

13-109

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Pomeroy County Name: CALHOUN Date Budget Adopted: 3/10/2015
(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.

712-468-2411

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2014 Property Valuations

Last Official Census

	Regular	2a	With Gas & Electric	13,457,552	2b	Without Gas & Electric	12,996,955	662
	DEBT SERVICE	3a		13,457,552	3b		12,996,955	
	Ag Land	4a		886,554				

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	5 109,006	105,275	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 14,000	13,521	52 1.04031
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 123,006	118,796	
384.1	3.00375	Ag Land	26 2,663	2,663	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 125,669	121,459	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28 3,634	3,509	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 3,650	3,525	0.27122
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 12,735	12,299	0.94631
Rules	Amt Nec	Other Employee Benefits	31 31,115	30,050	2.31208
		Total Employee Benefit Levies (29,30,31)	32 47,500	45,874	65 3.52961
		Sub Total Special Revenue Levies (28+32)	33 51,134	49,383	
		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)	37	0	69 0
		SSMID 5 (A) (B)	555	0	565 0
		SSMID 6 (A) (B)	556	0	566 0
		SSMID 7 (A) (B)	1177	0	0
		Total SSMID	38 0	0	Do Not Add
		Total Special Revenue Levies	39 51,134	49,383	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 91,960	88,813	70 6.83334
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 268,763	259,655	72 19.77326

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

Pomeroy

		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 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	170,880	136,944	0	199,791	0	23,340	530,955	203,285	734,240
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	283,363	184,935	0	94,245	0	16	562,559	240,998	803,557
Actual Expenditures Except End Bal (pg 12, line 259) *	3	285,598	167,236	0	307,012	0	0	759,846	220,826	980,672
Ending Fund Balance June 30 (pg 12, line 261) *	4	168,645	154,643	0	-12,976	0	23,356	333,668	223,457	557,125
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2015										
Beginning Fund Balance	5	168,645	154,643	0	-12,976	0	23,356	333,668	223,457	557,125
Re-Est Revenues	6	211,601	147,045	0	94,547	0	10	453,203	255,200	708,403
Re-Est Expenditures	7	216,110	114,389	0	91,960	0	0	422,459	218,798	641,257
Ending Fund Balance	8	164,136	187,299	0	-10,389	0	23,366	364,412	259,859	624,271
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2016										
Beginning Fund Balance	9	164,136	187,299	0	-10,389	0	23,366	364,412	259,859	624,271
Revenues	10	219,300	164,603	0	97,299	0	10	481,212	233,300	714,512
Expenditures	11	220,365	126,259	0	91,960	0	0	438,584	438,779	877,363
Ending Fund Balance	12	163,071	225,643	0	-5,050	0	23,376	407,040	54,380	461,420

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

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

CITY OF Pomeroy

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

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100px;" type="text" value="0"/>	<u>0</u>
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	41,495	22,400						63,895	61,837	60,651
Jail	2								0	0	0
Emergency Management	3	0	0						0	0	0
Flood Control	4								0	0	0
Fire Department	5	18,050	1,725						19,775	20,325	15,900
Ambulance	6	0	0						0	25	25
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	59,545	24,125				0		83,670	82,187	76,576
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	100	65,640						65,740	59,356	108,526
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	0	10,500						10,500	10,500	10,245
Traffic Control and Safety	15								0	0	0
Snow Removal	16		0						0	1,000	0
Highway Engineering	17								0	0	0
Street Cleaning	18		0						0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	51,200							51,200	49,200	43,062
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	51,300	76,140				0		127,440	120,056	161,833
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	3,200							3,200	3,100	2,700
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	3,200	0				0		3,200	3,100	2,700
CULTURE & RECREATION											
Library Services	31	35,400	3,050						38,450	36,750	40,602
Museum, Band and Theater	32	200	50						250	250	50
Parks	33	8,950	0						8,950	8,700	21,173
Recreation	34	600	0						600	600	560
Cemetery	35	14,550	500						15,050	15,150	17,180
Community Center, Zoo, & Marina	36	5,320	0						5,320	5,320	13,090
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	65,020	3,600				0		68,620	66,770	92,655

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		1,000							1,000	1,000	0
Economic Development	40		500							500	500	750
Housing and Urban Renewal	41		0							0	0	0
Planning & Zoning	42		0							0	0	0
Other Com & Econ Development	43		0							0	0	2,500
TOTAL (lines 39 - 44)	45		1,500	0	0			0		1,500	1,500	3,250
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		3,500	310						3,810	3,810	3,814
Clerk, Treasurer, & Finance Adm.	47		9,200	18,450						27,650	27,126	27,557
Elections	48		700							700	0	651
Legal Services & City Attorney	49		500							500	500	0
City Hall & General Buildings	50		11,900							11,900	11,450	10,255
Tort Liability	51		14,000							14,000	14,000	14,699
Other General Government	52		0							0	0	0
TOTAL (lines 46 - 52)	53		39,800	18,760	0			0		58,560	56,886	56,976
DEBT SERVICE	54					91,960				91,960	91,960	307,012
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		220,365	122,625	0	91,960	0	0		434,950	422,459	701,002
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59							92,098		92,098	90,300	76,505
Sewer Utility	60							346,681		346,681	128,498	144,321
Electric Utility	61							0		0	0	0
Gas Utility	62							0		0	0	0
Airport	63							0		0	0	0
Landfill/Garbage	64							0		0	0	0
Transit	65							0		0	0	0
Cable TV, Internet & Telephone	66							0		0	0	0
Housing Authority	67							0		0	0	0
Storm Water Utility	68							0		0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0		0	0	0
Enterprise DEBT SERVICE	70							0		0	0	0
Enterprise CAPITAL PROJECTS	71							0		0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0		0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							438,779		438,779	218,798	220,826
TOTAL ALL EXPENDITURES (lines 58+74)	74		220,365	122,625	0	91,960	0	0	438,779	873,729	641,257	921,828
Regular Transfers Out	75		0	3,634		0				3,634	0	58,844
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	3,634	0	0	0	0	0	3,634	0	58,844
Total Expenditures & Fund Transfers Out (lines 75+76)	78		220,365	126,259	0	91,960	0	0	438,779	877,363	641,257	980,672
Ending Fund Balance June 30	79		163,071	225,643	0	-5,050	0	23,376	54,380	461,420	624,271	557,125

* 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.

