

# 74-691

## Adoption of Budget and Certification of City Taxes

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

The City of: West Bend County Name: PALO ALTO & KOSSUTH 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) 887-2181

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2012 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric		785
<b>Debt Service Value</b>	3a	<b>23,119,577</b>	3b	<b>23,090,582</b>		
Ag Land	4a	<b>29,634,937</b>	3b	<b>29,605,942</b>		
		<b>222,344</b>				

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	187,269	187,034	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	32,000	31,960	1.38411
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>219,269</b>	<b>218,994</b>	
384.1	3.00375	Ag Land	668	668	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>219,937</b>	<b>219,662</b>	<b>Do Not Add</b>
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)		0	0.00000
384.6	Amt Nec	Police & Fire Retirement		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	16,075	16,055	0.69530
Rules	Amt Nec	Other Employee Benefits	14,420	14,402	0.62371
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>30,495</b>	<b>30,457</b>	<b>1.31901</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>30,495</b>	<b>30,457</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>30,495</b>	<b>30,457</b>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	30,010	29,981	1.01266
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0	0.00000
<b>Total Property Taxes (27+39+40+41)</b>			<b>280,442</b>	<b>280,100</b>	<b>11.81578</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 **West Bend**

		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)</b>											
<b>*Annual Report FY 2012</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	475,487	271,684	642	580			748,393	3,264,650	4,013,043	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	571,822	193,989	122,441	63,808			952,060	3,829,792	4,781,852	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	526,949	211,090	121,099	64,123			923,261	3,615,493	4,538,754	
Ending Fund Balance June 30 (pg 12, line 270) *	4	520,360	254,583	1,984	265	0	0	777,192	3,478,949	4,256,141	
<b>(2)</b>											
<b>** Re-Estimated FY 2013</b>											
Beginning Fund Balance	5	520,360	254,583	1,984	265	0	0	777,192	3,478,949	4,256,141	
Re-Est Revenues	6	756,925	174,080	156,115	65,153	0	0	1,152,273	3,904,881	5,057,154	
Re-Est Expenditures	7	756,925	199,080	156,115	65,153	0	0	1,177,273	4,982,459	6,159,732	
Ending Fund Balance	8	520,360	229,583	1,984	265	0	0	752,192	2,401,371	3,153,563	
<b>(3)</b>											
<b>** Budget FY 2014</b>											
Beginning Fund Balance	9	520,360	229,583	1,984	265	0	0	752,192	2,401,371	3,153,563	
Revenues	10	496,025	187,495	175,115	110,095	0	0	968,730	2,792,315	3,761,045	
Expenditures	11	496,025	187,495	175,115	110,095	0	0	968,730	2,693,780	3,662,510	
Ending Fund Balance	12	520,360	229,583	1,984	265	0	0	752,192	2,499,906	3,252,098	

\* 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 West Bend

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.	3,000	2,996
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	3,000	2,996

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	57,460	11,560						69,020	71,500	81,858
Jail	2								0	0	0
Emergency Management	3	33,350							33,350	3,350	3,018
Flood Control	4								0	0	0
Fire Department	5	48,765							48,765	87,650	69,837
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	570							570	570	343
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	140,145	11,560	0			0		151,705	163,070	155,056
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	109,000	96,500						205,500	191,500	182,618
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	6,500							6,500	6,500	6,839
Traffic Control and Safety	15	2,000							2,000	2,000	1,113
Snow Removal	16		8,500						8,500	8,500	3,223
Highway Engineering	17								0	0	0
Street Cleaning	18	3,000							3,000	3,000	1,003
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	120,500	105,000	0			0		225,500	211,500	194,796
<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	5,000							5,000	5,000	4,000
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	5,000	0	0			0		5,000	5,000	4,000
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	72,800	16,000						88,800	82,590	80,357
Museum, Band and Theater	32								0	0	0
Parks	33	7,900	195						8,095	8,095	13,348
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,650							3,650	3,665	2,509
Other Culture and Recreation	37	55,375	10,400						65,775	89,335	58,765
TOTAL (lines 31 - 37)	38	139,725	26,595	0			0		166,320	183,685	154,979

