



Fund Balance Worksheet for City of

**CALMAR**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2011</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	419,178	60,319	23,312	-2,287			500,522	766,888	1,267,410
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	547,631	262,944	126,949	26,856			964,380	612,130	1,576,510
Actual Expenditures Except End Bal (pg 12, line 259) *	3	502,678	257,073	123,973	18,612			902,336	656,355	1,558,691
Ending Fund Balance June 30 (pg 12, line 261) *	4	464,131	66,190	26,288	5,957	0	0	562,566	722,663	1,285,229
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2012</b>										
Beginning Fund Balance	5	464,131	66,190	26,288	5,957	0	0	562,566	722,663	1,285,229
Re-Est Revenues	6	582,200	264,834	82,349	30,537	0	0	959,920	568,637	1,528,557
Re-Est Expenditures	7	629,225	309,824	108,637	35,665	0	0	1,083,351	604,745	1,688,096
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	417,106	21,200	0	829	0	0	439,135	686,555	1,125,690
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2013</b>										
Beginning Fund Balance	10	417,106	21,200	0	829	0	0	439,135	686,555	1,125,690
Revenues	11	515,325	268,797	0	13,941	0	0	798,063	450,000	1,248,063
Expenditures	12	548,900	268,797	0	16,800	0	0	834,497	450,000	1,284,497
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	383,531	21,200	0	-2,030	0	0	402,701	686,555	1,089,256

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	111,300	38,750						150,050	181,871	184,961
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	54,600							54,600	96,600	0
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	165,900	38,750	0			0		204,650	278,471	184,961
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	89,000	91,993						180,993	187,262	157,804
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		18,000						18,000	16,000	14,196
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,000	1,200						3,200	3,200	6,373
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	69,000							69,000	69,000	70,992
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	160,000	111,193	0			0		271,193	275,462	249,365
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	52,200	4,749						56,949	51,257	45,873
Museum, Band and Theater	32	4,000							4,000	4,000	1,771
Parks	33	15,000							15,000	22,000	34,465
Recreation	34	54,800	3,086						57,886	63,111	57,681
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	126,000	7,835	0			0		133,835	140,368	139,790

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		4,000	653						4,653	4,606	3,992
Clerk, Treasurer, & Finance Adm.	47		18,000	13,305						31,305	29,789	26,897
Elections	48									0	1,000	0
Legal Services & City Attorney	49		3,000							3,000	3,000	748
City Hall & General Buildings	50		9,000							9,000	9,625	1,886
Tort Liability	51		27,000							27,000	25,000	25,590
Other General Government	52		36,000							36,000	30,000	30,335
TOTAL (lines 46 - 52)	53		97,000	13,958	0			0		110,958	103,020	89,448
<b>DEBT SERVICE</b>	54					16,800				16,800	35,665	18,612
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		548,900	171,736	0	16,800	0	0		737,436	832,986	682,176
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59							160,000		160,000	160,000	214,454
Sewer Utility	60							149,572		149,572	188,518	176,238
Electric Utility	61							0		0	0	0
Gas Utility	62							0		0	0	0
Airport	63							0		0	0	0
Landfill/Garbage	64							0		0	0	0
Transit	65							0		0	0	0
Cable TV, Internet & Telephone	66							0		0	0	0
Housing Authority	67							0		0	0	0
Storm Water Utility	68							0		0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0		0	0	0
Enterprise DEBT SERVICE	70							140,428		140,428	256,227	265,663
Enterprise CAPITAL PROJECTS	71							0		0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0		0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							450,000		450,000	604,745	656,355
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		548,900	171,736	0	16,800	0	0	450,000	1,187,436	1,437,731	1,338,531
Regular Transfers Out	75			97,061						97,061	141,728	96,187
Internal TIF Loan / Repayment Transfers Out	76									0	108,637	123,973
<b>Total ALL Transfers Out</b>	77		0	97,061	0	0	0	0	0	97,061	250,365	220,160
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		548,900	268,797	0	16,800	0	0	450,000	1,284,497	1,688,096	1,558,691
Continuing Appropriation	79								0	0	0	
<b>Ending Fund Balance June 30</b>	80		383,531	21,200	0	-2,030	0	0	686,555	1,089,256	1,125,690	1,285,229

