

91-871

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Cumming County Name: WARREN Date Budget Adopted: 03/11/13
(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.

515-981-9214

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric		351
Debt Service Value	3a	25,087,894	3b	24,946,741		
Ag Land	4a	969,121				

TAXES LEVIED

Code	Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit		Request with	Property Taxes	Rate
			Utility Replacement	Levied	
384.1	8.10000	Regular General levy	5 203,212	202,069	43 8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 3,217	3,199	52 0.12823
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 206,429	205,268	
384.1	3.00375	Ag Land	26 2,911	2,911	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 209,340	208,179	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 6,774	6,736	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 3,978	3,956	0.15856
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 3,978	3,956	65 0.15856
Sub Total Special Revenue Levies (28+32)			33 10,752	10,692	
Valuation					
386	As Req	With Gas & Elec			
		Without Gas & Elec			
	SSMID 1 (A)	(B)	34	0	66 0.00000
	SSMID 2 (A)	(B)	35	0	67 0.00000
	SSMID 3 (A)	(B)	36	0	68 0.00000
	SSMID 4 (A)	(B)	37	0	69 0.00000
	SSMID 5 (A)	(B)	555	0	565 0.00000
	SSMID 6 (A)	(B)	556	0	566 0.00000
	SSMID 7 (A)	(B)	1177	0	### 0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 10,752	10,692	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 28,960	28,797	70 1.15434
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 249,052	247,668	72 9.81113

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must 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.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of **Cumming**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	94,427	-25,725	144,029	0	-111,792		100,939	99,762	200,701
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	213,860	25,736	225	28,324	0		268,145	12,995	281,140
Actual Expenditures Except End Bal (pg 12, line 259) *	3	156,361	23,979	0	31,283	95,477		307,100	71,128	378,228
Ending Fund Balance June 30 (pg 12, line 270) *	4	151,926	-23,968	144,254	-2,959	-207,269	0	61,984	41,629	103,613
(2)										
** Re-Estimated FY 2013										
Beginning Fund Balance	5	151,926	-23,968	144,254	-2,959	-207,269	0	61,984	41,629	103,613
Re-Est Revenues	6	204,661	20,313	0	28,480	0	0	253,454	13,500	266,954
Re-Est Expenditures	7	235,698	14,000	0	28,686	0	0	278,384	18,000	296,384
Ending Fund Balance	8	120,889	-17,655	144,254	-3,165	-207,269	0	37,054	37,129	74,183
(3)										
** Budget FY 2014										
Beginning Fund Balance	9	120,889	-17,655	144,254	-3,165	-207,269	0	37,054	37,129	74,183
Revenues	10	235,892	26,752	0	28,960	0	0	291,604	17,000	308,604
Expenditures	11	246,352	26,752	0	28,960	0	0	302,064	18,500	320,564
Ending Fund Balance	12	110,429	-17,655	144,254	-3,165	-207,269	0	26,594	35,629	62,223

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

CITY OF Cumming

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	7,280							7,280	7,800	7,280
Jail	2								0	0	0
Emergency Management	3	0							0	0	0
Flood Control	4								0	0	0
Fire Department	5	10,160							10,160	10,000	23,783
Ambulance	6	5,080							5,080	4,000	2,024
Building Inspections	7	12,000							12,000	14,000	8,439
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	2,000							2,000	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	36,520	0	0			0		36,520	35,800	41,526
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	60,000	16,000						76,000	53,000	24,498
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	6,500	0						6,500	6,500	6,384
Traffic Control and Safety	15	200	0						200	0	231
Snow Removal	16	20,000	0						20,000	11,500	1,658
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	1,500							1,500	1,500	877
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	88,200	16,000	0			0		104,200	72,500	33,648
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23	200							200	200	-3,500
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	1,651							1,651	1,500	1,040
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	1,851	0	0			0		1,851	1,700	-2,460
CULTURE & RECREATION											
Library Services	31	4,081							4,081	3,498	2,915
Museum, Band and Theater	32								0	0	0
Parks	33	9,000	0						9,000	9,000	8,565
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	0							0	500	0
TOTAL (lines 31 - 37)	38	13,081	0	0			0		13,081	12,998	11,480

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	2,500							2,500	2,500	0
Economic Development	40	1,000							1,000	1,000	865
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	5,000							5,000	10,000	6,220
Other Com & Econ Development	43	4,000							4,000	6,000	0
TOTAL (lines 39 - 44)	45	12,500	0	0			0		12,500	19,500	7,085
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	5,400							5,400	6,000	4,622
Clerk, Treasurer, & Finance Adm.	47	34,800							34,800	45,000	29,766
Elections	48	3,400							3,400	1,200	946
Legal Services & City Attorney	49	25,000							25,000	21,000	17,269
City Hall & General Buildings	50	14,000							14,000	18,000	14,372
Tort Liability	51	3,600							3,600	2,000	2,474
Other General Government	52	8,000							8,000	14,000	0
TOTAL (lines 46 - 52)	53	94,200	0	0			0		94,200	107,200	69,449
DEBT SERVICE											
Gov Capital Projects	55				28,960				28,960	28,686	31,283
TIF Capital Projects	56					0			0	0	95,477
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	95,477
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	246,352	16,000	0	28,960	0	0		291,312	278,384	287,488
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							500	500	2,000	1,241
Sewer Utility	60							18,000	18,000	16,000	69,885
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							0	0	0	0
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							18,500	18,500	18,000	71,126
TOTAL ALL EXPENDITURES (lines 58+74)	74	246,352	16,000	0	28,960	0	0	18,500	309,812	296,384	358,614
Regular Transfers Out	75	0	10,752			0		0	10,752	0	19,614
Internal TIF Loan / Repayment Transfers Out	76			0					0	0	0
Total ALL Transfers Out	77	0	10,752	0	0	0	0	0	10,752	0	19,614
Total Expenditures & Fund Transfers Out (lines 75+78)	78	246,352	26,752	0	28,960	0	0	18,500	320,564	296,384	378,228
Ending Fund Balance June 30	79	110,429	-17,655	144,254	-3,165	-207,269	0	35,629	62,223	74,183	103,613

