

# 74-691

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: West Bend County Name: PALO ALTO & KOSSUTH Date Budget Adopted: 02/27/12  
(Date) xxx/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, 2011 Property Valuations

Last Official Census

	<u>With Gas &amp; Electric</u>		<u>Without Gas &amp; Electric</u>		<b>785</b>	
	Regular	2a	23,986,960	2b		23,958,583
	<b>DEBT SERVICE</b>	3a	29,011,982	3b		28,983,605
	Ag Land	4a	218,954			

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A)		(B)		(C)	
			Request with Utility Replacement		Property Taxes Levied		Rate	
384.1	8.10000	Regular General Levy	5	194,294	194,065	43	8.10000	
(384)		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge	6		0	44	0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0.00000	
12(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	29,000	28,966	52	1.20899	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000	
(384)		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0.00000	
12(2)	0.81000	Memorial Building	16		0	54	0.00000	
12(3)	0.13500	Symphony Orchestra	17		0	55	0.00000	
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0.00000	
12(5)	As Voted	County Bridge	19		0	57	0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0.00000	
12(9)	0.03375	Aid to a Transit Company	21		0	59	0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0.00000	
12(19)	1.00000	City Emergency Medical District	463		0	466	0.00000	
12(21)	0.27000	Support Public Library	23		0	61	0.00000	
28E.22	1.50000	Unified Law Enforcement	24		0	62	0.00000	
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	<b>223,294</b>	<b>223,031</b>			
384.1	3.00375	Ag Land	26	658	658	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>			27	<b>223,952</b>	<b>223,689</b>		<b>Do Not Add</b>	
Special Revenue Levies								
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0	64	0.00000	
384.6	Amt Nec	Police & Fire Retirement	29		0		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	15,860	15,841		0.66119	
Rules	Amt Nec	Other Employee Benefits	31	21,720	21,694		0.90549	
<b>Total Employee Benefit Levies (29,30,31)</b>			32	<b>37,580</b>	<b>37,535</b>	65	<b>1.56668</b>	
<b>Sub Total Special Revenue Levies (28+32)</b>			33	<b>37,580</b>	<b>37,535</b>			
Valuation								
386	As Req	<u>With Gas &amp; Elec</u>						
		<u>Without Gas &amp; Elec</u>						
	SSMID 1 (A)	(B)	34		0	66	0.00000	
	SSMID 2 (A)	(B)	35		0	67	0.00000	
	SSMID 3 (A)	(B)	36		0	68	0.00000	
	SSMID 4 (A)	(B)	37		0	69	0.00000	
	SSMID 5 (A)	(B)	555		0	565	0.00000	
	SSMID 6 (A)	(B)	556		0	566	0.00000	
	SSMID 7 (A)	(B)	1177		0		0.00000	
<b>Total SSMID</b>			38	<b>0</b>	<b>0</b>		<b>Do Not Add</b>	
<b>Total Special Revenue Levies</b>			39	<b>37,580</b>	<b>37,535</b>			
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	27,075	27,049	70	0.93324	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000	
<b>Total Property Taxes (27+39+40+41)</b>			42	<b>288,607</b>	<b>288,273</b>	72	<b>11.80891</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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **West Bend**

		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total	
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	
<b>(1)</b>											
<b>*Annual Report FY 2011</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	401,530	225,264	8,099	402			635,295	2,957,103	3,592,398	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	829,464	159,319	247,627	161,173			1,397,583	2,760,636	4,158,219	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	755,507	112,899	255,084	160,995			1,284,485	2,453,089	3,737,574	
Ending Fund Balance June 30 (pg 12, line 261) *	4	475,487	271,684	642	580	0	0	748,393	3,264,650	4,013,043	
<b>(2)</b>											
<b>** Re-Estimated FY 2012</b>											
Beginning Fund Balance	5	475,487	271,684	642	580	0	0	748,393	3,264,650	4,013,043	
Re-Est Revenues	6	668,240	179,060	122,885	64,025	0	0	1,034,210	3,620,798	4,655,008	
Re-Est Expenditures	7	720,740	264,060	122,885	64,025	0	0	1,171,710	3,893,645	5,065,355	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	422,987	186,684	642	580	0	0	610,893	2,991,803	3,602,696	
<b>(3)</b>											
<b>** Budget FY 2013</b>											
Beginning Fund Balance	10	422,987	186,684	642	580	0	0	610,893	2,991,803	3,602,696	
Revenues	11	686,925	174,080	156,115	62,075	0	0	1,079,195	2,611,740	3,690,935	
Expenditures	12	686,925	174,080	156,115	62,075	0	0	1,079,195	2,674,240	3,753,435	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	422,987	186,684	642	580	0	0	610,893	2,929,303	3,540,196	

