

# 92-889

## Adoption of Budget and Certification of City Taxes

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

The City of: West Chester County Name: WASHINGTON Date Budget Adopted: 03/09/13  
(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.

		319-698-7256		
		Telephone Number	Signature	
		<b>January 1, 2012 Property Valuations</b>		
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	2,249,595	2,165,044	146
<b>Debt Service Value</b>	3a			
Ag Land	4a	91,459		

		TAXES LEVIED			
		(A)	(B)	(C)	
Code	Dollar	Request with	Property Taxes	Rate	
Sec.	Limit	Utility Replacement	Levied		
384.1	8.10000	Regular General levy	18,222	17,537	8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	0	0	0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	0	0	0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	0	0	0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	0	0	0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	0	0	0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	0	0	0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	0	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	0.00000
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	0	0	0.00000
12(2)	0.81000	Memorial Building	0	0	0.00000
12(3)	0.13500	Symphony Orchestra	0	0	0.00000
12(4)	0.27000	Cultural & Scientific Facilities	0	0	0.00000
12(5)	As Voted	County Bridge	0	0	0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	0	0	0.00000
12(9)	0.03375	Aid to a Transit Company	0	0	0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	0	0	0.00000
12(19)	1.00000	City Emergency Medical District	0	0	0.00000
12(21)	0.27000	Support Public Library	0	0	0.00000
28E.22	1.50000	Unified Law Enforcement	0	0	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>		<b>18,222</b>	<b>17,537</b>		
384.1	3.00375	Ag Land	275	275	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>		<b>18,497</b>	<b>17,812</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	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	0	0	0.00000
Rules	Amt Nec	Other Employee Benefits	0	0	0.00000
<b>Total Employee Benefit Levies (29,30,31)</b>		<b>0</b>	<b>0</b>		<b>0.00000</b>
<b>Sub Total Special Revenue Levies (28+32)</b>		<b>0</b>	<b>0</b>		
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)			0	0.00000
	SSMID 2 (A)			0	0.00000
	SSMID 3 (A)			0	0.00000
	SSMID 4 (A)			0	0.00000
	SSMID 5 (A)			0	0.00000
	SSMID 6 (A)			0	0.00000
	SSMID 7 (A)			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>0</b>	<b>0</b>		
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	<b>0</b>	<b>0</b>	<b>0.00000</b>
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>	<b>0</b>	<b>0</b>	<b>0.00000</b>
<b>Total Property Taxes (27+39+40+41)</b>		<b>18,497</b>	<b>17,812</b>		<b>8.10000</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 Chester**

		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	60,975	1,402					62,377	44,210	106,587
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	63,952	19,820					83,772	41,712	125,484
Actual Expenditures Except End Bal (pg 12, line 259) *	3	69,382	19,057					88,439	51,178	139,617
Ending Fund Balance June 30 (pg 12, line 270) *	4	55,545	2,165	0	0	0	0	57,710	34,744	92,454
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2013</b>										
Beginning Fund Balance	5	55,545	2,165	0	0	0	0	57,710	34,744	92,454
Re-Est Revenues	6	61,393	14,300	0	0	0	0	75,693	47,559	123,252
Re-Est Expenditures	7	41,091	15,300	0	0	0	0	56,391	47,760	104,151
Ending Fund Balance	8	75,847	1,165	0	0	0	0	77,012	34,543	111,555
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2014</b>										
Beginning Fund Balance	9	75,847	1,165	0	0	0	0	77,012	34,543	111,555
Revenues	10	44,198	13,724	0	0	0	0	57,922	48,432	106,354
Expenditures	11	42,287	13,700	0	0	0	0	55,987	47,439	103,426
Ending Fund Balance	12	77,758	1,189	0	0	0	0	78,947	35,536	114,483

