
Total ALL Expenditures	25	35,250	50,587	16,239
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	35,250	50,587	16,239
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-2,990	-18,887	18,508
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	198,570	217,457	198,949
Ending Fund Balance June 30	31	195,580	198,570	217,457