

13-109

Adoption of Budget and Certification of City Taxes

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

The City of: Pomeroy County Name: CALHOUN Date Budget Adopted: 03/06/06
(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.

County Auditor Date Stamp		Telephone Number		Signature			
		January 1, 2005 Property Valuations				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	12,908,638	2b		12,452,224
		DEBT SERVICE	3a	12,908,638	3b		12,452,224
	Ag Land	4a	616,910				

Code Sec.	Dollar Limit	Purpose	#N/A #N/A	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
384.1	#N/A	Regular General levy	###	5	104,560	100,863	43	8.10000	
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	7,811	7,535	52	0.60510	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
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	112,371	108,398			
384.1	3.00375	Ag Land		26	1,853	1,853	63	3.00375	
Total General Fund Tax Levies (25 + 26)				27	114,224	110,251			Do Not Add
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	3,485	3,362	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	7,018	6,770		0.54367	
	Amt Nec	Other Employee Benefits		31	405	391		0.03137	
Total Employee Benefit Levies (29,30,31)				32	7,423	7,161	65	0.57504	
Sub Total Special Revenue Levies (28+32)				33	10,908	10,523			
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	10,908	10,523			
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	80,120	77,287	70	6.20670	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0	
Total Property Taxes (27+39+40+41)				42	205,252	198,061	72	15.75684	

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 Pomeroy

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
*Annual Report FY 2005		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	247,151	145,158	80,854	0	1,100	474,263	174,002	648,265
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	247,151	145,158	80,854	0	1,100	474,263	174,002	648,265
Actual Expenditures Except End Bal (pg 12, line 259) *	3	306,726	45,450	82,893	0	0	435,069	131,285	566,354
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	187,576	244,866	78,815	0	2,200	513,457	216,719	730,176
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	187,576	244,866	78,815	0	2,200	513,457	216,719	730,176
Re-Est Revenues	6	207,570	130,086	83,130	0	0	420,786	247,968	668,754
Re-Est Expenditures	7	203,271	123,695	83,130	0	0	410,096	216,000	626,096
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	191,875	251,257	78,815	0	2,200	524,147	248,687	772,834
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	191,875	251,257	78,815	0	2,200	524,147	248,687	772,834
Revenues	11	196,724	71,613	80,120	0	0	348,457	247,968	596,425
Expenditures	12	203,271	123,695	80,120	0	0	407,086	216,000	623,086
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	185,328	199,175	78,815	0	2,200	465,518	280,655	746,173

* 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	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2007	RE-ESTIMATED 2006	ACTUAL 2005
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
GOVERNMENT ACTIVITIES										
Public Safety										
Police Department/Crime Prevention	1	44,159	24,329					325 68,488	68,488	83,040
Jail	2							327 0	0	0
Emergency Management	3	2,000						328 2,000	2,000	1,705
Flood Control	4							329 0	0	0
Fire Department	5	14,552	448					330 15,000	15,000	12,278
Ambulance	6	16,873	127					331 17,000	17,000	54,922
Building Inspections	7	500						332 500	500	0
Miscellaneous Protective Services	8							333 0	0	0
Animal Control	9	500						349 500	500	0
Other Public Safety	10							334 0	0	0
TOTAL (lines 1 - 10)	11	78,584	24,904			0		103,488	103,488	151,945
Public Works										
Roads, Bridges, & Sidewalks	12		69,165					353 69,165	69,165	34,969
Parking - Meter and Off-Street	13							356 0	0	0
Street Lighting	14		10,000					324 10,000	10,000	8,899
Traffic Control and Safety	15							326 0	0	0
Snow Removal	16		4,500					354 4,500	4,500	624
Highway Engineering	17							355 0	0	0
Street Cleaning	18		500					359 500	500	0
Airport (if not Enterprise)	19							365 0	0	0
Garbage (if not Enterprise)	20							358 0	0	0
Other Public Works	21							350 0	0	0
TOTAL (lines 12 - 21)	22	0	84,165			0		84,165	84,165	44,492
Health and Social Services										
Welfare Assistance	23							337 0	0	0
City Hospital	24							338 0	0	0
Payments to Private Hospitals	25							339 0	0	0
Health Regulation and Inspection	26							340 0	0	0
Water, Air, and Mosquito Control	27	2,000						341 2,000	2,000	11,302
Community Mental Health	28							342 0	0	0
Other Health and Social Services	29							343 0	0	0
TOTAL (lines 23 - 29)	30	2,000	0			0		2,000	2,000	11,302

