

**CITY OF WEST BRANCH
COUNCIL ACTION REPORT**

MEETING DATE: February 7, 2011 AGENDA ITEM: 6f

DATE PREPARED: February 2, 2011

STAFF LIAISON: Matt Muckler, City Administrator

ACTION TITLE: Approve revenues and expenditures for all funds in the FY 2011-12 Annual Budget.

WORKSHOP SPECIAL CONSENT NON-CONSENT TABLED PUBLIC HEARING

RECOMMENDATIONS:

Approve revenues and expenditures for all funds in the FY 2011-12 Annual Budget.

PROJECT DESCRIPTION:

The annual budget process started with the December 20, 2010 Council Workshop at which the process for moving forward was discussed and agreed upon by Council. This process included general fund revenue and departmental expenditure decisions being made at the beginning of the budget process, followed by an opportunity for Council to examine line items at a following meeting.

Council discussed initial departmental requests at the January 3, 2011 Council Meeting. During the initial decision-making phase of the budget process at the January 18, 2011 Council Meeting, the Council approved an initial general fund revenue estimate, a general fund salary plan, and set general fund departmental non-salary expenditure amounts.

After the Council set these amounts for each department, the director of each department produced another budget which conforms with the departmental non-salary expenditure amount approved by the Council. This revised budget submission will be reviewed in more detail at the February 7, 2011 Council Meeting. Revenues and expenditures for all other funds will be approved at the February 7, 2011 Council Meeting.

ATTACHMENTS:

Fiscal Year 2011-2012 General Fund Revenue Estimate
Fiscal Year 2011-2012 All Funds Revenue Estimate
General Fund Salaries – Fiscal Year 2010-2011
General Fund Salary Estimates – Fiscal Year 2011-2012
General Fund Departmental Non-Salary Expenditure Worksheet
Line Item Budget Worksheets (for all funds)

CURRENT FISCAL YEAR TOTAL COST (as reflected in motion) _____

BUDGETED UNBUDGETED FISCAL YEAR BUDGET (check one) _____

Fiscal Year 2011-12 General Fund Revenue Estimate

Property Tax	\$	742,200	
Ag Land	\$	1,078	
City-Owned Civic Center Levy	\$	10,860	
Local Emg Mgmty Com Levy	\$	5,907	
Emergency Levy	\$	21,720	
Cable Franchise Fee	\$	26,000	
Licenses and Permits	\$	25,000	Includes beer & liquor, cigarette, building and animal licenses
Interest	\$	8,000	
Rent and Royalties	\$	2,000	
Snow Plowing	\$	5,000	Town Hall rent
STEP	\$	4,500	
Library Reimbursement	\$	13,000	Rural Library Assistance
Other Library	\$	7,800	Fines, Misc. revenue, Private contributions, Open access
Fire Trustees	\$	131,253	
Landfill	\$	43,488	Recycling contract
Cemetery Lots	\$	1,000	Sale of lots
Grave Openings	\$	8,500	
Parks and Rec Fees	\$	31,860	All Recreation Department activity fees
Donations	\$	7,500	Hoover's Hometown Days
Fuel Tax Refund	\$	3,500	
Fines	\$	15,000	
Misc. Revenue	\$	8,500	NSF fees, Garbage tags, other misc.
Total Revenue Estimate	\$	<u>1,123,666</u>	
Minus Trustees and Parks & Rec	\$	<u>162,905</u>	
Subtotal 1	\$	<u>960,761</u>	
Minus FY12 GF Salary Estimate	\$	<u>443,532</u>	
Non-salary GF expenditures	\$	<u>517,229</u>	

Fiscal Year 2011-12 All Funds Revenue Estimate

General Fund	\$ 1,123,666
Tort Liability	\$ 65,014
Road Use Tax	\$ 208,677
Local Option Sales Tax	\$ 110,000
Fire Building Loan	\$ 450,000
TIF Revenue	\$ 450,000
Safe Routes to School Grant	\$ 250,000
Perpetual Fund - Cemetery	\$ 1,000
PD Grant	\$ 35,000
Water	\$ 349,100
Sewer	\$ 247,644
Trust and Agency	\$ 150,084
Debt Service	\$ <u>126,000</u>
Total Revenue Estimate	\$ 3,566,185

General Fund Salary Estimates - FY 2011/12

Employee/Dept	Base Salary	% GF	GF Salary	3% (or other)	GF OT	2010 GF Proposed
Matt Muckler	\$ 75,000.00	35.00%	\$ 26,250.00	\$ 787.50	\$ -	\$ 27,037.50
Dawn Brandt	\$ 40,000.00	80.00%	\$ 32,000.00	\$ 960.00	\$ 824.00	\$ 33,784.00
Ashley B-K	\$ 29,640.00	60.00%	\$ 17,784.00	\$ 533.52	\$ -	\$ 18,317.52
<u>Admin Subtotal</u>	\$ 144,640.00		\$ 76,034.00	\$ 2,281.02	\$ 824.00	\$ 79,139.02
David Bloem	\$ 52,000.00	100.00%	\$ 52,000.00	\$ 1,560.00	\$ 5,356.00	\$ 58,916.00
John Hanna	\$ 34,465.00	100.00%	\$ 34,465.00	\$ 3,446.50	\$ 3,791.15	\$ 41,702.65
<u>Tom Stewart</u>	\$ 32,000.00	100.00%	\$ 32,000.00	\$ 3,200.00	\$ 3,520.00	\$ 38,720.00
<u>PD Subtotal</u>	\$ 118,465.00		\$ 118,465.00	\$ 8,206.50	\$ 12,667.15	\$ 139,338.65
Dan Karr	\$ 45,552.00	60.00%	\$ 27,331.20	\$ 819.94	\$ 2,815.11	\$ 30,966.25
Paul O'Neil	\$ 38,251.00	60.00%	\$ 22,950.60	\$ 688.52	\$ 2,363.91	\$ 26,003.03
Tim Moss	\$ 38,251.00	50.00%	\$ 19,125.50	\$ 573.77	\$ 1,969.93	\$ 21,669.19
<u>Matt Goodale</u>	\$ 35,360.00	50.00%	\$ 17,680.00	\$ 530.40	\$ 1,821.04	\$ 20,031.44
<u>PW Subtotal</u>	\$ 157,414.00		\$ 87,087.30	\$ 2,612.62	\$ 8,969.99	\$ 98,669.91
Nick Shimmin	\$ 34,649.00	100.00%	\$ 34,649.00	\$ 2,450.00	\$ -	\$ 37,099.00
Becky Knoche	\$ 25,392.00	100.00%	\$ 25,392.00	\$ 2,608.00	\$ -	\$ 28,000.00
<u>Part Time</u>	\$ 16,684.00	100.00%	\$ 16,684.00	\$ 962.00	\$ -	\$ 17,646.00
<u>Library Subtotal</u>	\$ 76,725.00		\$ 76,725.00	\$ 6,020.00	\$ -	\$ 82,745.00
Melissa Russell	\$ 33,416.00	100.00%	\$ 33,416.00	\$ 1,002.48	\$ 1,720.92	\$ 36,139.40
<u>P & R Subtotal</u>	\$ 33,416.00		\$ 33,416.00	\$ 1,002.48	\$ 1,720.92	\$ 36,139.40
Mayor & Council	\$ 7,500.00	100.00%	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00
<u>M & C Subtotal</u>	\$ 7,500.00		\$ 7,500.00	\$ -	\$ -	\$ 7,500.00
Totals	\$ 538,160.00		\$ 399,227.30	\$ 20,122.62	\$ 24,182.07	\$ 443,531.98

FY 2011-2012 General Fund Non-Salary Expenditure Worksheet

	FY 08 Actual	FY 09 Actual	FY10 Actual	FY11 Budgeted	Director	Administrator	Council
Police Operation	\$72,340.00	\$98,646.00	\$70,847.00	\$60,550.00	\$65,700.00	\$41,840.00	\$41,840.00
Fire Operation	\$49,658.00	\$125,797.00	\$236,962.00	\$54,712.00	\$56,497.00	\$56,497.00	\$56,497.00
Animal Control	\$2,921.00	\$1,681.00	\$2,100.00	\$2,100.00	\$2,100.00	\$2,100.00	\$2,100.00
Roads and Streets	\$96,147.00	\$76,895.00	\$12,956.00	\$11,650.00	\$26,650.00	\$26,650.00	\$26,650.00
Street Lighting	\$27,895.00	\$27,385.00	\$31,000.00	\$33,000.00	\$33,000.00	\$33,000.00	\$33,000.00
Library	\$43,061.00	\$46,486.00	\$42,763.00	\$40,287.00	\$48,389.00	\$48,389.00	\$48,389.00
Parks and Rec	\$11,722.00	\$35,256.00	\$47,710.00	\$47,120.00	\$13,350.00	\$13,350.00	\$13,350.00
Cemetery	\$15,051.00	\$16,157.00	\$20,850.00	\$22,300.00	\$22,300.00	\$22,300.00	\$22,300.00
Town Hall	\$0.00	\$0.00	\$10,000.00	\$30,700.00	\$11,000.00	\$11,000.00	\$11,000.00
Main Street	\$18,632.00	\$23,183.00	\$23,000.00	\$13,000.00	\$15,740.00	\$15,740.00	\$15,740.00
Eco Devo	\$8,220.00	\$8,220.00	\$8,650.00	\$8,650.00	\$8,650.00	\$8,650.00	\$8,650.00
Mayor and Council	\$292.00	\$227.00	\$600.00	\$200.00	\$200.00	\$200.00	\$200.00
Clerk and Treasurer	\$91,652.00	\$79,561.00	\$107,025.00	\$99,350.00	\$107,536.00	\$107,536.00	\$107,536.00
Legal Services	\$25,230.00	\$17,833.00	\$24,500.00	\$21,500.00	\$36,500.00	\$36,500.00	\$36,500.00
Lawsuit	\$0.00	\$0.00	\$18,500.00	\$18,410.00	\$18,410.00	\$18,410.00	\$18,410.00
Solid Waste	\$44,757.00	\$48,406.00	\$52,000.00	\$53,000.00	\$53,000.00	\$53,000.00	\$53,000.00
Local Cable Access	\$15,722.00	\$6,285.00	\$24,650.00	\$24,650.00	\$24,650.00	\$26,000.00	\$26,000.00
Commission	\$863.00	\$586.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Total	\$524,163.00	\$612,604.00	\$735,113.00	\$542,179.00	\$544,672.00	\$522,162.00	\$522,162.00