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								0	0	5,835
Economic Development	40	10,160							10,160	10,160	10,223
Housing and Urban Renewal	41								0	192,000	67,524
Planning & Zoning	42	350							350	650	24
Other Com & Econ Development	43	6,695		90,000					96,695	185,950	85,228
TOTAL (lines 39 - 44)	45	17,205	0	90,000			0		107,205	388,760	168,834
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	2,900	120						3,020	3,020	2,840
Clerk, Treasurer, & Finance Adm.	47	5,000							5,000	5,000	3,886
Elections	48	1,300							1,300	0	1,249
Legal Services & City Attorney	49	7,250							7,250	8,250	4,515
City Hall & General Buildings	50								0	0	0
Tort Liability	51	32,000							32,000	29,000	30,656
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	48,450	120	0			0		48,570	45,270	43,146
<b>DEBT SERVICE</b>											
Gov Capital Projects	55			40,115	110,095				0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0	0	0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	471,025	143,275	130,115	110,095	0	0		854,510	1,102,553	825,048
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							111,460	111,460	169,235	106,577
Sewer Utility	60							89,915	89,915	178,150	202,629
Electric Utility	61							1,180,755	1,180,755	2,531,965	1,173,566
Gas Utility	62							834,400	834,400	878,210	629,578
Airport	63							0	0	0	0
Landfill/Garbage	64							137,650	137,650	127,650	132,704
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							2,890	2,890	2,890	7,649
Enterprise DEBT SERVICE	70							179,260	179,260	191,810	1,281,977
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							2,536,330	2,536,330	4,079,910	3,534,680
TOTAL ALL EXPENDITURES (lines 58+74)	74	471,025	143,275	130,115	110,095	0	0	2,536,330	3,390,840	5,182,463	4,359,728
Regular Transfers Out	75	25,000	44,220					157,450	226,670	952,269	131,473
Internal TIF Loan / Repayment Transfers Out	76			45,000					45,000	25,000	47,553
Total ALL Transfers Out	77	25,000	44,220	45,000	0	0	0	157,450	271,670	977,269	179,026
Total Expenditures & Fund Transfers Out (lines 75+78)	78	496,025	187,495	175,115	110,095	0	0	2,693,780	3,662,510	6,159,732	4,538,754
Ending Fund Balance June 30	79	520,360	229,583	1,984	265	0	0	2,499,906	3,252,098	3,153,563	4,256,141

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	219,662	30,457		29,981	0			280,100	288,273	276,524
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	219,662	30,457		29,981	0			280,100	288,273	276,524
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			175,115					175,115	156,115	122,441
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	275	38		29	0			342	334	338
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9	35,000							35,000	35,000	36,382
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11		17,000						17,000	8,000	17,325
Other Local Option Taxes	12		65,000						65,000	55,000	67,903
Subtotal - Other City Taxes (lines 6 thru 12)	13	35,275	82,038		29	0			117,342	98,334	121,948
Licenses & Permits	14	2,025							2,025	2,050	2,293
Use of Money & Property	15	11,100							11,100	11,700	40,884
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		75,000						75,000	73,500	74,458
Other State Grants & Reimbursements	18	2,000							2,000	176,650	77,455
Local Grants & Reimbursements	19	107,195							107,195	164,645	130,812
Subtotal - Intergovernmental (lines 16 thru 19)	20	109,195	75,000	0	0	0		0	184,195	414,795	282,725
Charges for Fees & Service:											
Water Utility	21							104,500	104,500	172,400	98,508
Sewer Utility	22							138,500	138,500	139,500	144,782
Electric Utility	23							1,425,000	1,425,000	1,295,000	1,223,360
Gas Utility	24							860,240	860,240	909,300	870,784
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							137,650	137,650	127,650	142,863
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	20,238							20,238	33,550	29,821
Subtotal - Charges for Service (lines 21 thru 33)	34	20,238	0		0	0		2,665,890	2,686,128	2,677,400	2,510,118
Special Assessments	35								0	0	0
Miscellaneous	36	33,370							33,370	31,218	160,105
Other Financing Sources:											
Regular Operating Transfers In	37	65,160			80,085			81,425	226,670	952,269	131,473
Internal TIF Loan Transfers In	38							45,000	45,000	25,000	47,553
Subtotal ALL Operating Transfers In	39	65,160	0	0	80,085	0		126,425	271,670	977,269	179,026
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	400,000	1,085,788
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	65,160	0	0	80,085	0		126,425	271,670	1,377,269	1,264,814
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	496,025	187,495	175,115	110,095	0		2,792,315	3,761,045	5,057,154	4,781,852
Beginning Fund Balance July 1	44	520,360	229,583	1,984	265	0		2,401,371	3,153,563	4,256,141	4,013,043
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,016,385	417,078	177,099	110,360	0		5,193,686	6,914,608	9,313,295	8,794,895

