

# 24-219

## Adoption of Budget and Certification of City Taxes

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

The City of: Deloit County Name: CRAWFORD Date Budget Adopted: 03/14/06  
(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				
		<b>January 1, 2005 Property Valuations</b>				Last Official Census <b>288</b>		
		Regular		With Gas & Electric			Without Gas & Electric	
		2a		2,354,568			2b 2,255,173	
		3a		3b				
Ag Land		4a 43,140		4b				

				(A)		(B)		(C)	
Code Sec.	Dollar Limit	Purpose	#N/A	Request with Utility Replacement	Property Taxes Levied	Rate			
384.1	#N/A	Regular General levy	###	5	19,072	18,267	43	8.10000	
<b>Non-Voted Other Permissible Levies</b>									
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	
<b>Voted Other Permissible Levies</b>									
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	19,072	18,267			
384.1	3.00375	Ag Land		26	130	130	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	19,202	18,397		Do Not Add	
<b>Special Revenue Levies</b>									
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	0	0	65	0	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	0	0			
<b>Valuation</b>									
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	
<b>Total SSMID (34 thru 37)</b>				38	0	0		Do Not Add	
<b>Total Special Revenue Levies (33+38)</b>				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	
<b>Total Property Taxes (27+39+40+41)</b>				42	19,202	18,397	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 Deloit

(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	58,457	28,955				87,412	68,379	155,791
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	47,167	17,800				64,967	36,752	101,719
Actual Expenditures Except End Bal (pg 12, line 259) *	3	46,416	17,501				63,917	25,906	89,823
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	59,208	29,254	0	0	0	88,462	79,225	167,687
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	59,208	29,254	0	0	0	88,462	79,225	167,687
Re-Est Revenues	6	50,065	16,500	0	0	0	66,565	36,080	102,645
Re-Est Expenditures	7	42,138	16,000	0	0	0	58,138	25,906	84,044
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	67,135	29,754	0	0	0	96,889	89,399	186,288
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	67,135	29,754	0	0	0	96,889	89,399	186,288
Revenues	11	55,000	16,000	0	0	0	71,000	36,200	107,200
Expenditures	12	51,930	16,000	0	0	0	67,930	30,600	98,530
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	70,205	29,754	0	0	0	99,959	94,999	194,958

\* 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)
<b>GOVERNMENT ACTIVITIES</b>									
<b>Public Safety</b>									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5	1,500					330	1,500	1,500
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	1,500	0		0		1,500	1,500	1,500
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12	1,000	6,000				353	7,000	4,000
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	3,500					324	3,500	3,511
Traffic Control and Safety	15						326	0	0
Snow Removal	16	1,000	2,000				354	3,000	3,663
Highway Engineering	17	3,000	8,000				355	11,000	14,638
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20						358	0	3,024
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	8,500	16,000		0		24,500	23,500	28,036
<b>Health and Social Services</b>									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	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)
<b>Culture and Recreation</b>									
Library Services 31							344	0	0
Museum, Band and Theater 32							345	0	0
Parks 33	800						346	800	900
Recreation 34							587	0	0
Cemetery 35	200						366	200	50
Community Center, Zoo, & Marina 36	3,500						347	3,500	3,000
Other Culture and Recreation 37							348	0	0
<b>TOTAL (lines 31 - 37) 38</b>	<b>4,500</b>	<b>0</b>			<b>0</b>		<b>4,500</b>	<b>3,950</b>	<b>5,961</b>
<b>Community and Economic Development</b>									
Community Beautification 39							367	0	0
Economic Development 40							368	0	0
Housing and Urban Renewal 41							369	0	0
Planning & Zoning 42							379	0	0
Other Com & Econ Development 43							370	0	0
<b>TOTAL (lines 39 - 43) 44</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>General Government</b>									
Mayor, Council, & City Manager 45	9,760						375	9,760	750
Clerk, Treasurer, & Finance Adm. 46	4,170						376	4,170	3,080
Elections 47							377	0	568
Legal Services & City Attorney 48	2,000						378	2,000	1,800
City Hall & General Buildings 49	1,200						380	1,200	1,150
Tort Liability 50	5,800						382	5,800	5,740
Other General Government 51	14,500						381	14,500	16,100
<b>TOTAL (lines 45 - 51) 52</b>	<b>37,430</b>	<b>0</b>			<b>0</b>		<b>37,430</b>	<b>29,188</b>	<b>28,420</b>
<b>Debt Service 53</b>								<b>0</b>	<b>0</b>
<b>Capital Projects 54</b>								<b>0</b>	<b>0</b>
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55</b>	<b>51,930</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>67,930</b>	<b>58,138</b>	<b>63,917</b>
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						11,000	360	11,000	12,000
Sewer Utility 57						7,300	357	7,300	6,000
Electric Utility 58							361	0	0
Gas Utility 59							362	0	0
Airport 60							365	0	0
Landfill/Garbage 61						12,300	383	12,300	7,906
Transit 62							364	0	0
Cable TV, Internet & Telephone 63							443	0	0
Housing Authority 64							444	0	0
Storm Water Utility 65							445	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446	0	0
Enterprise DEBT SERVICE 67							447	0	0
Enterprise CAPITAL PROJECTS 68							448	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						<b>30,600</b>		<b>30,600</b>	<b>25,906</b>
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	<b>51,930</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,600</b>		<b>98,530</b>	<b>84,044</b>
Transfers Out 71								0	0
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	<b>51,930</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,600</b>		<b>98,530</b>	<b>84,044</b>
Continuing Appropriation 73								0	0
<b>Ending Fund Balance June 30 74</b>	<b>70,205</b>	<b>29,754</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>94,999</b>		<b>194,958</b>	<b>167,687</b>

\* 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.