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12

110 POLICE OPERATION

11/8 Admin Council
217 Director
217 Council

FISCAL YR	2010-2011		RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
	2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL						
6010 SALARIES AND WAGES							
1-001-110-6010	120,808	129,000	11,150	0	0		
1-111-110-6010	140,499	82,540					
	0	24,960					
	10,080	15,165					
TOTAL SALARIES AND WAGES	120,808	153,960					
	150,579	97,705					
6110 FICA							
1-111-110-6110	0	2,100					
	632	1,160					
1-112-110-6110	9,144	9,850					
	10,856	6,314					
TOTAL FICA	9,144	11,950					
	11,488	7,474					
6130 IPERS							
1-111-110-6130	0	1,950					
	549	1,054					
1-112-110-6130	10,100	12,850					
	13,009	8,213					
TOTAL IPERS	10,100	14,800					
	13,558	9,267					
6150 GROUP INSURANCE							
1-111-110-6150	0	4,650					
	13	22					
1-112-110-6150	9,637	14,000					
	12,223	8,045					
TOTAL GROUP INSURANCE	9,637	18,650					
	12,236	8,067					
6160 WORKMENS COMP.							
1-036-110-6160	4,200	4,200					
	9,127	4,144					
6210 DUES, MEMBERSHIP							
1-001-110-6210	2,102	3,000	3,000	2,800	3,000		
	2,628	1,810					
6230 TRAINING AND EDUCATION							
1-001-110-6230	6,618	2,000	2,000	2,000	1,000		
	5,382	931					
6240 TRAVEL AND CONFERENCE							
1-001-110-6240	1,159	1,000	1,000	1,000	1,000		
	2,168	47					
1-111-110-6240	0	1,100					
	0	0					
TOTAL TRAVEL AND CONFERENCE	1,159	2,100					
	2,168	47					
6320 BLDG/GROUNDS OPERATIONS/SUPPLIES							
1-001-110-6320	1,469	800	800	800	800		
	1,487	756					
6331 MOTOR OPERATION FUEL							
1-001-110-6331	6,159	11,000	11,000	11,000	9,000		
	7,231	4,546					
6332 REPAIR/MAINTENANCE-VEHICLES							
1-001-110-6332	2,363	3,000	4,000	4,000	2,000		
	3,128	3,203					

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
110 POLICE OPERATION

FISCAL YR	2010-2011	RE-ESTIMATED	118 217 217 118 Director Admin 118 Director Council			VAR%
			REQUESTED	RECOMMENDED	APPROVED	
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD	ACTUAL				
63501	REPAIRS-RADIOS					
	1-001-110-63501	1,350	1,000	500	500	0
		284	305			
6371	UTILITY SERVICES/GAS, ELECTRIC					
	1-001-110-6371	1,810	3,000	3,000	1,880	3,000
		1,843	1,068			
6373	TELEPHONE/OPERATIONS					
	1-001-110-6373	5,084	5,000	5,000	5,000	
		6,753	4,419			
64081	LIABILITY INSURANCE					
	1-036-110-64081	4,474	8,100			
		1,037	5,508			
6411	LEGAL FEES					
	1-001-110-6411	1,830	5,000	4,000	2,000	2,000
		2,327	425			
6414	ADVERTISEMENT & LEGAL PUBLICATIO					
	1-001-110-6414	216	1,000	500	847	500
		399	299			
6415	RENT/LEASES					
	1-001-110-6415	0	1,000	1,000	0	0
		879	0			
6491	RESERVE OFFICERS					
	1-001-110-6491	1,871	1,850	1,850	3	0
		1,331	658			
6498	CONTRACT PAYMENTS					
	1-001-110-6498	1,987	2,700	2,700	2,260	2,700
		3,358	2,733			
6504	MINOR EQUIPMENT					
	1-001-110-6504	2,138	1,500	1,000	0	1,000
		1,091	1,288			
6506	OFFICE SUPPLIES					
	1-001-110-6506	1,259	1,500	1,000	1,000	840
		1,643	396			
6508	POSTAGE AND SHIPPING					
	1-001-110-6508	172	200	200	200	200
		69	8			
6510	SAFETY EQUIPMENT					
	1-001-110-6510	4,902	4,000	4,500	2,000	4,500
		12,403	4,540			
6513	AMMUNITION					
	1-001-110-6513	0	3,000	1,500	300	750
		737	1,888			
6521	MOTOR VEHICLE MAINT. SUPPLIES					
	1-001-110-6521	976	1,000	1,000	500	1,000
		560	526			
6529	UNIFORMS					
	1-001-110-6529	3,893	2,000	1,000	750	1,050
		3,536	1,476			
6597	REFUNDS					
	1-111-110-6597	0	0			
		0	35,334			

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12

110 POLICE OPERATION

1118
Admin
Council

217
Director

217
Council

FISCAL YR	2010-2011	RE-ESTIMATED	1118 Admin Council		217 Director		217 Council	
			REQUESTED	RECOMMENDED	APPROVED	VAR%		
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	2011-2012	2011-2012	VAR%
2009-2010	YTD	ACTUAL						
6599	MISC. SUPPLIES							
	1-001-110-6599	8,718	2,000	2,000	500			
		6,094	1,419					
6711	VEHICLE INSTALLATION LIGHT BAR							
	1-001-110-6711	0	0	0	0			
		0	0					
6725	OFFICE EQUIPMENT							
	1-001-110-6725	2,989	2,000	0	1,000			
		4,932	1,431					
6727	EQUIPMENT							
	1-001-110-6727	39,581	2,000	1,000	1,000			
		0	885					
	1-111-110-6727	0	0					
		73,998	5,189					
TOTAL	EQUIPMENT	39,581	2,000					
		73,998	6,074					
6729	RADIO UPGRADE							
	1-001-110-6729	0	0					
		0	0					
6790	CAPITAL EQUIPMENT							
	1-001-110-6790	0	0					
		0	0					
TOTAL	POLICE OPERATION	257,008	273,310	65,700	41,840	41,840		
		342,282	207,745					

West Branch Police Expenditure break down per line item.

Support Salary

Continue Gina's Employment till the end of the fiscal year 2011/2012. Estimated \$11,150.00

	BUDGETED 2010/2011FY	REQUEST FOR 2011/2012FY
<u>6210 Dues, Memberships</u>	\$3,000.00	\$3,000.00
Paid to the Disaster Services Assessment Cedar Co. Aud.		
<u>6230 Training and Education</u>	\$2,000.00	\$2,000.00
This line item is used to pay for required 12 hours of training per Iowa Law. Training to include specialty training for certain areas of the field, updates on law, investigations, Instructor classes and any and all education needed for better the officers we currently have.		
<u>6240 Travel and Conference</u>	\$1,000.00	\$1,000.00
Pays for meals, hotels, conferences, travel		
<u>6320 Building grounds Operational Supplies</u>	\$800.00	\$ 800.00
This line item pays the cleaning and maintenance of the police side of the building and includes the cleaning of the bathrooms accessible to the public.		
<u>6331 Fuel</u>	\$11,000.00	\$11,000.00
<u>6332 Vehicle Repairs</u>	\$3,000.00	\$4,000.00**
Currently we are overspent on repairs for this line item. One vehicle is over 5 years old and the other we are told not to operate per order of the mayor.		
<u>63501 Radio Repairs</u>	\$1,000.00	\$ 500.
<u>6371 Utilities, Gas, Electric</u>	\$3,000.00	\$3,000.00

	BUDGETED 2010/2011FY	REQUEST FOR 2011/2012FY
<u>6373 Telephones</u>	\$5,000.00	\$5,000.00

We are paying for a 2 land lines, one that goes to the Cedar County Sheriff's Office because we do not have 24hour dispatch, and the other land line we use at the police department.

We currently have three cell phones provided to each officer who receives calls from public as well as keeping in communication with each other while working. We have three cell phone cards that are used in each computer when the officer is working so the computer is connected to the internet via air waves. We then use the computers in the cars to enter information, access the FOX MESSANGER which is the state side we use for running registration checks, license checks, background checks, warrants, criminal histories, and other programs via internet, ie State Code. Our server is used to store all our information as well as retrieve information on people which is access able via the internet, a valuable tool for police when conducting investigations.

<u>6411 Legal Fees</u>	\$5,000.00	\$4,000.00
-------------------------------	------------	------------

<u>6414 Advertisements</u>	\$1,000.00	\$ 500.00
-----------------------------------	------------	-----------

Publications for schools, advertisements for abandon vehicles and property, recovered property

<u>6415 Rents and Leases</u>	\$1,000.00	\$1,000.00
-------------------------------------	------------	------------

<u>6491 Reserve Officers</u>	\$1,850.00	\$1,850.00
-------------------------------------	------------	------------

This line item pays for training which is required per officer certification per Iowa Code and Iowa Law Enforcement Academy, uniforms. See attached sheet from Matt Muckler on the cost and benefit of having the reserve program.

<u>6498 Contract Payments</u>	\$2,700.00	\$2,700.00
--------------------------------------	------------	------------

This line item pays for a membership for each officer to qualify at the West Liberty Gun Club. Membership for one year is \$100.00 X 6. Also, pays for a year of contract payment to the access to the State data base where we can assess registrations, driver license, criminal history, warrants, no contact orders, etc. cost \$1,800.00, Also, to certify radars, Lidar with Midwest Radar Company cost around \$400.00. This line item is also used for technical services like computer and server maintenance work.

<u>6504 Minor Equipment</u>	\$1,500.00	\$1,000.00
------------------------------------	------------	------------

This line item is used to repair smaller equipment ie, guns, preliminary breath testers, traffic tickets, warning tickets, repair of batteries for equipment ie, cameras, PBTs, flashlights, tint machine, etc. gun cleaning supplies and replacement of equipment that is worn or needs replacing due to use.

	BUDGETED 2010/2011FY	REQUEST FOR 2011/2012FY
<u>6506 Office Supplies</u>	\$1,500.00	\$1,000.00
<p>This line item would replace ink in printers, paper, file folders, office supplies paper clips, pens, pencils, staples etc, DVDs, CDs, VHS and other devices used to make copies of electronic devices for court and defense attorney's. We attempt to get reimbursement from attorney's.</p>		
<u>6508 Postage and Shipping</u>	\$ 200.00	\$ 200.00
<p>Pays for certified mail, and other mailing to people for delinquent parking tickets, mailing to the Division of Criminal investigation and the State of Iowa and our Uniform Crime Reporting done quarterly.</p>		
<u>6510 Safety Equipment</u>	\$4,500.00	\$4,500.00
<p>This line item pays for equipment received from the Special Traffic Enforcement Program contract we have with the State of Iowa and the Governor's Traffic Safety Bureau. We receive a \$4,500.00 check from the federal government for participating in this program.</p>		
<u>6513 Ammunition</u>	\$3,000.00	\$1,500.00
<p>Pays for duty ammunition which consists of; .40 caliber and .45 caliber. Replacement of duty shotgun rounds. The cost of practice ammunition for .40, .45, 12gauge, .223 cal.</p>		
<u>6521 Motor Vehicle Maintenance and Supplies</u>	\$1,000.00	\$1,000.00
<p>Pays for the up keep of the vehicles including routine oil changes, tires if needed, cleaning supplies and other supplies needed to keep the vehicle in working order.</p>		
<u>6529 Uniforms</u>	\$2,000.00	\$1,000.00
<p>Pays for the officers uniforms giving the officers a \$350.00 uniform allowance to replace worn out, damaged uniforms.</p>		
<u>6599 Misc. Supplies</u>	\$2,000.00	\$2,000.00
<p>Purchase of pencils for kids for school opener, Halloween treats, children's safety equipment during Halloween, Christmas treats for kids, toilet paper, paper towels, soap, confidential informant payments for tobacco compliance checks, cleaning supplies, bike helmets for bike rodeos, replacement of evidence collection like fingerprint cards, lifting tape, fingerprint powder, fingerprint ink, castings and molds, evidence collection bags, evidence tape.</p>		
<u>6725 Office Equipment</u>	\$2,000.00	\$1,000.00
<p>We are currently in the need of a good color printer for printing off color photos and our existing copy machine needs some work. I consist of the original copy machine the front office had when they were at the north end of the fire station. I have contacted the company for maintenance and they do not service that old of a machine. Will need to replace or contract out for a new copy machine or purchase one. We will need to replace two office chairs the base has broke and in operable.</p>		

6727 Equipment

\$2,000.00

\$1,000.00

I need to purchase one and replace another measuring wheel for both vehicles. These are used during accidents and crime scene measurements. We need to purchase as well some 100' measuring tapes for indoor crime scenes. We are in need of a fingerprinting station which we currently perform fingerprinting on a note book on a desk with an old ink pad. This is very uncomfortable for the person being fingerprinted as well as the officer having to bend over for a long period of time to get the fingerprints. We currently charge \$15.00 per print. We do quite a few throughout the year.