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)	
Culture and Recreation										
Library Services	31	31,870	1,746				344	33,616	33,616	33,290
Museum, Band and Theater	32	300					345	300	300	0
Parks	33	3,000					346	3,000	3,000	1,512
Recreation	34	3,000					587	3,000	3,000	3,332
Cemetery	35	13,700					366	13,700	13,700	11,041
Community Center, Zoo, & Marina	36	2,000					347	2,000	2,000	2,055
Other Culture and Recreation	37						348	0	0	0
TOTAL (lines 31 - 37)	38	53,870	1,746					55,616	55,616	51,230
Community and Economic Development										
Community Beautification	39	150					367	150	150	59
Economic Development	40	250					368	250	250	100
Housing and Urban Renewal	41	500					369	500	500	7
Planning & Zoning	42	5,000					379	5,000	5,000	3,246
Other Com & Econ Development	43						370	0	0	0
TOTAL (lines 39 - 43)	44	5,900	0					5,900	5,900	3,412
General Government										
Mayor, Council, & City Manager	45	2,183	17				375	2,200	2,200	3,754
Clerk, Treasurer, & Finance Adm.	46	26,434	12,863				376	39,297	39,297	37,220
Elections	47	500					377	500	500	416
Legal Services & City Attorney	48	1,800					378	1,800	1,800	2,486
City Hall & General Buildings	49	17,500					380	17,500	17,500	22,937
Tort Liability	50	14,500					382	14,500	14,500	22,982
Other General Government	51						381	0	0	0
TOTAL (lines 45 - 51)	52	62,917	12,880					75,797	75,797	89,795
Debt Service	53		80,120					80,120	83,130	82,893
Capital Projects	54							0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	203,271	123,695	80,120	0	0		407,086	410,096	435,069
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					125,000	360	125,000	125,000	80,777
Sewer Utility	57					70,000	357	70,000	70,000	44,692
Electric Utility	58						361	0	0	0
Gas Utility	59						362	0	0	0
Airport	60						365	0	0	0
Landfill/Garbage	61					21,000	383	21,000	21,000	5,816
Transit	62						364	0	0	0
Cable TV, Internet & Telephone	63						443	0	0	0
Housing Authority	64						444	0	0	0
Storm Water Utility	65						445	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	66						446	0	0	0
Enterprise DEBT SERVICE	67						447	0	0	0
Enterprise CAPITAL PROJECTS	68						448	0	0	0
TOTAL Business Type Expenditures (lines 56 - 68)	69					216,000		216,000	216,000	131,285
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	203,271	123,695	80,120	0	0	216,000	623,086	626,096	566,354
Transfers Out	71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72)	72	203,271	123,695	80,120	0	0	216,000	623,086	626,096	566,354
Continuing Appropriation	73							0	0	0
Ending Fund Balance June 30	74	185,328	199,175	78,845	0	2,200	280,655	746,173	772,834	730,176

* 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 Pomeroy

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)
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property 1	110,251	10,523	77,287	0			198,061	265,344	283,925
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	110,251	10,523	77,287	0			198,061	265,344	283,925
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	3,973	385	2,833	0			472 7,191	9,737	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							395 0	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	3,973	385	2,833	0			7,191	9,737	0
Licenses & Permits 13							0	1,000	1,676
Use of Money & Property 14							0	1,500	1,412
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	47,800
State Shared Revenues 16		60,705					400 60,705	60,705	60,593
Other State Grants & Reimbursements 17							401 0	0	0
Local Grants & Reimbursements 18	33,000						402 33,000	33,000	30,252
Subtotal - Intergovernmental (lines 15 thru 18) 19	33,000	60,705	0	0		0	93,705	93,705	138,645
Charges for Fees & Service:									
Water Utility 20						149,586	404 149,586	149,586	108,097
Sewer Utility 21						77,382	405 77,382	77,382	47,658
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						21,000	410 21,000	21,000	19,347
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	42,000						413 42,000	42,000	45,343
Subtotal - Charges for Service (lines 20 thru 32) 33	42,000	0	0	0	0	247,968	289,968	289,968	220,445
Special Assessments 34							0	0	0
Miscellaneous 35	7,500						7,500	7,500	2,162
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	196,724	71,613	80,120	0	0	247,968	596,425	668,754	648,265
Beginning Fund Balance July 1 41	191,875	251,257	78,815	0	2,200	248,687	772,834	730,176	648,265
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	388,599	322,870	158,935	0	2,200	496,655	1,369,259	1,398,930	1,296,530

