

# 22-188

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: Garnavillo County Name: CLAYTON Date Budget Adopted: 03/10/09  
(Date) xxx/xxxx

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.

563-964-2331  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2008 Property Valuations</b>		Last Official Census		
	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	
	<b>DEBT SERVICE</b>	3a	13,333,878	3b	12,705,360	754
	Ag Land	4a	16,152,612		15,524,094	
			315,047			

Code		Dollar	(A)		(B)	(C)			
Sec.	Limit	Purpose	Request with	Utility Replacement	Property Taxes	Levied	Rate		
384.1	8.10000	Regular General Levy	5	108,004	102,913	43	8.10000		
<b>(384) Non-Voted Other Permissible Levies</b>									
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	2,200	2,096	46	0.16499		
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	1,800	1,715	47	0.13500		
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(15)	Amt Nec	Joint city-county building lease	12		0	50	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	14,845	14,145	52	1.11333		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	1,508	1,437	465	0.11310		
<b>(384) Voted Other Permissible Levies</b>									
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	128,357	122,306				
384.1	3.00375	Ag Land	26	946	946	63	3.00375		
<b>Total General Fund Tax Levies (25 + 26)</b>			27	129,303	123,252		<b>Do Not Add</b>		
<b>Special Revenue Levies</b>									
384.8	0.27000	Emergency (if general fund at levy limit)	28	3,600	3,430	64	0.27000		
384.6	Amt Nec	Police & Fire Retirement	29	2,392	2,279		0.17939		
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	18,328	17,464		1.37454		
	Amt Nec	Other Employee Benefits	31	29,235	27,857		2.19254		
<b>Total Employee Benefit Levies (29,30,31)</b>			32	49,955	47,600	65	3.74647		
<b>Sub Total Special Revenue Levies (28+32)</b>			33	53,555	51,030				
<b>Valuation</b>									
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)		35a	0	69	0.00000		
	SSMID 5 (A)	(B)		36a	0	565	0.00000		
	SSMID 6 (A)	(B)		37	0	566	0.00000		
<b>Total SSMID (34 thru 37)</b>			38	0	0		<b>Do Not Add</b>		
<b>Total Special Revenue Levies (33+38)</b>			39	53,555	51,030				
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	13,599	40	13,070	70	0.84191
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		41	0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42	196,457	187,352	72	14.48480		

**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.
- 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

**Garnavillo**

		Fund Balance Worksheet for City of <b>Garnavillo</b>								
		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)
<b>(1) Annual Report FY 2008</b>										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	42,790	24,644	104,600	5,804	-1,468	176,370	-14,622	161,748	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	340,337	216,402	95,051	11,577	620,872	1,284,239	245,172	1,529,411	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	353,180	154,857	93,332	11,447	616,021	1,228,837	239,148	1,467,985	
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	29,947	86,189	106,319	5,934	3,383	231,772	-8,598	223,174	
<b>(2) Re-Estimated FY 2009</b>		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	29,947	86,189	106,319	5,934	3,383	0	231,772	-8,598	223,174
Re-Est Revenues	6	315,718	147,482	487,521	11,455	358,000	0	1,320,176	270,435	1,590,611
Re-Est Expenditures	7	340,913	198,011	470,000	11,900	361,383	0	1,382,207	222,000	1,604,207
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	4,752	35,660	123,840	5,489	0	0	169,741	39,837	209,578
<b>(3) Budget FY 2010</b>										
Beginning Fund Balance	10	4,752	35,660	123,840	5,489	0	0	169,741	39,837	209,578
Revenues	11	374,540	209,594	98,032	13,599	294,000	0	989,765	305,700	1,295,465
Expenditures	12	377,090	245,254	166,000	13,599	294,000	0	1,095,943	272,562	1,368,505
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	2,202	0	55,872	5,489	0	0	63,563	72,975	136,538

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2008

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

**CITY OF \_\_\_\_\_ Garnavillo**

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.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED</b>	<b>ACTUAL 2008</b>
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	136,607
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>136,607</b>

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.