BUDGETED 2010/2011FY

REQUST FOR 2011/2012FY

Totals for operational Expenses ONLY

Salary and Liability Removed

\$60,550.00

\$54,550.00

West Branch Police Reserve Officer Expense per Year

Uniforms

1) Pair of class A uniform pants	\$65.00
1) Pair of BDU pants	\$39.00
1 Pair Short Sleeve Shirt	\$45.00
1) Pair Long Sleeve Shirt	\$55.00
1) Gray Polo Shirt	\$29.00

The cost of the uniforms are a onetime cost and not replaced unless damaged or worn out.

Total \$233.00

Training

There are 7 modules and each cost from \$55.00

Total \$385.00

Ammunition

Duty Ammo 50 rounds	\$25.00
Ammunition used to qualify for handgun	\$ 45.00
Ammunition used to qualify for shotgun	\$12.00
Ammunition used to qualify with .223	\$20.00
Ammunition used to be certified to carry firearm 1 time cost	\$325.00

Total \$450.00

Misc.

Name tag	\$9.50
Chemical spray if qualified	\$30.00
Salary	\$ 1.00

Total \$39.50

Total expense for one officer from sworn in to certified	\$1,008.50
Total expense for each Reserve Officer per year after certified	\$ 108.00

Benefit to having Reserve Officers

If they work a minimum of 15 required hours per month/year	\$2,700.00
Total hours reserves worked for 2010- 828.25 hours	\$12,420.00

This amount was obtained by multiplying the hours worked by what the City of West Branch pays a part time officer to work at a rate of \$15.00/hour. Reserve officers work with full time officers and sometime alone covering the shift for the fulltime officers.

The reserve force we have is beneficial in many ways.

1. They are used to cover parades, school sport games, proms, other school functions, Hometown/Hooverdays and races from foot to bikes. They participate in community projects like Bike Rodeos, Fingerprinting, and Cub Scouts.
2. If you ask the other officers as well as me, I will say that the reserve officers also cover shifts and take calls for us when an officer takes time off. So, when the officers take time off, and a reserve officer covers that shift, the city is saving call out time as well at a rate as high as \$37.00/hr.
3. This one is in my eye the most beneficial, if I am on call and a reserve officer covers a shift that has been taken off by another full time officer, I can relax and not worry about if I am going to be called out at any minute for an emergency. I know the reserve officer is working the shift and taking calls. You cannot put a price on this relief.

So, to compare the positives to negatives with the West Branch Police Reserves

First 18 months	\$1008.50 negative
Yearly cost	\$108.00 negative per Reserve Officer
Minimum return per year	\$2,700.00 positive per Reserve Officer

Current budget for the Police Reserve Unit is \$1850.00 to cover all Reserve Officers.

EXPENDITURE BUDGET WORKSHEET FY12

150 FIRE OPERATION

1/18 Admin. Council
 2/17 Director
 2/17 Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
		2010-2011	2011-2012	2011-2012	2011-2012	
2008-2009	BUDGETED					
2009-2010	YTD ACTUAL					
6150	GROUP INSURANCE					
	1-112-150-6150	80	100			
		80	75			
6160	WORKMENS COMP.					
	1-036-150-6160	2,700	3,000			
		2,824	3,008			
6210	DUES, MEMBERSHIP					
	1-001-150-6210	2,462	3,000	4,000	4,000	
		2,973	3,873			
6230	TRAINING AND EDUCATION					
	1-001-150-6230	6,397	6,000	7,000	7,000	
		5,708	981			
6310	BUILDING MAINTENANCE					
	1-001-150-6310	5,007	5,000	5,000	5,000	
		3,956	413			
6331	MOTOR OPERATION FUEL					
	1-001-150-6331	11,037	10,000	12,000	12,000	
		9,890	3,995			
6332	REPAIR/MAINTENANCE-VEHICLES					
	1-001-150-6332	14,099	12,000	12,000	12,000	
		11,754	6,363			
63501	REPAIRS-RADIOS					
	1-001-150-63501	4,519	5,000	6,000	6,000	
		8,917	1,138			
6371	UTILITY SERVICES/GAS, ELECTRIC					
	1-001-150-6371	5,553	6,000	8,000	8,000	
		5,528	3,239			
6373	TELEPHONE/OPERATIONS					
	1-001-150-6373	2,039	2,500	2,500	2,500	
		1,903	1,108			
64081	LIABILITY INSURANCE					
	1-036-150-64081	14,270	14,500			
		11,753	12,130			
6441	FIRE PREVENTION					
	1-001-150-6441	331	750	750	750	
		675	478			
6498	CONTRACT PAYMENTS					
	1-001-150-6498	29,900	30,000	30,000	30,000	
		28,186	25,246			
6504	MINOR EQUIPMENT					
	1-001-150-6504	4,897	6,000	6,000	6,000	
		2,075	285			
6506	OFFICE SUPPLIES					
	1-001-150-6506	0	1,000	1,500	1,500	
		0	492			
6510	SAFETY EQUIPMENT					
	1-001-150-6510	0	6,000	2,500	2,500	
		0	0			
6514	MEDICAL SUPPLIES					
	1-001-150-6514	0	500	2,500	2,500	
		0	29			

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12

150 FIRE OPERATION

1/18 2/17 2/17
1/3 Director Admin/Council Director Council

FISCAL YR	2010-2011	RE-ESTIMATED	1/18	2/17	2/17	VAR%
2008-2009	BUDGETED	-2010-2011	-REQUESTED	RECOMMENDED	APPROVED	
2009-2010	YTD ACTUAL		2011-2012	2011-2012	2011-2012	
6529 UNIFORMS						
1-001-150-6529	0	3,000	6,000	6,000	6,000	
	0	0				
6599 MISC. SUPPLIES						
1-001-150-6599	15,555	2,000	2,000	2,000	2,000	
	13,759	273				
6723 EQUIPMENT SET ASIDE						
1-001-150-6723	0	0	0	0	0	
	0	0				
6727 EQUIPMENT						
1-001-150-6727	137,248	80,000	80,000	80,000	80,000	
	247,244	525				
6750 BUILDING/SET ASIDE						
1-001-150-6750	0	0				
	14,500	0				
TOTAL FIRE OPERATION	256,095	196,350	187,750	187,750	187,750	
	371,726	63,651				
				-131,253		
				56,497		

West Branch Fire Department Budget		2008-09	2009-10	2010-11	2011-12
Expenditures-Year Ending	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
6210 Dues, Membership	4000	3000	3000	4,000	
6230 Training/Education	5000	5000	6000	7,000	
6310 Building Maintenance	5000	5000	5000	5,000	
6331 Motor Operation Fuel	9000	10,000	10,000	12,000	
6332 Repair/ Maint. Vehicles	10,000	10,000	12,000	12,000	
63501 Repairs of Radios	3000	4000	5000	6,000	
6371 Utility Services Gas/Electric	7500	6000	6000	8,000	
6373 Telephone Operations	2500	2500	2500	2,500	
6441 Fire Prevention	211	500	750	750	
6498 Contract Payments/Payroll	32,500	30,000	30,000	30,000	
6504 Minor Equipment	6000	6000	6000	6,000	
6599 Misc. Supplies	13,500	13,500	12,500	2,000	
6727 Equipment	10,600	100000	80000	80,000	
6750 Building Set Aside	0	8000	0	0	
6506 Office Supplies				1,500	
6510 Safety Equipment				2,500	
6514 Medical Supplies				2,500	
6529 Uniforms- Gear				6,000	
TOTAL FIRE OPERATION	204211	195500	178750	187,750	
Income					
Scott	53177	54153	59026	62,244	
Graham	14803	15279	15570	16,879	
Springdale	18749	20017	20406	21,456	
Iowa	5163	5588	5628	5,910	
Gower	18544	19624	20208	21,438	
Cass	2811	3007	3128	3,336	
SUBTOTAL	113247	117668	124038	131,253	
City of West Branch	90964	77832	72212	56,497	
TOTAL REVENUE	204211	195500	196250	187,750	
Workmans Comp/Insurances	18500	18500	17500	16,500	
TOTAL CITY OF WEST BRANCH	109464	96332	72212	72,997	

Fire Dept. Equipment Replacement Schedule						
Year	Beg. Balance	Add to Cap.	Capital Balance	Projected Cost	Equipment	Ending Balance
2009-10						
2010-11						6,000
2011-12	6,000	80,000	86,000	55,000	Suburban	310,000
2012-13	31,000	80,000	111,000	65,000	Airpaks	46,000
2013-14	46,000	100,000	146,000			146,000
2014-15	146,000	100,000	246,000	200,000	Med Truck and Jaws	46,000
2015-16	46,000	100,000	146,000			146,000
2016-17	146,000	100,000	246,000			246,000
2017-18	246,000	100,000	346,000			346,000
2018-19	346,000	100,000	446,000	484,000	191 Pumper	-38,000
2019-20						
2020-21						
2021-22						
2022-23				450,000	192 Pumper	

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 190 ANIMAL CONTROL 1/3

FISCAL YR	2010-2011	RE-ESTIMATED	1/18	2/17	2/17	VAR%
			Admin	Director	Council	
2008-2009	BUDGETED	2010-2011	REQUESTED	RECOMMENDED	APPROVED	
2009-2010	YTD ACTUAL		2011-2012	2011-2012	2011-2012	
6490	CONSULTANT AND PROF. FEES					
	1-001-190-6490	0	0	0	0	
		0				
6498	CONTRACT PAYMENTS					
	1-001-190-6498	897	1,800	1,800	1,800	
		1,826				
6510	SAFETY EQUIPMENT					
	1-001-190-6510	578	100	100	100	
		106				
6599	MISC. SUPPLIES					
	1-001-190-6599	206	200	200	200	
		239				
TOTAL	ANIMAL CONTROL	1,682	2,100	2,100	2,100	
		2,171				

General Fund

DATE 1/27/2011 11:00

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
210 ROADS AND STREETS

118
Admin/
Council

217
Director

PAGE 9
217
Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED-	VAR%
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD	ACTUAL				
* 6723	EQUIPMENT SET ASIDE					
	2-110-210-6723	0	0	15,000	15,000	15,000
		0	0			
6724	CAPITAL EQUIP./SNOW PLOW					
	2-110-210-6724	0	0			
		0	0			
6727	EQUIPMENT					
	2-110-210-6727	0	2,000			
		0	597			
6761	CAPITAL IMPROVEMENT STREETS					
	2-001-210-6761	19,000	11,650	11,650	11,650	
		9,556	8,594			
	2-110-210-6761	257,039	28,028			
		90,946	29,189			
TOTAL	CAPITAL IMPROVEMENT STREETS	276,039	39,678			
		100,502	37,783			
6801	PRINCIPAL					
	2-110-210-6801	0	55,550			
		0	25,539			
6851	INTEREST/COUPONS					
	2-110-210-6851	0	5,430			
		0	5,411			
TOTAL	ROADS AND STREETS	520,211	373,168	266,650	266,650	266,650
		343,599	219,857			

