

# 81-762

## Adoption of Budget and Certification of City Taxes

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

The City of: Early County Name: SAC Date Budget Adopted: 03/05/13  
(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.

County Auditor Date Stamp		712-273-5283 Telephone Number	Signature	
<b>January 1, 2012 Property Valuations</b>				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	<b>8,186,103</b>	<b>7,806,119</b>	557
<b>Debt Service Value</b>	3a	<b>8,186,103</b>	<b>7,806,119</b>	
Ag Land	4a	<b>12,340</b>		

Code		Dollar		(A)	(B)	(C)	
Sec.	Limit	Purpose		Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000	Regular General levy	5	66,307	63,230	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	17,335	16,530	52 2.11761	
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	
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	<b>83,642</b>	<b>79,760</b>	
384.1	3.00375	Ag Land	26	21	21	63 1.70178	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	<b>83,663</b>	<b>79,781</b>	Do Not Add
Special Revenue Levies							
384.8	0.27000	Emergency (if general fund at levy limit)	28	2,210	2,108	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	5,000	4,768	0.61079	
Rules	Amt Nec	Other Employee Benefits	31	10,441	9,956	1.27546	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	<b>15,441</b>	<b>14,724</b>	65 1.88625
<b>Sub Total Special Revenue Levies (28+32)</b>				33	<b>17,651</b>	<b>16,832</b>	
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	
<b>Total SSMID</b>				38	<b>0</b>	<b>0</b>	Do Not Add
<b>Total Special Revenue Levies</b>				39	<b>17,651</b>	<b>16,832</b>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	19,076	18,191	70 2.33029	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71 0.00000	
<b>Total Property Taxes (27+39+40+41)</b>				42	<b>120,390</b>	<b>114,804</b>	72 14.70415

**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 **Early**

(1) <b>*Annual Report FY 2012</b>		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	159,158	113,400		1,512	18,077	23,398	315,545	390,553	706,098
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	283,478	179,523		38,260	865,665	150	1,367,076	180,316	1,547,392
Actual Expenditures Except End Bal (pg 12, line 259) *	3	304,061	117,220		100,248	818,685		1,340,214	196,477	1,536,691
Ending Fund Balance June 30 (pg 12, line 270) *	4	138,575	175,703	0	-60,476	65,057	23,548	342,407	374,392	716,799
(2) <b>** Re-Estimated FY 2013</b>		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	138,575	175,703	0	-60,476	65,057	23,548	342,407	374,392	716,799
Re-Est Revenues	6	217,670	114,693	0	127,238	263,667	150	723,418	225,025	948,443
Re-Est Expenditures	7	259,850	85,118	0	122,756	285,917	0	753,641	250,236	1,003,877
Ending Fund Balance	8	96,395	205,278	0	-55,994	42,807	23,698	312,184	349,181	661,365
(3) <b>** Budget FY 2014</b>		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	96,395	205,278	0	-55,994	42,807	23,698	312,184	349,181	661,365
Revenues	10	204,251	118,117	0	105,115	150,345	400	578,228	244,987	823,215
Expenditures	11	220,641	158,439	0	105,115	148,408	0	632,603	205,076	837,679
Ending Fund Balance	12	80,005	164,956	0	-55,994	44,744	24,098	257,809	389,092	646,901

\* 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 \_\_\_\_\_ **Early** \_\_\_\_\_

