

28-258

Adoption of Budget and Certification of City Taxes

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

The City of: DELHI County Name: DELAWARE 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.

	Telephone Number	Signature	
County Auditor Date Stamp	January 1, 2005 Property Valuations		
	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>10,898,869</u>	2b <u>10,572,502</u>	<u>458</u>
DEBT SERVICE	3a <u>12,265,869</u>	3b <u>11,939,502</u>	
Ag Land	4a <u>202,300</u>		

				(A)		(B)		(C)	
Code	Dollar		#N/A	Request with	Property Taxes				
Sec.	Limit	Purpose	#N/A	Utility Replacement	Levied			Rate	
384.1	#N/A	Regular General levy	###	5	88,281	85,637	43	8.10000	
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	21,500	20,856	52	1.97268	
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	109,781	106,493			
384.1	3.00375	Ag Land		26	608	608	63	3.00375	
Total General Fund Tax Levies (25 + 26)				27	110,389	107,101			Do Not Add
Special Revenue Levies									
384.8	0.27000	Emergency (if general fund at levy limit)		28	2,943	2,855	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	8,166	7,921		0.74925	
	Amt Nec	Other Employee Benefits		31	6,800	6,596		0.62392	
Total Employee Benefit Levies (29,30,31)				32	14,966	14,517	65	1.37317	
Sub Total Special Revenue Levies (28+32)				33	17,909	17,372			
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	17,909	17,372			
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	128,298	124,473	72	11.71585	

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 **DELHI**

(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	220,690	49,084	0	29,226	12,198	311,198	292,566	603,764
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	211,768	115,556	44,734	506		372,564	318,996	691,560
Actual Expenditures Except End Bal (pg 12, line 259) *	3	217,445	84,404	44,734			346,583	498,228	844,811
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	215,013	80,236	0	29,732	12,198	337,179	113,334	450,513
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	215,013	80,236	0	29,732	12,198	337,179	113,334	450,513
Re-Est Revenues	6	173,164	108,103	52,000	500	0	333,767	70,850	404,617
Re-Est Expenditures	7	176,967	105,357	52,000	0	0	334,324	97,668	431,992
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	211,210	82,982	0	30,232	12,198	336,622	86,516	423,138
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	211,210	82,982	0	30,232	12,198	336,622	86,516	423,138
Revenues	11	178,946	100,440	44,000	500	0	323,886	100,150	424,036
Expenditures	12	185,357	97,347	40,990	0	0	323,694	100,952	424,646
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	204,799	86,075	3,010	30,732	12,198	336,814	85,714	422,528

* 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	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2007	RE-ESTIMATED 2006	ACTUAL 2005	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
GOVERNMENT ACTIVITIES											
Public Safety											
Police Department/Crime Prevention	1	51,779	13,279					325	65,058	62,300	60,049
Jail	2							327	0	0	0
Emergency Management	3	413						328	413	413	412
Flood Control	4							329	0	0	0
Fire Department	5	11,863						330	11,863	11,363	13,297
Ambulance	6							331	0	0	0
Building Inspections	7							332	0	0	0
Miscellaneous Protective Services	8							333	0	0	0
Animal Control	9	40						349	40	40	38
Other Public Safety	10							334	0	0	0
TOTAL (lines 1 - 10)	11	64,095	13,279			0			77,374	74,116	73,796
Public Works											
Roads, Bridges, & Sidewalks	12	33,634	22,381					353	56,015	59,305	91,402
Parking - Meter and Off-Street	13							356	0	0	0
Street Lighting	14		16,000					324	16,000	13,000	13,174
Traffic Control and Safety	15							326	0	0	0
Snow Removal	16	3,700						354	3,700	1,500	3,118
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	22,492						358	22,492	22,692	20,104
Other Public Works	21							350	0	0	0
TOTAL (lines 12 - 21)	22	59,826	38,381			0			98,207	96,497	127,798
Health and Social Services											
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	350						343	350	350	350
TOTAL (lines 23 - 29)	30	350	0			0			350	350	350

