

# 41-383

## Adoption of Budget and Certification of City Taxes

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

The City of: Garner County Name: HANCOCK Date Budget Adopted: 03/12/13  
(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		641-923-2588 Telephone Number	Signature	
<b>January 1, 2012 Property Valuations</b>				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	89,924,955	88,044,178	3,129
<b>Debt Service Value</b>	3a	<b>108,512,525</b>	<b>106,631,748</b>	
Ag Land	4a	267,945		

Code		Dollar	Purpose	(A)	(B)	(C)
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000		Regular General levy	728,392	713,158	8.10000
-384			Non-Voted Other Permissible Levies			
12(8)	0.67500		Contract for use of Bridge		0	0.00000
12(10)	0.95000		Opr & Maint publicly owned Transit		0	0.00000
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center		0	0.00000
12(12)	0.13500		Opr & Maint of City owned Civic Center		0	0.00000
12(13)	0.06750		Planning a Sanitary Disposal Project		0	0.00000
12(14)	0.27000		Aviation Authority (under sec.330A.15)		0	0.00000
12(16)	0.06750		Levee Impr. fund in special charter city		0	0.00000
12(18)	Amt Nec		Liability, property & self insurance costs	0	0	0.00000
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.		0	0.00000
-384			Voted Other Permissible Levies			
12(1)	0.13500		Instrumental/Vocal Music Groups		0	0.00000
12(2)	0.81000		Memorial Building		0	0.00000
12(3)	0.13500		Symphony Orchestra		0	0.00000
12(4)	0.27000		Cultural & Scientific Facilities		0	0.00000
12(5)	As Voted		County Bridge		0	0.00000
12(6)	1.35000		Missi or Missouri River Bridge Const.		0	0.00000
12(9)	0.03375		Aid to a Transit Company		0	0.00000
12(17)	0.20500		Maintain Institution received by gift/devise		0	0.00000
12(19)	1.00000		City Emergency Medical District		0	0.00000
12(21)	0.27000		Support Public Library		0	0.00000
28E.22	1.50000		Unified Law Enforcement		0	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>				<b>728,392</b>	<b>713,158</b>	
384.1	3.00375		Ag Land	805	805	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				<b>729,197</b>	<b>713,963</b>	<b>Do Not Add</b>
Special Revenue Levies						
384.8	0.27000		Emergency (if general fund at levy limit)	0	0	0.00000
384.6	Amt Nec		Police & Fire Retirement		0	0.00000
	Amt Nec		FICA & IPERS (if general fund at levy limit)	99,978	97,887	1.11179
Rules	Amt Nec		Other Employee Benefits	156,669	153,392	1.74222
<b>Total Employee Benefit Levies (29,30,31)</b>				<b>256,647</b>	<b>251,279</b>	<b>2.85401</b>
<b>Sub Total Special Revenue Levies (28+32)</b>				<b>256,647</b>	<b>251,279</b>	
Valuation						
386	As Req		With Gas & Elec			
			Without Gas & Elec			
	SSMID 1 (A)	(B)			0	0.00000
	SSMID 2 (A)	(B)			0	0.00000
	SSMID 3 (A)	(B)			0	0.00000
	SSMID 4 (A)	(B)			0	0.00000
	SSMID 5 (A)	(B)			0	0.00000
	SSMID 6 (A)	(B)			0	0.00000
	SSMID 7 (A)	(B)			0	0.00000
<b>Total SSMID</b>				<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>				<b>256,647</b>	<b>251,279</b>	
384.4	Amt Nec		Debt Service Levy 76.10(6)	247,805	243,510	2.28365
384.7	0.67500		Capital Projects (Capital Improv. Reserve)		0	0.00000
<b>Total Property Taxes (27+39+40+41)</b>				<b>1,233,649</b>	<b>1,208,752</b>	<b>13.23766</b>

**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 **Garner**

		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 2012</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	802,784	711,944	0	26,054	47,840		1,588,622	1,335,567	2,924,189
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,633,235	965,121	479,670	556,535	425,788		4,060,349	992,542	5,052,891
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,496,610	925,011	444,940	569,565	458,628		3,894,754	1,028,825	4,923,579
Ending Fund Balance June 30 (pg 12, line 270) *	4	939,409	752,054	34,730	13,024	15,000	0	1,754,217	1,299,284	3,053,501
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	939,409	752,054	34,730	13,024	15,000	0	1,754,217	1,299,284	3,053,501
Re-Est Revenues	6	1,628,275	1,012,187	474,599	560,868	262,000	0	3,937,929	1,019,414	4,957,343
Re-Est Expenditures	7	1,592,870	870,742	485,099	560,868	262,000	0	3,771,579	1,038,802	4,810,381
Ending Fund Balance	8	974,814	893,499	24,230	13,024	15,000	0	1,920,567	1,279,896	3,200,463
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	974,814	893,499	24,230	13,024	15,000	0	1,920,567	1,279,896	3,200,463
Revenues	10	1,728,648	1,485,335	511,321	478,133	698,340	0	4,901,777	1,068,759	5,970,536
Expenditures	11	1,864,502	1,389,916	499,821	478,133	698,340	0	4,930,712	1,359,181	6,289,893
Ending Fund Balance	12	838,960	988,918	35,730	13,024	15,000	0	1,891,632	989,474	2,881,106