*General Fund share of replacement of 1994 F-150

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
230 STREET LIGHTING

1/18
Director
Admin/
Council
2/17
Director
2/17
Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL					
	27,385	33,000	33,000	33,000		
	30,011	16,697				

6371 UTILITY SERVICES/GAS, ELECTRIC
2-001-230-6371

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
410 LIBRARY

FISCAL YR	2010-2011	RE-ESTIMATED		1/18 Admin Council	2/17 Director	2/17 Council	VAR%
		BUDGETED	2010-2011	REQUESTED	RECOMMENDED	APPROVED	
2008-2009				2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL						
6010	SALARIES AND WAGES						
	4-031-410-6010	74,227	78,303				
		78,622	45,736				
6110	FICA						
	4-112-410-6110	5,679	6,500				
		5,992	3,341				
6130	IPERS						
	4-112-410-6130	4,713	5,800				
		5,228	3,179				
6150	GROUP INSURANCE						
	4-112-410-6150	7,728	9,300				
		8,426	7,383				
6160	WORKMENS COMP.						
	4-036-410-6160	350	200				
		166	199				
6210	DUES, MEMBERSHIP						
	4-031-410-6210	210	250	180	180	180	
		250	0				
6230	TRAINING AND EDUCATION						
	4-031-410-6230	85	420	200	200	200	
		55	15				
6240	TRAVEL AND CONFERENCE						
	4-031-410-6240	303	200	100	100	100	
		292	180				
6310	BUILDING MAINTENANCE						
	4-031-410-6310	4,412	2,316	3,046	3,046	3,046	
		2,537	9,598				
6320	BLDG/GROUNDS OPERATIONS/SUPPLIES						
	4-031-410-6320	566	700	800	800	800	
		774	379				
6371	UTILITY SERVICES/GAS, ELECTRIC						
	4-031-410-6371	4,331	5,500	5,500	5,500	5,500	
		4,585	3,075				
6373	TELEPHONE/OPERATIONS						
	4-031-410-6373	2,201	2,340	2,300	2,300	2,300	
		2,288	1,322				
64081	LIABILITY INSURANCE						
	4-036-410-64081	0	1,800				
		1,500	1,650				
6414	ADVERTISEMENT & LEGAL PUBLICATIO						
	4-031-410-6414	753	160	600	600	600	
		584	140				
6419	TECHNOLOGY SERVICES						
	4-031-410-6419	0	500	1,000	1,000	1,000	
		0	63				
6498	CONTRACT PAYMENTS						
	4-031-410-6498	985	951	2,091	2,091	2,091	
		944	15,301				
6506	OFFICE SUPPLIES						
	4-031-410-6506	1,369	1,500	1,500	1,500	1,500	
		1,643	527				

Type	Expenditures FY2011 Budget \$	Expenditures FY2012 (proposed) Budget \$	
Salaries	\$ 78,303.00	\$86,254.60	Outlined in Salaries sheet
FICA	\$ 6,500.00	\$6,598.48	7.65% of Salaries
IPERS	\$ 5,800.00	\$6,960.75	8.07% of Salaries
Group Insurance	\$ 9,300.00	\$9,300.00	Per Clerk's estimates
Workman's Comp	\$ 200.00	\$500.00	Per Clerk's estimates
Dues/Memberships	\$ 250.00	\$120.00	\$65 for Director's ILA fee, \$55 for YL/AD ILA fee
Training/Education	\$ 420.00	\$200.00	Estimated from Current FY, FY2010, and FY2009
Travel/Conference	\$ 200.00	\$100.00	Estimated from Current FY, FY2010, and FY2009
Building Maintenance	\$ 2,316.00	\$3,046.00	Outlined in Building Maintenance sheet
Building Supplies	\$ 700.00	\$800.00	Estimated from Current FY
Utilities	\$ 5,500.00	\$5,500.00	Estimated from current FY and FY2010 – FY2011 estimate is \$5,200
Telephone	\$ 2,340.00	\$2,300.00	Estimate from current spending in FY2011 and past spending in FY2010 and FY2009
Liability Insurance	\$ 1,800.00	\$1,800.00	Per Clerk's estimates
Advertisement/Legal	\$ 160.00	\$600.00	Outlined in Advertisement/Legal sheet
Technology Services	\$ 500.00	\$1,000.00	Estimated from current FY and FY2010
Contract Payments	\$ 951.00	\$2,091.00	Outlined in Contract Payments sheet
Office Supplies	\$ 1,500.00	\$1,500.00	Estimated from current spending in FY2011 and past spending in FY2010 and FY2009
Postage and Shipping	\$ 3,700.00	\$3,700.00	Estimated from current FY and FY2010
Programs	\$ 1,250.00	\$1,500.00	Increase for increased attendance
Office Equipment	\$ 2,248.00	\$2,332.00	Outlined in Office Equipment Sheet
Materials	\$ 18,292.00	\$23,600.00	Based on 15% of total
Library Account Spending	\$ 118,590.00	\$ 134,643.60	
Library Total Expenditures	\$ 142,190.00	\$ 159,802.82	

	Income FY2011 (proposed) Budget \$	Income FY2012 (proposed) Budget \$
General Property Tax	\$96,430.00	\$114,245.60
Interest Income	-	-
Rural Library Assistance	\$12,960.00	\$12,598.00
State Library Funding	\$3,500.00	\$3,700.00
Private Contributions	\$1,000.00	\$500.00
Fines	\$1,200.00	\$1,600.00
Copy, Print, Faxing	\$3,500.00	\$2,000.00
Transfer	-	-
Krouth Transfers	-	-
Library Total Income	\$ 118,590.00	\$ 134,643.60

Employee	Position	Salaries			Hours per week (as of 11/1/2010)	Current Pay (as of 11/1/2010)	Proposed Change	Salary Estimate FY2010
		Current Pay	Pay Rate	Hourly				
Tom Johnson	Custodian	\$ 9.36	Hourly	7	\$3,407.04	3.00%	\$3,509.25	
Alison Andrews	Clerk	\$ 8.57	Hourly	16	\$7,130.24	\$0.50	\$7,546.24	
Barb Wargo	Clerk	\$ 8.48	Hourly	9	\$3,968.64	\$0.50	\$4,202.64	
Claudia Wallick	Clerk	\$ 8.95	Hourly	12	\$5,584.80	\$0.50	\$5,896.80	
Becky Knoche	Children's Librarian / Assistant Director	\$ 25,392.00	Salary	40	\$25,392.00	9.31%	\$28,000.00	
Nick Shimmin	Director	\$ 34,649.50	Salary	40	\$34,649.50	6.60%	\$37,099.67	
Total					\$80,132.22	7.64%	\$86,254.60	

Building Maintenance

Item	Cost
Simplex/Grinnell Annual Service Contract	\$711
General Pest Control (\$70 bimonthly)	\$420
Iowa Fire Equipment (extinguisher inspection)	\$65
Carpet Cleaning	\$650
Unexpected Maintenance	\$1,200 - increased some due to estimated expenditures in FY2010
Total	\$3,046

Advertisement/Legal

Items	Cost	Description
Business Ad	\$440	Ad for inclusion in the business directory
Holiday Ad	\$28	Annual christmas ad
Back to School Ad	\$56	Annual back-to-school ad
Additional Advertising	\$76	Other additional ads as needed (typically help-wanted ads)
Total	\$600	

Contract Payments

Items	Cost	Description
Biblionix automation subscription	\$2,000	
Ebscohost Service Renewal	\$91	
Total	\$2,091	

Office Equipment

Items	Cost	Description
Lease Consultants (copier lease)	\$792	- \$66 per month
Cedar Rapids Photo Copy (copier)	\$1,500	- Estimated annual use from previous figures
Centurion Systems	\$40	- Cornerstone/Smart Shield service renewal
Total	\$2,332	

Collection

Items	Cost	Description
Magazines	\$920	- annual subscriptions - all magazines
Booklist	\$95	- annual subscription - item reviews
Tipton Conservative	\$32	- annual subscription
West Branch Times	\$29	- annual subscription
Iowa City Press Citizen	\$157	- annual subscription
Cedar Rapids Gazette	\$237	- annual subscription
USA Today	\$195	- annual subscription
NEIBORS	\$300	- downloadable audio book service - \$25 monthly
Tumblebooks	\$200	- online childrens book service
Books/Movies/CDs	\$19,164	- approximately \$1600 per month
Total	\$21,329	

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 410 LIBRARY

FISCAL YR	2010-2011	RE-ESTIMATED	1118 Admin Council Director		217 Director Council		APPROVED	VAR#
			REQUESTED	RECOMMENDED	2011-2012	2011-2012		
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	2011-2012		
2009-2010	YTD ACTUAL							
6508	POSTAGE AND SHIPPING	3,945	3,700	3,700	3,700			
	4-031-410-6508	3,696	1,918					
6599	MISC. SUPPLIES	1,966	1,250	1,500	1,500			
	4-031-410-6599	1,193	723					
6725	OFFICE EQUIPMENT	5,560	2,248	2,332	2,332			
	4-031-410-6725	2,097	3,630					
6770	COLLECTIONS	19,800	18,252	23,600	23,600			
	4-031-410-6770	19,850	9,899					
TOTAL	LIBRARY	139,184	142,190	48,289	48,289	48,289		
		140,723	108,258					

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
430 PARK AND RECREATION

FISCAL YR	2010-2011	1/18 Admin Council Director Council			APPROVED	VAR%
		RE-ESTIMATED	REQUESTED	RECOMMENDED		
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL					
6010 SALARIES AND WAGES						
4-001-430-6010	32,046	36,800				
	34,835	21,014				
6110 FICA						
4-112-430-6110	2,383	2,600				
	2,527	1,527				
6130 IPERS						
4-112-430-6130	1,978	2,600				
	2,302	1,460				
6150 GROUP INSURANCE						
4-112-430-6150	4,163	4,650				
	4,067	2,665				
6160 WORKMENS COMP.						
4-036-430-6160	250	200				
	444	187				
6210 DUES, MEMBERSHIP						
4-001-430-6210	0	50	300	300	300	
	130	0				
6240 TRAVEL AND CONFERENCE						
4-001-430-6240	0	0	0	0	0	
	0	0				
6310 BUILDING MAINTENANCE						
4-001-430-6310	5,392	4,000	0	0	0	
	2,377	913				
6320 BLDG/GROUNDS OPERATIONS/SUPPLIES						
4-001-430-6320	2,491	2,000	1,300	1,300	1,300	
	2,532	487				
6371 UTILITY SERVICES/GAS, ELECTRIC						
4-001-430-6371	8,113	9,500	600	600	600	
	9,673	5,349				
6373 TELEPHONE/OPERATIONS						
4-001-430-6373	1,484	3,000	2,000	2,000	2,000	
	2,170	1,047				
64081 LIABILITY INSURANCE						
4-036-430-64081	1,478	2,200				
	1,500	2,150				
6409 JANITORIAL EXPENSE						
4-001-430-6409	0	5,500	0	0	0	
	0	2,448				
6498 CONTRACT PAYMENTS						
4-001-430-6498	4,953	3,400	10,900	10,900	10,900	
	8,443	1,791				
6501 CHEMICALS						
4-001-430-6501	0	0	0	0	0	
	1,499	0				
6504 MINOR EQUIPMENT						
4-001-430-6504	1,223	0	500	500	500	
	100	304				
6506 OFFICE SUPPLIES						
4-001-430-6506	1,175	500	500	500	500	
	542	218				

