

96-918

Adoption of Budget and Certification of City Taxes

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

The City of: CALMAR County Name: WINNESHEIK Date Budget Adopted: 03/06/06
(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 1,058	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	19,729,345	2b		18,804,695
		DEBT SERVICE	3a	22,349,638	3b		21,424,988
	Ag Land	4a	129,490				

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	159,808	152,318	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	27,000	25,735	52 1.36852
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	186,808	178,053	
384.1	3.00375	Ag Land		26	389	389	63 3.00375
		Total General Fund Tax Levies (25 + 26)		27	187,197	178,442	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	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	25,842	24,631	1.30983
	Amt Nec	Other Employee Benefits		31	28,092	26,775	1.42387
		Total Employee Benefit Levies (29,30,31)		32	53,934	51,406	65 2.73369
		Sub Total Special Revenue Levies (28+32)		33	53,934	51,406	
		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	53,934	51,406	
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	35,905	34,419	70 1.60651
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71 0
		Total Property Taxes (27+39+40+41)		42	277,036	264,267	72 13.80872

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 **CALMAR**

(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	130,812	84,561	41,555			256,928	439,503	696,431
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	414,076	484,005	13,515			911,596	1,107,241	2,018,837
Actual Expenditures Except End Bal (pg 12, line 259) *	3	398,063	434,590	48,626			881,279	999,016	1,880,295
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	146,825	133,976	6,444	0	0	287,245	547,728	834,973
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
** Re-Estimated FY 2006									
Beginning Fund Balance	5	146,825	133,976	6,444	0	0	287,245	547,728	834,973
Re-Est Revenues	6	438,615	338,474	43,373	0	0	820,462	1,260,974	2,081,436
Re-Est Expenditures	7	493,412	355,340	43,373	0	0	892,125	1,356,900	2,249,025
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	92,028	117,110	6,444	0	0	215,582	451,802	667,384
(3)									
** Budget FY 2007									
Beginning Fund Balance	10	92,028	117,110	6,444	0	0	215,582	451,802	667,384
Revenues	11	417,622	370,536	42,204	0	0	830,362	549,303	1,379,665
Expenditures	12	434,610	449,538	42,204	0	0	926,352	549,302	1,475,654
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	75,040	38,108	6,444	0	0	119,592	451,803	571,395

* 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.

CITY OF CALMAR

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	89,360	24,813					325 114,173	148,965	100,527
Jail	2							327 0	0	0
Emergency Management	3							328 0	0	0
Flood Control	4							329 0	0	0
Fire Department	5	15,300	13,800					330 29,100	34,500	14,117
Ambulance	6							331 0	0	0
Building Inspections	7							332 0	0	0
Miscellaneous Protective Services	8							333 0	0	0
Animal Control	9							349 0	0	0
Other Public Safety	10							334 0	0	0
TOTAL (lines 1 - 10)	11	104,660	38,613			0		143,273	183,465	114,644
Public Works										
Roads, Bridges, & Sidewalks	12	60,500	164,200					353 224,700	147,432	136,366
Parking - Meter and Off-Street	13							356 0	0	0
Street Lighting	14		12,000					324 12,000	11,600	10,483
Traffic Control and Safety	15							326 0	0	0
Snow Removal	16	2,000	2,000					354 4,000	4,000	4,280
Highway Engineering	17		2,000					355 2,000	2,000	0
Street Cleaning	18							359 0	0	0
Airport (if not Enterprise)	19							365 0	0	0
Garbage (if not Enterprise)	20	80,000						358 80,000	78,000	73,073
Other Public Works	21							350 0	0	0
TOTAL (lines 12 - 21)	22	142,500	180,200			0		322,700	243,032	224,202
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							343 0	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	40,250	7,951				344	48,201	45,110	44,478
Museum, Band and Theater	32	1,000					345	1,000	1,000	238
Parks	33	9,000					346	9,000	6,900	3,400
Recreation	34	48,200	1,954				587	50,154	45,426	42,624
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	98,450	9,905			0		108,355	98,436	90,740
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	0
General Government										
Mayor, Council, & City Manager	45	6,000	506				375	6,506	5,650	4,859
Clerk, Treasurer, & Finance Adm.	46	16,000	10,011				376	26,011	22,611	21,052
Elections	47						377	0	500	0
Legal Services & City Attorney	48	2,000					378	2,000	2,000	2,989
City Hall & General Buildings	49	11,500					380	11,500	16,000	2,612
Tort Liability	50	27,000					382	27,000	26,000	24,600
Other General Government	51	26,500					381	26,500	13,000	31,205
TOTAL (lines 45 - 51)	52	89,000	10,517			0		99,517	85,761	87,317
Debt Service	53			42,204				42,204	43,373	111,840
Capital Projects	54							0	0	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+44+52+53+54)</i>	55	434,610	239,235	42,204	0	0		716,049	654,067	628,743
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	56					125,000	360	125,000	125,000	109,404
Sewer Utility	57					161,800	357	161,800	146,900	91,845
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					262,502	447	262,502	150,000	139,773
Enterprise CAPITAL PROJECTS	68						448	0	935,000	638,637
TOTAL Business Type Expenditures (lines 56 - 68)	69					549,302		549,302	1,356,900	979,659
TOTAL GOV & BUS TYPE EXP. (lines 55+69)	70	434,610	239,235	42,204	0	0		1,265,351	2,010,967	1,608,402
Transfers Out	71		210,303					210,303	238,058	271,893
Total Expenditures & Other Financing Uses (lines 71 +72)	72	434,610	449,538	42,204	0	0		1,475,654	2,249,025	1,880,295
Continuing Appropriation	73							0	0	0
Ending Fund Balance June 30	74	75,040	38,108	6,444	0	0		571,395	667,384	834,973

