

80-753

Adoption of Budget and Certification of City Taxes

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

The City of: Delphos County Name: RINGGOLD Date Budget Adopted: 01/17/06
(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			
		January 1, 2005 Property Valuations				Last Official Census	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	198,974	2b		179,571
		DEBT SERVICE	3a		3b		
Ag Land	4a	162,826					

				(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	1,612	1,455	43	8.1000	
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	768	693	52	3.85980	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
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	2,380	2,148			
384.1	3.00375	Ag Land		26	400	400	63	2.45661	
Total General Fund Tax Levies (25 + 26)				27	2,780	2,548			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						
	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)	35a		0	69	0	
	SSMID 5	(A)	(B)	36a		0	565	0	
	SSMID 6	(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	2,780	2,548	72	11.95980	

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 Delphos

(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	3,776	19,135				22,911		22,911
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	2,323	2,021				4,344		4,344
Actual Expenditures Except End Bal (pg 12, line 259) *	3	2,561	994				3,555		3,555
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	3,538	20,162	0	0	0	23,700	0	23,700
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	3,538	20,162	0	0	0	23,700	0	23,700
Re-Est Revenues	6	2,857	2,115	0	0	0	4,972	0	4,972
Re-Est Expenditures	7	2,098	994	0	0	0	3,092	0	3,092
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	4,297	21,283	0	0	0	25,580	0	25,580
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	4,297	21,283	0	0	0	25,580	0	25,580
Revenues	11	3,019	1,910	0	0	0	4,929	0	4,929
Expenditures	12	1,894	995	0	0	0	2,889	0	2,889
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	5,422	22,198	0	0	0	27,620	0	27,620

* 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						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5	171	0				330	171	175
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	171	0		0		171	175	172
Public Works									
Roads, Bridges, & Sidewalks	12						353	0	0
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14	0	995				324	995	994
Traffic Control and Safety	15						326	0	0
Snow Removal	16						354	0	0
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	200	0				358	200	200
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	200	995		0		1,195	1,194	1,821
Health and Social Services									
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)	
Culture and Recreation										
Library Services	31	12					344	12	15	24
Museum, Band and Theater	32						345	0	0	0
Parks	33	190					346	190	190	190
Recreation	34						587	0	0	0
Cemetery	35						366	0	0	0
Community Center, Zoo, & Marina	36						347	0	0	0
Other Culture and Recreation	37						348	0	0	0
TOTAL (lines 31 - 37)	38	202	0				202	205	214	
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						379	0	0	0
Other Com & Econ Development	43						370	0	0	0
TOTAL (lines 39 - 43)	44	0	0				0	0	0	
General Government										
Mayor, Council, & City Manager	45						375	0	0	0
Clerk, Treasurer, & Finance Adm.	46	423					376	423	423	423
Elections	47	0					377	0	195	0
Legal Services & City Attorney	48						378	0	0	0
City Hall & General Buildings	49						380	0	0	0
Tort Liability	50	100					382	100	100	100
Other General Government	51	798					381	798	800	825
TOTAL (lines 45 - 51)	52	1,321	0				1,321	1,518	1,348	
Debt Service										
53								0	0	0
Capital Projects										
54								0	0	0
TOTAL Government Activities Expenditures										
<i>(lines 11+22+30+38+44+52+53+54)</i>	55	1,894	995	0	0	0	2,889	3,092	3,555	
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56						360	0	0	0
Sewer Utility	57						357	0	0	0
Electric Utility	58						361	0	0	0
Gas Utility	59						362	0	0	0
Airport	60						365	0	0	0
Landfill/Garbage	61						383	0	0	0
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						447	0	0	0
Enterprise CAPITAL PROJECTS	68						448	0	0	0
TOTAL Business Type Expenditures (lines 56 - 68)	69					0	0	0	0	
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	1,894	995	0	0	0	2,889	3,092	3,555	
Transfers Out	71							0	0	0
Total Expenditures & Other Financing Uses (lines 71 +72)	72	1,894	995	0	0	0	2,889	3,092	3,555	
Continuing Appropriation	73							0	0	0
Ending Fund Balance June 30	74	5,422	22,198	20	0	0	27,620	25,580	23,700	

