

# 83-787

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: Defiance County Name: SHELBY Date Budget Adopted: 03/06/07  
(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			
		<b>January 1, 2006 Property Valuations</b>				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	4,193,170	2b		4,065,671
		<b>DEBT SERVICE</b>	3a	4,193,170	3b		4,065,671
Ag Land	4a	45,048					

Code		Dollar	Purpose	#/N/A	(A)	(B)	(C)		
Sec.	Limit			#/N/A	Request with Utility Replacement	Property Taxes Levied	Rate		
384.1	#N/A		Regular General levy	###	5	33,965	32,932	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
		<b>Total General Fund Regular Levies (5 thru 24)</b>			25	<b>33,965</b>	<b>32,932</b>		
384.1	3.00375		Ag Land		26	135	135	63	3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>			27	<b>34,100</b>	<b>33,067</b>		<b>Do Not Add</b>
		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
		<b>Total Employee Benefit Levies (29,30,31)</b>			32	<b>0</b>	<b>0</b>	65	<b>0</b>
		<b>Sub Total Special Revenue Levies (28+32)</b>			33	<b>0</b>	<b>0</b>		
		Valuation							
386	As Req		With Gas & Elec						
			Without Gas & Elec						
	SSMID 1 (A)	(B)			34	0	0	66	0
	SSMID 2 (A)	(B)			35	0	0	67	0
	SSMID 3 (A)	(B)			36	0	0	68	0
	SSMID 4 (A)	(B)			35a	0	0	69	0
	SSMID 5 (A)	(B)			36a	0	0	565	0
	SSMID 6 (A)	(B)			37	0	0	566	0
		<b>Total SSMID (34 thru 37)</b>			38	<b>0</b>	<b>0</b>		<b>Do Not Add</b>
		<b>Total Special Revenue Levies (33+38)</b>			39	<b>0</b>	<b>0</b>		
384.4	Amt Nec		<b>Debt Service Levy 76.10(6)</b>		40	<b>0</b>	<b>0</b>	70	<b>0</b>
384.7	0.67500		<b>Capital Projects (Capital Improv. Reserve)</b>		41	<b>0</b>	<b>0</b>	71	<b>0</b>
		<b>Total Property Taxes (27+39+40+41)</b>			42	<b>34,100</b>	<b>33,067</b>	72	<b>8.10000</b>

### 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)
<b>*Annual Report FY 2006</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1						0		0
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	173,076	26,246			470	199,792	81,115	280,907
Actual Expenditures Except End Bal (pg 12, line 259) *	3	195,356	26,246	0		0	221,602	79,761	301,363
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	-22,280	0	0	0	470	-21,810	1,354	-20,456
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	-22,280	0	0	0	470	-21,810	1,354	-20,456
Re-Est Revenues	6	82,921	26,000	0	0	600	109,521	636,500	746,021
Re-Est Expenditures	7	83,130	26,000	0	0	0	109,130	616,435	725,565
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	-22,489	0	0	0	1,070	-21,419	21,419	0
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	-22,489	0	0	0	1,070	-21,419	21,419	0
Revenues	11	81,700	26,000	0	0	600	108,300	76,600	184,900
Expenditures	12	90,400	26,000	0	0	0	116,400	68,500	184,900
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	-31,189	0	0	0	1,670	-29,519	29,519	0

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)	
<b>GOVERNMENT ACTIVITIES</b>										
<b>Public Safety</b>										
Police Department/Crime Prevention	1	4,000					325	4,000	3,600	3,560
Jail	2						327	0	0	0
Emergency Management	3	0					328	0	0	0
Flood Control	4						329	0	0	0
Fire Department	5	5,500					330	5,500	5,500	5,322
Ambulance	6						331	0	0	0
Building Inspections	7						332	0	0	0
Miscellaneous Protective Services	8						333	0	100	500
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	9,200	9,382
<b>Public Works</b>										
Roads, Bridges, & Sidewalks	12	20,900	26,000				353	46,900	41,280	57,087
Parking - Meter and Off-Street	13						356	0	0	0
Street Lighting	14	7,500					324	7,500	7,500	7,190
Traffic Control and Safety	15						326	0	50	24
Snow Removal	16	1,000					354	1,000	1,000	156
Highway Engineering	17						355	0	0	0
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	18,000	16,516
Other Public Works	21	1,000					350	1,000	0	1,464
TOTAL (lines 12 - 21)	22	47,400	26,000		0			73,400	67,830	82,437
<b>Health and Social Services</b>										
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						341	0	0	0
Community Mental Health	28						342	0	0	0
Other Health and Social Services	29						343	0	0	0
TOTAL (lines 23 - 29)	30	0	0		0			0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>Culture and Recreation</b>									
Library Services 31	200						344 200	200	200
Museum, Band and Theater 32							345 0	0	0
Parks 33	3,000						346 3,000	5,000	6,012
Recreation 34							587 0	0	422
Cemetery 35							366 0	0	0
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37	1,500						348 1,500	0	0
TOTAL (lines 31 - 37) 38	4,700	0			0		4,700	5,200	6,634
<b>Community and Economic Development</b>									
Community Beautification 39							367 0	0	0
Economic Development 40	100						368 100	100	0
Housing and Urban Renewal 41	700						369 700	0	0
Planning & Zoning 42							379 0	700	700
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	800	0			0		800	800	700
<b>General Government</b>									
Mayor, Council, & City Manager 45	4,500						375 4,500	4,100	4,368
Clerk, Treasurer, & Finance Adm. 46	15,000						376 15,000	15,000	10,612
Elections 47	500						377 500	0	573
Legal Services & City Attorney 48	500						378 500	500	461
City Hall & General Buildings 49	3,500						380 3,500	3,500	1,777
Tort Liability 50	3,000						382 3,000	3,000	2,721
Other General Government 51	1,000						381 1,000	0	1,627
TOTAL (lines 45 - 51) 52	28,000	0			0		28,000	26,100	22,139
Debt Service 53								0	100,310
Capital Projects 54								0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	90,400	26,000	0	0	0		116,400		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						24,000	360 24,000	35,000	42,690
Sewer Utility 57						10,000	357 10,000	15,000	20,635
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						12,000	447 12,000	12,110	12,110
Enterprise CAPITAL PROJECTS 68						18,000	448 18,000	550,000	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						68,500	68,500	616,435	79,760
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	90,400	26,000	0	0	0	68,500	184,900	616,435	79,760
Transfers Out 71	0							0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	90,400	26,000	0	0	0	68,500	184,900	725,565	301,362
Continuing Appropriation 73					0			0	0
<b>Ending Fund Balance June 30 74</b>	-31,189	0	20	0	1,670	29,519	0	0	-20,456

