

# 46-432

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Pioneer County Name: HUMBOLDT Date Budget Adopted: 03/12/13  
(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.

515-379-1000  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp:

**January 1, 2012 Property Valuations**

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	4,664,333	4,633,312	23
<b>Debt Service Value</b> 3a			
Ag Land 4a	29,219		

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with		(B) Property Taxes		(C)	
			Utility Replacement		Levied		Rate	
384.1	8.10000	Regular General levy	37,781		37,530		43	8.10000
-384		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge			0		44	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit			0		45	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center			0		46	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center			0		47	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project			0		48	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)			0		49	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city			0		51	0.00000
12(18)	Amt Nec	Liability, property & self insurance costs			0		52	0.00000
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			0		465	0.00000
-384		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups			0		53	0.00000
12(2)	0.81000	Memorial Building			0		54	0.00000
12(3)	0.13500	Symphony Orchestra			0		55	0.00000
12(4)	0.27000	Cultural & Scientific Facilities			0		56	0.00000
12(5)	As Voted	County Bridge			0		57	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.			0		58	0.00000
12(9)	0.03375	Aid to a Transit Company			0		59	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise			0		60	0.00000
12(19)	1.00000	City Emergency Medical District			0		466	0.00000
12(21)	0.27000	Support Public Library			0		61	0.00000
28E.22	1.50000	Unified Law Enforcement			0		62	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>37,781</b>		<b>37,530</b>			
384.1	3.00375	Ag Land	88		88		63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>37,869</b>		<b>37,618</b>			<b>Do Not Add</b>
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	0		0		64	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
Rules	Amt Nec	Other Employee Benefits			0			0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>0</b>		<b>0</b>		65	0.00000
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>		<b>0</b>			
Valuation								
386	As Req	With Gas & Elec						
		Without Gas & Elec						
	SSMID 1 (A)	(B)			0		66	0.00000
	SSMID 2 (A)	(B)			0		67	0.00000
	SSMID 3 (A)	(B)			0		68	0.00000
	SSMID 4 (A)	(B)			0		69	0.00000
	SSMID 5 (A)	(B)			0		565	0.00000
	SSMID 6 (A)	(B)			0		566	0.00000
	SSMID 7 (A)	(B)			0		###	0.00000
<b>Total SSMID</b>			<b>0</b>		<b>0</b>			<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>0</b>		<b>0</b>			
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	<b>0</b>	40	<b>0</b>		70	0.00000
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		41	<b>0</b>		71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			<b>37,869</b>	42	<b>37,618</b>		72	8.10000

### COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must 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)
<b>(1)</b>										
<b>*Annual Report FY 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	203,652	-8,824					194,828	9,981	204,809
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	32,583	2,182					34,765	3,595	38,360
Actual Expenditures Except End Bal (pg 12, line 259) *	3	24,201						24,201	5,672	29,873
Ending Fund Balance June 30 (pg 12, line 270) *	4	212,034	-6,642	0	0	0	0	205,392	7,904	213,296
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	212,034	-6,642	0	0	0	0	205,392	7,904	213,296
Re-Est Revenues	6	26,236	1,800	0	0	0	0	28,036	3,700	31,736
Re-Est Expenditures	7	74,475	1,100	0	0	0	0	75,575	4,800	80,375
Ending Fund Balance	8	163,795	-5,942	0	0	0	0	157,853	6,804	164,657
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	163,795	-5,942	0	0	0	0	157,853	6,804	164,657
Revenues	10	38,469	2,000	0	0	0	0	40,469	5,500	45,969
Expenditures	11	23,750	800	0	0	0	0	24,550	5,700	30,250
Ending Fund Balance	12	178,514	-4,742	0	0	0	0	173,772	6,604	180,376

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

CITY OF Pioneer

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2014	2013	2012
			(D)	REVENUES	(F)	(G)			(J)	(K)	(L)
			(E)	(E)							
<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	500							500	10,425	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	500	0	0			0		500	10,425	300
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	6,000	500						6,500	5,500	12,842
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	1,100	300						1,400	1,200	1,067
Traffic Control and Safety	15								0	0	0
Snow Removal	16	3,500							3,500	2,000	556
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	10,600	800	0			0		11,400	8,700	14,465
<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	250							250	250	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	1,500	1,350
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	250	0	0			0		250	1,750	1,350