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 430 PARK AND RECREATION

1/18
Admin
Council

2/17
Director

PAGE 14
2/17
Council

FISCAL YR	2010-2011	RE-ESTIMATED	1/18	2/17	2/17	VAR#
			Admin	Director	Council	
2008-2009	BUDGETED	2010-2011	REQUESTED	RECOMMENDED	APPROVED	
2009-2010	YTD ACTUAL		2011-2012	2011-2012	2011-2012	
6508	POSTAGE AND SHIPPING					
	4-001-430-6508	0	100	250	250	250
		120	0			
6520	RECREATION SUPPLIES					
	4-001-430-6520	2,305	3,700	4,155	4,155	4,155
		4,327	5,971			
6522	SWIMMING					
	4-001-430-6522	1,767	3,700	1,800	1,800	1,800
		4,190	1,571			
6523	ADULT SPORTS					
	4-001-430-6523	52	770	990	990	990
		0	790			
6525	YOUTH SPORTS					
	4-001-430-6525	3,216	1,900	2,990	2,990	2,990
		4,222	2,604			
6529	UNIFORMS					
	4-001-430-6529	467	0	0	0	0
		389	0			
6599	MISC. SUPPLIES					
	4-001-430-6599	454	500	0	0	0
		165	100			
6727	EQUIPMENT					
	4-001-430-6727	0	4,500	0	0	0
		3,973	84			
6728	SET ASIDE					
	4-001-430-6728	59	0	0	0	0
		0	0			
6792	CAPITAL IMPROVEMENTS					
	4-001-430-6792	1,596	3,500	5,000	5,000	5,000
		2,648	3,272			
6798	TEEN ACTIVITIES					
	4-001-430-6798	568	500	5,985	5,985	5,985
		460	163			
TOTAL	PARK AND RECREATION	77,612	96,170	45,210	45,210	45,210
		93,635	56,115			

		General Fund Request	Expenditures	Revenue	Revenue Detail
Salaries and Wages					
4-001-430-6010					
FICA					
4-112-430-6130					
IPERS					
4-112-430-6130					
Group Insurance					
4-112-430-6150					
Workmen's Comp					
4-036-430-6160					
Dues, Memberships, Training					
4-001-430-430-6210		\$300.00			
Building Maintenance					
4-001-430-6310		\$0.00			
	Misc.				
	Pest Control				
	Boiler Inspection				
	Roof				
Building Grounds/Supplies					
4-001-430-6320		\$1,300.00			
	Miscellaneous		\$500.00		
	Soccer Field Treatment		\$800.00		
	Soccer Field Paint		\$0.00		
	Cookson Cleaning Supplies		\$0.00		
Utility Services/Gas, Electric					
4-001-430-6371		\$600.00			
	Beranek Park		\$600.00		
Telephone					
4-001-430-6373		\$2,000.00			
Liability Insurance					
4-036-430-64081		\$2,200.00			
Data Processing					
4-001-430-6419		\$0.00			
Contract Payments					
4-001-430-6498		\$10,900.00		\$10,400.00	
	Cookson/Town Hall Cleaning		\$0.00		
	Elevator Contract		\$0.00		
	Misc.		\$0.00		
	Pest Control		\$0.00		
	Fitness instructor(\$100 a class for 104 classes)		\$10,400.00		\$10,400.00
	Movie License		\$500.00		
Chemicals					
4-001-430-6501		\$0.00		\$0.00	

Minor Equipment					
4-001-430-6504		\$500.00		\$0.00	
	Fitness equipment		\$250.00		
	Misc		\$250.00		
Office Supplies					
4-001-430-6506		\$500.00		\$0.00	
Postage					
4-001-430-6508		\$250.00		\$0.00	
Recreation Supplies					
4-001-430-6520		\$11,155.00		\$9,225.00	
	Easter Egg Hunt		\$600.00		
	Christmas Past		\$400.00		
	Scarecrow Festival		\$200.00		
	Hometown Days		\$0.00		
	Senior Foliage trip(Based on 30 participants paying \$30 a piece)				\$900.00
	Bus		\$500.00		
	Admission		\$500.00		
	Preschool Playgroups		\$500.00		
	Afterschool /summer camp (based on \$85 a day with 50 total participants)				\$4,250.00
	Shirts		\$500.00		
	Intern		\$800.00		
	Activities(Movie and Swimming \$500, Putnam and Zoo \$400, Rive Museum and Mines of Spain \$400 Misc. Activities)		\$800.00		
	Day Camp trips-Coralville, Tipton, Kent Park		\$1,000.00		
	Day Camp -Quad Cities, Dubuque		\$1,000.00		
	Cubs Bus Trip (based on 45 with a \$50 fee per participant)				\$2,250.00
	Admission		\$1,125.00		
	Bus		\$1,580.00		
	Bingo/Trivia/Game night		\$200.00		\$375.00
	Frosty Frenzy				\$1,450.00
	Shirts		\$1,200.00		
	Prizes		\$100.00		
	Food		\$150.00		
	Swimming	\$1,800.00		\$400.00	
	Swimming lessons- School Bus		\$1,800.00		\$400.00
Adult Sports					
4-001-430-6529		\$990.00		\$1,125.00	
	Sand VB League				\$825.00
	Balls		\$160.00		

	Sand VB Tournament				
	Prizes		\$330.00		
	Food		\$350.00		
	Indoor VB League				
	Kickball Tournament				\$300.00
	Prizes		\$150.00		
Youth Sports					
4-001-430-6525		\$3,990.00		\$6,135.00	
	3/4 Grade Volleyball				\$960.00
	Shirts		\$300.00		
	Balls		\$160.00		
	Misc.		\$100.00		
	5/6 Grade Volleyball				\$750.00
	Shirts		\$220.00		
	Balls		\$160.00		
	Misc		\$100.00		
	Pre K-2nd grade flag Football				\$1,350.00
	Shirts		\$450.00		
	Equipment		\$150.00		
	3rd-4th grade flag football				\$1,200.00
	Shirts		\$400.00		
	Equipment		\$150.00		
	Referee		\$500.00		
	Concessions		\$300.00		\$600.00
	5/6 Grade Track		\$0.00		\$0.00
	Preschool Tball				\$825.00
	Shirts		\$400.00		
	Equipment		\$150.00		
	Preschool Soccer Spring				\$450.00
	Shirts		\$300.00		
	Equipment		\$150.00		
Miscellaneous Supplies					
4-001-430-6599		\$0.00		\$0.00	
Set Aside					
4-001-430-6728		\$0.00		\$0.00	
Capital Improvements					
4-001-430-6792		\$5,000.00		\$0.00	
	Park Improvements		\$2,500.00		
	Trail Improvements		\$1,000.00		
	Misc. Capital Improvments		\$1,500.00		

Teen Activities					
4-001-430-6798		\$5,925.00			\$4,575.00
	Six Flags Great America Based on 45 participants and charging each participant \$60				\$2,700.00
	Bus		\$1,800.00		
	Admission		\$1,800.00		
	Planet X and Ball Game(based on 25 participants and charging each partipant \$25)				\$625.00
	Bus		\$300.00		
	Admission		\$750.00		
	Lake McBride(based on 25 participants @ 25)				\$625.00
	Bus		\$300.00		
	Activities		\$300.00		
	Monticello(based on 25 participants @ \$25)		\$300.00		
	Bus				\$625.00
	Admission		\$375.00		
Totals		\$47,410.00			\$31,860.00 \$31,860.00

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
450 CEMETERY

1/18 Admin Council
2/17 Director Council
PAGE 15
2/17 Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	2011-2012
2009-2010	YTD ACTUAL					
6010 SALARIES AND WAGES						
4-001-450-6010	29,043	29,300				
	28,448	16,192				
6110 FICA						
4-112-450-6110	2,126	2,250				
	2,094	1,234				
6130 IPERS						
4-112-450-6130	1,760	2,040				
	1,866	1,125				
6150 GROUP INSURANCE						
4-112-450-6150	2,383	3,000				
	2,377	1,150				
6160 WORKMENS COMP.						
4-036-450-6160	1,597	1,000				
	1,022	910				
6310 BUILDING MAINTENANCE						
4-001-450-6310	518	500	500	500	500	
	5	64				
6320 BLDG/GROUNDS OPERATIONS/SUPPLIES						
4-001-450-6320	1,669	1,000	1,000	1,000	1,000	
	820	1,146				
6331 MOTOR OPERATION FUEL						
4-001-450-6331	356	2,000	2,000	2,000	2,000	
	1,091	815				
6332 REPAIR/MAINTENANCE-VEHICLES						
4-001-450-6332	822	1,000	1,000	1,000	1,000	
	284	490				
64081 LIABILITY INSURANCE						
4-036-450-64081	2,443	1,000	1,000	1,000	1,000	
	500	899				
6498 CONTRACT PAYMENTS						
4-001-450-6498	8,100	8,000	8,000	8,000	8,000	
	7,000	6,000				
6501 CHEMICALS						
4-001-450-6501	0	100	100	100	100	
	0	0				
6504 MINOR EQUIPMENT						
4-001-450-6504	737	1,000	1,000	1,000	1,000	
	14	415				
6521 MOTOR VEHICLE MAINT. SUPPLIES						
4-001-450-6521	616	1,000	1,000	1,000	1,000	
	1,459	0				
6529 UNIFORMS						
4-001-450-6529	430	1,200	1,200	1,200	1,200	
	664	473				
6599 MISC. SUPPLIES						
4-001-450-6599	1,909	1,000	1,000	1,000	1,000	
	809	919				
6723 EQUIPMENT SET ASIDE						
4-001-450-6723	0	0	0	0	0	
	0	0				

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 450 CEMETERY

1/18 Admin Council
 2/17 Director Council
 2/17 Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED-	RECOMMENDED-	APPROVED	VAR%
		2010-2011	2011-2012	2011-2012	2011-2012	2011-2012
2008-2009	BUDGETED					
2009-2010	YTD ACTUAL					
6727	EQUIPMENT					
	4-001-450-6727	5,000	4,500	4,500	4,500	
		3,973	0			
6750	BUILDING/SET ASIDE					
	4-001-450-6750	0	0	0	0	
		0	0			
TOTAL	CEMETERY	59,508	59,890	22,300	22,300	22,300
		52,425	31,832			

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 460 TOWN HALL

118 Admin 2M 217
 Council Director Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL					
6310 BUILDING MAINTENANCE	0	1,000	1,000	1,000		
4-022-460-6310	3,477	82				
6371 UTILITY SERVICES/GAS, ELECTRIC	0	3,000	3,000	3,000		
4-022-460-6371	4,285	1,680				
6373 TELEPHONE/OPERATIONS	0	500	500	500		
4-022-460-6373	470	284				
6409 JANITORIAL EXPENSE	0	2,400	2,400	2,400		
4-022-460-6409	0	1,768				
6599 MISC. SUPPLIES	0	800	800	800		
4-022-460-6599	436	351				
6792 CAPITAL IMPROVEMENTS	0	23,000	23,000	23,000		
4-022-460-6792	15,882	5,903				
TOTAL TOWN HALL	0	30,700	11,000	11,000		
	24,550	10,068				

