

# 70-656

## Adoption of Budget and Certification of City Taxes

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

The City of: West Liberty County Name: MUSCATINE Date Budget Adopted: 03/06/12  
(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.

(319)627-2418

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular	2a 77,248,531	2b 76,659,164	3,736
DEBT SERVICE	3a 80,954,791	3b 80,365,424	
Ag Land	4a 111,508		

### 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	5 625,713	620,939	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 42,445	42,121	52 0.54946
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>			25 668,158	663,060	
384.1	3.00375	Ag Land	26 335	335	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 668,493	663,395	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 20,857	20,698	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 106,557	105,744	1.37940
Rules	Amt Nec	Other Employee Benefits	31 158,456	157,247	2.05125
<b>Total Employee Benefit Levies (29,30,31)</b>			32 265,013	262,991	65 3.43065
<b>Sub Total Special Revenue Levies (28+32)</b>			33 285,870	283,689	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	66 0.00000
	SSMID 2 (A)	(B)		0	67 0.00000
	SSMID 3 (A)	(B)		0	68 0.00000
	SSMID 4 (A)	(B)		0	69 0.00000
	SSMID 5 (A)	(B)		0	565 0.00000
	SSMID 6 (A)	(B)		0	566 0.00000
	SSMID 7 (A)	(B)		0	0.00000
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 285,870	283,689	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 110,696	109,890	70 1.36738
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 1,065,059	1,056,974	72 13.71749

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 Liberty**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)				(C)				(H)		(J)
<b>*Annual Report FY 2011</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	-22,908	655,730	5,461	147,786	531,253		1,317,322	14,142,841	15,460,163
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,486,377	838,937	128,772	411,474	182,301		3,047,861	7,923,299	10,971,160
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,843,615	625,029	128,722	414,881	1,412,357		4,424,604	8,239,358	12,663,962
Ending Fund Balance June 30 (pg 12, line 261) *	4	-380,146	869,638	5,511	144,379	-698,803	0	-59,421	13,826,782	13,767,361
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2012</b>										
Beginning Fund Balance	5	-380,146	869,638	5,511	144,379	-698,803	0	-59,421	13,826,782	13,767,361
Re-Est Revenues	6	1,981,313	571,493	129,470	424,510	619,564	0	3,726,350	9,231,420	12,957,770
Re-Est Expenditures	7	1,677,621	545,370	129,420	423,011	346,491	0	3,121,913	10,251,318	13,373,231
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	-76,454	895,761	5,561	145,878	-425,730	0	545,016	12,806,884	13,351,900
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2013</b>										
Beginning Fund Balance	10	-76,454	895,761	5,561	145,878	-425,730	0	545,016	12,806,884	13,351,900
Revenues	11	1,643,189	637,054	128,663	419,199	136,000	0	2,964,105	10,530,200	13,494,305
Expenditures	12	1,509,534	633,296	128,663	418,500	68,542	0	2,758,535	9,568,993	12,327,528
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	57,201	899,519	5,561	146,577	-358,272	0	750,586	13,768,091	14,518,677

\* 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 Liberty

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	820,205
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	

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				
2				
3				
4				
5				
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37				
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42				
43				
44				
45				
<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	497,687	149,699						647,386	672,070	633,501
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	65,921	2,534						68,455	242,559	97,649
Ambulance	6	7,500							7,500	0	27,186
Building Inspections	7	27,181	4,506						31,687	30,406	31,407
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	6,539	336						6,875	12,475	8,003
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	604,828	157,075	0			0		761,903	957,510	797,746
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	61,145	275,667						336,812	259,487	241,864
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16		10,550						10,550	16,907	0
Highway Engineering	17								0	0	0
Street Cleaning	18		14,570						14,570	23,347	57,985
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	83,953	0
TOTAL (lines 12 - 21)	22	61,145	300,787	0			0		361,932	383,694	299,849
<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	381,037	53,883						434,920	266,975	327,472
Museum, Band and Theater	32								0	0	0
Parks	33	126,767	2,729						129,496	173,842	382,073
Recreation	34	97,940	24,527						122,467	125,800	119,095
Cemetery	35	71,383	6,857						78,240	64,001	54,426
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	94,234	5,376						99,610	107,127	97,134
TOTAL (lines 31 - 37)	38	771,361	93,372	0			0		864,733	737,745	980,200