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

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	208,179	10,692		28,797	0			247,668	226,979	208,277
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	208,179	10,692		28,797	0			247,668	226,979	208,277
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			0					0	0	225
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,161	60		163	0			1,384	0	0
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	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12								0	0	0
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,161	60		163	0			1,384	0	0
Licenses & Permits	14	9,500							9,500	4,075	10,223
Use of Money & Property	15	6,300	0						6,300	8,400	8,308
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		16,000						16,000	14,000	19,026
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	16,000	0	0	0	0	0	16,000	14,000	19,026
Charges for Fees & Service:											
Water Utility	21							3,500	3,500	3,500	3,608
Sewer Utility	22							13,500	13,500	10,000	9,387
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							0	0	0	0
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	0	0					0	0	0	1,007
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	17,000	17,000	13,500	14,002
Special Assessments	35								0	0	0
Miscellaneous	36	0	0						0	0	1,465
Other Financing Sources:											
Regular Operating Transfers In	37	10,752	0			0		0	10,752	0	19,614
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	10,752	0	0	0	0	0	0	10,752	0	19,614
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	10,752	0	0	0	0	0	0	10,752	0	19,614
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	235,892	26,752	0	28,960	0	0	17,000	308,604	266,954	281,140
Beginning Fund Balance July 1	44	120,889	-17,655	144,254	-3,165	-207,269	0	37,129	74,183	103,613	200,701
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	356,781	9,097	144,254	25,795	-207,269	0	54,129	382,787	370,567	481,841

CITY OF Cumming
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	208,179	10,692		28,797	0			247,668	226,979	208,277
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	208,179	10,692		28,797	0			247,668	226,979	208,277
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	225
Other City Taxes	6	1,161	60		163	0			1,384	0	0
Licenses & Permits	7	9,500	0					0	9,500	4,075	10,223
Use of Money and Property	8	6,300	0	0	0	0	0	0	6,300	8,400	8,308
Intergovernmental	9	0	16,000	0	0	0		0	16,000	14,000	19,026
Charges for Fees & Service	10	0	0		0	0	0	17,000	17,000	13,500	14,002
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	1,465
Sub-Total Revenues	13	225,140	26,752	0	28,960	0	0	17,000	297,852	266,954	261,526
Other Financing Sources:											
Total Transfers In	14	10,752	0	0	0	0	0	0	10,752	0	19,614
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	235,892	26,752	0	28,960	0	0	17,000	308,604	266,954	281,140
Expenditures & Other Financing Uses											
Public Safety	18	36,520	0	0			0		36,520	35,800	41,526
Public Works	19	88,200	16,000	0			0		104,200	72,500	33,648
Health and Social Services	20	1,851	0	0			0		1,851	1,700	-2,460
Culture and Recreation	21	13,081	0	0			0		13,081	12,998	11,480
Community and Economic Development	22	12,500	0	0			0		12,500	19,500	7,085
General Government	23	94,200	0	0			0		94,200	107,200	69,449
Debt Service	24	0	0	0	28,960		0		28,960	28,686	31,283
Capital Projects	25	0	0	0		0			0	0	95,477
Total Government Activities Expenditures	26	246,352	16,000	0	28,960	0	0		291,312	278,384	287,488
Business Type Proprietary: Enterprise & ISF	27							18,500	18,500	18,000	71,126
Total Gov & Bus Type Expenditures	28	246,352	16,000	0	28,960	0	0	18,500	309,812	296,384	358,614
Total Transfers Out	29	0	10,752	0	0	0	0	0	10,752	0	19,614
Total ALL Expenditures/Fund Transfers Out	30	246,352	26,752	0	28,960	0	0	18,500	320,564	296,384	378,228
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-10,460	0	0	0	0	0	-1,500	-11,960	-29,430	-97,088
Beginning Fund Balance July 1	33	120,889	-17,655	144,254	-3,165	-207,269	0	37,129	74,183	103,613	200,701
Ending Fund Balance June 30	34	110,429	-17,655	144,254	-3,165	-207,269	0	35,629	62,223	74,183	103,613

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

City Name: Cumming

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1 Phase I Sewer Project	400,000	1/18/2011	17,000	11,040	920	28,960		28,960
-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			17,000	11,040	920	28,960	0	28,960

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

Fiscal Year
2014

City Name: Cumming

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 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(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
			17,000	11,040	920	28,960	0	28,960

RECEIVED

91-871

JUN 04 2014

IOWA DEPT. OF MANAGEMENT CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of WARREN County, Iowa:

The City Council of Cumming in said County/Countries met on May 28, 2014, 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. 2014-25

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2014 (AS AMENDED LAST ON May 15, 2014)

Be it Resolved by the Council of the City of Cumming Section 1. Following notice published May 15, 2014

and the public hearing held, May 28, 2014 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:

FILED TRACI VANDERLINDEN WARREN COUNTY AUDITOR 2014 JUN -3 AM 8:26

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 City Clerk/Finance Officer, Passed this 28 day of May, 2014

Signature of Mayor, May, 2014