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 470 COMM. AND CULTURAL DEVELOPMENT

1118 Admin. Council
 217 Director
 217 Council

FISCAL YR 2010-2011 ^{113 Director} RE-ESTIMATED
 2008-2009 BUDGETED 2010-2011 REQUESTED 2011-2012 RECOMMENDED
 2009-2010 YTD ACTUAL APPROVED 2011-2012 VAR%

6599 MISC. SUPPLIES
 4-001-470-6599

23,183	13,000	15,740	15,740	15,740
22,122	10,882			

Main Street Financial Support 12,500
 Christmas Past Christmas Tree Lighting 1,400
 Seasonal Community Events 1,840

 15,740

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 520 ECONOMIC DEVELOPMENT

118
 2/17
 2/17
 113
 Director
 Council
 Director
 Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
			2011-2012	2011-2012	2011-2012	2011-2012
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL					
6211	DUES CEDCO					
	5-001-520-6211	5,470	5,900	5,900	5,900	
		5,864				
6212	DUES ICAD					
	5-001-520-6212	2,750	2,750	2,750	2,750	
		2,750				
6421	PAYMENTS TO OTHER AGENCIES-EDSA					
	5-160-520-6421	0	0	0	0	
		0				
TOTAL	ECONOMIC DEVELOPMENT	8,220	8,650	8,650	8,650	
		8,614				

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 610 MAYOR AND COUNCIL

118 Admin Council
 217 Director Council
 217 Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2008-2009	BUDGETED					
2009-2010	YTD ACTUAL					
6020	PART TIME					
	6-001-610-6020	6,150	8,800			
		5,931	7,880			
6110	FICA					
	6-112-610-6110	471	680			
		454	603			
6130	IPERS					
	6-112-610-6130	146	150			
		89	86			
6150	GROUP INSURANCE					
	6-112-610-6150	0	0	0		
		0	0			
6230	TRAINING AND EDUCATION					
	6-001-610-6230	0	0			
		100	0			
6240	TRAVEL AND CONFERENCE					
	6-001-610-6240	0	0			
		60	0			
6241	MILEAGE					
	6-001-610-6241	227	200	200		
		61	0			
6506	OFFICE SUPPLIES					
	6-001-610-6506	0	0	0		
		11	0			
6721	FURNITURE AND FIXTURES					
	6-001-610-6721	0	0	0		
		0	0			
TOTAL	MAYOR AND COUNCIL	6,993	9,830	200		
		6,706	8,569	200		

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 620 CLERK AND TREASURER

118 Admin Council
 217 Director Council
 217 Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL					
6010	SALARIES AND WAGES					
	6-001-620-6010	54,045	43,150			
		64,051	29,767			
6110	FICA					
	6-112-620-6110	3,914	3,300			
		4,710	2,027			
6130	IPERS					
	6-112-620-6130	3,214	3,000			
		8,949	2,069			
6150	GROUP INSURANCE					
	6-112-620-6150	3,466	5,800			
		2,828	3,296			
6160	WORKMENS COMP.					
	6-036-620-6160	630	1,000			
		667	736			
6170	JOB INSURANCE					
	6-001-620-6170	0	0			
		0	616			
6210	DUES, MEMBERSHIP					
	6-001-620-6210	2,263	2,000	3,336	3,336	3,336
		2,362	2,571			
6230	TRAINING AND EDUCATION					
	6-001-620-6230	558	1,000	1,531	1,531	1,531
		1,174	518			
6240	TRAVEL AND CONFERENCE					
	6-001-620-6240	1,574	1,500	1,636	1,636	1,636
		1,165	964			
6310	BUILDING MAINTENANCE					
	6-001-620-6310	1,949	1,000	1,936	1,936	1,936
		1,442	553			
6331	MOTOR OPERATION FUEL					
	6-001-620-6331	189	200	0	0	0
		64	0			
6332	REPAIR/MAINTENANCE-VEHICLES					
	6-001-620-6332	348	300	0	0	0
		137	229			
6371	UTILITY SERVICES/GAS, ELECTRIC					
	6-001-620-6371	8,557	4,000	3,750	3,750	3,750
		3,742	1,918			
6373	TELEPHONE/OPERATIONS					
	6-001-620-6373	2,444	2,500	2,622	2,622	2,622
		2,314	1,546			
6400	BANKING EXPENSES					
	6-001-620-6400	0	0	0	0	0
		0	0			
6401	AUDITING EXPENSE					
	6-001-620-6401	0	10,000	9,428	9,428	9,428
		0	0			
6408	INSURANCE					
	6-036-620-6408	3,338	5,000			
		4,092	4,376			

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
620 CLERK AND TREASURER

118 Admin Council
217 Director
217 Council

FISCAL YR	2010-2011	RE-ESTIMATED	118 Admin Council			VAR%
			REQUESTED	RECOMMENDED-	APPROVED	
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL					
6409	JANITORIAL EXPENSE					
	6-001-620-6409	0	3,500	972	972	972
		0	1,286			
6414	ADVERTISEMENT & LEGAL PUBLICATIO					
	6-001-620-6414	1,114	1,000	0	0	0
		2,946	481			
6419	TECHNOLOGY SERVICES					
	6-001-620-6419	0	0	20,750	20,750	20,750
		0	0			
6440	ELECTIONS					
	6-001-620-6440	841	1,800	1,429	1,429	1,429
		580	0			
6443	HERITAGE SQUARE					
	6-001-620-6443	60	1,000	0	0	0
		578	0			
6490	CONSULTANT AND PROF. FEES					
	6-001-620-6490	12,792	3,500	2,630	2,630	2,630
		12,339	1,822			
6492	BUILDING INSPECTIONS					
	6-001-620-6492	4,172	4,000	4,000	4,000	4,000
		4,106	2,079			
6498	CONTRACT PAYMENTS					
	6-001-620-6498	5,678	4,500	5,060	5,060	5,060
		7,248	7,137			
6499	MISC. CONTRACT WORK					
	6-001-620-6499	1,241	0	0	0	0
		1,324	0			
6506	OFFICE SUPPLIES					
	6-001-620-6506	3,371	4,000	3,000	3,000	3,000
		3,348	1,556			
6508	POSTAGE AND SHIPPING					
	6-001-620-6508	2,046	4,000	2,000	2,000	2,000
		1,577	1,000			
65081	POSTAGE MACHINE					
	6-001-620-65081	734	2,000	1,777	1,777	1,777
		485	0			
6599	MISC. SUPPLIES					
	4-050-620-6599	23,236	25,000	23,000	23,000	23,000
		10,661	3,218			
	6-001-620-6599	3,171	2,500			
		1,885	1,222			
TOTAL	MISC. SUPPLIES	26,407	27,500			
		12,547	4,440			
6721	FURNITURE AND FIXTURES					
	6-001-620-6721	147	300	0	0	0
		136	0			
6725	OFFICE EQUIPMENT					
	6-001-620-6725	3,076	1,000	0	0	0
		1,928	128			
6793	POLICY ADMIN./DEVELOPMENT					
	6-001-620-6793	899	0	0	0	0
		0	0			

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 620 CLERK AND TREASURER

1118 Admin Council
 217 Director Council
 217 Director Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
		2010-2011	2011-2012	2011-2012	2011-2012	2011-2012
2008-2009	BUDGETED					
2009-2010	YTD ACTUAL					
6801 PRINCIPAL						
6-001-620-6801	0	13,450	13,985	13,985	13,985	
	12,879	13,419				
6851 INTEREST/COUPONS						
6-001-620-6851	0	5,300	4,688	4,688	4,688	
	5,801	5,261				
TOTAL CLERK AND TREASURER						
	149,067	160,600	107,536	107,536	107,536	
	165,517	89,795				

Clerk and Treasurer Detail

6210 Dues, Membership	Iowa League of Cities	\$1,157.00
	ECIA	\$1,094.00
	IMFO-Matt	\$45.00
	ICMA-Matt	\$600.00
	IACMA-Matt	\$120.00
	IIMC-Matt	\$125.00
	IMFO-Dawn	\$45.00
	IIMC-Dawn	\$75.00
	IIMC-Ashley	\$75.00
	<u>\$3,336.00</u>	
6230 Training and Education	League small town conference	\$60.00
	IACMA summer conference	\$155.00
	IMFO Dawn and Matt	\$200.00
	IMPI Matt	\$432.00
	IMPI Dawn	\$432.00
	IMPI Ashley	\$192.00
	Budget Workshop	\$60.00
	<u>\$1,531.00</u>	
6240 Travel and Conference	Hotels IMPI	\$947.00
	Hotel IACMA	\$82.00
	Fuel	\$127.00
	Meals	\$480.00
	<u>\$1,636.00</u>	
6310 Building maintenance	HVAC	\$210.00
	Pest Control	\$528.00
	Floor Mats	\$948.00
	Other	\$250.00
	<u>\$1,936.00</u>	
6419 Technology Services	Tyler Implementation Services	\$16,050.00
	Tyler Per Diem	\$4,700.00
	<u>\$20,750.00</u>	
6490 Consultant and Professional	General IT support	\$2,630.00
6498 Contract Payments	Iowa INS email/website	\$324.00
	Copier	\$3,420.00
	Code Red	\$500.00
	Tyler	\$822.00
	<u>\$5,066.00</u>	
6599 Mic Supplies - Hoover's Hometown Days	Fireworks	\$20,000.00
	Dale Thomas	\$1,300.00
	Village Green Activities	\$1,700.00
	<u>\$23,000.00</u>	

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
640 LEGAL SERVICES

118 Admin Council
217 Director
217 Council
PAGE 25

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL					
6414 ADVERTISEMENT & LEGAL PUBLICATIO						
6-001-640-6414	5,439	6,500	5,000	5,000	5,000	
	4,626	2,323				
6490 CONSULTANT AND PROF. FEES						
6-001-640-6490	12,394	15,000	31,500	31,500	31,500	
	13,881	4,828				
TOTAL LEGAL SERVICES	17,832	21,500	36,500	36,500	36,500	
	18,507	7,151				

Comprehensive Plan (1996) Update 7,000
 City Attorney Base Annual Fee 15,000
 Code of Ordinances (1999) Recodification 4,500
 Other Attorney/Consultant Fees 5,000
6490 Consultant and Professional Fees 31,500

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12

660 TORT LIABILITY

113 Director

1118 Admin Council

217 Director

217 Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	2011-2012
2009-2010	YTD	ACTUAL				
6406 DAMAGES/TORT CLAIMS						
6-001-660-6406	197,500	0				
	0	0				
6801 PRINCIPAL						
6-001-660-6801	0	9,950	10,390	10,390	10,390	
	9,506	9,977				
6851 INTEREST/COUPONS						
6-001-660-6851	2,143	8,460	8,020	8,020	8,020	
	8,888	8,416				
TOTAL TORT LIABILITY	199,643	18,410	18,410	18,410		
	18,393	18,393				

