

83-787

Adoption of Budget and Certification of City Taxes

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

The City of: Defiance County Name: SHELBY Date Budget Adopted: 02/07/06
(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.

	Telephone Number	Signature
County Auditor Date Stamp	January 1, 2005 Property Valuations	
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>4,185,675</u>	2b <u>4,054,638</u>
DEBT SERVICE	3a _____	3b _____
Ag Land	4a <u>36,584</u>	_____
		Last Official Census

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	33,904	32,843	43 8.10000
(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	33,904	32,843	
384.1	3.00375	Ag Land		26	110	110	63 3.00375
		Total General Fund Tax Levies (25 + 26)		27	34,014	32,953	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	0
	Amt Nec	Other Employee Benefits		31	0	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				
		(A)	(B)	34		0	66 0
		(A)	(B)	35		0	67 0
		(A)	(B)	36		0	68 0
		(A)	(B)	35a		0	69 0
		(A)	(B)	36a		0	565 0
		(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	71 0
		Total Property Taxes (27+39+40+41)		42	34,014	32,953	72 8.10000

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 Defiance

(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 2005									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	51,678	0	0	0	0	51,678	-27,679	23,999
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	73,724	26,730	0	0	306	100,760	67,921	168,681
Actual Expenditures Except End Bal (pg 12, line 259) *	3	68,347	26,730	0	0	0	95,077	51,958	147,035
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	57,055	0	0	0	306	57,361	-11,716	45,645
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	57,055	0	0	0	306	57,361	-11,716	45,645
Re-Est Revenues	6	91,490	26,700	96,290	26,300	465	241,245	76,526	317,771
Re-Est Expenditures	7	75,812	26,300	119,134	0	0	221,246	96,525	317,771
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	72,733	400	-22,844	26,300	771	77,360	-31,715	45,645
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	72,733	400	-22,844	26,300	771	77,360	-31,715	45,645
Revenues	11	73,514	27,100	0	0	0	100,614	76,500	177,114
Expenditures	12	53,904	27,100	29,500	0	0	110,504	66,610	177,114
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	92,343	400	-52,344	26,300	771	67,470	-21,825	45,645

* 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 (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2007 (G)	RE-ESTIMATED 2006 (H)	ACTUAL 2005 (I)	
GOVERNMENT ACTIVITIES										
Public Safety										
Police Department/Crime Prevention	1	3,600					325	3,600	3,560	3,560
Jail	2						327	0	0	0
Emergency Management	3	400					328	400	0	0
Flood Control	4						329	0	0	0
Fire Department	5	5,500					330	5,500	5,322	5,322
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8	0					333	0	500	0
Animal Control	9						349	0	0	0
Other Public Safety	10						334	0	0	0
TOTAL (lines 1 - 10)	11	9,500	0		0			9,500	9,382	8,882
Public Works										
Roads, Bridges, & Sidewalks	12	845	19,800				353	20,645	37,450	6,910
Parking - Meter and Off-Street	13		0				356	0	0	0
Street Lighting	14		7,000				324	7,000	7,000	6,993
Traffic Control and Safety	15						326	0	100	0
Snow Removal	16		300				354	300	150	97
Highway Engineering	17						355	0	0	717
Street Cleaning	18						359	0	0	0
Airport (if not Enterprise)	19						365	0	0	0
Garbage (if not Enterprise)	20	17,000					358	17,000	16,500	15,906
Other Public Works	21						350	0	2,100	1,698
TOTAL (lines 12 - 21)	22	17,845	27,100		0			44,945	63,300	32,321
Health and Social Services										
Welfare Assistance	23						337	0	0	0
City Hospital	24						338	0	0	0
Payments to Private Hospitals	25	0					339	0	0	0
Health Regulation and Inspection	26						340	0	0	0
Water, Air, and Mosquito Control	27	300					341	300	300	0
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29	100					343	100	0	0
TOTAL (lines 23 - 29)	30	400	0		0			400	300	0

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	200					344	200	200	200
Museum, Band and Theater	32						345	0	0	0
Parks	33	3,159					346	3,159	5,000	2,253
Recreation	34	500					587	500	480	0
Cemetery	35						366	0	0	0
Community Center, Zoo, & Marina	36						347	0	0	0
Other Culture and Recreation	37	100					348	100	0	0
TOTAL (lines 31 - 37)	38	3,959	0					3,959	5,680	2,453
Community and Economic Development										
Community Beautification	39						367	0	0	0
Economic Development	40						368	0	0	0
Housing and Urban Renewal	41						369	0	0	0
Planning & Zoning	42	700					379	700	700	700
Other Com & Econ Development	43						370	0	0	0
TOTAL (lines 39 - 43)	44	700	0					700	700	700
General Government										
Mayor, Council, & City Manager	45	5,000					375	5,000	4,500	4,015
Clerk, Treasurer, & Finance Adm.	46	11,000					376	11,000	10,500	9,577
Elections	47						377	0	450	45
Legal Services & City Attorney	48	500					378	500	500	500
City Hall & General Buildings	49	2,000					380	2,000	3,300	1,822
Tort Liability	50	3,000					382	3,000	3,500	4,533
Other General Government	51						381	0	0	676
TOTAL (lines 45 - 51)	52	21,500	0					21,500	22,750	21,168
Debt Service	53			29,500				29,500	119,134	29,553
Capital Projects	54							0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	53,904	27,100	29,500	0	0		110,504	221,246	95,077
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					35,000	360	35,000	55,000	27,796
Sewer Utility	57					15,000	357	15,000	25,000	7,727
Electric Utility	58						361	0	0	0
Gas Utility	59						362	0	0	0
Airport	60						365	0	0	0
Landfill/Garbage	61					4,500	383	4,500	4,325	4,325
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					12,110	447	12,110	12,200	12,110
Enterprise CAPITAL PROJECTS	68						448	0	0	0
TOTAL Business Type Expenditures (lines 56 - 68)	69							66,610	96,525	51,958
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	53,904	27,100	29,500	0	0	66,610	177,114	317,771	147,035
Transfers Out	71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72)	72	53,904	27,100	29,500	0	0	66,610	177,114	317,771	147,035
Continuing Appropriation	73							0	0	0
Ending Fund Balance June 30	74	92,343	400	-52,344	26,300	771	-21,825	45,645	45,645	45,645