\* 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 Garner

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	316,388	112,555						428,943	442,869	453,091
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	52,750	2,919						55,669	55,575	54,989
Ambulance	6	9,250	1,633						10,883	12,783	11,548
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	21,603							21,603	19,190	20,722
Animal Control	9	1,200							1,200	1,200	1,213
Other Public Safety	10	450							450	0	452
TOTAL (lines 1 - 10)	11	401,641	117,107	0			0		518,748	531,617	542,015
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	60,500	308,001						368,501	372,823	352,085
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		43,500						43,500	43,500	41,789
Traffic Control and Safety	15		1,384						1,384	17,800	-479
Snow Removal	16		51,262						51,262	48,614	25,529
Highway Engineering	17								0	0	0
Street Cleaning	18		16,504						16,504	14,161	20,238
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	135,246							135,246	127,379	128,584
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	195,746	420,651	0			0		616,397	624,277	567,746
<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	5,100							5,100	5,000	5,145
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	5,100	0	0			0		5,100	5,000	5,145
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	123,790	23,058						146,848	138,347	137,206
Museum, Band and Theater	32								0	0	0
Parks	33	238,370	16,326						254,696	247,614	251,404
Recreation	34	46,716	5,569						52,285	51,544	52,228
Cemetery	35	3,500							3,500	3,500	3,500
Community Center, Zoo, & Marina	36	216,604	5,407						222,011	229,367	236,699
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	628,980	50,360	0			0		679,340	670,372	681,037

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	13,500							13,500	12,250	16,298
Economic Development	40	7,823	0	18,500					26,323	13,305	42,772
Housing and Urban Renewal	41	120,000	410,150						530,150	143,150	13,638
Planning & Zoning	42	700							700	700	58
Other Com & Econ Development	43	10,925		44,414					55,339	63,582	72,806
TOTAL (lines 39 - 44)	45	152,948	410,150	62,914			0		626,012	232,987	145,572
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	15,950	1,965						17,915	17,898	20,216
Clerk, Treasurer, & Finance Adm.	47	84,165	20,542						104,707	105,373	108,973
Elections	48	1,000							1,000	0	926
Legal Services & City Attorney	49	43,350							43,350	41,225	39,198
City Hall & General Buildings	50	36,370	542						36,912	14,404	13,662
Tort Liability	51	500							500	500	0
Other General Government	52	2,400							2,400	0	450
TOTAL (lines 46 - 52)	53	183,735	23,049	0			0		206,784	179,400	183,425
<b>DEBT SERVICE</b>											
Gov Capital Projects	55				478,133				478,133	560,868	569,565
TIF Capital Projects	56					698,340			698,340	262,000	458,628
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		698,340	0		698,340	262,000	458,628
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58	1,568,150	1,021,317	62,914	478,133	698,340	0		3,828,854	3,066,521	3,153,133
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							321,295	321,295	254,521	305,113
Sewer Utility	60							344,732	344,732	286,827	297,710
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							27,900	27,900	27,558	28,701
Other Business Type (city hosp., ISF, parking, etc.)	69							10,500	10,500	0	0
Enterprise DEBT SERVICE	70							253,250	253,250	252,646	249,452
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							957,677	957,677	821,552	880,976
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	1,568,150	1,021,317	62,914	478,133	698,340	0	957,677	4,786,531	3,888,073	4,034,109
Regular Transfers Out	75	296,352	368,599			0		401,504	1,066,455	498,941	501,898
Internal TIF Loan / Repayment Transfers Out	76		0	436,907				0	436,907	423,367	387,572
<b>Total ALL Transfers Out</b>	77	296,352	368,599	436,907	0	0	0	401,504	1,503,362	922,308	889,470
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	1,864,502	1,389,916	499,821	478,133	698,340	0	1,359,181	6,289,893	4,810,381	4,923,579
<b>Ending Fund Balance June 30</b>	79	838,960	988,918	35,730	13,024	15,000	0	989,474	2,881,106	3,200,463	3,053,501