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	16,000	1,234					344 17,234	16,734	17,257	
Museum, Band and Theater 32							345 0	0	0	
Parks 33	5,900						346 5,900	5,900	6,747	
Recreation 34							587 0	0	0	
Cemetery 35	1,200						366 1,200	1,200	1,200	
Community Center, Zoo, & Marina 36							347 0	0	0	
Other Culture and Recreation 37	600						348 600	600	600	
TOTAL (lines 31 - 37) 38	23,700	1,234			0		24,934	24,434	25,804	
Community and Economic Development										
Community Beautification 39							367 0	0	0	
Economic Development 40	916						368 916	916	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	916	0			0		916	916	0	
General Government										
Mayor, Council, & City Manager 45	3,120	332					375 3,452	3,240	90	
Clerk, Treasurer, & Finance Adm. 46	9,050	0					376 9,050	9,050	8,018	
Elections 47	0						377 0	500	0	
Legal Services & City Attorney 48	2,000						378 2,000	2,000	1,184	
City Hall & General Buildings 49	9,300	121					380 9,421	7,221	8,342	
Tort Liability 50	13,000						382 13,000	12,000	11,734	
Other General Government 51							381 0	0	0	
TOTAL (lines 45 - 51) 52	36,470	453			0		36,923	34,011	29,368	
Debt Service 53			40,990					40,990	52,000	44,734
Capital Projects 54							0	0	0	
TOTAL Government Activities Expenditures (lines 11+22+30+38+44+52+53+54) 55	185,357	53,347	40,990	0	0		279,694	282,324	301,850	
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility 56						60,161	360 60,161	59,384	74,358	
Sewer Utility 57						40,791	357 40,791	38,284	32,075	
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	391,793	
TOTAL Business Type Expenditures (lines 56 - 68) 69						100,952	100,952	97,668	498,226	
TOTAL GOV & BUS TYPE EXP. (lines 55+69) 70	185,357	53,347	40,990	0	0	100,952	380,646	379,992	800,076	
Transfers Out 71		44,000					44,000	52,000	44,734	
Total Expenditures & Other Financing Uses (lines 71 +72) 72	185,357	97,347	40,990	0	0	100,952	424,646	431,992	844,810	
Continuing Appropriation 73					0		0	0	0	
Ending Fund Balance June 30 74	204,799	86,075	3,040	30,732	12,198	85,714	422,528	423,138	450,513	

* 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 DELHI

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	107,101	17,372	0	0			124,473	116,801	113,764
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	107,101	17,372	0	0			124,473	116,801	113,764
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5		44,000					44,000	52,000	55,862
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	3,288	537	0	0			472 3,825	3,148	0
Parimutuel wager tax 7							473 0	0	0
Gaming wager tax 8							474 0	0	0
Mobile Home Taxes 9							393 0	0	0
Hotel/Motel Taxes 10							394 0	0	0
Other Local Option Taxes 11	26,500						395 26,500	26,500	29,081
Subtotal - Other City Taxes (lines 6 thru 11) 12	29,788	537	0	0			30,325	29,648	29,081
Licenses & Permits 13	1,810						1,810	1,810	2,764
Use of Money & Property 14	4,100			500		2,050	6,650	8,300	8,676
Intergovernmental:									
Federal Grants & Reimbursements 15	1,200					0	399 1,200	0	139,516
State Shared Revenues 16	0	25,587					400 25,587	28,974	29,228
Other State Grants & Reimbursements 17	475					0	401 475	475	112,840
Local Grants & Reimbursements 18	4,563	12,794					402 17,357	14,725	10,590
Subtotal - Intergovernmental (lines 15 thru 18) 19	6,238	38,381	0	0		0	44,619	44,174	292,174
Charges for Fees & Service:									
Water Utility 20						57,200	404 57,200	33,200	29,956
Sewer Utility 21						40,900	405 40,900	34,700	33,494
Electric Utility 22							406 0	0	0
Gas Utility 23							407 0	0	0
Parking 24							408 0	0	0
Airport 25							409 0	0	0
Landfill/Garbage 26	28,680						410 28,680	30,680	28,457
Hospital 27							411 0	0	0
Transit 28							412 0	0	0
Cable TV, Internet & Telephone 29							429 0	0	0
Housing Authority 30							430 0	0	0
Storm Water Utility 31							431 0	0	0
Other Fees & Charges for Service 32	0						413 0	75	527
Subtotal - Charges for Service (lines 20 thru 32) 33	28,680	0	0	0	0	98,100	126,780	98,655	92,434
Special Assessments 34								0	0
Miscellaneous 35	1,229	150				0		1,379	1,229
Other Financing Sources:									
Operating Transfers In 36			44,000					44,000	52,000
Proceeds of Debt 37								0	0
Proceeds of Capital Asset Sales 38	0							0	5,400
Subtotal-Other Financing Sources (lines 36 thru 38) 39	0	0	44,000	0	0	0	44,000	52,000	50,134
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	178,946	100,440	44,000	500	0	100,150	424,036	404,617	691,559
Beginning Fund Balance July 1 41	211,210	82,982	0	30,232	12,198	86,516	423,138	450,513	603,764
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	390,156	183,422	44,000	30,732	12,198	186,666	847,174	855,130	1,295,323