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 840 SOLID WASTE

1118 Admin Council
 217 Director
 217 Council

FISCAL YR	2010-2011	RE-ESTIMATED	2011-2012			VAR#
			REQUESTED	RECOMMENDED	APPROVED	
2008-2009	BUDGETED	2010=2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL					
6413	LANDFILL					
	2-001-840-6413	7,650	8,000	8,000	8,000	
		7,650				
6430	TIPPING FEE					
	2-001-840-6430	1,050	0	0	0	
		546	0			
6498	CONTRACT PAYMENTS					
	2-001-840-6498	40,756	45,000	45,000	45,000	
		43,878				
TOTAL	SOLID WASTE	49,455	53,000	53,000	53,000	
		52,074	33,611			

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY12
 855 LOCAL CABLE ACCESS

1118 Admin Council
 217 Director
 217 Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL					
6010 SALARIES AND WAGES						
4-001-855-6010	0	0	7,500	7,500	7,500	
	0	0				
6110 FICA						
4-112-855-6110	0	0				
	0	0				
6130 IPERS						
4-112-855-6130	0	0				
	0	0				
6150 GROUP INSURANCE						
4-112-855-6150	0	0				
	0	0				
6230 TRAINING AND EDUCATION						
4-001-855-6230	0	500	500	500	500	
	0	0				
6310 BUILDING MAINTENANCE						
4-001-855-6310	0	600	600	600	600	
	0	0				
6350 EQUIPMENT REPAIR						
4-001-855-6350	0	500	500	500	500	
	0	0				
6371 UTILITY SERVICES/GAS, ELECTRIC						
4-001-855-6371	1,200	2,100	2,100	2,100	2,100	
	1,200	700				
6373 TELEPHONE/OPERATIONS						
4-001-855-6373	1,036	1,100	1,100	1,100	1,100	
	1,140	664				
64083 COMMERCIAL PROPERTY INSURANCE						
4-001-855-64083	145	200	200	200	200	
	150	164				
6414 ADVERTISEMENT & LEGAL PUBLICATIO						
4-001-855-6414	0	200	200	200	200	
	0	0				
6498 CONTRACT PAYMENTS						
4-001-855-6498	1,200	1,500	1,500	1,500	1,500	
	1,250	950				
6504 MINOR EQUIPMENT						
4-001-855-6504	53	1,000	500	500	500	
	0	0				
6506 OFFICE SUPPLIES						
4-001-855-6506	0	1,000	500	500	500	
	0	552				
6508 POSTAGE AND SHIPPING						
4-001-855-6508	0	100	100	100	100	
	0	0				
6526 PROGRAMMING						
4-001-855-6526	905	1,000	2,350	2,350	2,350	
	0	0				
6599 MISC. SUPPLIES						
4-001-855-6599	383	1,000	500	500	500	
	133	0				

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12

855 LOCAL CABLE ACCESS

1118 Admin 217
113 Director Council 217
Director Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL					
6725 OFFICE EQUIPMENT						
4-001-855-6725	747	6,600	850	850	850	
	0	0				
6727 EQUIPMENT						
4-001-855-6727	616	7,250	7,000	7,000	7,000	
	6,054	0				
TOTAL LOCAL CABLE ACCESS	6,285	24,650	26,000	26,000	26,000	
	9,927	3,030				

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12

1118 Admin 217
113 Director Council Director Council
PAGE 38
217 Council

856 COMMISSION

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
2009-2010	YTD ACTUAL					
6445 LOCAL CABLE						
4-001-856-6445	86	500	500	500		
	26	0				
6446 PLANNING & ZONING						
5-001-856-6446	0	0	0	0		
	0	0				
6447 ANIMAL CONTROL						
1-001-856-6447	259	500	500	500		
	437	189				
TOTAL COMMISSION	345	1,000	1,000	1,000		
	463	189				

Road Use Tax

DATE 1/27/2011 11:00

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
210 ROADS AND STREETS

PAGE 7

	FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
		2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012
	2009-2010	YTD	ACTUAL				
6010 SALARIES AND WAGES							
2-001-210-6010	73,568	74,060					
	74,274	36,546					
2-110-210-6010	46,605	39,250		0			
	47,826	32,039					
TOTAL SALARIES AND WAGES	120,174	113,310					
	122,100	68,585					
6020 PART TIME							
2-110-210-6020	0	10,000		12,500			
	0	0					
6040 OVERTIME							
2-001-210-6040	0	0					
	0	0					
6110 FICA							
2-112-210-6110	8,918	9,750					
	8,962	5,047					
6130 IPERS							
2-112-210-6130	7,085	8,850					
	7,785	4,392					
6150 GROUP INSURANCE							
2-112-210-6150	10,775	18,000					
	12,770	7,358					
6160 WORKMENS COMP.							
2-036-210-6160	8,300	6,000					
	14,364	5,899					
6170 JOB INSURANCE							
2-036-210-6170	0	0					
	0	0					
6210 DUES, MEMBERSHIP							
2-110-210-6210	0	500		0			
	0	30					
6310 BUILDING MAINTENANCE							
2-110-210-6310	449	2,000		1,500			
	899	4,137					
6320 BLDG/GROUNDS OPERATIONS/SUPPLIES							
2-001-210-6320	206	0					
	150	0					
2-110-210-6320	6,359	8,000		6,000			
	9,673	2,937					
TOTAL BLDG/GROUNDS OPERATIONS/SUPPLIES	6,565	8,000					
	9,823	2,937					
6331 MOTOR OPERATION FUEL							
2-110-210-6331	7,401	7,000		7,000			
	7,221	2,849					
6332 REPAIR/MAINTENANCE-VEHICLES							
2-110-210-6332	14,183	12,000		8,000			
	5,890	3,668					
63501 REPAIRS-RADIOS							
2-110-210-63501	0	0		0			
	0	0					
6371 UTILITY SERVICES/GAS, ELECTRIC							
2-110-210-6371	5,628	5,000		4,000			
	4,554	1,415					

Knowl use Tax

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
210 ROADS AND STREETS

	FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
		2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	
	2009-2010	YTD	ACTUAL				
6373 TELEPHONE/OPERATIONS							
2-110-210-6373	1,240	2,000		2,000			
	1,793	920					
64081 LIABILITY INSURANCE							
2-036-210-64081	9,522	19,600					
	6,888	16,276					
6444 TREE TRIMMING							
2-001-210-6444	0	0					
	0	0					
2-110-210-6444	8,202	12,000		15,000			
	8,229	12,658					
TOTAL TREE TRIMMING	8,202	12,000					
	8,229	12,658					
6490 CONSULTANT AND PROF. FEES							
2-110-210-6490	0	1,000		1,000			
	674	616					
6496 MISC. CONTRACT WORK							
2-001-210-6496	0	0					
	3,270	0					
2-110-210-6496	2,704	1,000		2,000			
	680	2,173					
TOTAL MISC. CONTRACT WORK	2,704	1,000					
	3,950	2,173					
6501 CHEMICALS							
2-110-210-6501	0	500		0			
	0	0					
6504 MINOR EQUIPMENT							
2-110-210-6504	84	2,000		0			
	1,306	0					
6509 SIGNS/SUPPLIES							
2-110-210-6509	818	1,500		500			
	3,479	96					
6511 SAND							
2-110-210-6511	4,284	4,000		4,000			
	2,082	1,199					
6512 SALT							
2-110-210-6512	12,219	11,000		10,000			
	7,911	0					
6521 MOTOR VEHICLE MAINT. SUPPLIES							
2-110-210-6521	6,327	4,000		2,000			
	2,195	2,136					
6524 ROCK/COLD MIX							
2-110-210-6524	5,865	8,000		5,000			
	7,862	6,562					
6529 UNIFORMS							
2-110-210-6529	2,252	1,200		0			
	1,200	854					
6560 IRON/STEEL							
2-110-210-6560	0	500		0			
	0	0					
6599 MISC. SUPPLIES							
2-110-210-6599	1,178	1,800		1,000			
	1,159	720					

Road Use Tax

DATE 1/27/2011 11:00

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
210 ROADS AND STREETS

PAGE 9

	FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
	2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
	2009-2010	YTD ACTUAL					
6723 EQUIPMENT SET ASIDE							
2-110-210-6723	0	0					
	0	0					
6724 CAPITAL EQUIP./SNOW PLOW							
2-110-210-6724	0	0					
	0	0					
* 6727 EQUIPMENT							
2-110-210-6727	0	2,000		12,000			
	0	597					
6761 CAPITAL IMPROVEMENT STREETS							
2-001-210-6761	19,000	11,650					
	9,556	8,594					
2-110-210-6761	257,039	28,028					
	90,946	29,189					
** TOTAL CAPITAL IMPROVEMENT STREETS	276,039	39,678		26,000			
	100,502	37,783					
6801 PRINCIPAL							
2-110-210-6801	0	55,550		74,360			
	0	25,539					
6851 INTEREST/COUPONS							
2-110-210-6851	0	5,430		3,978			
	0	5,411					
TOTAL ROADS AND STREETS	520,211	373,168		372,838			
	343,599	219,857		-208,677			

* Road use tax share of replacement of 1994 Ford F-150 is included in this amount. 164,161 RUT reserves

** 30,022 Cedar County X30 North resurfacing project
 169,978 LL Pelling Asphalt work
 200,000

Debt Service

DATE 1/27/2011 11:00

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12

1118
Admin
Council

217
Director

PAGE 27
217
Council

FISCAL YR	700 BONDING		1118 Admin Council	217 Director	217 Council
	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012
2009-2010	YTD ACTUAL				
60000 CAPITAL PROJECTS					
7-302-700-60000-64	0	0			
60001 SRF TAX					
7-226-700-60001-64	125,000	126,000	126,000	126,000	
	125,628	21,765			
TOTAL BONDING	125,000	126,000	126,000	126,000	
	125,628	21,765			

TIF Debt Service

DATE 1/27/2011 11:00

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12

710 TIF DEBT SERVICE

1/18
Admin 2/17
Council Director Council

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	2011-2012
2009-2010	YTD	ACTUAL				
6801	PRINCIPAL					
	5-125-710-6801	0	123,446	0	0	0
		118,302	123,433			
6851	INTEREST/COUPONS					
	5-125-710-6851	0	5,382	0	0	0
		10,526	5,254			
6855	TIF REBATES					
	5-125-710-6855	0	880,000	450,000	450,000	450,000
		545,137	0			
TOTAL	TIF DEBT SERVICE	0	1,008,828	450,000	450,000	450,000
		673,964	128,687			

Capital Projects

DATE 1/27/2011 11:00

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
751 CAPITAL PROJECT

PAGE 29

	FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
		2008-2009	2010-2011	2011-2012	2011-2012	2011-2012	
	2009-2010	YTD	ACTUAL				
6420 OPTION TAX							
7-121-751-6420	0	0		180,000			
	0	0					
6421 PAYMENTS TO OTHER AGENCIES-EDSA							
7-300-751-6421	0	0					
	0	0					
* 6498 CONTRACT PAYMENTS							
7-301-751-6498	0	0		700,000			
	0	0					
6750 BUILDING/SET ASIDE							
7-300-751-6750	0	0					
	0	0					
6801 PRINCIPAL							
7-301-751-6801	0	0					
	0	0					
TOTAL CAPITAL PROJECT	0	0					
	0	0					