**CITY OF West Bend**  
**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	219,662	30,457		29,981	0			280,100	288,273	276,524
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	219,662	30,457		29,981	0			280,100	288,273	276,524
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			175,115					175,115	156,115	122,441
Other City Taxes	6	35,275	82,038		29	0			117,342	98,334	121,948
Licenses & Permits	7	2,025	0					0	2,025	2,050	2,293
Use of Money and Property	8	11,100	0	0	0	0	0	0	11,100	11,700	40,884
Intergovernmental	9	109,195	75,000	0	0	0		0	184,195	414,795	282,725
Charges for Fees & Service	10	20,238	0		0	0	0	2,665,890	2,686,128	2,677,400	2,510,118
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	33,370	0		0	0	0	0	33,370	31,218	160,105
Sub-Total Revenues	13	430,865	187,495	175,115	30,010	0	0	2,665,890	3,489,375	3,679,885	3,517,038
<b>Other Financing Sources:</b>											
Total Transfers In	14	65,160	0	0	80,085	0	0	126,425	271,670	977,269	179,026
Proceeds of Debt	15	0	0	0	0	0		0	0	400,000	1,085,788
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	496,025	187,495	175,115	110,095	0	0	2,792,315	3,761,045	5,057,154	4,781,852
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	140,145	11,560	0			0		151,705	163,070	155,056
Public Works	19	120,500	105,000	0			0		225,500	211,500	194,796
Health and Social Services	20	5,000	0	0			0		5,000	5,000	4,000
Culture and Recreation	21	139,725	26,595	0			0		166,320	183,685	154,979
Community and Economic Development	22	17,205	0	90,000			0		107,205	388,760	168,834
General Government	23	48,450	120	0			0		48,570	45,270	43,146
Debt Service	24	0	0	40,115	110,095		0		150,210	105,268	104,237
Capital Projects	25	0	0	0		0		0	0	0	0
Total Government Activities Expenditures	26	471,025	143,275	130,115	110,095	0	0		854,510	1,102,553	825,048
Business Type Proprietary: Enterprise & ISF	27							2,536,330	2,536,330	4,079,910	3,534,680
Total Gov & Bus Type Expenditures	28	471,025	143,275	130,115	110,095	0	0	2,536,330	3,390,840	5,182,463	4,359,728
Total Transfers Out	29	25,000	44,220	45,000	0	0	0	157,450	271,670	977,269	179,026
Total ALL Expenditures/Fund Transfers Out	30	496,025	187,495	175,115	110,095	0	0	2,693,780	3,662,510	6,159,732	4,538,754
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	0	0	0	0	0	98,535	98,535	-1,102,578	243,098
Beginning Fund Balance July 1	33	520,360	229,583	1,984	265	0	0	2,401,371	3,153,563	4,256,141	4,013,043
Ending Fund Balance June 30	34	520,360	229,583	1,984	265	0	0	2,499,906	3,252,098	3,153,563	4,256,141

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

City Name: West Bend

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? (I)
-1 1997 Sewer Project	699,000		42,000	6,300	120	48,420	48,420	0
-2 WS#4 Electric Project	1,085,000		100,000	22,625	500	123,125	123,125	0
-3 2006 Joint Drainage Project	550,000	08/31/2006	55,000	9,510	500	65,010	35,000	30,010
-4 Industrial Park No. 2 Improvements Project	280,800		40,115			40,115	40,115	0
-5 2012 Electric Generator Project	400,000	10/11/2012	40,000	5,085		45,085	45,085	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			277,115	43,520	1,120	321,755	291,745	30,010

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

Fiscal Year  
2014

City Name: West Bend

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
			277,115	43,520	1,120	321,755	291,745	30,010

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of West Bend, Iowa

The City Council will conduct a public hearing on the proposed Budget at 301 S Broadway Ave, City Hall  
on 03/11/2013 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 . . . . . \$ 11.81578

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.