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

CITY OF West Bend

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.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2011
PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term	280,800
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	141,553
Tax Rebatelements & Other Agreements Paid with TIF Revenues	225,313
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</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.

THE DATA BELOW NO LONGER CARRIES TO A "REBATES" LINE OF THE RE-EXP P2 & EXP P2 FORMS

*Click to view Help with Rebates*

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		EXP P2	RE-EST EXP P2	
ENTITY NAME (Rebates DO NOT include bonds, SRF, project names, etc. See Help page for definition)		BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
1	4th Street Health Holdings LLC	20,000	20,000	20,000
2	Scott & Cathy Stevens	16,000	15,000	13,320
3	Country Maid Inc	55,000	0	0
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<b>* TOTAL Rebates or Payments to Entities</b>				

\* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	53,810	17,690						71,500	96,365	58,694
Jail	2								0	0	0
Emergency Management	3	3,350							3,350	3,360	0
Flood Control	4								0	0	0
Fire Department	5	87,650							87,650	37,450	59,383
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	570							570	570	118
Other Public Safety	10								0	0	3,301
TOTAL (lines 1 - 10)	11	145,380	17,690	0			0		163,070	137,745	121,496
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	91,500	75,000						166,500	328,500	414,993
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	6,500							6,500	6,500	6,369
Traffic Control and Safety	15	2,000							2,000	2,000	741
Snow Removal	16		8,500						8,500	8,500	6,438
Highway Engineering	17								0	0	0
Street Cleaning	18	3,000							3,000	3,000	1,061
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	103,000	83,500	0			0		186,500	348,500	429,602
<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	65,635	16,955						82,590	85,090	81,295
Museum, Band and Theater	32								0	0	0
Parks	33	7,900	195						8,095	14,895	13,592
Recreation	34								0	0	43,707
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	3,665							3,665	3,500	21,719
Other Culture and Recreation	37	83,435	5,900						89,335	72,555	6,150
TOTAL (lines 31 - 37)	38	160,635	23,050	0			0		183,685	176,040	166,463

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		10,160							10,160	10,425	9,971
Housing and Urban Renewal	41		122,000							122,000	122,000	4,865
Planning & Zoning	42		650							650	650	84
Other Com & Econ Development	43		94,950		91,000					185,950	142,000	35,428
<b>TOTAL (lines 39 - 44)</b>	44											
	45		227,760	0	91,000			0		318,760	275,075	50,348
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		2,900	120						3,020	3,020	2,907
Clerk, Treasurer, & Finance Adm.	47		5,000							5,000	5,100	3,986
Elections	48									0	850	0
Legal Services & City Attorney	49		8,250							8,250	7,250	12,412
City Hall & General Buildings	50									0	0	0
Tort Liability	51		29,000							29,000	25,500	26,498
Other General Government	52									0	0	0
<b>TOTAL (lines 46 - 52)</b>	53		45,150	120	0			0		45,270	41,720	45,803
<b>DEBT SERVICE</b>	54				40,115	62,075				102,190	104,140	160,995
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 (lines 11+22+30+38+45+53+54+57)</b>	58		686,925	124,360	131,115	62,075	0	0		1,004,475	1,088,220	978,707
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								94,235	94,235	84,035	224,385
Sewer Utility	60								178,150	178,150	236,435	39,802
Electric Utility	61								1,131,965	1,131,965	1,163,635	927,362
Gas Utility	62								878,210	878,210	902,050	715,154
Airport	63									0	0	0
Landfill/Garbage	64								127,650	127,650	122,150	125,141
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								2,890	2,890	2,890	8,371
Enterprise DEBT SERVICE	70								191,810	191,810	1,312,860	195,954
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								2,604,910	2,604,910	3,824,055	2,236,169
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		686,925	124,360	131,115	62,075	0	0	2,604,910	3,609,385	4,912,275	3,214,876
Regular Transfers Out	75			49,720							119,050	300,933
Internal TIF Loan / Repayment Transfers Out	76				25,000						25,000	221,765
<b>Total ALL Transfers Out</b>	77		0	49,720	25,000	0	0	0	69,330	144,050	153,080	522,698
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		686,925	174,080	156,115	62,075	0	0	2,674,240	3,753,435	5,065,355	3,737,574
Continuing Appropriation	79								0	0	0	
<b>Ending Fund Balance June 30</b>	80		422,987	186,684	642	580	0	0	2,929,303	3,540,196	3,602,696	4,013,043