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>BUDGET 2011</b>	<b>RE-ESTIMATED 2010</b>	<b>ACTUAL 2009</b>
<b>ENTITY NAME</b> Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
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EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2010

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	60,660	17,244						77,904	90,000	72,725
Jail	2								0	0	0
Emergency Management	3	6,758							6,758	3,000	531
Flood Control	4	1,000							1,000	1,100	1,507
Fire Department	5	20,350	2,300						22,650	29,324	25,884
Ambulance	6	1,900	600						2,500	2,800	2,559
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	106
Animal Control	9	200							200	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	90,868	20,144	0			0		111,012	126,224	103,312
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	40,900	89,305						130,205	111,400	93,257
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	12,000							12,000	11,500	11,774
Traffic Control and Safety	15	2,100							2,100	2,250	37
Snow Removal	16	1,500							1,500	5,000	5,327
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	70,000							70,000	70,000	51,687
Other Public Works	21								0	0	3,995
TOTAL (lines 12 - 21)	22	126,500	89,305	0			0		215,805	200,150	166,077
<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	1,554							1,554	1,287	250
TOTAL (lines 23 - 29)	30	1,554	0	0			0		1,554	1,287	250
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	48,056	3,603						51,659	43,111	43,799
Museum, Band and Theater	32								0	0	0
Parks	33	16,513	294						16,807	7,775	7,281
Recreation	34								0	0	0
Cemetery	35	6,500							6,500	6,500	6,210
Community Center, Zoo, & Marina	36	4,500	115						4,615	4,700	3,955
Other Culture and Recreation	37	2,000							2,000	1,667	0
TOTAL (lines 31 - 37)	38	77,569	4,012	0			0		81,581	63,753	61,245

**EXPENDITURES SCHEDULE PAGE 2**  
**Fiscal Year Ending 2010**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40	754							754	754	829
Housing and Urban Renewal	41		50,000						50,000	6,000	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	754	50,000	0			0		50,754	6,754	829
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	5,250	383						5,633	5,330	5,244
Clerk, Treasurer, & Finance Adm.	47	34,500	14,611						49,111	50,000	50,266
Elections	48	500							500	500	510
Legal Services & City Attorney	49	1,000							1,000	1,000	645
City Hall & General Buildings	50	1,500							1,500	1,200	1,484
Tort Liability	51	14,845							14,845	7,950	17,009
Other General Government	52	22,250							22,250	25,000	20,303
TOTAL (lines 46 - 52)	53	79,845	14,994	0			0		94,839	90,980	95,461
<b>DEBT SERVICE</b>											
Gov Capital Projects	54			166,000	13,599				179,599	23,800	69,437
TIF Capital Projects	55		63,199			294,000			357,199	399,259	660,020
TOTAL CAPITAL PROJECTS	56	0	63,199	0		294,000	0		0	470,000	35,342
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	57	377,090	241,654	166,000	13,599	294,000	0		357,199	869,259	695,362
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							141,650	141,650	125,000	128,489
Sewer Utility	60							130,912	130,912	97,000	110,659
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							272,562	272,562	222,000	239,148
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	<b>377,090</b>	<b>241,654</b>	<b>166,000</b>	<b>13,599</b>	<b>294,000</b>	<b>0</b>	<b>272,562</b>	<b>1,364,905</b>	<b>1,604,207</b>	<b>1,431,121</b>
Regular Transfers Out	75		3,600						3,600	0	36,864
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	77	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>36,864</b>
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	<b>377,090</b>	<b>245,254</b>	<b>166,000</b>	<b>13,599</b>	<b>294,000</b>	<b>0</b>	<b>272,562</b>	<b>1,368,505</b>	<b>1,604,207</b>	<b>1,467,985</b>
Continuing Appropriation	79					0		0	0	0	
<b>Ending Fund Balance June 30</b>	80	<b>2,202</b>	<b>0</b>	<b>55,872</b>	<b>5,489</b>	<b>0</b>	<b>0</b>	<b>72,975</b>	<b>136,538</b>	<b>209,578</b>	<b>223,174</b>

\* 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.