* 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 Delphos

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	2,548	0	0	0			2,548	2,562	2,036
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	2,548	0	0	0			2,548	2,562	2,036
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5							0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	232	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							395	0	0
Subtotal - Other City Taxes (lines 6 thru 11) 12	232	0	0	0			232	0	0
Licenses & Permits 13							0	0	0
Use of Money & Property 14	239						239	295	294
Intergovernmental:									
Federal Grants & Reimbursements 15							399	0	1,403
State Shared Revenues 16	0	1,300					400	1,500	0
Other State Grants & Reimbursements 17	0	0					401	0	0
Local Grants & Reimbursements 18		610					402	615	611
Subtotal - Intergovernmental (lines 15 thru 18) 19	0	1,910	0	0		0	1,910	2,115	2,014
Charges for Fees & Service:									
Water Utility 20							404	0	0
Sewer Utility 21							405	0	0
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							410	0	0
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	0	0	0	0	0	0	0	0	0
Special Assessments 34							0	0	0
Miscellaneous 35							0	0	0
Other Financing Sources:									
Operating Transfers In 36							0	0	0
Proceeds of Debt 37							0	0	0
Proceeds of Capital Asset Sales 38							0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	3,019	1,910	0	0	0	0	4,929	4,972	4,344
Beginning Fund Balance July 1 41	4,297	21,283	0	0	0	0	25,580	23,700	22,911
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	7,316	23,193	0	0	0	0	30,509	28,672	27,255

CITY OF Delphos 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	2,548	106	0	134	0	161	0					234	2,548	264	2,562	294	2,036
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	2,548	108	0	136	0	163	0					236	2,548	266	2,562	296	2,036
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	232	111	0	138	0	165	0					239	232	269	0	299	0
Licenses & Permits	82	0	112	0							212	0	240	0	270	0	300	0
Use of Money and Property	83	239	113	0	139	0	166	0	194	0	213	0	241	239	271	295	301	294
Intergovernmental	84	0	114	1,910	140	0	167	0			426	0	242	1,910	272	2,115	302	2,014
Charges for Fees & Service	85	0	115	0	141	0	168	0	195	0	214	0	243	0	273	0	303	0
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	0	305	0
Sub-Total Revenues	88	3,019	118	1,910	144	0	171	0	197	0	216	0	246	4,929	276	4,972	306	4,344
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	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
Total Revenues and Other Sources	92	3,019	120	1,910	148	0	175	0	200	0	220	0	250	4,929	280	4,972	310	4,344
Expenditures & Other Financing Uses																		
Public Safety	600	171	609	0					623	0			335	171	632	175	642	172
Public Works	601	200	610	995					624	0			336	1,195	633	1,194	643	1,821
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	202	612	0					626	0			371	202	635	205	645	214
Community and Economic Development	604	0	613	0					627	0			372	0	636	0	646	0
General Government	605	1,321	614	0					628	0			373	1,321	637	1,518	647	1,348
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
Total Government Activities Expenditures	608	1,894	617	995	619	0	622	0	631	0			442	2,889	640	3,092	650	3,555
Business Type Proprietary: Enterprise & ISF											0	374	0	641	0	651	0	
Total Gov & Bus Type Expenditures	97	1,894	125	995	153	0	180	0	205	0	225	0	255	2,889	285	3,092	315	3,555
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	1,894	130	995	157	0	185	0	208	0	230	0	260	2,889	290	3,092	320	3,555
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	1,125	131	915	158	0	186	0	209	0	231	0	261	2,040	291	1,880	321	789
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	4,297	132	21,283	159	0	187	0	210	0	232	0	262	25,580	292	23,700	322	22,911
Ending Fund Balance June 30	105	5,422	133	22,198	160	0	188	0	211	0	233	0	263	27,620	293	25,580	323	23,700

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

City Name: Delphos

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: Delphos

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

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

February 23, 2006

City of Delphos, Iowa

The City Council will conduct a public hearing on the proposed Budget at Saville Building
on 03/06/06 at 7:00 p.m.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 11.95980

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 2.45661

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part
of the proposed budget.

641-785-2358
phone number

Marilyn L. Johnson
City Clerk/Finance Officer's NAME

		Budget FY 2007	Re-estimated FY 2006	Actual FY 2005
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	2,548	2,562	2,036
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	2,548	2,562	2,036
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	232	0	0
Licenses & Permits	7	0	0	0
Use of Money and Property	8	239	295	294
Intergovernmental	9	1,910	2,115	2,014
Charges for Fees & Service	10	0	0	0
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	4,929	4,972	4,344
Expenditures & Other Financing Uses				
Public Safety	15	171	175	172
Public Works	16	1,195	1,194	1,821
Health and Social Services	17	0	0	0
Culture and Recreation	18	202	205	214
Community and Economic Development	19	0	0	0
General Government	20	1,321	1,518	1,348
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	2,889	3,092	3,555
Business Type / Enterprises	24	0	0	0
Total ALL Expenditures	25	2,889	3,092	3,555
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	2,889	3,092	3,555
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	2,040	1,880	789
Continuing Appropriation	29	0	0	
Beginning Fund Balance July 1	30	25,580	23,700	22,911
Ending Fund Balance June 30	31	27,620	25,580	23,700