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	713,963	251,279		243,510	0			1,208,752	1,216,678	1,180,724
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	713,963	251,279		243,510	0			1,208,752	1,216,678	1,180,724
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			511,321					511,321	474,599	441,712
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	15,234	5,368		4,295	0			24,897	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		250,000						250,000	250,000	247,293
Subtotal - Other City Taxes (lines 6 thru 12)	13	15,234	255,368		4,295	0			274,897	250,000	247,293
Licenses & Permits	14	34,230							34,230	32,930	37,530
Use of Money & Property	15	72,796	5,700	0	0	0		13,650	92,146	87,686	92,721
Intergovernmental:											
Federal Grants & Reimbursements	16	0	367,000						367,000	0	0
Road Use Taxes	17		301,949						301,949	294,126	296,789
Other State Grants & Reimbursements	18	2,000	0						2,000	2,000	2,146
Local Grants & Reimbursements	19	40,588							40,588	41,184	41,781
Subtotal - Intergovernmental (lines 16 thru 19)	20	42,588	668,949	0	0	0		0	711,537	337,310	340,716
Charges for Fees & Service:											
Water Utility	21							317,100	317,100	325,500	376,368
Sewer Utility	22							585,800	585,800	556,100	498,201
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	162,122							162,122	156,140	156,578
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							60,250	60,250	59,250	59,636
Other Fees & Charges for Service	33	271,592							271,592	278,696	299,063
Subtotal - Charges for Service (lines 21 thru 33)	34	433,714	0		0	0	0	963,150	1,396,864	1,375,686	1,389,846
Special Assessments	35	10,700							10,700	8,125	9,989
Miscellaneous	36	167,175	20,052			0		5,000	192,227	176,771	77,100
Other Financing Sources:											
Regular Operating Transfers In	37	235,748	108,352		0	698,340		24,015	1,066,455	498,941	501,898
Internal TIF Loan Transfers In	38	0	143,635	0	230,328			62,944	436,907	423,367	387,572
Subtotal ALL Operating Transfers In	39	235,748	251,987	0	230,328	698,340	0	86,959	1,503,362	922,308	889,470
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					0			0	57,750	309,265
Proceeds of Capital Asset Sales	41	2,500	32,000						34,500	17,500	36,525
Subtotal-Other Financing Sources (lines 38 thru 40)	42	238,248	283,987	0	230,328	698,340	0	86,959	1,537,862	997,558	1,235,260
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	1,728,648	1,485,335	511,321	478,133	698,340	0	1,068,759	5,970,536	4,957,343	5,052,891
Beginning Fund Balance July 1	44	974,814	893,499	24,230	13,024	15,000	0	1,279,896	3,200,463	3,053,501	2,924,189
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	2,703,462	2,378,834	535,551	491,157	713,340	0	2,348,655	9,170,999	8,010,844	7,977,080

CITY OF

Garner

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	713,963	251,279		243,510	0			1,208,752	1,216,678	1,180,724
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	713,963	251,279		243,510	0			1,208,752	1,216,678	1,180,724
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			511,321					511,321	474,599	441,712
Other City Taxes	6	15,234	255,368		4,295	0			274,897	250,000	247,293
Licenses & Permits	7	34,230	0					0	34,230	32,930	37,530
Use of Money and Property	8	72,796	5,700	0	0	0	0	13,650	92,146	87,686	92,721
Intergovernmental	9	42,588	668,949	0	0	0		0	711,537	337,310	340,716
Charges for Fees & Service	10	433,714	0		0	0	0	963,150	1,396,864	1,375,686	1,389,846
Special Assessments	11	10,700	0		0	0		0	10,700	8,125	9,989
Miscellaneous	12	167,175	20,052		0	0		5,000	192,227	176,771	77,100
Sub-Total Revenues	13	1,490,400	1,201,348	511,321	247,805	0	0	981,800	4,432,674	3,959,785	3,817,631
<b>Other Financing Sources:</b>											
Total Transfers In	14	235,748	251,987	0	230,328	698,340	0	86,959	1,503,362	922,308	889,470
Proceeds of Debt	15	0	0	0	0	0		0	0	57,750	309,265
Proceeds of Capital Asset Sales	16	2,500	32,000	0	0	0	0	0	34,500	17,500	36,525
Total Revenues and Other Sources	17	1,728,648	1,485,335	511,321	478,133	698,340	0	1,068,759	5,970,536	4,957,343	5,052,891
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	401,641	117,107	0			0		518,748	531,617	542,015
Public Works	19	195,746	420,651	0			0		616,397	624,277	567,746
Health and Social Services	20	5,100	0	0			0		5,100	5,000	5,145
Culture and Recreation	21	628,980	50,360	0			0		679,340	670,372	681,037
Community and Economic Development	22	152,948	410,150	62,914			0		626,012	232,987	145,572
General Government	23	183,735	23,049	0			0		206,784	179,400	183,425
Debt Service	24	0	0	0	478,133		0		478,133	560,868	569,565
Capital Projects	25	0	0	0		698,340	0		698,340	262,000	458,628
Total Government Activities Expenditures	26	1,568,150	1,021,317	62,914	478,133	698,340	0		3,828,854	3,066,521	3,153,133
Business Type Proprietary: Enterprise & ISF	27							957,677	957,677	821,552	880,976
Total Gov & Bus Type Expenditures	28	1,568,150	1,021,317	62,914	478,133	698,340	0	957,677	4,786,531	3,888,073	4,034,109
Total Transfers Out	29	296,352	368,599	436,907	0	0	0	401,504	1,503,362	922,308	889,470
Total ALL Expenditures/Fund Transfers Out	30	1,864,502	1,389,916	499,821	478,133	698,340	0	1,359,181	6,289,893	4,810,381	4,923,579
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-135,854	95,419	11,500	0	0	0	-290,422	-319,357	146,962	129,312
Beginning Fund Balance July 1	33	974,814	893,499	24,230	13,024	15,000	0	1,279,896	3,200,463	3,053,501	2,924,189
Ending Fund Balance June 30	34	838,960	988,918	35,730	13,024	15,000	0	989,474	2,881,106	3,200,463	3,053,501