**REVENUES DETAIL**  
Fiscal Year Ending 2010

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	123,252	51,030		13,070	0			187,352	190,997	212,530
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	123,252	51,030		13,070	0			187,352	190,997	212,530
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			98,032					98,032	95,000	95,051
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	6,051	2,525		529	0			9,105	9,875	0
Utility franchise tax	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	12,852	38,556						51,408	51,908	55,390
Subtotal - Other City Taxes (lines 6 thru 12)	13	18,903	41,081		529	0			60,513	61,783	55,390
Licenses & Permits	14	1,625							1,625	1,725	0
Use of Money & Property	15	24,500							24,500	10,300	5,623
Intergovernmental:											
Federal Grants & Reimbursements	16	4,250	50,000						54,250	24,000	228,209
Road Use Taxes	17								0	63,000	64,597
Other State Grants & Reimbursements	18	1,919	67,483						69,402	2,520	1,118
Local Grants & Reimbursements	19	52,491							52,491	52,000	48,183
Subtotal - Intergovernmental (lines 16 thru 19)	20	58,660	117,483	0	0	0		0	176,143	141,520	342,107
Charges for Fees & Service:											
Water Utility	21							167,700	167,700	150,000	146,694
Sewer Utility	22							138,000	138,000	120,435	98,478
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	73,000							73,000	70,000	55,208
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								0	0	2,588
Subtotal - Charges for Service (lines 21 thru 33)	34	73,000	0		0	0	0	305,700	378,700	340,435	302,968
Special Assessments	35								0	0	0
Miscellaneous	36	3,000							3,000	2,330	46,252
Other Financing Sources:											
Regular Operating Transfers In	37	3,600							3,600	0	36,864
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	3,600	0	0	0	0	0	0	3,600	0	36,864
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	68,000				294,000			362,000	746,521	427,876
Proceeds of Capital Asset Sales	41								0	0	4,750
Subtotal-Other Financing Sources (lines 38 thru 40)	42	71,600	0	0	0	294,000	0	0	365,600	746,521	469,490
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	<b>374,540</b>	<b>209,594</b>	<b>98,032</b>	<b>13,599</b>	<b>294,000</b>	<b>0</b>	<b>305,700</b>	<b>1,295,465</b>	<b>1,590,611</b>	<b>1,529,411</b>
Beginning Fund Balance July 1	44	4,752	35,660	123,840	5,489	0	0	39,837	209,578	223,174	161,748
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>	45	<b>379,292</b>	<b>245,254</b>	<b>221,872</b>	<b>19,088</b>	<b>294,000</b>	<b>0</b>	<b>345,537</b>	<b>1,505,043</b>	<b>1,813,785</b>	<b>1,691,159</b>

**CITY OF Garnavillo**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2010**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2010 (J)	RE-ESTIMATED 2009 (K)	ACTUAL 2008 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	123,252	51,030		13,070	0			187,352	190,997	212,530
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>123,252</b>	<b>51,030</b>		<b>13,070</b>	<b>0</b>			<b>187,352</b>	<b>190,997</b>	<b>212,530</b>
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			98,032					98,032	95,000	95,051
Other City Taxes	6	18,903	41,081		529	0			60,513	61,783	55,390
Licenses & Permits	7	1,625	0					0	1,625	1,725	0
Use of Money and Property	8	24,500	0	0	0	0	0	0	24,500	10,300	5,623
Intergovernmental	9	58,660	117,483	0	0	0		0	176,143	141,520	342,107
Charges for Fees & Service	10	73,000	0		0	0	0	305,700	378,700	340,435	302,968
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,000	0		0	0		0	3,000	2,330	46,252
<b>Sub-Total Revenues</b>	<b>13</b>	<b>302,940</b>	<b>209,594</b>	<b>98,032</b>	<b>13,599</b>	<b>0</b>	<b>0</b>	<b>305,700</b>	<b>929,865</b>	<b>844,090</b>	<b>1,059,921</b>
<b>Other Financing Sources:</b>											
<b>Total Transfers In</b>	<b>14</b>	<b>3,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>36,864</b>
Proceeds of Debt	15	68,000	0	0	0	294,000		0	362,000	746,521	427,876
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	4,750
<b>Total Revenues and Other Sources</b>	<b>17</b>	<b>374,540</b>	<b>209,594</b>	<b>98,032</b>	<b>13,599</b>	<b>294,000</b>	<b>0</b>	<b>305,700</b>	<b>1,295,465</b>	<b>1,590,611</b>	<b>1,529,411</b>
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	90,868	20,144	0			0		111,012	126,224	103,312
Public Works	19	126,500	89,305	0			0		215,805	200,150	166,077
Health and Social Services	20	1,554	0	0			0		1,554	1,287	250
Culture and Recreation	21	77,569	4,012	0			0		81,581	63,753	61,245
Community and Economic Development	22	754	50,000	0			0		50,754	6,754	829
General Government	23	79,845	14,994	0			0		94,839	90,980	95,461
Debt Service	24	0	0	166,000	13,599		0		179,599	23,800	69,437
Capital Projects	25	0	63,199	0		294,000	0		357,199	869,259	695,362
<b>Total Government Activities Expenditures</b>	<b>26</b>	<b>377,090</b>	<b>241,654</b>	<b>166,000</b>	<b>13,599</b>	<b>294,000</b>	<b>0</b>	<b>0</b>	<b>1,092,343</b>	<b>1,382,207</b>	<b>1,191,973</b>
Business Type Proprietary: Enterprise & ISF	27							272,562	272,562	222,000	239,148
<b>Total Gov &amp; Bus Type Expenditures</b>	<b>28</b>	<b>377,090</b>	<b>241,654</b>	<b>166,000</b>	<b>13,599</b>	<b>294,000</b>	<b>0</b>	<b>272,562</b>	<b>1,364,905</b>	<b>1,604,207</b>	<b>1,431,121</b>
<b>Total Transfers Out</b>	<b>29</b>	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>36,864</b>
<b>Total ALL Expenditures/Fund Transfers Out</b>	<b>30</b>	<b>377,090</b>	<b>245,254</b>	<b>166,000</b>	<b>13,599</b>	<b>294,000</b>	<b>0</b>	<b>272,562</b>	<b>1,368,505</b>	<b>1,604,207</b>	<b>1,467,985</b>
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-2,550	-35,660	-67,968	0	0	0	33,138	-73,040	-13,596	61,426
Continuing Appropriation	33					0		0	0	0	
<b>Beginning Fund Balance July 1</b>	<b>34</b>	<b>4,752</b>	<b>35,660</b>	<b>123,840</b>	<b>5,489</b>	<b>0</b>	<b>0</b>	<b>39,837</b>	<b>209,578</b>	<b>223,174</b>	<b>161,748</b>
<b>Ending Fund Balance June 30</b>	<b>35</b>	<b>2,202</b>	<b>0</b>	<b>55,872</b>	<b>5,489</b>	<b>0</b>	<b>0</b>	<b>72,975</b>	<b>136,538</b>	<b>209,578</b>	<b>223,174</b>