\* 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 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	33,067	0	0	0			33,067	34,600	32,687
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	33,067	0	0	0			33,067	34,600	32,687
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	1,033	0	0	0			472	1,033	1,035
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	20,000						395	20,000	19,500
Subtotal - Other City Taxes (lines 6 thru 11) 12	21,033	0	0	0			21,033	20,500	21,509
Licenses & Permits 13	1,500							1,500	1,570
Use of Money & Property 14	1,800				600			2,400	700
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16		26,000					400	26,000	26,246
Other State Grants & Reimbursements 17							401	0	275,000
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	26,000	0	0			0	26,000	301,000
Charges for Fees & Service:									
Water Utility 20						50,000	404	50,000	59,000
Sewer Utility 21						22,000	405	22,000	23,000
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					4,600	410	21,600	4,500
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	76,600		93,600	86,500
Special Assessments 34								0	0
Miscellaneous 35	7,300							7,300	26,161
Other Financing Sources:									
Operating Transfers In 36			0					0	0
Proceeds of Debt 37								0	275,000
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0		0	275,000
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>81,700</b>	<b>26,000</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>76,600</b>		<b>184,900</b>	<b>746,021</b>
Beginning Fund Balance July 1 41	-22,489	0	0	0	1,070	21,419		0	-20,456
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>59,211</b>	<b>26,000</b>	<b>0</b>	<b>0</b>	<b>1,670</b>	<b>98,019</b>	<b>424</b>	<b>184,900</b>	<b>725,565</b>
									<b>280,906</b>

**CITY OF Defiance ADOPTED BUDGET SUMMARY**

**YEAR ENDED JUNE 30, 2008**

**Fiscal Years**

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	33,067	106	0	134	0	161	0					234	33,067	264	34,600	294	32,687
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	33,067	108	0	136	0	163	0					236	33,067	266	34,600	296	32,687
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	21,033	111	0	138	0	165	0					239	21,033	269	20,500	299	21,509
Licenses & Permits	82	1,500	112	0							212	0	240	1,500	270	1,560	300	1,570
Use of Money and Property	83	1,800	113	0	139	0	166	0	194	600	213	0	241	2,400	271	700	301	2,101
Intergovernmental	84	0	114	26,000	140	0	167	0			426	0	242	26,000	272	301,000	302	26,246
Charges for Fees & Service	85	17,000	115	0	141	0	168	0	195	0	214	76,600	243	93,600	273	86,500	303	97,985
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	7,300	117	0	143	0	170	0	196	0	215	0	245	7,300	275	26,161	305	2,518
Sub-Total Revenues	88	81,700	118	26,000	144	0	171	0	197	600	216	76,600	246	184,900	276	471,021	306	184,616
<b>Other Financing Sources:</b>																		
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	275,000	308	96,290
Proceeds of Capital Asset Sales	91	0			147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	81,700	120	26,000	148	0	175	0	200	600	220	76,600	250	184,900	280	746,021	310	280,906
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	9,500	609	0					623	0			335	9,500	632	9,200	642	9,382
Public Works	601	47,400	610	26,000					624	0			336	73,400	633	67,830	643	82,437
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	4,700	612	0					626	0			371	4,700	635	5,200	645	6,634
Community and Economic Development	604	800	613	0					627	0			372	800	636	800	646	700
General Government	605	28,000	614	0					628	0			373	28,000	637	26,100	647	22,139
Debt Service	606	0	615	0	618	0			629	0			440	0	638	0	648	100,310
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0
<b>Total Government Activities Expenditures</b>	608	90,400	617	26,000	619	0	622	0	631	0			442	116,400	640	109,130	650	0
Business Type Proprietary: Enterprise & ISF											68,500	374	68,500	641	616,435	651	79,760	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	90,400	125	26,000	153	0	180	0	205	0	225	68,500	255	184,900	285	725,565	315	79,760
Transfers Out	101	0	129	0	156	0	184	0	207	0	229	0	259	0	289	0	319	0
<b>Total ALL Expenditures/Transfers Out</b>	102	90,400	130	26,000	157	0	185	0	208	0	230	68,500	260	184,900	290	616,435	320	79,760
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-8,700	131	0	158	0	186	0	209	600	231	8,100	261	0	291	129,586	321	201,146
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	-22,489	132	0	159	0	187	0	210	1,070	232	21,419	262	0	292	-20,456	322	0
<b>Ending Fund Balance June 30</b>	105	-31,189	133	0	160	0	188	0	211	1,670	233	29,519	263	0	293	109,130	323	201,146

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

City Name: Defiance

Fiscal Year  
2008

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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
<b>TOTALS</b>			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  
2008

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 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(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