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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	30,000	0						30,000	30,000	27,876
Jail	2	0							0	0	0
Emergency Management	3	0							0	0	0
Flood Control	4	0							0	0	0
Fire Department	5	26,180	6,266						32,446	33,974	58,997
Ambulance	6	0							0	0	0
Building Inspections	7	0							0	0	0
Miscellaneous Protective Services	8	0							0	0	0
Animal Control	9	0							0	0	0
Other Public Safety	10	0							0	0	0
TOTAL (lines 1 - 10)	11	56,180	6,266	0			0		62,446	63,974	86,873
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	28,366	57,297						85,663	57,877	40,834
Parking - Meter and Off-Street	13	0							0	0	0
Street Lighting	14	0	8,000						8,000	8,000	7,118
Traffic Control and Safety	15	0							0	0	0
Snow Removal	16	0	2,000						2,000	3,500	11,835
Highway Engineering	17	0							0	0	0
Street Cleaning	18	0	3,750						3,750	5,050	158
Airport (if not Enterprise)	19	0							0	0	0
Garbage (if not Enterprise)	20	58,600	0						58,600	56,600	54,660
Other Public Works	21	0							0	0	0
TOTAL (lines 12 - 21)	22	86,966	71,047	0			0		158,013	131,027	114,605
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23	0							0	0	0
City Hospital	24	0							0	0	0
Payments to Private Hospitals	25	0							0	0	0
Health Regulation and Inspection	26	0							0	0	0
Water, Air, and Mosquito Control	27	0							0	0	0
Community Mental Health	28	0							0	0	0
Other Health and Social Services	29	0							0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	24,025	3,168						27,193	25,248	21,761
Museum, Band and Theater	32	0							0	0	0
Parks	33	2,000							2,000	41,000	39,507
Recreation	34	1,310							1,310	1,310	651
Cemetery	35	7,630	0						7,630	10,350	7,541
Community Center, Zoo, & Marina	36	0							0	0	0
Other Culture and Recreation	37	0							0	0	2,909
TOTAL (lines 31 - 37)	38	34,965	3,168	0			0		38,133	77,908	72,369

**EXPENDITURES SCHEDULE PAGE 2**

**Fiscal Year Ending 2014**

**Fiscal Years**

<b>GOVERNMENT ACTIVITIES CONT.</b>	<b>GENERAL</b>	<b>SPECIAL REVENUES</b>	<b>TIF SPECIAL REVENUES</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>PERMANENT</b>	<b>PROPRIETARY</b>	<b>BUDGET 2014</b>	<b>RE-ESTIMATED 2013</b>	<b>ACTUAL 2012</b>	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	500							500	500	72
Economic Development	40	400							400	400	34
Housing and Urban Renewal	41	0							0	0	0
Planning & Zoning	42	0							0	0	0
Other Com & Econ Development	43	0	0						0	0	0
<b>TOTAL (lines 39 - 44)</b>	<b>45</b>	<b>900</b>	<b>0</b>	<b>0</b>			<b>0</b>		<b>900</b>	<b>900</b>	<b>106</b>
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	3,700	131						3,831	6,650	2,824
Clerk, Treasurer, & Finance Adm.	47	22,530	13,287						35,817	35,943	30,082
Elections	48	1,000							1,000	0	668
Legal Services & City Attorney	49	2,000							2,000	2,000	1,227
City Hall & General Buildings	50	11,800	204						12,004	15,386	41,495
Tort Liability	51	600							600	1,120	50
Other General Government	52	0							0	3,000	2,936
<b>TOTAL (lines 46 - 52)</b>	<b>53</b>	<b>41,630</b>	<b>13,622</b>	<b>0</b>			<b>0</b>		<b>55,252</b>	<b>64,099</b>	<b>79,282</b>
<b>DEBT SERVICE</b>	<b>54</b>				<b>105,115</b>				<b>105,115</b>	<b>122,756</b>	<b>100,248</b>
Gov Capital Projects	55	0				148,408			148,408	261,803	818,685
TIF Capital Projects	56	0							0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>148,408</b>	<b>0</b>		<b>148,408</b>	<b>261,803</b>	<b>818,685</b>
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	<b>58</b>	<b>220,641</b>	<b>94,103</b>	<b>0</b>	<b>105,115</b>	<b>148,408</b>	<b>0</b>		<b>568,267</b>	<b>722,467</b>	<b>1,272,168</b>
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59						75,018	75,018	90,058	64,930	
Sewer Utility	60						45,733	45,733	54,638	45,775	
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	
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	<b>73</b>						<b>120,751</b>	<b>120,751</b>	<b>144,696</b>	<b>110,705</b>	
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	<b>74</b>	<b>220,641</b>	<b>94,103</b>	<b>0</b>	<b>105,115</b>	<b>148,408</b>	<b>0</b>	<b>120,751</b>	<b>689,018</b>	<b>867,163</b>	<b>1,382,873</b>
Regular Transfers Out	75	0	64,336			0	84,325	148,661	136,714	153,819	
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	
<b>Total ALL Transfers Out</b>	<b>77</b>	<b>0</b>	<b>64,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,325</b>	<b>148,661</b>	<b>136,714</b>	<b>153,819</b>	
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	<b>78</b>	<b>220,641</b>	<b>158,439</b>	<b>0</b>	<b>105,115</b>	<b>148,408</b>	<b>0</b>	<b>205,076</b>	<b>837,679</b>	<b>1,003,877</b>	<b>1,536,692</b>
<b>Ending Fund Balance June 30</b>	<b>79</b>	<b>80,005</b>	<b>164,956</b>	<b>0</b>	<b>-55,994</b>	<b>44,744</b>	<b>24,098</b>	<b>389,092</b>	<b>646,901</b>	<b>661,365</b>	<b>716,799</b>