CITY OF DELHI 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	107,101	106	17,372	134	0	161	0					234	124,473	264	116,801	294	113,764
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	107,101	108	17,372	136	0	163	0					236	124,473	266	116,801	296	113,764
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	44,000									238	44,000	268	52,000	298	55,862
Other City Taxes	81	29,788	111	537	138	0	165	0					239	30,325	269	29,648	299	29,081
Licenses & Permits	82	1,810	112	0							212	0	240	1,810	270	1,810	300	2,764
Use of Money and Property	83	4,100	113	0	139	0	166	500	194	0	213	2,050	241	6,650	271	8,300	301	8,676
Intergovernmental	84	6,238	114	38,381	140	0	167	0			426	0	242	44,619	272	44,174	302	292,174
Charges for Fees & Service	85	28,680	115	0	141	0	168	0	195	0	214	98,100	243	126,780	273	98,655	303	92,434
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	1,229	117	150	143	0	170	0	196	0	215	0	245	1,379	275	1,229	305	46,670
Sub-Total Revenues	88	178,946	118	100,440	144	0	171	500	197	0	216	100,150	246	380,036	276	352,617	306	641,425
Other Financing Sources:																		
Transfers In	89	0	119	0	145	44,000	172	0	198	0	217	0	247	44,000	277	52,000	307	44,734
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	5,400
Total Revenues and Other Sources	92	178,946	120	100,440	148	44,000	175	500	200	0	220	100,150	250	424,036	280	404,617	310	691,559
Expenditures & Other Financing Uses																		
Public Safety	600	64,095	609	13,279							623	0	335	77,374	632	74,116	642	73,796
Public Works	601	59,826	610	38,381							624	0	336	98,207	633	96,497	643	127,798
Health and Social Services	602	350	611	0							625	0	352	350	634	350	644	350
Culture and Recreation	603	23,700	612	1,234							626	0	371	24,934	635	24,434	645	25,804
Community and Economic Development	604	916	613	0							627	0	372	916	636	916	646	0
General Government	605	36,470	614	453							628	0	373	36,923	637	34,011	647	29,368
Debt Service	606	0	615	0	618	40,990					629	0	440	40,990	638	52,000	648	44,734
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	0
Total Government Activities Expenditures	608	185,357	617	53,347	619	40,990	622	0	631	0			442	279,694	640	282,324	650	301,850
Business Type Proprietary: Enterprise & ISF											100,952	374	100,952	641	97,668	651	498,226	
Total Gov & Bus Type Expenditures	97	185,357	125	53,347	153	40,990	180	0	205	0	225	100,952	255	380,646	285	379,992	315	800,076
Transfers Out	101	0	129	44,000	156	0	184	0	207	0	229	0	259	44,000	289	52,000	319	44,734
Total ALL Expenditures/Transfers Out	102	185,357	130	97,347	157	40,990	185	0	208	0	230	100,952	260	424,646	290	431,992	320	844,810
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-6,411	131	3,093	158	3,010	186	500	209	0	231	-802	261	-610	291	-27,375	321	-153,251
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	211,210	132	82,982	159	0	187	30,232	210	12,198	232	86,516	262	423,138	292	450,513	322	603,764
Ending Fund Balance June 30	105	204,799	133	86,075	160	3,010	188	30,732	211	12,198	233	85,714	263	422,528	293	423,138	323	450,513

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

City Name: DELHI

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)	CAPITOL GO LOAN 2000	155,000	September-00	15,000	4,250		19,250	19,250	0
(2)	CAPITOL GO LOAN 2004	180,000	January-04	16,364	5,375		21,739	21,739	0
(3)	WATER REVENUE BOND 2004 SRF SERIES GRANT	116,000	January-04	5,000	3,240	270	8,510	8,510	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			36,364	12,865	270	49,499	49,499	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
2007

City Name: DELHI

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