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									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)	44									0	0	0
	45		0	0	0			0		0	0	0
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		8,600							8,600	23,445	75,393
Clerk, Treasurer, & Finance Adm.	47									0	0	0
Elections	48									0	0	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50									0	0	0
Tort Liability	51		0	0						0	0	0
Other General Government	52		46,600	74,792						121,392	96,095	73,765
TOTAL (lines 46 - 52)	53		55,200	74,792	0			0		129,992	119,540	149,158
<b>DEBT SERVICE</b>	54		0			418,500				418,500	423,011	414,881
Gov Capital Projects	55						0			0	275,000	1,282,852
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		0	0		0	275,000	1,282,852
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		1,492,534	626,026	0	418,500	0	0		2,537,060	2,896,500	3,924,686
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								312,952	312,952	388,820	447,001
Sewer Utility	60								1,493,052	1,493,052	1,691,437	1,927,381
Electric Utility	61								4,103,728	4,103,728	4,037,594	5,127,021
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								456,734	456,734	489,387	463,096
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								875,949	875,949	869,079	0
Enterprise CAPITAL PROJECTS	71								2,223,250	2,223,250	1,919,800	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								9,465,665	9,465,665	9,396,117	7,964,499
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		1,492,534	626,026	0	418,500	0	0	9,465,665	12,002,725	12,292,617	11,889,185
Regular Transfers Out	75		17,000	7,270			68,542		103,328	196,140	951,194	646,055
Internal TIF Loan / Repayment Transfers Out	76				128,663					128,663	129,420	128,722
<b>Total ALL Transfers Out</b>	77		17,000	7,270	128,663	0	68,542	0	103,328	324,803	1,080,614	774,777
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		1,509,534	633,296	128,663	418,500	68,542	0	9,568,993	12,327,528	13,373,231	12,663,962
Continuing Appropriation	79						0		0	0	0	0
<b>Ending Fund Balance June 30</b>	80		57,201	899,519	5,561	146,577	-358,272	0	13,768,091	14,518,677	13,351,900	13,767,361

\* 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
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	663,395	283,689		109,890	0			1,056,974	997,058	1,003,077
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	663,395	283,689		109,890	0			1,056,974	997,058	1,003,077
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			128,663					128,663	129,420	128,722
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	5,098	2,181		806	0			8,085	8,051	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	272,000				136,000			408,000	348,192	341,013
Subtotal - Other City Taxes (lines 6 thru 12)	13	277,098	2,181		806	136,000			416,085	356,243	341,013
Licenses & Permits	14	46,050							46,050	38,050	13,939
Use of Money & Property	15	7,550			700			45,200	53,450	85,125	92,784
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	234,505
Road Use Taxes	17		351,184						351,184	313,490	313,984
Other State Grants & Reimbursements	18								0	0	70,714
Local Grants & Reimbursements	19	90,196							90,196	44,000	35,978
Subtotal - Intergovernmental (lines 16 thru 19)	20	90,196	351,184	0	0	0		0	441,380	357,490	655,181
Charges for Fees & Service:											
Water Utility	21							745,000	745,000	270,900	302,640
Sewer Utility	22							2,422,000	2,422,000	2,423,420	2,264,257
Electric Utility	23							4,980,700	4,980,700	5,270,500	4,698,114
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							333,800	333,800	302,600	320,936
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	24,357
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33	136,900							136,900	112,250	162,713
Subtotal - Charges for Service (lines 21 thru 33)	34	136,900	0		0	0		8,481,500	8,618,400	8,379,670	7,773,017
Special Assessments	35								0	0	0
Miscellaneous	36	155,000						3,500	158,500	134,100	188,650
Other Financing Sources:											
Regular Operating Transfers In	37	17,000							196,140	951,194	646,055
Internal TIF Loan Transfers In	38			0	128,663				128,663	129,420	128,722
Subtotal ALL Operating Transfers In	39	17,000	0	0	307,803	0		0	324,803	1,080,614	774,777
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	250,000						2,000,000	2,250,000	1,400,000	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	267,000	0	0	307,803	0		2,000,000	2,574,803	2,480,614	774,777
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	1,643,189	637,054	128,663	419,199	136,000	0	10,530,200	13,494,305	12,957,770	10,971,160
Beginning Fund Balance July 1	44	-76,454	895,761	5,561	145,878	-425,730	0	12,806,884	13,351,900	13,767,361	15,460,163
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,566,735	1,532,815	134,224	565,077	-289,730	0	23,337,084	26,846,205	26,725,131	26,431,323

