CITY OF WEST BRANCH
COUNCIL ACTION REPORT

MEETING DATE: February 21, 2011 AGENDA ITEM: 6g

DATE PREPARED: February 2, 2011

STAFF LIAISON: Matt Muckler, City Administrator

ACTION TITLE: Final Proposed Fiscal Year 2011-2012 Budget and Notice of Hearing for March 7, 2011.

☐ WORKSHOP ☐ SPECIAL ☐ CONSENT ☒ NON-CONSENT ☐ TABLED ☐ PUBLIC HEARING

RECOMMENDATIONS: Adopt final proposed fiscal year 2011-2012 budget and order notice of hearing for March 7, 2011.

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 conformed with the departmental non-salary expenditure amount approved by the Council. This revised budget submission was reviewed in more detail at the February 7, 2011 Council Meeting and additional reductions of $8,433 were made. Revenues and expenditures for all other funds were also approved at the February 7, 2011 Council Meeting.

At the February 21, 2011 Council Meeting, the Council will consider the final proposed fiscal year 2011-2012 budget and decide on whether or not to order the notice of hearing for March 7, 2011.

ATTACHMENTS:
Fiscal Year 2011-2012 Iowa Department of Management Budget Packet

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

☒ BUDGETED ☐ UNBUDGETED FISCAL YEAR BUDGET (check one) ______________

Aug-10 Form 635.1

Department of Management

16-142

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: West Branch County Name: CEDAR & JOHNSON Date Budget Adopted: ______ (Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

Telephone Number ______ Signature ______

County Auditor Date Stamp

January 1, 2010 Property Valuations

		With Gas & Electric		Without Gas & Electric	Last Official Census
Regular	2a	92,920,783	2b	91,619,196	
DEBT SERVICE	3a	105,759,413	3b	104,457,826	
Ag Land	4a	429,517			

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	752,658		742,115	43	8.10000
(384)		Non-Voted Other Permissible Levies						
12(8)	0.67500	Contract for use of Bridge	6			0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7			0	45	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8			0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	11,030		10,875	47	0.11870
12(13)	0.06750	Planning a Sanitary Disposal Project	10			0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11			0	49	0
12(15)	Amt Nec	Joint city-county building lease	12			0	50	0
12(16)	0.06750	Levee Impr. fund in special charter city	13			0	51	0
12(18)	Amt Nec	Liability, property & self insurance costs	14	42,359		41,766	52	0.45586
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	5,907		5,824	465	0.06357
(384)		Voted Other Permissible Levies						
12(1)	0.13500	Instrumental/Vocal Music Groups	15			0	53	0
12(2)	0.81000	Memorial Building	16			0	54	0
12(3)	0.13500	Symphony Orchestra	17			0	55	0
12(4)	0.27000	Cultural & Scientific Facilities	18			0	56	0
12(5)	As Voted	County Bridge	19			0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20			0	58	0
12(9)	0.03375	Aid to a Transit Company	21			0	59	0
12(17)	0.20500	Maintain Institution received by gift/devise	22			0	60	0
12(19)	1.00000	City Emergency Medical District	463			0	466	0
12(21)	0.27000	Support Public Library	23			0	61	0
28E.22	1.50000	Unified Law Enforcement	24			0	62	0
		Total General Fund Regular Levies (5 thru 24)	25	811,954		800,580		
384.1	3.00375	Ag Land	26	1,078		1,078	63	2.50980
		Total General Fund Tax Levies (25 + 26)	27	813,032		801,658		Do Not Add
		Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28	25,089		24,737	64	0.27000
384.6	Amt Nec	Police & Fire Retirement	29			0		0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30			0		0
Rules	Amt Nec	Other Employee Benefits	31	121,950		120,242		1.31241
		Total Employee Benefit Levies (29,30,31)	32	121,950		120,242	65	1.31241
		Sub Total Special Revenue Levies (28+32)	33	147,039		144,979		

Code Sec.		Valuation	With Gas & Elec	Without Gas & Elec		(A)		(B)		(C)
386	As Req									
		SSMID 1	(A)	(B)	34			0	66	0
		SSMID 2	(A)	(B)	35			0	67	0
		SSMID 3	(A)	(B)	36			0	68	0
		SSMID 4	(A)	(B)	35a			0	69	0
		SSMID 5	(A)	(B)	36a			0	565	0
		SSMID 6&7	(A)	(B)	37			0	566	0
		Total SSMID		*(34 thru 37)*	38	0		0		Do Not Add
		Total Special Revenue Levies		**(33+38)**	39	147,039		144,979		
384.4	Amt Nec	**Debt Service Levy**		**76.10(6)**	40	182,253	40	180,010	70	1.72328
384.7	0.67500	**Capital Projects**		**(Capital Improv. Reserve)**	41		41	0	71	0
		Total Property Taxes		**(27+39+40+41)**	42	1,142,324	42	1,126,647	72	12.04382

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that **DO NOT** meet **ALL** the criteria below are not statutorily compliant & must be returned to the city for correction.