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

City Name: Garner

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 AQUATIC CENTER	2,200,000	JUN-2006	115,000	67,848	500	183,348		183,348
-2 AQUATIC CENTER (PRAIRIE ENERGY)	300,000	JUN-2006	30,000			30,000		30,000
-3 REC CENTER	2,750,000	APR-2008	165,000	77,450	500	242,950	230,328	12,622
-4 FIRE TRUCK (PRAIRIE ENERGY)	100,000	SEP-2009	20,582	1,253		21,835		21,835
-5 WW TREATMENT PLANT	2,973,000	MAR-2011	131,000	68,460	5,705	205,165	205,165	0
-6 SEWER TRUNKLINE	295,000	MAR-2011	41,000	6,540	545	48,085	48,085	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			502,582	221,551	7,250	731,383	483,578	247,805

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

Fiscal Year  
2014

City Name: Garner

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
			502,582	221,551	7,250	731,383	483,578	247,805

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of                     **Garner**                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     Garner City Hall                      
on           3/12/2013           at           7:00pm            
(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 . . . . . \$           13.23766            
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.

641-923-2588  
phone number

                    Daisy Huffman                      
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	1,208,752	1,216,678	1,180,724
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>1,208,752</b>	<b>1,216,678</b>	<b>1,180,724</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	511,321	474,599	441,712
Other City Taxes	6	274,897	250,000	247,293
Licenses & Permits	7	34,230	32,930	37,530
Use of Money and Property	8	92,146	87,686	92,721
Intergovernmental	9	711,537	337,310	340,716
Charges for Fees & Service	10	1,396,864	1,375,686	1,389,846
Special Assessments	11	10,700	8,125	9,989
Miscellaneous	12	192,227	176,771	77,100
Other Financing Sources	13	1,537,862	997,558	1,235,260
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>5,970,536</b>	<b>4,957,343</b>	<b>5,052,891</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	518,748	531,617	542,015
Public Works	16	616,397	624,277	567,746
Health and Social Services	17	5,100	5,000	5,145
Culture and Recreation	18	679,340	670,372	681,037
Community and Economic Development	19	626,012	232,987	145,572
General Government	20	206,784	179,400	183,425
Debt Service	21	478,133	560,868	569,565
Capital Projects	22	698,340	262,000	458,628
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>3,828,854</b>	<b>3,066,521</b>	<b>3,153,133</b>
Business Type / Enterprises	24	957,677	821,552	880,976
<b>Total ALL Expenditures</b>	<b>25</b>	<b>4,786,531</b>	<b>3,888,073</b>	<b>4,034,109</b>
Transfers Out	26	1,503,362	922,308	889,470
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>6,289,893</b>	<b>4,810,381</b>	<b>4,923,579</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-319,357</b>	<b>146,962</b>	<b>129,312</b>
Beginning Fund Balance July 1	29	3,200,463	3,053,501	2,924,189
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>2,881,106</b>	<b>3,200,463</b>	<b>3,053,501</b>

RECEIVED

41-383

JUN 05 2014

IOWA DEPT. OF CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION MANAGEMENT

To the Auditor of HANCOCK County, Iowa:

The City Council of Garner in said County/Countries met on 5/27/2014 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.

AUDITOR'S OFFICE FILED

MAY 28 2014

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.

MICHELLE K. EISENMAN HANCOCK COUNTY AUDITOR

RESOLUTION No. 2014-35

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

Be it Resolved by the Council of the City of Garner

Section 1. Following notice published 5/16/2014

and the public hearing held, 5/27/2014 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 June 30.

Signature of City Clerk/Finance Officer

Passed this 27th day of May 2014

Signature of Mayor