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

**Fiscal Years**

(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>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	663,395	283,689		109,890	0			1,056,974	997,058	1,003,077
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	663,395	283,689		109,890	0			1,056,974	997,058	1,003,077
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			128,663					128,663	129,420	128,722
Other City Taxes	6	277,098	2,181		806	136,000			416,085	356,243	341,013
Licenses & Permits	7	46,050	0					0	46,050	38,050	13,939
Use of Money and Property	8	7,550	0	0	700	0	0	45,200	53,450	85,125	92,784
Intergovernmental	9	90,196	351,184	0	0	0		0	441,380	357,490	655,181
Charges for Fees & Service	10	136,900	0		0	0	0	8,481,500	8,618,400	8,379,670	7,773,017
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	155,000	0		0	0		3,500	158,500	134,100	188,650
Sub-Total Revenues	13	1,376,189	637,054	128,663	111,396	136,000	0	8,530,200	10,919,502	10,477,156	10,196,383
<b>Other Financing Sources:</b>											
Total Transfers In	14	17,000	0	0	307,803	0	0	0	324,803	1,080,614	774,777
Proceeds of Debt	15	250,000	0	0	0	0		2,000,000	2,250,000	1,400,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	1,643,189	637,054	128,663	419,199	136,000	0	10,530,200	13,494,305	12,957,770	10,971,160
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	604,828	157,075	0			0		761,903	957,510	797,746
Public Works	19	61,145	300,787	0			0		361,932	383,694	299,849
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	771,361	93,372	0			0		864,733	737,745	980,200
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	55,200	74,792	0			0		129,992	119,540	149,158
Debt Service	24	0	0	0	418,500		0		418,500	423,011	414,881
Capital Projects	25	0	0	0		0			0	275,000	1,282,852
Total Government Activities Expenditures	26	1,492,534	626,026	0	418,500	0	0		2,537,060	2,896,500	3,924,686
Business Type Proprietary: Enterprise & ISF	27							9,465,665	9,465,665	9,396,117	7,964,499
Total Gov & Bus Type Expenditures	28	1,492,534	626,026	0	418,500	0	0	9,465,665	12,002,725	12,292,617	11,889,185
Total Transfers Out	29	17,000	7,270	128,663	0	68,542	0	103,328	324,803	1,080,614	774,777
Total ALL Expenditures/Fund Transfers Out	30	1,509,534	633,296	128,663	418,500	68,542	0	9,568,993	12,327,528	13,373,231	12,663,962
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	133,655	3,758	0	699	67,458	0	961,207	1,166,777	-415,461	-1,692,802
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	-76,454	895,761	5,561	145,878	-425,730	0	12,806,884	13,351,900	13,767,361	15,460,163
Ending Fund Balance June 30	35	57,201	899,519	5,561	146,577	-358,272	0	13,768,091	14,518,677	13,351,900	13,767,361

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

City Name: West Liberty

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)	Bender Land Acq-Loan From Electric Fund 2007	393,353		39,922	11,639		51,561	51,561	0
(2)	Garbage Trk Loan 2007	110,612		12,235	307		12,542	12,542	0
(3)	Electric Refunding Notes 2011	2,815,000		390,000	46,045		436,045	436,045	0
(4)	G O Pool & Refunding Notes 2002 (Swr)	595,000		50,000	2,350		52,350	17,170	35,180
(5)	G O Street Improve Notes 2006 (Elm Ext)	850,000		85,000	18,850		103,850	103,850	0
(6)	Sewer Revenue Capital Loan Series 2008	4,100,000		145,000	232,983		377,983	377,983	0
(7)	G O Refunding Cap Loan Series 2009A (2001 ST IMPR)	775,000		130,000	12,165		142,165	142,165	0
(8)	G O Capital Loan Notes Series 2009B (Elm-6th to Rainbow)	1,600,000		90,000	47,305		137,305	61,789	75,516
(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	942,157	371,644	0	1,313,801	1,203,105	110,696

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

Fiscal Year  
2013

City Name: West Liberty

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
			942,157	371,644	0	1,313,801	1,203,105	110,696

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of West Liberty, Iowa

The City Council will conduct a public hearing on the proposed Budget at 101 W. 4th St.-Council Chambers  
on 03/06/12 at 7:30 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 . . . . . \$ 13.71749  
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.

319-627-2418  
phone number

Chris Ward  
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	1,056,974	997,058	1,003,077
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>1,056,974</b>	<b>997,058</b>	<b>1,003,077</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	128,663	129,420	128,722
Other City Taxes	6	416,085	356,243	341,013
Licenses & Permits	7	46,050	38,050	13,939
Use of Money and Property	8	53,450	85,125	92,784
Intergovernmental	9	441,380	357,490	655,181
Charges for Fees & Service	10	8,618,400	8,379,670	7,773,017
Special Assessments	11	0	0	0
Miscellaneous	12	158,500	134,100	188,650
Other Financing Sources	13	2,574,803	2,480,614	774,777
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>13,494,305</b>	<b>12,957,770</b>	<b>10,971,160</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	761,903	957,510	797,746
Public Works	16	361,932	383,694	299,849
Health and Social Services	17	0	0	0
Culture and Recreation	18	864,733	737,745	980,200
Community and Economic Development	19	0	0	0
General Government	20	129,992	119,540	149,158
Debt Service	21	418,500	423,011	414,881
Capital Projects	22	0	275,000	1,282,852
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>2,537,060</b>	<b>2,896,500</b>	<b>3,924,686</b>
Business Type / Enterprises	24	9,465,665	9,396,117	7,964,499
<b>Total ALL Expenditures</b>	<b>25</b>	<b>12,002,725</b>	<b>12,292,617</b>	<b>11,889,185</b>
Transfers Out	26	324,803	1,080,614	774,777
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>12,327,528</b>	<b>13,373,231</b>	<b>12,663,962</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>1,166,777</b>	<b>-415,461</b>	<b>-1,692,802</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	
Beginning Fund Balance July 1	30	13,351,900	13,767,361	15,460,163
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>14,518,677</b>	<b>13,351,900</b>	<b>13,767,361</b>