\* 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 Chester

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	8,259							8,259	8,312	7,903
Jail	2								0	0	0
Emergency Management	3	200							200	189	218
Flood Control	4								0	0	0
Fire Department	5	758							758	735	685
Ambulance	6	120							120	120	100
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8	700							700	875	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	10,037	0	0			0		10,037	10,231	8,906
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		8,000						8,000	8,100	14,568
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	3,500	3,000						6,500	5,500	4,009
Traffic Control and Safety	15		200						200	200	0
Snow Removal	16		2,500						2,500	1,500	480
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	24,084
TOTAL (lines 12 - 21)	22	3,500	13,700	0			0		17,200	15,300	43,141
<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								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	300							300	300	300
Museum, Band and Theater	32								0	0	0
Parks	33	2,300							2,300	1,800	5,194
Recreation	34	1,000							1,000	700	475
Cemetery	35	300							300	300	300
Community Center, Zoo, & Marina	36	3,000							3,000	2,000	902
Other Culture and Recreation	37	250							250	0	0
TOTAL (lines 31 - 37)	38	7,150	0	0			0		7,150	5,100	7,171

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(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>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	10,000	2,083
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	10,000	2,083
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,600							2,600	2,360	2,652
Clerk, Treasurer, & Finance Adm.	47		4,900							4,900	4,600	4,378
Elections	48		800							800	0	622
Legal Services & City Attorney	49		1,000							1,000	800	337
City Hall & General Buildings	50		6,000							6,000	5,000	9,092
Tort Liability	51		2,000							2,000	1,000	780
Other General Government	52		4,300							4,300	2,000	3,277
TOTAL (lines 46 - 52)	53		21,600	0	0			0		21,600	15,760	21,138
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55									0	0	0
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58		42,287	13,700	0	0	0	0		55,987	56,391	82,439
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								18,752	18,752	19,000	20,532
Sewer Utility	60								22,027	22,027	22,000	24,546
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								6,660	6,660	6,760	6,100
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>	73								47,439	47,439	47,760	51,178
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		42,287	13,700	0	0	0	0	47,439	103,426	104,151	133,617
Regular Transfers Out	75									0	0	6,000
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		0	0	0	0	0	0	0	0	0	6,000
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		42,287	13,700	0	0	0	0	47,439	103,426	104,151	139,617
<b>Ending Fund Balance June 30</b>	79		77,758	1,189	0	0	0	0	35,536	114,483	111,555	92,454

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	17,812	0		0	0			17,812	17,284	16,822
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	17,812	0		0	0			17,812	17,284	16,822
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	685	0		0	0			685	713	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	14,000							14,000	14,000	13,289
Subtotal - Other City Taxes (lines 6 thru 12)	13	14,685	0		0	0			14,685	14,713	13,289
Licenses & Permits	14	150							150	150	229
Use of Money & Property	15	2,151						22	2,173	2,163	2,215
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		10,704						10,704	11,300	10,798
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19	9,000	3,020						12,020	29,700	33,778
Subtotal - Intergovernmental (lines 16 thru 19)	20	9,000	13,724	0	0	0		0	22,724	41,000	44,576
Charges for Fees & Service:											
Water Utility	21							18,540	18,540	16,054	12,043
Sewer Utility	22							23,000	23,000	24,588	23,275
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							6,870	6,870	6,900	6,353
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	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0		48,410	48,410	47,542	41,671
Special Assessments	35								0	0	0
Miscellaneous	36	400							400	400	682
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	6,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	6,000
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0		0	0	0	6,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	44,198	13,724	0	0	0	0	48,432	106,354	123,252	125,484
Beginning Fund Balance July 1	44	75,847	1,165	0	0	0	0	34,543	111,555	92,454	106,587
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	120,045	14,889	0	0	0	0	82,975	217,909	215,706	232,071