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	45,000	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
	44										
TOTAL (lines 39 - 44)	45	0	0	0			0		0	45,000	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	1,800							1,800	1,800	1,431
Clerk, Treasurer, & Finance Adm.	47	2,400							2,400	2,400	1,677
Elections	48	800							800	0	531
Legal Services & City Attorney	49	1,500							1,500	2,000	1,038
City Hall & General Buildings	50	3,000							3,000	2,500	2,601
Tort Liability	51	900							900	500	808
Other General Government	52								0	500	0
TOTAL (lines 46 - 52)	53	10,400	0	0			0		10,400	9,700	8,086
<b>DEBT SERVICE</b>	54								0	0	0
Gov Capital Projects	55								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	21,750	800	0	0	0	0		22,550	75,575	24,201
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							3,500	3,500	2,800	3,771
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							2,200	2,200	2,000	1,901
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							5,700	5,700	4,800	5,672
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	21,750	800	0	0	0	0	5,700	28,250	80,375	29,873
Regular Transfers Out	75	2,000							2,000	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	2,000	0	0	0	0	0	0	2,000	0	0
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	23,750	800	0	0	0	0	5,700	30,250	80,375	29,873
<b>Ending Fund Balance June 30</b>	79	178,514	-4,742	0	0	0	0	6,604	180,376	164,657	213,296

The last two columns will fill in once the Re-Est forms are completed

**REVENUES DETAIL**  
Fiscal Year Ending **2014**

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	37,618	0		0	0			37,618	24,136	23,830
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
<b>Net Current Property Taxes (line 1 minus line 2)</b>	<b>3</b>	<b>37,618</b>	<b>0</b>		<b>0</b>	<b>0</b>			<b>37,618</b>	<b>24,136</b>	<b>23,830</b>
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	251	0		0	0			251	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	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								0	1,600	1,797
<b>Subtotal - Other City Taxes (lines 6 thru 12)</b>	<b>13</b>	<b>251</b>	<b>0</b>		<b>0</b>	<b>0</b>			<b>251</b>	<b>1,600</b>	<b>1,797</b>
Licenses & Permits	14								0	0	0
Use of Money & Property	15	500							500	500	5,767
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		2,000						2,000	1,800	2,182
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
<b>Subtotal - Intergovernmental (lines 16 thru 19)</b>	<b>20</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>2,000</b>	<b>1,800</b>	<b>2,182</b>
Charges for Fees & Service:											
Water Utility	21							1,900	1,900	2,000	1,974
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							1,600	1,600	1,700	1,621
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
<b>Subtotal - Charges for Service (lines 21 thru 33)</b>	<b>34</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>3,500</b>	<b>3,700</b>	<b>3,595</b>
Special Assessments	35								0	0	0
Miscellaneous	36	100							100	0	1,189
Other Financing Sources:											
Regular Operating Transfers In	37							2,000	2,000	0	0
Internal TIF Loan Transfers In	38								0	0	0
<b>Subtotal ALL Operating Transfers In</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
<b>Subtotal-Other Financing Sources (lines 38 thru 40)</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 42)</b>	<b>43</b>	<b>38,469</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>45,969</b>	<b>31,736</b>	<b>38,360</b>
Beginning Fund Balance July 1	44	163,795	-5,942	0	0	0	0	6,804	164,657	213,296	204,809
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	<b>45</b>	<b>202,264</b>	<b>-3,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,304</b>	<b>210,626</b>	<b>245,032</b>	<b>243,169</b>

CITY OF

Pioneer

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	37,618	0		0	0			37,618	24,136	23,830
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	37,618	0		0	0			37,618	24,136	23,830
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	251	0		0	0			251	1,600	1,797
Licenses & Permits	7	0	0					0	0	0	0
Use of Money and Property	8	500	0	0	0	0	0	0	500	500	5,767
Intergovernmental	9	0	2,000	0	0	0		0	2,000	1,800	2,182
Charges for Fees & Service	10	0	0		0	0	0	3,500	3,500	3,700	3,595
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	100	0		0	0	0	0	100	0	1,189
Sub-Total Revenues	13	38,469	2,000	0	0	0	0	3,500	43,969	31,736	38,360
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	2,000	2,000	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	0
Total Revenues and Other Sources	17	38,469	2,000	0	0	0	0	5,500	45,969	31,736	38,360
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	500	0	0			0		500	10,425	300
Public Works	19	10,600	800	0			0		11,400	8,700	14,465
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	250	0	0			0		250	1,750	1,350
Community and Economic Development	22	0	0	0			0		0	45,000	0
General Government	23	10,400	0	0			0		10,400	9,700	8,086
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	21,750	800	0	0	0	0		22,550	75,575	24,201
Business Type Proprietary: Enterprise & ISF	27							5,700	5,700	4,800	5,672
Total Gov & Bus Type Expenditures	28	21,750	800	0	0	0	0	5,700	28,250	80,375	29,873
Total Transfers Out	29	2,000	0	0	0	0	0	0	2,000	0	0
Total ALL Expenditures/Fund Transfers Out	30	23,750	800	0	0	0	0	5,700	30,250	80,375	29,873
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	14,719	1,200	0	0	0	0	-200	15,719	-48,639	8,487
Beginning Fund Balance July 1	33	163,795	-5,942	0	0	0	0	6,804	164,657	213,296	204,809
Ending Fund Balance June 30	34	178,514	-4,742	0	0	0	0	6,604	180,376	164,657	213,296

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

City Name: Pioneer

Fiscal Year  
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-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



