

Fund Balance Worksheet for City of **Audubon**

(1) *Annual Report FY 2011		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	467,388	447,289	-139,592	9,240	186,162	104,398	1,074,885	148,056	1,222,941
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,117,699	675,947	59,485	178,258	0	5,398	2,036,787	722,466	2,759,253
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,040,572	579,143	102,157	177,240	0	0	1,899,112	746,672	2,645,784
Ending Fund Balance June 30 (pg 12, line 261) *	4	544,515	544,093	-182,264	10,258	186,162	109,796	1,212,560	123,850	1,336,410
(2) ** Re-Estimated FY 2012		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance	5	544,515	544,093	-182,264	10,258	186,162	109,796	1,212,560	123,850	1,336,410
Re-Est Revenues	6	959,315	545,820	48,000	177,166	0	0	1,730,301	604,300	2,334,601
Re-Est Expenditures	7	976,133	667,930	138,500	177,066	0	0	1,959,629	706,555	2,666,184
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	527,697	421,983	-272,764	10,358	186,162	109,796	983,232	21,595	1,004,827
(3) ** Budget FY 2013		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance	10	527,697	421,983	-272,764	10,358	186,162	109,796	983,232	21,595	1,004,827
Revenues	11	892,308	552,947	94,000	176,676	0	0	1,715,931	604,300	2,320,231
Expenditures	12	932,174	683,630	103,060	176,676	0	0	1,895,540	710,133	2,605,673
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	487,831	291,300	-281,824	10,358	186,162	109,796	803,623	-84,238	719,385

* 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.

CITY OF Audubon

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2011
PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term	205,000
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	40,000
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

THE DATA BELOW NO LONGER CARRIES TO A "REBATES" LINE OF THE RE-EXP P2 & EXP P2 FORMS

Click to view Help with Rebates

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		EXP P2	RE-EST EXP P2	
ENTITY NAME (Rebates DO NOT include bonds, SRF, project names, etc. See Help page for definition)		BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
1				
2				
3				
4				
5				
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40				
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42				
43				
44				
45				
* TOTAL Rebates or Payments to Entities				

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

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)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	238,300	83,200						321,500	343,500	307,948
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	42,580							42,580	44,580	42,542
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	400							400	400	332
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	281,280	83,200	0			0		364,480	388,480	350,822
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	20,000	451,600						471,600	524,600	498,815
Parking - Meter and Off-Street	13		50,000						50,000	10,000	0
Street Lighting	14		50,000						50,000	45,000	0
Traffic Control and Safety	15		10,000						10,000	3,000	0
Snow Removal	16		10,000						10,000	3,000	0
Highway Engineering	17								0	0	0
Street Cleaning	18		10,000						10,000	5,000	0
Airport (if not Enterprise)	19	50,000							50,000	35,000	15,000
Garbage (if not Enterprise)	20	162,064							162,064	167,523	180,114
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	232,064	581,600	0			0		813,664	793,123	693,929
HEALTH & SOCIAL SERVICES											
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	1,000							1,000	1,000	0
TOTAL (lines 23 - 29)	30	1,000	0	0			0		1,000	1,000	0
CULTURE & RECREATION											
Library Services	31	108,000							108,000	107,000	117,874
Museum, Band and Theater	32								0	0	0
Parks	33	18,900		27,000					45,900	34,800	19,878
Recreation	34	3,000							3,000	4,000	2,518
Cemetery	35	31,175							31,175	30,275	28,995
Community Center, Zoo, & Marina	36	37,000	2,420						39,420	38,720	26,020
Other Culture and Recreation	37	68,000	2,760						70,760	82,460	51,992
TOTAL (lines 31 - 37)	38	266,075	5,180	27,000			0		298,255	297,255	247,277

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)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39									0	0	0
Economic Development	40		26,000							26,000	76,000	29,155
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43		3,155							3,155	3,155	21,942
TOTAL (lines 39 - 44)	45		29,155	0	0			0		29,155	79,155	51,097
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		5,000	1,500						6,500	6,500	5,163
Clerk, Treasurer, & Finance Adm.	47		10,000	12,150						22,150	20,650	22,227
Elections	48		0							0	300	0
Legal Services & City Attorney	49		15,000							15,000	12,000	0
City Hall & General Buildings	50									0	0	275,567
Tort Liability	51		8,000							8,000	8,000	0
Other General Government	52		84,600							84,600	102,600	0
TOTAL (lines 46 - 52)	53		122,600	13,650	0			0		136,250	150,050	302,957
DEBT SERVICE	54				76,060	176,676				252,736	250,566	253,030
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		932,174	683,630	103,060	176,676	0	0		1,895,540	1,959,629	1,899,112
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								262,500	262,500	265,000	230,364
Sewer Utility	60								223,550	223,550	216,750	206,323
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	85,485
Enterprise DEBT SERVICE	70								174,083	174,083	174,805	174,500
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								660,133	660,133	656,555	696,672
TOTAL ALL EXPENDITURES (lines 58+74)	74		932,174	683,630	103,060	176,676	0	0	660,133	2,555,673	2,616,184	2,595,784
Regular Transfers Out	75								50,000	50,000	50,000	50,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	50,000	50,000	50,000	50,000
Total Expenditures & Fund Transfers Out (lines 75+76)	78		932,174	683,630	103,060	176,676	0	0	710,133	2,605,673	2,666,184	2,645,784
Continuing Appropriation	79								0	0	0	0
Ending Fund Balance June 30	80		487,831	291,300	-281,824	10,358	186,162	109,796	-84,238	719,385	1,004,827	1,336,410