\* 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.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL  
Fiscal Year Ending 2013

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	223,689	37,535		27,049	0			288,273	278,515	219,586
	2								0	0	0
	3	223,689	37,535		27,049	0			288,273	278,515	219,586
	4								0	0	0
	5			156,115					156,115	122,885	247,627
Other City Taxes:											
	6	263	45		26	0			334	334	309
	7								0	0	0
	8								0	0	0
	9	35,000							35,000	35,000	34,180
	10								0	0	0
	11		8,000						8,000	10,000	11,319
	12		55,000						55,000	60,000	54,483
	13	35,263	63,045		26	0			98,334	105,334	100,291
	14	2,050							2,050	2,135	1,541
	15	11,700							11,700	12,200	42,700
Intergovernmental:											
	16								0	75,000	0
	17		73,500						73,500	0	74,596
	18	113,650							113,650	113,900	106,366
	19	164,645							164,645	173,940	73,588
	20	278,295	73,500	0	0	0		0	351,795	362,840	254,550
Charges for Fees & Service:											
	21							102,400	102,400	102,200	95,371
	22							139,500	139,500	139,500	136,060
	23							1,295,000	1,295,000	1,185,000	1,197,365
	24							909,300	909,300	935,500	862,046
	25							0	0	0	0
	26							0	0	0	0
	27							127,650	127,650	122,150	129,246
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33	33,550							33,550	31,661	25,420
	34	33,550	0		0	0		2,573,850	2,607,400	2,516,011	2,445,508
	35								0	0	0
	36	31,218							31,218	16,220	42,918
Other Financing Sources:											
	37	71,160			35,000			12,890	119,050	105,310	300,933
	38							25,000	25,000	47,770	221,765
	39	71,160	0	0	35,000	0	0	37,890	144,050	153,080	522,698
	40								0	1,085,788	280,800
	41								0	0	0
	42	71,160	0	0	35,000	0	0	37,890	144,050	1,238,868	803,498
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	686,925	174,080	156,115	62,075	0	0	2,611,740	3,690,935	4,655,008	4,158,219
	44	422,987	186,684	642	580	0	0	2,991,803	3,602,696	4,013,043	3,592,398
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	1,109,912	360,764	156,757	62,655	0	0	5,603,543	7,293,631	8,668,051	7,750,617