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

REVENUES DETAIL

Fiscal Year Ending

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
REVENUES & OTHER FINANCING SOURCES											
	1	121,459	49,383		88,813	0			259,655	255,804	289,723
	2								0	0	0
	3	121,459	49,383		88,813	0			259,655	255,804	289,723
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	4,210	1,751		3,147	0			9,108	0	0
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		45,000						45,000	42,500	47,861
	13	4,210	46,751		3,147	0			54,108	42,500	47,861
	14	775							775	800	925
	15	1,430					0		1,430	2,670	5,770
Intergovernmental:											
	16	0						0	0	0	0
	17		65,500						65,500	64,545	66,103
	18	8,342	2,969	0	5,339	0		0	16,650	8,507	2,755
	19	23,450							23,450	22,392	26,113
	20	31,792	68,469	0	5,339	0		0	105,600	95,444	94,971
Charges for Fees & Service:											
	21							104,500	104,500	115,700	107,258
	22							128,800	128,800	139,500	133,740
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	51,050							51,050	50,975	52,980
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	3,600							3,600	3,600	5,694
	34	54,650	0		0	0	0	233,300	287,950	309,775	299,672
	35								0	0	0
	36	1,350					10	0	1,360	1,410	5,791
Other Financing Sources:											
	37	3,634	0						3,634	0	58,844
	38								0	0	0
	39	3,634	0	0	0	0	0	0	3,634	0	58,844
	40				0				0	0	0
	41								0	0	0
	42	3,634	0	0	0	0	0	0	3,634	0	58,844
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	219,300	164,603	0	97,299	0	10	233,300	714,512	708,403	803,557
	44	164,136	187,299	0	-10,389	0	23,366	259,859	624,271	557,125	734,240
	45	383,436	351,902	0	86,910	0	23,376	493,159	1,338,783	1,265,528	1,537,797

CITY OF Pomeroy

**ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016**

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	121,459	49,383		88,813	0			259,655	255,804	289,723
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	121,459	49,383		88,813	0			259,655	255,804	289,723
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	4,210	46,751		3,147	0			54,108	42,500	47,861
Licenses & Permits	7	775	0					0	775	800	925
Use of Money and Property	8	1,430	0	0	0	0	0	0	1,430	2,670	5,770
Intergovernmental	9	31,792	68,469	0	5,339	0		0	105,600	95,444	94,971
Charges for Fees & Service	10	54,650	0		0	0		233,300	287,950	309,775	299,672
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,350	0		0	0	10	0	1,360	1,410	5,791
Sub-Total Revenues	13	215,666	164,603	0	97,299	0	10	233,300	710,878	708,403	744,713
Other Financing Sources:											
Total Transfers In	14	3,634	0	0	0	0	0	0	3,634	0	58,844
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	219,300	164,603	0	97,299	0	10	233,300	714,512	708,403	803,557
Expenditures & Other Financing Uses											
Public Safety	18	59,545	24,125	0			0		83,670	82,187	76,576
Public Works	19	51,300	76,140	0			0		127,440	120,056	161,833
Health and Social Services	20	3,200	0	0			0		3,200	3,100	2,700
Culture and Recreation	21	65,020	3,600	0			0		68,620	66,770	92,655
Community and Economic Development	22	1,500	0	0			0		1,500	1,500	3,250
General Government	23	39,800	18,760	0			0		58,560	56,886	56,976
Debt Service	24	0	0	0	91,960		0		91,960	91,960	307,012
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	220,365	122,625	0	91,960	0	0		434,950	422,459	701,002
Business Type Proprietary: Enterprise & ISF	27							438,779	438,779	218,798	220,826
Total Gov & Bus Type Expenditures	28	220,365	122,625	0	91,960	0	0	438,779	873,729	641,257	921,828
Total Transfers Out	29	0	3,634	0	0	0	0	0	3,634	0	58,844
Total ALL Expenditures/Fund Transfers Out	30	220,365	126,259	0	91,960	0	0	438,779	877,363	641,257	980,672
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-1,065	38,344	0	5,339	0	10	-205,479	-162,851	67,146	-177,115
Beginning Fund Balance July 1	33	164,136	187,299	0	-10,389	0	23,366	259,859	624,271	557,125	734,240
Ending Fund Balance June 30	34	163,071	225,643	0	-5,050	0	23,376	54,380	461,420	624,271	557,125

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

City Name: Pomeroy

Fiscal Year
2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Project Name	Amount of Issue	Date Certified to County Auditor	Principal Due FY 2016	Interest Due FY 2016	Bond Reg/Other Fees Due FY 2016	Total Obligation Due FY 2016	Paid from Funds OTHER THAN Current Year Property Taxes	Amount Paid by Current Year Debt Service Levy
(1) D/S BACKFILL REVENUE								0
(2) 2009 Sewer Revenue Bonds	1,241,000		27,000	28,500	2,375	57,875	57,875	0
(3) 2010 Street Improvement project	775,000		75,000	16,460	500	91,960		91,960
(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			102,000	44,960	2,875	149,835	57,875	91,960