**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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property 1	18,397	0	0	0			18,397	22,500	21,809
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	18,397	0	0	0			18,397	22,500	21,809
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	805	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	19,500
Subtotal - Other City Taxes (lines 6 thru 11) 12	22,805	0	0	0			22,805	19,500	19,146
Licenses & Permits 13	125							125	465
Use of Money & Property 14	7,000							7,000	7,500
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	0
State Shared Revenues 16	390	16,000					400	16,390	17,800
Other State Grants & Reimbursements 17							401	0	0
Local Grants & Reimbursements 18							402	0	0
Subtotal - Intergovernmental (lines 15 thru 18) 19	390	16,000	0	0		0	16,390	16,500	17,800
Charges for Fees & Service:									
Water Utility 20						18,000	404	18,000	18,080
Sewer Utility 21						9,000	405	9,000	8,800
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						9,200	410	9,200	9,200
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	500						413	500	100
Subtotal - Charges for Service (lines 20 thru 32) 33	500	0	0	0	0	36,200	36,700	36,180	37,130
Special Assessments 34								0	0
Miscellaneous 35	5,783							5,783	0
Other Financing Sources:									
Operating Transfers In 36								0	0
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38								0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39) 40</b>	<b>55,000</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,200</b>	<b>107,200</b>	<b>102,645</b>	<b>101,719</b>
Beginning Fund Balance July 1 41	67,135	29,754	0	0	0	89,399	186,288	167,687	155,791
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41) 42</b>	<b>122,135</b>	<b>45,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,599</b>	<b>293,488</b>	<b>270,332</b>	<b>257,510</b>

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)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	18,397	106	0	134	0	161	0					234	18,397	264	22,500	294	21,809
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	18,397	108	0	136	0	163	0					236	18,397	266	22,500	296	21,809
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	22,805	111	0	138	0	165	0					239	22,805	269	19,500	299	19,146
Licenses & Permits	82	125	112	0							212	0	240	125	270	465	300	0
Use of Money and Property	83	7,000	113	0	139	0	166	0	194	0	213	0	241	7,000	271	7,500	301	5,834
Intergovernmental	84	390	114	16,000	140	0	167	0			426	0	242	16,390	272	16,500	302	17,800
Charges for Fees & Service	85	500	115	0	141	0	168	0	195	0	214	36,200	243	36,700	273	36,180	303	37,130
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	5,783	117	0	143	0	170	0	196	0	215	0	245	5,783	275	0	305	0
Sub-Total Revenues	88	55,000	118	16,000	144	0	171	0	197	0	216	36,200	246	107,200	276	102,645	306	101,719
<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	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
<b>Total Revenues and Other Sources</b>	92	55,000	120	16,000	148	0	175	0	200	0	220	36,200	250	107,200	280	102,645	310	101,719
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	1,500	609	0							623	0	335	1,500	632	1,500	642	1,500
Public Works	601	8,500	610	16,000							624	0	336	24,500	633	23,500	643	28,036
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	4,500	612	0							626	0	371	4,500	635	3,950	645	5,961
Community and Economic Development	604	0	613	0							627	0	372	0	636	0	646	0
General Government	605	37,430	614	0							628	0	373	37,430	637	29,188	647	28,420
Debt Service	606	0	615	0	618	0					629	0	440	0	638	0	648	0
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	0
<b>Total Government Activities Expenditures</b>	608	51,930	617	16,000	619	0	622	0	631	0			442	67,930	640	58,138	650	63,917
Business Type Proprietary: Enterprise & ISF											30,600		30,600	641	25,906	651	25,906	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	51,930	125	16,000	153	0	180	0	205	0	225	30,600	255	98,530	285	84,044	315	89,823
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	51,930	130	16,000	157	0	185	0	208	0	230	30,600	260	98,530	290	84,044	320	89,823
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	3,070	131	0	158	0	186	0	209	0	231	5,600	261	8,670	291	18,601	321	11,896
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	67,135	132	29,754	159	0	187	0	210	0	232	89,399	262	186,288	292	167,687	322	155,791
<b>Ending Fund Balance June 30</b>	105	70,205	133	29,754	160	0	188	0	211	0	233	94,999	263	194,958	293	186,288	323	167,687

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

City Name: Deloit

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)						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: Deloit

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