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

City Name: Garnavillo

Fiscal Year  
2010

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2010 (D)	Interest Due FY 2010 +(E)	Bond Reg & Other Fees Due FY 2010 +(F)	Total Obligation Due FY 2010 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)	Police Car Loan	14,000	3/15/09	12,913	686		13,599		13,599
(2)	Meier Second Addition	260,000	11/15/2006	55,193	2,798		57,991	57,991	0
(3)	Sewer Revenue Note	69,475		7,228	1,643		8,871	8,871	0
(4)	SRF Water Revenue Note	500,000		11,000	14,340		25,340	25,340	0
(5)	SRF Water GO Note	200,000		8,000	5,550		13,550	13,550	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
	<b>TOTALS</b>			94,334	25,017	0	119,351	105,752	13,599

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

Fiscal Year

2010

City Name: Garnavillo

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 2010 (D)	Interest Due FY 2010 + (E)	Bond Reg/Other Fees Due FY 2010 + (F)	Total Obligation Due FY 2010 = (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	
				94,334	25,017	0	119,351	105,752	13,599

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

City of                     **Garnavillo**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     City Hall                    

on           03/10/09           at           7:00 p.m.            
(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 . . . . . \$           14.48480          

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$           3.00375          

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

563-964-2331  
phone number

Denise Schneider  
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	187,352	190,997	212,530
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>187,352</b>	<b>190,997</b>	<b>212,530</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	98,032	95,000	95,051
Other City Taxes	6	60,513	61,783	55,390
Licenses & Permits	7	1,625	1,725	0
Use of Money and Property	8	24,500	10,300	5,623
Intergovernmental	9	176,143	141,520	342,107
Charges for Fees & Service	10	378,700	340,435	302,968
Special Assessments	11	0	0	0
Miscellaneous	12	3,000	2,330	46,252
Other Financing Sources	13	365,600	746,521	469,490
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>1,295,465</b>	<b>1,590,611</b>	<b>1,529,411</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	111,012	126,224	103,312
Public Works	16	215,805	200,150	166,077
Health and Social Services	17	1,554	1,287	250
Culture and Recreation	18	81,581	63,753	61,245
Community and Economic Development	19	50,754	6,754	829
General Government	20	94,839	90,980	95,461
Debt Service	21	179,599	23,800	69,437
Capital Projects	22	357,199	869,259	695,362
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>1,092,343</b>	<b>1,382,207</b>	<b>1,191,973</b>
Business Type / Enterprises	24	272,562	222,000	239,148
<b>Total ALL Expenditures</b>	<b>25</b>	<b>1,364,905</b>	<b>1,604,207</b>	<b>1,431,121</b>
Transfers Out	26	3,600	0	36,864
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>1,368,505</b>	<b>1,604,207</b>	<b>1,467,985</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-73,040</b>	<b>-13,596</b>	<b>61,426</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance July 1	30	209,578	223,174	161,748
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>136,538</b>	<b>209,578</b>	<b>223,174</b>