* 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 Defiance

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	32,953	0	0	0			32,953	32,000	31,801
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	32,953	0	0	0			32,953	32,000	31,801
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	1,061	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	22,000						395	22,000	22,928
Subtotal - Other City Taxes (lines 6 thru 11) 12	23,061	0	0	0			23,061	21,000	22,928
Licenses & Permits 13								0	1,390
Use of Money & Property 14	500							500	1,066
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		27,100					400	27,100	53,000
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	27,100	0	0		0	27,100	53,000	26,865
Charges for Fees & Service:									
Water Utility 20						51,000	404	51,000	49,525
Sewer Utility 21						21,000	405	21,000	22,000
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	17,000					4,500	410	21,500	21,167
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	17,000	0	0	0	0	76,500	93,500	93,025	83,803
Special Assessments 34								0	0
Miscellaneous 35								0	20,000
Other Financing Sources:									
Operating Transfers In 36								0	0
Proceeds of Debt 37								0	96,290
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	96,290	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	73,514	27,100	0	0	0	76,500	177,114	317,771	168,681
Beginning Fund Balance July 1 41	72,733	400	-22,844	26,300	771	-31,715	45,645	45,645	23,999
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	146,247	27,500	-22,844	26,300	771	44,785	222,759	363,416	192,680

CITY OF Defiance 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	32,953	106	0	134	0	161	0					234	32,953	264	32,000	294	31,801
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	32,953	108	0	136	0	163	0					236	32,953	266	32,000	296	31,801
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	23,061	111	0	138	0	165	0					239	23,061	269	21,000	299	22,928
Licenses & Permits	82	0	112	0							212	0	240	0	270	1,390	300	1,130
Use of Money and Property	83	500	113	0	139	0	166	0	194	0	213	0	241	500	271	1,066	301	1,883
Intergovernmental	84	0	114	27,100	140	0	167	0			426	0	242	27,100	272	53,000	302	26,865
Charges for Fees & Service	85	17,000	115	0	141	0	168	0	195	0	214	76,500	243	93,500	273	93,025	303	83,803
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	20,000	305	271
Sub-Total Revenues	88	73,514	118	27,100	144	0	171	0	197	0	216	76,500	246	177,114	276	221,481	306	168,681
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	96,290	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	73,514	120	27,100	148	0	175	0	200	0	220	76,500	250	177,114	280	317,771	310	168,681
Expenditures & Other Financing Uses																		
Public Safety	600	9,500	609	0					623	0			335	9,500	632	9,382	642	8,882
Public Works	601	17,845	610	27,100					624	0			336	44,945	633	63,300	643	32,321
Health and Social Services	602	400	611	0					625	0			352	400	634	300	644	0
Culture and Recreation	603	3,959	612	0					626	0			371	3,959	635	5,680	645	2,453
Community and Economic Development	604	700	613	0					627	0			372	700	636	700	646	700
General Government	605	21,500	614	0					628	0			373	21,500	637	22,750	647	21,168
Debt Service	606	0	615	0	618	29,500			629	0			440	29,500	638	119,134	648	29,553
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0
Total Government Activities Expenditures	608	53,904	617	27,100	619	29,500	622	0	631	0			442	110,504	640	221,246	650	95,077
Business Type Proprietary: Enterprise & ISF											66,610		66,610	641	96,525	651	51,958	
Total Gov & Bus Type Expenditures	97	53,904	125	27,100	153	29,500	180	0	205	0	225	66,610	255	177,114	285	317,771	315	147,035
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	53,904	130	27,100	157	29,500	185	0	208	0	230	66,610	260	177,114	290	317,771	320	147,035
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	19,610	131	0	158	-29,500	186	0	209	0	231	9,890	261	0	291	0	321	21,646
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	72,733	132	400	159	-22,844	187	26,300	210	771	232	-31,715	262	45,645	292	45,645	322	23,999
Ending Fund Balance June 30	105	92,343	133	400	160	-52,344	188	26,300	211	771	233	-21,825	263	45,645	293	45,645	323	45,645

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

Fiscal Year
2007

City Name: Defiance

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)						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
2007

City Name: Defiance

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	0