* 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 CALMAR

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	178,442	51,406	34,419	0			264,267	249,752	216,661
Less: Uncollected Property Taxes - Levy Year 2							0	0	0
Net Current Property Taxes (line 1 minus line 2) 3	178,442	51,406	34,419	0			264,267	249,752	216,661
Delinquent Property Taxes 4							0	0	0
TIF Revenues 5		124,302					124,302	125,000	247,012
Other City Taxes:									
Utility Tax Replacement Excise Taxes 6	8,755	2,528	1,486	0			472 12,769	11,842	16,007
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		86,000					395 86,000	86,000	93,043
Subtotal - Other City Taxes (lines 6 thru 11) 12	8,755	88,528	1,486	0			98,769	97,842	109,050
Licenses & Permits 13	4,625						4,625	4,625	2,179
Use of Money & Property 14	8,325	0					8,325	10,200	5,900
Intergovernmental:									
Federal Grants & Reimbursements 15							399 0	0	36,803
State Shared Revenues 16		88,000					400 88,000	88,000	91,804
Other State Grants & Reimbursements 17	1,775						401 1,775	1,775	2,745
Local Grants & Reimbursements 18	12,700						402 12,700	12,700	37,014
Subtotal - Intergovernmental (lines 15 thru 18) 19	14,475	88,000	0	0			102,475	102,475	168,366
Charges for Fees & Service:									
Water Utility 20						125,000	404 125,000	125,000	129,972
Sewer Utility 21						300,000	405 300,000	300,000	330,641
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	80,000						410 80,000	78,000	74,088
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	7,000						413 7,000	10,595	12,806
Subtotal - Charges for Service (lines 20 thru 32) 33	87,000	0	0	0	0	425,000	512,000	513,595	547,507
Special Assessments 34			6,299				6,299	6,672	0
Miscellaneous 35	30,000	18,300					48,300	44,000	22,436
Other Financing Sources:									
Operating Transfers In 36	86,000					124,303	210,303	238,058	271,893
Proceeds of Debt 37						0	0	689,217	427,833
Proceeds of Capital Asset Sales 38						0	0	0	0
Subtotal-Other Financing Sources (lines 36 thru 38) 39	86,000	0	0	0	0	124,303	210,303	927,275	699,726
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) 40	417,622	370,536	42,204	0	0	549,303	1,379,665	2,081,436	2,018,837
Beginning Fund Balance July 1 41	92,028	117,110	6,444	0	0	451,802	667,384	834,973	696,431
TOTAL REVENUES & BEGIN BALANCE (lines 40+41) 42	509,650	487,646	48,648	0	0	1,001,105	2,047,049	2,916,409	2,715,268