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)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	79,781	16,832		18,191	0			114,804	118,176	113,661
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	79,781	16,832		18,191	0			114,804	118,176	113,661
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	3,882	819		885	0			5,586	20,258	17,932
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		49,449						49,449	35,000	45,642
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,882	50,268		885	0			55,035	55,258	63,574
Licenses & Permits	14	1,685							1,685	2,125	2,942
Use of Money & Property	15	30	17		0	0		15	62	149	210
Intergovernmental:											
Federal Grants & Reimbursements	16	0	0			0			0	0	240,129
Road Use Taxes	17		51,000						51,000	51,000	52,832
Other State Grants & Reimbursements	18	0	0			103,409			103,409	261,803	33,721
Local Grants & Reimbursements	19	32,897			4,714	1,936			39,547	36,933	43,938
Subtotal - Intergovernmental (lines 16 thru 19)	20	32,897	51,000	0	4,714	105,345		0	193,956	349,736	370,620
Charges for Fees & Service:											
Water Utility	21							133,282	133,282	128,810	82,780
Sewer Utility	22							111,690	111,690	96,200	96,468
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	60,000							60,000	56,000	59,461
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	3,200							3,200	800	0
Subtotal - Charges for Service (lines 21 thru 33)	34	63,200	0		0	0		244,972	308,172	281,810	238,709
Special Assessments	35								0	0	0
Miscellaneous	36	440	0			0	400		840	4,475	26,696
Other Financing Sources:											
Regular Operating Transfers In	37	22,336	0		81,325	45,000		0	148,661	136,714	153,819
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	22,336	0	0	81,325	45,000	0	0	148,661	136,714	153,819
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					0			0	0	577,162
Proceeds of Capital Asset Sales	41	0				0			0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	22,336	0	0	81,325	45,000	0	0	148,661	136,714	730,981
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	204,251	118,117	0	105,115	150,345	400	244,987	823,215	948,443	1,547,393
Beginning Fund Balance July 1	44	96,395	205,278	0	-55,994	42,807	23,698	349,181	661,365	716,799	706,098
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	300,646	323,395	0	49,121	193,152	24,098	594,168	1,484,580	1,665,242	2,253,491

**CITY OF**  
**Early**  
**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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	79,781	16,832		18,191	0			114,804	118,176	113,661
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	79,781	16,832		18,191	0			114,804	118,176	113,661
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	3,882	50,268		885	0			55,035	55,258	63,574
Licenses & Permits	7	1,685	0					0	1,685	2,125	2,942
Use of Money and Property	8	30	17	0	0	0	0	15	62	149	210
Intergovernmental	9	32,897	51,000	0	4,714	105,345		0	193,956	349,736	370,620
Charges for Fees & Service	10	63,200	0		0	0	0	244,972	308,172	281,810	238,709
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	440	0		0	0	400	0	840	4,475	26,696
Sub-Total Revenues	13	181,915	118,117	0	23,790	105,345	400	244,987	674,554	811,729	816,412
<b>Other Financing Sources:</b>											
Total Transfers In	14	22,336	0	0	81,325	45,000	0	0	148,661	136,714	153,819
Proceeds of Debt	15	0	0	0	0	0		0	0	0	577,162
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	204,251	118,117	0	105,115	150,345	400	244,987	823,215	948,443	1,547,393
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	56,180	6,266	0			0		62,446	63,974	86,873
Public Works	19	86,966	71,047	0			0		158,013	131,027	114,605
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	34,965	3,168	0			0		38,133	77,908	72,369
Community and Economic Development	22	900	0	0			0		900	900	106
General Government	23	41,630	13,622	0			0		55,252	64,099	79,282
Debt Service	24	0	0	0	105,115		0		105,115	122,756	100,248
Capital Projects	25	0	0	0		148,408	0		148,408	261,803	818,685
Total Government Activities Expenditures	26	220,641	94,103	0	105,115	148,408	0		568,267	722,467	1,272,168
Business Type Proprietary: Enterprise & ISF	27							120,751	120,751	144,696	110,705
Total Gov & Bus Type Expenditures	28	220,641	94,103	0	105,115	148,408	0	120,751	689,018	867,163	1,382,873
Total Transfers Out	29	0	64,336	0	0	0	0	84,325	148,661	136,714	153,819
Total ALL Expenditures/Fund Transfers Out	30	220,641	158,439	0	105,115	148,408	0	205,076	837,679	1,003,877	1,536,692
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-16,390	-40,322	0	0	1,937	400	39,911	-14,464	-55,434	10,701
Beginning Fund Balance July 1	33	96,395	205,278	0	-55,994	42,807	23,698	349,181	661,365	716,799	706,098
Ending Fund Balance June 30	34	80,005	164,956	0	-55,994	44,744	24,098	389,092	646,901	661,365	716,799