\* 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.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL  
Fiscal Year Ending 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	231,967	88,022		0	0			319,989	302,216	280,300
	2								0	0	0
	3	231,967	88,022		0	0			319,989	302,216	280,300
	4								0	0	0
	5								0	82,349	126,949
<b>Other City Taxes:</b>											
	6	7,297	2,775		0	0			10,072	9,868	13,308
	7	3,500							3,500	3,500	5,058
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		90,000						90,000	90,000	105,281
	13	10,797	92,775		0	0			103,572	103,368	123,647
	14	1,750							1,750	1,850	2,230
	15	2,000							2,000	3,500	5,520
<b>Intergovernmental:</b>											
	16								0	0	0
	17		88,000						88,000	90,000	94,157
	18	800							800	1,177	7,158
	19	14,000							14,000	15,319	15,097
	20	14,800	88,000	0	0	0		0	102,800	106,496	116,412
<b>Charges for Fees &amp; Service:</b>											
	21							160,000	160,000	160,000	182,138
	22							290,000	290,000	300,000	306,019
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	69,000							69,000	69,000	71,302
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	9,000							9,000	9,000	43,432
	34	78,000	0		0	0		450,000	528,000	538,000	602,891
	35				13,941				13,941	30,537	0
	36	78,950							78,950	109,876	98,401
<b>Other Financing Sources:</b>											
	37	97,061							97,061	141,728	96,187
	38								0	108,637	123,973
	39	97,061	0	0	0	0	0	0	97,061	250,365	220,160
	40								0	0	0
	41								0	0	0
	42	97,061	0	0	0	0	0	0	97,061	250,365	220,160
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	515,325	268,797	0	13,941	0	0	450,000	1,248,063	1,528,557	1,576,510
	44	417,106	21,200	0	829	0	0	686,555	1,125,690	1,285,229	1,267,410
	45	932,431	289,997	0	14,770	0	0	1,136,555	2,373,753	2,813,786	2,843,920

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	231,967	88,022		0	0			319,989	302,216	280,300
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	231,967	88,022		0	0			319,989	302,216	280,300
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	82,349	126,949
Other City Taxes	6	10,797	92,775		0	0			103,572	103,368	123,647
Licenses & Permits	7	1,750	0					0	1,750	1,850	2,230
Use of Money and Property	8	2,000	0	0	0	0	0	0	2,000	3,500	5,520
Intergovernmental	9	14,800	88,000	0	0	0		0	102,800	106,496	116,412
Charges for Fees & Service	10	78,000	0		0	0	0	450,000	528,000	538,000	602,891
Special Assessments	11	0	0		13,941	0		0	13,941	30,537	0
Miscellaneous	12	78,950	0		0	0	0	0	78,950	109,876	98,401
Sub-Total Revenues	13	418,264	268,797	0	13,941	0	0	450,000	1,151,002	1,278,192	1,356,350
<b>Other Financing Sources:</b>											
Total Transfers In	14	97,061	0	0	0	0	0	0	97,061	250,365	220,160
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	515,325	268,797	0	13,941	0	0	450,000	1,248,063	1,528,557	1,576,510
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	165,900	38,750	0			0		204,650	278,471	184,961
Public Works	19	160,000	111,193	0			0		271,193	275,462	249,365
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	126,000	7,835	0			0		133,835	140,368	139,790
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	97,000	13,958	0			0		110,958	103,020	89,448
Debt Service	24	0	0	0	16,800		0		16,800	35,665	18,612
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	548,900	171,736	0	16,800	0	0		737,436	832,986	682,176
Business Type Proprietary: Enterprise & ISF	27							450,000	450,000	604,745	656,355
Total Gov & Bus Type Expenditures	28	548,900	171,736	0	16,800	0	0	450,000	1,187,436	1,437,731	1,338,531
Total Transfers Out	29	0	97,061	0	0	0	0	0	97,061	250,365	220,160
Total ALL Expenditures/Fund Transfers Out	30	548,900	268,797	0	16,800	0	0	450,000	1,284,497	1,688,096	1,558,691
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-33,575	0	0	-2,859	0	0	0	-36,434	-159,539	17,819
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	417,106	21,200	0	829	0	0	686,555	1,125,690	1,285,229	1,267,410
Ending Fund Balance June 30	35	383,531	21,200	0	-2,030	0	0	686,555	1,089,256	1,125,690	1,285,229

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

City Name: CALMAR

Fiscal Year  
2013

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	Rolling Hills Special Assessment	138,000	1-9-2008	13,800	3,529	0	17,329	17,329	0
(2)	Sewer Revenue Bond	1,968,000		96,000	41,010	3,418	140,428	140,428	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
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(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>			109,800	44,539	3,418	157,757	157,757	0

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

Fiscal Year  
2013

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 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
(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
				109,800	44,539	3,418	157,757	157,757	0



RECEIVED

DEC 10 2012

96-918

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of WINNESHEIK County, Iowa:

The City Council of CALMAR in said County/Counties met on September 17, 2012, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any, thereupon, the following resolution was introduced.

RESOLUTION No. 477

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2013 (AS AMENDED LAST ON CALMAR)

Be it Resolved by the Council of the City of CALMAR

Section 1. Following notice published and the public hearing held, September 17, 2012 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance June 30.

Passed this 17th day of September 2012. Signature of Michele Elshover, City Clerk/Finance Officer.

Signature of Mayor, dated September 2012.

RECEIVED

96-918

JUN 10 2013

IOWA DEPT OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of WINNESHEIK County, Iowa:

The City Council of CALMAR in said County/Countries met on April 1, 2013, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any, thereupon, the following resolution was introduced.

RESOLUTION No. 482

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE: 2013 (AS AMENDED LAST ON CALMAR)

Be it Resolved by the Council of the City of CALMAR

Section 1. Following notice published March 19, 2013

and the public hearing held, April 1, 2013 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance June 30.

Signature of Michelle C. Esbern, City Clerk/Finance Officer, Passed this 1 day of April 2013

Signature of Mayor, April 2013