CITY OF CALMAR 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	178,442	106	51,406	134	34,419	161	0					234	264,267	264	249,752	294	216,661
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	178,442	108	51,406	136	34,419	163	0					236	264,267	266	249,752	296	216,661
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	124,302									238	124,302	268	125,000	298	247,012
Other City Taxes	81	8,755	111	88,528	138	1,486	165	0					239	98,769	269	97,842	299	109,050
Licenses & Permits	82	4,625	112	0							212	0	240	4,625	270	4,625	300	2,179
Use of Money and Property	83	8,325	113	0	139	0	166	0	194	0	213	0	241	8,325	271	10,200	301	5,900
Intergovernmental	84	14,475	114	88,000	140	0	167	0			426	0	242	102,475	272	102,475	302	168,366
Charges for Fees & Service	85	87,000	115	0	141	0	168	0	195	0	214	425,000	243	512,000	273	513,595	303	547,507
Special Assessments	86	0	116	0	142	6,299	169	0			427	0	244	6,299	274	6,672	304	0
Miscellaneous	87	30,000	117	18,300	143	0	170	0	196	0	215	0	245	48,300	275	44,000	305	22,436
Sub-Total Revenues	88	331,622	118	370,536	144	42,204	171	0	197	0	216	425,000	246	1,169,362	276	1,154,161	306	1,319,111
Other Financing Sources:																		
Transfers In	89	86,000	119	0	145	0	172	0	198	0	217	124,303	247	210,303	277	238,058	307	271,893
Proceeds of Debt	90	0	459	0	146	0	173	0			218	0	248	0	278	689,217	308	427,833
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	417,622	120	370,536	148	42,204	175	0	200	0	220	549,303	250	1,379,665	280	2,081,436	310	2,018,837
Expenditures & Other Financing Uses																		
Public Safety	600	104,660	609	38,613							623	0	335	143,273	632	183,465	642	114,644
Public Works	601	142,500	610	180,200							624	0	336	322,700	633	243,032	643	224,202
Health and Social Services	602	0	611	0							625	0	352	0	634	0	644	0
Culture and Recreation	603	98,450	612	9,905							626	0	371	108,355	635	98,436	645	90,740
Community and Economic Development	604	0	613	0							627	0	372	0	636	0	646	0
General Government	605	89,000	614	10,517							628	0	373	99,517	637	85,761	647	87,317
Debt Service	606	0	615	0	618	42,204					629	0	440	42,204	638	43,373	648	111,840
Capital Projects	607	0	616	0			621	0			630	0	441	0	639	0	649	0
Total Government Activities Expenditures	608	434,610	617	239,235	619	42,204	622	0	631	0			442	716,049	640	654,067	650	628,743
Business Type Proprietary: Enterprise & ISF												549,302	374	549,302	641	1,356,900	651	979,659
Total Gov & Bus Type Expenditures	97	434,610	125	239,235	153	42,204	180	0	205	0	225	549,302	255	1,265,351	285	2,010,967	315	1,608,402
Transfers Out	101	0	129	210,303	156	0	184	0	207	0	229	0	259	210,303	289	238,058	319	271,893
Total ALL Expenditures/Transfers Out	102	434,610	130	449,538	157	42,204	185	0	208	0	230	549,302	260	1,475,654	290	2,249,025	320	1,880,295
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-16,988	131	-79,002	158	0	186	0	209	0	231	1	261	-95,989	291	-167,589	321	138,542
Continuing Appropriation							652	0			653	0	654	0	655	0		
Beginning Fund Balance July 1	104	92,028	132	117,110	159	6,444	187	0	210	0	232	451,802	262	667,384	292	834,973	322	696,431
Ending Fund Balance June 30	105	75,040	133	38,108	160	6,444	188	0	211	0	233	451,803	263	571,395	293	667,384	323	834,973

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

City Name: CALMAR

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)	Street Bonds	59,200	February-97	5,920	379		6,299	6,299	0
(2)	General Purpose	235,000	February-97	34,500	1,405		35,905	0	35,905
(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			40,420	1,784	0	42,204	6,299	35,905

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

Fiscal Year
2007

City Name: CALMAR

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	35,905