**CITY OF West Bend**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2013**

**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 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	223,689	37,535		27,049	0			288,273	278,515	219,586
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	223,689	37,535		27,049	0			288,273	278,515	219,586
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			156,115					156,115	122,885	247,627
Other City Taxes	6	35,263	63,045		26	0			98,334	105,334	100,291
Licenses & Permits	7	2,050	0					0	2,050	2,135	1,541
Use of Money and Property	8	11,700	0	0	0	0	0	0	11,700	12,200	42,700
Intergovernmental	9	278,295	73,500	0	0	0		0	351,795	362,840	254,550
Charges for Fees & Service	10	33,550	0		0	0	0	2,573,850	2,607,400	2,516,011	2,445,508
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	31,218	0		0	0	0	0	31,218	16,220	42,918
Sub-Total Revenues	13	615,765	174,080	156,115	27,075	0	0	2,573,850	3,546,885	3,416,140	3,354,721
<b>Other Financing Sources:</b>											
Total Transfers In	14	71,160	0	0	35,000	0	0	37,890	144,050	153,080	522,698
Proceeds of Debt	15	0	0	0	0	0		0	0	1,085,788	280,800
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	686,925	174,080	156,115	62,075	0	0	2,611,740	3,690,935	4,655,008	4,158,219
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	145,380	17,690	0			0		163,070	137,745	121,496
Public Works	19	103,000	83,500	0			0		186,500	348,500	429,602
Health and Social Services	20	5,000	0	0			0		5,000	5,000	4,000
Culture and Recreation	21	160,635	23,050	0			0		183,685	176,040	166,463
Community and Economic Development	22	227,760	0	91,000			0		318,760	275,075	50,348
General Government	23	45,150	120	0			0		45,270	41,720	45,803
Debt Service	24	0	0	40,115	62,075		0		102,190	104,140	160,995
Capital Projects	25	0	0	0		0		0	0	0	0
Total Government Activities Expenditures	26	686,925	124,360	131,115	62,075	0	0		1,004,475	1,088,220	978,707
Business Type Proprietary: Enterprise & ISF	27							2,604,910	2,604,910	3,824,055	2,236,169
Total Gov & Bus Type Expenditures	28	686,925	124,360	131,115	62,075	0	0	2,604,910	3,609,385	4,912,275	3,214,876
Total Transfers Out	29	0	49,720	25,000	0	0	0	69,330	144,050	153,080	522,698
Total ALL Expenditures/Fund Transfers Out	30	686,925	174,080	156,115	62,075	0	0	2,674,240	3,753,435	5,065,355	3,737,574
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	0	0	0	0	0	0	-62,500	-62,500	-410,347	420,645
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	422,987	186,684	642	580	0	0	2,991,803	3,602,696	4,013,043	3,592,398
Ending Fund Balance June 30	35	422,987	186,684	642	580	0	0	2,929,303	3,540,196	3,602,696	4,013,043

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

City Name: West Bend

Fiscal Year  
2013

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	1997 Sewer Project	699,000		41,000	7,545	140	48,685	48,685	0
(2)	WS#4 Electric Project	1,085,000		100,000	24,625	500	125,125	125,125	0
(3)	2006 Joint Drainage Project	550,000	08/31/2006	50,000	11,575	500	62,075	35,000	27,075
(4)	Industrial Park No. 2 Improvements Project	280,800		40,115			40,115	40,115	0
(5)	Water Plant Improvements Project	130,000		17,325	675		18,000	18,000	0
(6)	Economic Development Land Purchase	140,000		25,000			25,000	25,000	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>			273,440	44,420	1,140	319,000	291,925	27,075

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

Fiscal Year

2013

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 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(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
			273,440	44,420	1,140	319,000	291,925	27,075

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

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 02/27/12 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 . . . . . \$ 11.80891