* 250,000 Safe Routes to School Sidewalk Grant
 450,000 Fire Station Expansion

 700,000

** Payment on Fire Station Expansion loan

Water

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
810 WATER OPERATING

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2009-2010	YTD ACTUAL					
6010 SALARIES AND WAGES						
9-600-810-6010	72,928	71,400	75,661			
	77,303	41,349				
6020 PART TIME						
9-600-810-6020	0	0	2,500			
	0	0				
6110 FICA						
9-600-810-6110	5,348	5,470	6,000			
	5,694	2,916				
6130 IPERS						
9-600-810-6130	4,410	5,000	6,308			
	5,107	2,660				
6150 GROUP INSURANCE						
9-600-810-6150	8,248	9,470	10,000			
	8,286	4,536				
6160 WORKMENS COMP.						
9-600-810-6160	2,000	1,436	2,164			
	3,264	1,967				
6170 JOB INSURANCE						
9-600-810-6170	0	0	0			
	0	2,773				
6210 DUES, MEMBERSHIP						
9-600-810-6210	1,482	1,600	1,600			
	992	1,248				
6230 TRAINING AND EDUCATION						
9-600-810-6230	2,092	2,000	2,500			
	2,645	1,218				
6240 TRAVEL AND CONFERENCE						
9-600-810-6240	743	750	750			
	806	0				
6310 BUILDING MAINTENANCE						
9-600-810-6310	128	2,000	500			
	50	38				
6320 BLDG/GROUNDS OPERATIONS/SUPPLIES						
9-600-810-6320	2,489	2,500	2,000			
	897	528				
6331 MOTOR OPERATION FUEL						
9-600-810-6331	2,437	2,800	3,500			
	4,547	1,264				
6332 REPAIR/MAINTENANCE-VEHICLES						
9-600-810-6332	523	1,000	500			
	825	0				
6350 EQUIPMENT REPAIR						
9-600-810-6350	259	1,000	500			
	523	0				
6371 UTILITY SERVICES/GAS, ELECTRIC						
9-600-810-6371	24,092	28,000	30,000			
	23,942	15,457				
6373 TELEPHONE/OPERATIONS						
9-600-810-6373	1,240	1,800	1,800			
	1,793	920				

Water

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
810 WATER OPERATING

	FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR&
		2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012
	2009-2010	YTD ACTUAL					
64081 LIABILITY INSURANCE							
9-600-810-64081	2,200	4,521	4,489				
	1,700	4,581					
6412 LAB ANALYSIS							
9-600-810-6412	1,600	2,500	2,000				
	1,459	930					
6418 SALES TAX							
9-600-810-6418	20,500	22,000	22,000				
	20,409	12,906					
64181 LOCAL OPTION SALES TAX							
9-610-810-64181	61	100	0				
	77	48					
64182 NOT IN CHART OF ACCOUNTS							
9-610-810-64182	624	0	0				
	0	0					
6419 TECHNOLOGY SERVICES							
9-600-810-6419	1,803	0	0				
	1,628	0					
6420 OPTION TAX							
9-600-810-6420	0	0	0				
	0	0					
6490 CONSULTANT AND PROF. FEES							
9-600-810-6490	1,000	2,500	2,500				
	1,000	1,950					
6497 CONTRACT WORK BACKHOE							
9-600-810-6497	3,397	12,000	0				
	670	0					
6498 CONTRACT PAYMENTS							
9-600-810-6498	0	500	500				
	500	83					
6501 CHEMICALS							
9-600-810-6501	17,806	18,000	15,000				
	14,445	6,883					
6506 OFFICE SUPPLIES							
9-600-810-6506	191	400	250				
	120	110					
6508 POSTAGE AND SHIPPING							
9-600-810-6508	1,494	2,000	2,000				
	2,000	1,000					
6521 MOTOR VEHICLE MAINT. SUPPLIES							
9-600-810-6521	183	1,500	500				
	374	0					
6529 UNIFORMS							
9-600-810-6529	1,008	1,200	400				
	1,200	285					
6590 MISCELLANEOUS COMMODITIES							
9-600-810-6590	0	400	0				
	133	0					
6598 WATER DEPOSIT REFUNDS							
9-600-810-6598	1,113	2,000	2,000				
	1,636	1,295					

Water

	FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
		2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012
	2009-2010	YTD ACTUAL					
6599 MISC. SUPPLIES							
9-600-810-6599	2,969	3,000	3,478				
	3,277	2,006					
6722 OTHER EQUIPMENT: PLANT MAINT. *							
9-600-810-6722	2,616	3,000	8,700				
	1,758	0					
6727 EQUIPMENT							
9-600-810-6727	3,525	2,000	1,000				
	250	11					
6780 WATER LINE							
9-600-810-6780	0	12,000	0				
	0	0					
6783 UTILITIES SYSTEM-REPLACE MAINT. **							
9-600-810-6783	38,819	25,000	50,000				
	84,980	4,050					
6791 EQUIPMENT MAINTENANCE							
9-600-810-6791	881	4,000	2,000				
	0	0					
6796 CAPITAL SYSTEM SET ASIDE							
9-600-810-6796	0	0	20,000				
	0	0					
6797 CAPITAL EQUIPMENT SET ASIDE							
9-600-810-6797	0	0	0				
	0	0					
6801 PRINCIPAL							
9-600-810-6801	0	0					
	0	0	41,000				
9-603-810-6801	37,000	39,000					
	38,000	0					
TOTAL PRINCIPAL	37,000	39,000					
	38,000	0					
6851 INTEREST/COUPONS							
9-600-810-6851	0	0					
	0	0	25,000				
9-603-810-6851	28,275	25,850					
	27,073	11,925					
TOTAL INTEREST/COUPONS	28,275	25,850					
	27,073	11,925					
TOTAL WATER OPERATING	295,481	319,697	349,100				
	339,361	124,937					

* Cleaning tanks at water plant

** \$10,700 of this total is for purchase of 100 new meters.

*** \$12,500 of this total is for 10 curb stop replacements.

Sewer

DATE 1/27/2011 11:00

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
815 SEWER OPERATING

PAGE 33

FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
2009-2010	YTD ACTUAL					
6010 SALARIES AND WAGES						
9-610-815-6010	50,896	75,000	74889			
	55,918	42,768				
6020 PART TIME						
9-610-815-6020	0	10,000	2500			
	0	0				
6110 FICA						
9-610-815-6110	3,755	5,800	5921			
	4,140	3,025				
6130 IPERS						
9-610-815-6130	2,962	5,250	6246			
	3,386	2,587				
6150 GROUP INSURANCE						
9-610-815-6150	5,332	9,240	9240			
	5,636	4,460				
6160 WORKMENS COMP.						
9-610-815-6160	2,000	1,000	1477			
	1,100	1,342				
6170 JOB INSURANCE						
9-610-815-6170	0	0	0			
	0	2,773				
6210 DUES, MEMBERSHIP						
9-610-815-6210	887	700	700			
	403	309				
6230 TRAINING AND EDUCATION						
9-610-815-6230	290	750	750			
	198	425				
6240 TRAVEL AND CONFERENCE						
9-610-815-6240	0	300	300			
	0	0				
6310 BUILDING MAINTENANCE						
9-610-815-6310	202	1,000	1000			
	9	0				
6320 BLDG/GROUNDS OPERATIONS/SUPPLIES						
9-610-815-6320	1,271	2,000	4000			
	1,929	3,481				
6331 MOTOR OPERATION FUEL						
9-610-815-6331	1,630	2,800	4000			
	1,775	1,944				
6332 REPAIR/MAINTENANCE-VEHICLES						
9-610-815-6332	0	600	500			
	340	0				
6350 EQUIPMENT REPAIR						
9-610-815-6350	221	3,500	3500			
	0	0				
63501 REPAIRS-RADIOS						
9-610-815-63501	0	0	0			
	0	0				
6371 UTILITY SERVICES/GAS, ELECTRIC						
9-610-815-6371	12,407	18,000	17,057			
	15,275	8,854				

Sewer

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
815 SEWER OPERATING

	FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
		2008-2009	BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012
		2009-2010	YTD ACTUAL				
6373 TELEPHONE/OPERATIONS							
9-610-815-6373	1,178	1,700	1800				
	1,793	920					
64081 LIABILITY INSURANCE							
9-610-815-64081	665	2,400	2364				
	1,700	2,149					
6412 LAB ANALYSIS							
9-610-815-6412	6,615	7,200	8000				
	5,954	4,968					
6418 SALES TAX							
9-610-815-6418	0	0	0				
	0	0					
64181 LOCAL OPTION SALES TAX							
9-610-815-64181	0	0	0				
	0	0					
6490 CONSULTANT AND PROF. FEES							
9-610-815-6490	2,784	1,000	5,000				
	0	4,487					
6498 CONTRACT PAYMENTS							
9-610-815-6498	6,050	2,000	0				
	100	0					
6499 MISC. CONTRACT WORK							
9-610-815-6499	0	500	3,000				
	0	1,625					
6501 CHEMICALS							
9-610-815-6501	0	500	500				
	0	93					
6504 MINOR EQUIPMENT							
9-610-815-6504	170	1,000	1,000				
	53	0					
6506 OFFICE SUPPLIES							
9-610-815-6506	1,828	600	500				
	1,686	0					
6508 POSTAGE AND SHIPPING							
9-610-815-6508	1,938	3,000	3,000				
	2,476	1,103					
6510 SAFETY EQUIPMENT							
9-610-815-6510	0	500	500				
	0	0					
6521 MOTOR VEHICLE MAINT. SUPPLIES							
9-610-815-6521	710	500	500				
	0	0					
6529 UNIFORMS							
9-610-815-6529	515	1,200	400				
	1,192	742					
6599 MISC. SUPPLIES							
9-610-815-6599	1,975	2,000	3000				
	1,970	2,194					
6727 EQUIPMENT							
9-610-815-6727	4,548	2,500	3000				
	0	2,895					

Sewer

DATE 1/27/2011 11:00

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY12
815 SEWER OPERATING

PAGE 35

	FISCAL YR	2010-2011	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR%
		BUDGETED	2010-2011	2011-2012	2011-2012	2011-2012	
	2008-2009						
	2009-2010	YTD ACTUAL					
6762 MANHOLE REPAIR							
9-610-815-6762	0	10,000	10,000				
	6,468	0					
6781 CAPITAL IMPROV. LINE CLEANING							
9-610-815-6781	5,637	7,500	8,000				
	7,401	6,085					
6783 UTILITIES SYSTEM-REPLACE MAINT.							
9-610-815-6783	31,712	16,000	65,000				
	36,042	47,166					
6790 CAPITAL EQUIPMENT							
9-610-815-6790	0	0	0				
	0	0					
6794 LAB EQUIP./REQUIREMENTS							
9-610-815-6794	0	500	0				
	0	0					
6796 CAPITAL SYSTEM SET ASIDE							
9-610-815-6796	0	0	0				
	0	0					
6801 PRINCIPAL							
9-610-815-6801	0	0	0				
	44,797	0					
6851 INTEREST/COUPONS							
9-610-815-6851	4,100	0	0				
	2,090	0					
6890 BANK REPAYMENT							
9-610-815-6890	42,150	0	0				
	0	0					
TOTAL SEWER OPERATING	194,428	196,540	247,644				
	203,830	146,395					