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

City Name: Early

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 Fire Truck	118,000	Dec. 08	12,000	2,730		14,730	4,714	10,016
-2 Sewer Project	638,000	July 08	15,000	16,920	1,410	33,330	33,330	0
-3 Culver & Street Improvement	115,000	Jan. 01	7,700	1,360		9,060		9,060
-4 Water Improvement Project	700,000	July 11	27,000	19,380	1,615	47,995	47,995	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			61,700	40,390	3,025	105,115	86,039	19,076

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

Fiscal Year

2014

City Name: Early

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
			61,700	40,390	3,025	105,115	86,039	19,076

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of                     **Early**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     City Hall                      
on           3/5/2013           at           7:00 pm            
*(Date) xx/xx/xx* *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.  
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,  
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property . . . . . \$           14.70415          

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$           1.70178          

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part  
of the proposed budget.

          712-273-5283            
phone number

  Tamara Nuckolls    
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	114,804	118,176	113,661
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>114,804</b>	<b>118,176</b>	<b>113,661</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	55,035	55,258	63,574
Licenses & Permits	7	1,685	2,125	2,942
Use of Money and Property	8	62	149	210
Intergovernmental	9	193,956	349,736	370,620
Charges for Fees & Service	10	308,172	281,810	238,709
Special Assessments	11	0	0	0
Miscellaneous	12	840	4,475	26,696
Other Financing Sources	13	148,661	136,714	730,981
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>823,215</b>	<b>948,443</b>	<b>1,547,393</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	62,446	63,974	86,873
Public Works	16	158,013	131,027	114,605
Health and Social Services	17	0	0	0
Culture and Recreation	18	38,133	77,908	72,369
Community and Economic Development	19	900	900	106
General Government	20	55,252	64,099	79,282
Debt Service	21	105,115	122,756	100,248
Capital Projects	22	148,408	261,803	818,685
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>568,267</b>	<b>722,467</b>	<b>1,272,168</b>
Business Type / Enterprises	24	120,751	144,696	110,705
<b>Total ALL Expenditures</b>	<b>25</b>	<b>689,018</b>	<b>867,163</b>	<b>1,382,873</b>
Transfers Out	26	148,661	136,714	153,819
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>837,679</b>	<b>1,003,877</b>	<b>1,536,692</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-14,464</b>	<b>-55,434</b>	<b>10,701</b>
Beginning Fund Balance July 1	29	661,365	716,799	706,098
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>646,901</b>	<b>661,365</b>	<b>716,799</b>

RECEIVED

81-762

JUN 16 2014

IOWA DEPT. OF MANAGEMENT CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of SAC County, Iowa:

The City Council of Early in said County/Countries met on 5/6/2014, 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. 14-06

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2014 (AS AMENDED LAST ON Early)

Be it Resolved by the Council of the City of Early

Section 1. Following notice published April 24, 2014 and the public hearing held, 5/6/2014 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:

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.

Passed this 6 day of May, 2014

Signature of Jamarat Nussels, City Clerk/Finance Officer

Signature of James W. King, CA 93-14

Signature of Sharon Ann Irvine, Mayor