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 2013	Re-estimated FY 2012	Actual FY 2011
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	288,273	278,515	219,586
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>288,273</b>	<b>278,515</b>	<b>219,586</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	156,115	122,885	247,627
Other City Taxes	6	98,334	105,334	100,291
Licenses & Permits	7	2,050	2,135	1,541
Use of Money and Property	8	11,700	12,200	42,700
Intergovernmental	9	351,795	362,840	254,550
Charges for Fees & Service	10	2,607,400	2,516,011	2,445,508
Special Assessments	11	0	0	0
Miscellaneous	12	31,218	16,220	42,918
Other Financing Sources	13	144,050	1,238,868	803,498
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>3,690,935</b>	<b>4,655,008</b>	<b>4,158,219</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	163,070	137,745	121,496
Public Works	16	186,500	348,500	429,602
Health and Social Services	17	5,000	5,000	4,000
Culture and Recreation	18	183,685	176,040	166,463
Community and Economic Development	19	318,760	275,075	50,348
General Government	20	45,270	41,720	45,803
Debt Service	21	102,190	104,140	160,995
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>1,004,475</b>	<b>1,088,220</b>	<b>978,707</b>
Business Type / Enterprises	24	2,604,910	3,824,055	2,236,169
<b>Total ALL Expenditures</b>	<b>25</b>	<b>3,609,385</b>	<b>4,912,275</b>	<b>3,214,876</b>
Transfers Out	26	144,050	153,080	522,698
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>3,753,435</b>	<b>5,065,355</b>	<b>3,737,574</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-62,500</b>	<b>-410,347</b>	<b>420,645</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	
Beginning Fund Balance July 1	30	3,602,696	4,013,043	3,592,398
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>3,540,196</b>	<b>3,602,696</b>	<b>4,013,043</b>

RECEIVED

JUN 06 2013

IOWA DEPT. OF  
MANAGEMENT

FILE

MAY 31 2013

74-691

AUDITOR'S OFFICE  
PALO ALTO COUNTY

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of PALO ALTO & KOSSUTH County, Iowa: 05/28/13

The City Council of West Bend in said County/Countries met on 05/28/13 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. 2013-21

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE: 2013  
(AS AMENDED LAST ON 10/08/12)

Be it Resolved by the Council of the City of West Bend  
Section 1. Following notice published 05/16/2013

and the public hearing held, 05/28/13 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>			
1 Taxes Levied on Property	288,273	0	288,273
2 Less: Uncollected Property Taxes-Levy Year	0	0	0
<b>3 Net Current Property Taxes</b>	<b>288,273</b>	<b>0</b>	<b>288,273</b>
4 Delinquent Property Taxes	0	0	0
5 TIF Revenues	156,115	0	156,115
6 Other City Taxes	98,334	0	98,334
7 Licenses & Permits	2,050	0	2,050
8 Use of Money and Property	11,700	0	11,700
9 Intergovernmental	376,795	40,000	416,795
10 Charges for Services	2,607,400	0	2,607,400
11 Special Assessments	0	0	0
12 Miscellaneous	31,218	72,000	103,218
13 Other Financing Sources	1,354,050	61,080	1,415,130
<b>14 Total Revenues and Other Sources</b>	<b>4,925,935</b>	<b>173,080</b>	<b>5,099,015</b>
<b>Expenditures &amp; Other Financing Uses</b>			
15 Public Safety	163,070	-7,000	156,070
16 Public Works	211,500	0	211,500
17 Health and Social Services	5,000	0	5,000
18 Culture and Recreation	283,685	0	283,685
19 Community and Economic Development	318,760	24,500	343,260
20 General Government	45,270	7,000	52,270
21 Debt Service	102,190	3,080	105,270
22 Capital Projects	0	0	0
23 Total Government Activities Expenditures	1,129,475	27,580	1,157,055
24 Business Type / Enterprises	4,104,910	89,745	4,194,655
<b>25 Total Gov Activities &amp; Business Expenditures</b>	<b>5,234,385</b>	<b>117,325</b>	<b>5,351,710</b>
26 Transfers Out	979,050	61,080	1,040,130
<b>27 Total Expenditures/Transfers Out</b>	<b>6,213,435</b>	<b>178,405</b>	<b>6,391,840</b>
<b>28 Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year</b>	<b>-1,287,500</b>	<b>-5,325</b>	<b>-1,292,825</b>
<b>29</b>			
30 Beginning Fund Balance July 1	4,256,140	0	4,256,140
<b>31 Ending Fund Balance June 30</b>	<b>2,968,640</b>	<b>-5,325</b>	<b>2,963,315</b>

Passed this 28 day of May, 2013  
*Lori Swell*  
Signature  
City Clerk/Finance Officer

May / 2013  
*Marilyn Schut*  
Signature  
Mayor