* 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)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	377,903	199,111		167,037	0			744,051	813,651	826,772
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	377,903	199,111		167,037	0			744,051	813,651	826,772
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			94,000					94,000	48,000	46,293
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	22,408	11,836		9,639	0			43,883	0	44,815
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	72
Hotel/Motel Taxes	11								0	0	24,352
Other Local Option Taxes	12		140,000						140,000	140,000	161,397
Subtotal - Other City Taxes (lines 6 thru 12)	13	22,408	151,836		9,639	0			183,883	140,000	230,636
Licenses & Permits	14	8,200							8,200	4,700	2,157
Use of Money & Property	15	4,000							4,000	4,000	21,742
Intergovernmental:											
Federal Grants & Reimbursements	16	50,000							50,000	100,000	277,994
Road Use Taxes	17		200,000						200,000	198,000	211,298
Other State Grants & Reimbursements	18								0	0	20,464
Local Grants & Reimbursements	19	24,000							24,000	24,000	38,313
Subtotal - Intergovernmental (lines 16 thru 19)	20	74,000	200,000	0	0	0		0	274,000	322,000	548,069
Charges for Fees & Service:											
Water Utility	21							253,300	253,300	253,300	231,388
Sewer Utility	22							351,000	351,000	351,000	360,018
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	200,000							200,000	200,000	206,525
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	39,600							39,600	44,600	36,623
Subtotal - Charges for Service (lines 21 thru 33)	34	239,600	0		0	0		0	843,900	848,900	834,554
Special Assessments	35								0	0	942
Miscellaneous	36	116,197	2,000						118,197	103,350	180,441
Other Financing Sources:											
Regular Operating Transfers In	37	50,000							50,000	50,000	50,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	50,000	0	0	0	0		0	50,000	50,000	50,000
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	17,647
Subtotal-Other Financing Sources (lines 38 thru 40)	42	50,000	0	0	0	0		0	50,000	50,000	67,647
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	892,308	552,947	94,000	176,676	0		604,300	2,320,231	2,334,601	2,759,253
Beginning Fund Balance July 1	44	527,697	421,983	-272,764	10,358	186,162	109,796	21,595	1,004,827	1,336,410	1,222,941
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,420,005	974,930	-178,764	187,034	186,162	109,796	625,895	3,325,058	3,671,011	3,982,194

CITY OF Audubon
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)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	377,903	199,111		167,037	0			744,051	813,651	826,772
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	377,903	199,111		167,037	0			744,051	813,651	826,772
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			94,000					94,000	48,000	46,293
Other City Taxes	6	22,408	151,836		9,639	0			183,883	140,000	230,636
Licenses & Permits	7	8,200	0					0	8,200	4,700	2,157
Use of Money and Property	8	4,000	0	0	0	0	0	0	4,000	4,000	21,742
Intergovernmental	9	74,000	200,000	0	0	0		0	274,000	322,000	548,069
Charges for Fees & Service	10	239,600	0		0	0		0	843,900	848,900	834,554
Special Assessments	11	0	0		0	0		604,300	0	0	942
Miscellaneous	12	116,197	2,000		0	0		0	118,197	103,350	180,441
Sub-Total Revenues	13	842,308	552,947	94,000	176,676	0		604,300	2,270,231	2,284,601	2,691,606
Other Financing Sources:											
Total Transfers In	14	50,000	0	0	0	0	0	0	50,000	50,000	50,000
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	17,647
Total Revenues and Other Sources	17	892,308	552,947	94,000	176,676	0		604,300	2,320,231	2,334,601	2,759,253
Expenditures & Other Financing Uses											
Public Safety	18	281,280	83,200	0			0		364,480	388,480	350,822
Public Works	19	232,064	581,600	0			0		813,664	793,123	693,929
Health and Social Services	20	1,000	0	0			0		1,000	1,000	0
Culture and Recreation	21	266,075	5,180	27,000			0		298,255	297,255	247,277
Community and Economic Development	22	29,155	0	0			0		29,155	79,155	51,097
General Government	23	122,600	13,650	0			0		136,250	150,050	302,957
Debt Service	24	0	0	76,060	176,676		0		252,736	250,566	253,030
Capital Projects	25	0	0	0		0		0	0	0	0
Total Government Activities Expenditures	26	932,174	683,630	103,060	176,676	0			1,895,540	1,959,629	1,899,112
Business Type Proprietary: Enterprise & ISF	27							660,133	660,133	656,555	696,672
Total Gov & Bus Type Expenditures	28	932,174	683,630	103,060	176,676	0		660,133	2,555,673	2,616,184	2,595,784
Total Transfers Out	29	0	0	0	0	0		50,000	50,000	50,000	50,000
Total ALL Expenditures/Fund Transfers Out	30	932,174	683,630	103,060	176,676	0		710,133	2,605,673	2,666,184	2,645,784
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-39,866	-130,683	-9,060	0	0		-105,833	-285,442	-331,583	113,469
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	527,697	421,983	-272,764	10,358	186,162	109,796	21,595	1,004,827	1,336,410	1,222,941
Ending Fund Balance June 30	35	487,831	291,300	-281,824	10,358	186,162	109,796	-84,238	719,385	1,004,827	1,336,410

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

City Name: Audubon

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)	2007 EQUIPMENT	350,000	SEPT - 07	45,000	8,033	500	53,533		53,533
(2)	2008 STREETSCAPE	1,320,000	SEPT - 08	75,000	47,643	500	123,143		123,143
(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
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(16)							0		0
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(24)							0		0
(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)							0		0
			TOTALS	120,000	55,676	1,000	176,676	0	176,676

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

Fiscal Year

2013

City Name: **Audubon**

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
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(49)							0		0
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(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				120,000	55,676	1,000	176,676	0	176,676