CITY OF Pomeroy 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)	
Revenues & Other Financing Sources																		
Taxes Levied on Property	77	110,251	106	10,523	134	77,287	161	0					234	198,061	264	265,344	294	283,925
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	110,251	108	10,523	136	77,287	163	0					236	198,061	266	265,344	296	283,925
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	3,973	111	385	138	2,833	165	0					239	7,191	269	9,737	299	0
Licenses & Permits	82	0	112	0							212	0	240	0	270	1,000	300	1,676
Use of Money and Property	83	0	113	0	139	0	166	0	194	0	213	0	241	0	271	1,500	301	1,412
Intergovernmental	84	33,000	114	60,705	140	0	167	0			426	0	242	93,705	272	93,705	302	138,645
Charges for Fees & Service	85	42,000	115	0	141	0	168	0	195	0	214	247,968	243	289,968	273	289,968	303	220,445
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	7,500	117	0	143	0	170	0	196	0	215	0	245	7,500	275	7,500	305	2,162
Sub-Total Revenues	88	196,724	118	71,613	144	80,120	171	0	197	0	216	247,968	246	596,425	276	668,754	306	648,265
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 Capitol Asset Sales	91	0		0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
Total Revenues and Other Sources	92	196,724	120	71,613	148	80,120	175	0	200	0	220	247,968	250	596,425	280	668,754	310	648,265
Expenditures & Other Financing Uses																		
Public Safety	600	78,584	609	24,904							623	0	335	103,488	632	103,488	642	151,945
Public Works	601	0	610	84,165							624	0	336	84,165	633	84,165	643	44,492
Health and Social Services	602	2,000	611	0							625	0	352	2,000	634	2,000	644	11,302
Culture and Recreation	603	53,870	612	1,746							626	0	371	55,616	635	55,616	645	51,230
Community and Economic Development	604	5,900	613	0							627	0	372	5,900	636	5,900	646	3,412
General Government	605	62,917	614	12,880							628	0	373	75,797	637	75,797	647	89,795
Debt Service	606	0	615	0	618	80,120					629	0	440	80,120	638	83,130	648	82,893
Capital Projects	607	0	616	0			621	0	630	0		0	441	0	639	0	649	0
Total Government Activities Expenditures	608	203,271	617	123,695	619	80,120	622	0	631	0		0	442	407,086	640	410,096	650	435,069
Business Type Proprietary: Enterprise & ISF											216,000		216,000	641	216,000	651	131,285	
Total Gov & Bus Type Expenditures	97	203,271	125	123,695	153	80,120	180	0	205	0	225	216,000	255	623,086	285	626,096	315	566,354
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	203,271	130	123,695	157	80,120	185	0	208	0	230	216,000	260	623,086	290	626,096	320	566,354
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-6,547	131	-52,082	158	0	186	0	209	0	231	31,968	261	-26,661	291	42,658	321	81,911
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	191,875	132	251,257	159	78,815	187	0	210	2,200	232	248,687	262	772,834	292	730,176	322	648,265
Ending Fund Balance June 30	105	185,328	133	199,175	160	78,815	188	0	211	2,200	233	280,655	263	746,173	293	772,834	323	730,176

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

City Name: Pomeroy

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)	Street Improvement	650,000	December-98	70,000	9,720	400	80,120		80,120
(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
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(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			70,000	9,720	400	80,120	0	80,120

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

Fiscal Year
2007

City Name: Pomeroy

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
(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	80,120