(515) 887-2181  
phone number

Lisa Sewell  
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	280,100	288,273	276,524
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>280,100</b>	<b>288,273</b>	<b>276,524</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	175,115	156,115	122,441
Other City Taxes	6	117,342	98,334	121,948
Licenses & Permits	7	2,025	2,050	2,293
Use of Money and Property	8	11,100	11,700	40,884
Intergovernmental	9	184,195	414,795	282,725
Charges for Fees & Service	10	2,686,128	2,677,400	2,510,118
Special Assessments	11	0	0	0
Miscellaneous	12	33,370	31,218	160,105
Other Financing Sources	13	271,670	1,377,269	1,264,814
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>3,761,045</b>	<b>5,057,154</b>	<b>4,781,852</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	151,705	163,070	155,056
Public Works	16	225,500	211,500	194,796
Health and Social Services	17	5,000	5,000	4,000
Culture and Recreation	18	166,320	183,685	154,979
Community and Economic Development	19	107,205	388,760	168,834
General Government	20	48,570	45,270	43,146
Debt Service	21	150,210	105,268	104,237
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>854,510</b>	<b>1,102,553</b>	<b>825,048</b>
Business Type / Enterprises	24	2,536,330	4,079,910	3,534,680
<b>Total ALL Expenditures</b>	<b>25</b>	<b>3,390,840</b>	<b>5,182,463</b>	<b>4,359,728</b>
Transfers Out	26	271,670	977,269	179,026
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>3,662,510</b>	<b>6,159,732</b>	<b>4,538,754</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>98,535</b>	<b>-1,102,578</b>	<b>243,098</b>
Beginning Fund Balance July 1	29	3,153,563	4,256,141	4,013,043
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>3,252,098</b>	<b>3,153,563</b>	<b>4,256,141</b>

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74-691

JUN 26 2014

JUN 27 2014

AUDITOR'S OFFICE  
PALO ALTO COUNTY

IOWA DEPT. OF  
CITY BUDGET AMENDMENT CERTIFICATION RESOLUTION

To the Auditor of PALO ALTO & KOSSUTH County, Iowa:

The City Council of West Bend in said County/Counties met on 06/23/2014, 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. 2014-22

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2014  
(AS AMENDED LAST ON 04/14/2014 .)

Be it Resolved by the Council of the City of West Bend

Section 1. Following notice published 06/12/14

and the public hearing held, 06/23/2014 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:

	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
<b>Revenues &amp; Other Financing Sources</b>			
Taxes Levied on Property	1 280,100	0	280,100
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
<b>Net Current Property Taxes</b>	<b>3 280,100</b>	<b>0</b>	<b>280,100</b>
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 175,115	0	175,115
Other City Taxes	6 117,342	0	117,342
Licenses & Permits	7 2,025	0	2,025
Use of Money and Property	8 11,100	0	11,100
Intergovernmental	9 263,445	0	263,445
Charges for Services	10 2,686,128	224,500	2,910,628
Special Assessments	11 0	0	0
Miscellaneous	12 55,370	145,000	200,370
Other Financing Sources	13 365,670	0	365,670
<b>Total Revenues and Other Sources</b>	<b>14 3,956,295</b>	<b>369,500</b>	<b>4,325,795</b>
<b>Expenditures &amp; Other Financing Uses</b>			
Public Safety	15 162,755	0	162,755
Public Works	16 215,500	0	215,500
Health and Social Services	17 5,000	0	5,000
Culture and Recreation	18 161,845	0	161,845
Community and Economic Development	19 193,455	0	193,455
General Government	20 48,570	0	48,570
Debt Service	21 151,210	0	151,210
Capital Projects	22 0	0	0
Total Government Activities Expenditures	23 938,335	0	938,335
Business Type / Enterprises	24 3,336,330	344,500	3,680,830
<b>Total Gov Activities &amp; Business Expenditures</b>	<b>25 4,274,665</b>	<b>344,500</b>	<b>4,619,165</b>
Transfers Out	26 365,670	0	365,670
<b>Total Expenditures/Transfers Out</b>	<b>27 4,640,335</b>	<b>344,500</b>	<b>4,984,835</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year</b>	<b>28 -684,040</b>	<b>25,000</b>	<b>-659,040</b>
	<b>29</b>		
Beginning Fund Balance July 1	30 3,883,402	0	3,883,402
<b>Ending Fund Balance June 30</b>	<b>31 3,199,362</b>	<b>25,000</b>	<b>3,224,362</b>

Passed this 23 day of June / 2014

(Day)

(Month/Year)

  
Signature

City Clerk/Finance Officer

  
Signature

Mayor

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FILE

74-691

APR 21 2014

APR 18 2014

IOWA DEPT OF MANAGEMENT

AUDITOR'S OFFICE PALO ALTO COUNTY CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of PALO ALTO & KOSSUTH County, Iowa:

The City Council of West Bend in said County/Countries met on 04/14/2014 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. 2014-13

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

Be it Resolved by the Council of the City of West Bend

Section 1. Following notice published 03/27/2014

and the public hearing held, 04/14/2014 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.

Passed this 14 day of April / 2014

Signature of Lisa DeWeese, City Clerk/Finance Officer

Signature of Marilyn Schuetz, Mayor