**CITY OF West Chester**  
**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	17,812	0		0	0			17,812	17,284	16,822
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	17,812	0		0	0			17,812	17,284	16,822
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	14,685	0		0	0			14,685	14,713	13,289
Licenses & Permits	7	150	0					0	150	150	229
Use of Money and Property	8	2,151	0	0	0	0	0	22	2,173	2,163	2,215
Intergovernmental	9	9,000	13,724	0	0	0		0	22,724	41,000	44,576
Charges for Fees & Service	10	0	0		0	0	0	48,410	48,410	47,542	41,671
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	400	0		0	0	0	0	400	400	682
Sub-Total Revenues	13	44,198	13,724	0	0	0	0	48,432	106,354	123,252	119,484
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	6,000
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	44,198	13,724	0	0	0	0	48,432	106,354	123,252	125,484
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	10,037	0	0			0		10,037	10,231	8,906
Public Works	19	3,500	13,700	0			0		17,200	15,300	43,141
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	7,150	0	0			0		7,150	5,100	7,171
Community and Economic Development	22	0	0	0			0		0	10,000	2,083
General Government	23	21,600	0	0			0		21,600	15,760	21,138
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	42,287	13,700	0	0	0	0		55,987	56,391	82,439
Business Type Proprietary: Enterprise & ISF	27							47,439	47,439	47,760	51,178
Total Gov & Bus Type Expenditures	28	42,287	13,700	0	0	0	0	47,439	103,426	104,151	133,617
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	6,000
Total ALL Expenditures/Fund Transfers Out	30	42,287	13,700	0	0	0	0	47,439	103,426	104,151	139,617
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	1,911	24	0	0	0	0	993	2,928	19,101	-14,133
Beginning Fund Balance July 1	33	75,847	1,165	0	0	0	0	34,543	111,555	92,454	106,587
Ending Fund Balance June 30	34	77,758	1,189	0	0	0	0	35,536	114,483	111,555	92,454

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

City Name: West Chester

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							0		0
-2							0		0
-3							0		0
-4							0		0
-5							0		0
-6							0		0
-7							0		0
-8							0		0
-9							0		0
-10							0		0
-11							0		0
-12							0		0
-13							0		0
-14							0		0
-15							0		0
-16							0		0
-17							0		0
-18							0		0
-19							0		0
-20							0		0
-21							0		0
-22							0		0
-23							0		0
-24							0		0
-25							0		0
-26							0		0
-27							0		0
-28							0		0
-29							0		0
-30							0		0
			TOTALS	0	0	0	0	0	0



## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of West Chester, Iowa

The City Council will conduct a public hearing on the proposed Budget at West Chester City Hall  
on 03/09/13 at 9:00 AM  
*(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 . . . . . \$ 8.10000  
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.

319-698-7256  
phone number

Susan Janecek  
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	17,812	17,284	16,822
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>17,812</b>	<b>17,284</b>	<b>16,822</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	14,685	14,713	13,289
Licenses & Permits	7	150	150	229
Use of Money and Property	8	2,173	2,163	2,215
Intergovernmental	9	22,724	41,000	44,576
Charges for Fees & Service	10	48,410	47,542	41,671
Special Assessments	11	0	0	0
Miscellaneous	12	400	400	682
Other Financing Sources	13	0	0	6,000
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>106,354</b>	<b>123,252</b>	<b>125,484</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	10,037	10,231	8,906
Public Works	16	17,200	15,300	43,141
Health and Social Services	17	0	0	0
Culture and Recreation	18	7,150	5,100	7,171
Community and Economic Development	19	0	10,000	2,083
General Government	20	21,600	15,760	21,138
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>55,987</b>	<b>56,391</b>	<b>82,439</b>
Business Type / Enterprises	24	47,439	47,760	51,178
<b>Total ALL Expenditures</b>	<b>25</b>	<b>103,426</b>	<b>104,151</b>	<b>133,617</b>
Transfers Out	26	0	0	6,000
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>103,426</b>	<b>104,151</b>	<b>139,617</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>2,928</b>	<b>19,101</b>	<b>-14,133</b>
Beginning Fund Balance July 1	29	111,555	92,454	106,587
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>114,483</b>	<b>111,555</b>	<b>92,454</b>

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JUN 02 2014

92-889

IOWA DEPT. OF MANAGEMENT BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of WASHINGTON County, Iowa:

The City Council of West Chester in said County/Counties met on May 10, 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. 2014-5

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

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

Section 1. Following notice published April 29, 2014

and the public hearing held, May 10, 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 Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year.

Passed this 10th day of May, 2014

Susan Jarew Signature

[Signature] Signature

MAY 28 '14 PM 2:56