1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
3) Adopted property taxes do not exceed published or posted amounts.
4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

______ (County Auditor)

Form FBW

Department of Management

Fund Balance Worksheet for City of West Branch

(1) *Annual Report FY 2010		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	590,271	479,919	37,936	31,241	274	163,214	1,302,855	516,897	1,819,752
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,206,523	556,197	656,110	128,209	0	34,214	2,581,253	544,662	3,125,915
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,257,087	476,054	673,964	125,627	0	0	2,532,732	543,191	3,075,923
Ending Fund Balance June 30 (pg 12, line 261) *	4	539,707	560,062	20,082	33,823	274	197,428	1,351,376	518,368	1,869,744
(2) ** Re-Estimated FY 2011		**General**	**Spec Rev**	**TIF Special Rev**	**Debt Serv**	**Capt Proj**	**Permanent**	**Tot Govt**	**Proprietary**	**Grand Total**
Beginning Fund Balance	5	539,707	560,062	20,082	33,823	274	197,428	1,351,376	518,368	1,869,744
Re-Est Revenues	6	1,074,732	372,131	1,008,828	126,000	0	1,500	2,583,191	552,100	3,135,291
Re-Est Expenditures	7	1,039,630	491,508	1,008,687	126,000	0	0	2,665,825	516,237	3,182,062
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	574,809	440,685	20,223	33,823	274	198,928	1,268,742	554,231	1,822,973
(3) ** Budget FY 2012		**General**	**Spec Rev**	**TIF Special Rev**	**Debt Serv**	**Capt Proj**	**Permanent**	**Tot Govt**	**Proprietary**	**Grand Total**
Beginning Fund Balance	10	574,809	440,685	20,223	33,823	274	198,928	1,268,742	554,231	1,822,973
Revenues	11	2,006,336	557,665	450,000	182,253	0	1,000	3,197,254	596,744	3,793,998
Expenditures	12	2,041,248	714,737	450,000	126,000	0	0	3,331,985	596,744	3,928,729
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	539,897	283,613	20,223	90,076	274	199,928	1,134,011	554,231	1,688,242

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

CITY OF West Branch

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 2010
PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term	128,827
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatements & Other Agreements Paid with TIF Revenues	1,863,600
TOTAL OUTSTANDING TIF INDEBTEDNESS	1,992,427

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.

Click to view Help with Rebates

	REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF ENTITY NAME (Rebates do not include loans, SRF, project names, etc. See Help page for	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
1	Acciona Windpower Nort America LLC - TIF Rebate Agreement	210,000	180,000	112,667
2	Procter and Gamble Hair Care LLC - Phase II TIF Rebate Agreement	240,000	240,000	
3	Procter and Gamble Hair Care LLC - Phase III TIF Rebate Agreement		460,000	432,470
4	U.S. Bank Loan for P & G RISE Road Project		128,687	128,827
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6				
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	* TOTAL Rebates or Payments to Entities	450,000	1,008,687	673,964

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

CITY OF West Branch

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2011 — Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2011 (J)	ACTUAL 2010 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	189,550	83,760						273,310	342,281
Jail	2								0	
Emergency Management	3								0	
Flood Control	4								0	
Fire Department	5	178,750	17,600						196,350	371,726
Ambulance	6								0	
Building Inspections	7								0	
Miscellaneous Protective Services	8								0	
Animal Control	9	2,600							2,600	2,608
Other Public Safety	10								0	
TOTAL *(lines 1 - 10)*	11	370,900	101,360	0			0		472,260	716,615
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	85,710	287,458						373,168	343,599
Parking - Meter and Off-Street	13								0	
Street Lighting	14	33,000							33,000	30,011
Traffic Control and Safety	15								0	
Snow Removal	16								0	
Highway Engineering	17								0	
Street Cleaning	18								0	
Airport ***(if not Enterprise)***	19								0	
Garbage ***(if not Enterprise)***	20	53,000							53,000	52,074
Other Public Works	21								0	
TOTAL *(lines 12 - 21)*	22	171,710	287,458	0			0		459,168	425,684
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	
City Hospital	24								0	
Payments to Private Hospitals	25								0	
Health Regulation and Inspection	26								0	
Water, Air, and Mosquito Control	27								0	
Community Mental Health	28								0	
Other Health and Social Services	29								0	
TOTAL *(lines 23 - 29)*	30	0	0	0			0		0	0
CULTURE & RECREATION										
Library Services	31	118,590	23,600						142,190	140,723
Museum, Band and Theater	32								0	
Parks	33								0	
Recreation	34	83,920	12,250						96,170	93,635
Cemetery	35	50,600	9,290						59,890	52,426
Community Center, Zoo, & Marina	36	30,700							30,700	46,672
Other Culture and Recreation	37	38,150	25,000						63,150	20,614
TOTAL *(lines 31 - 37)*	38	321,960	70,140	0			0		392,100	354,070

Form 631 E P2

CITY OF West Branch

Department of Management

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED Fiscal Year Ending 2011

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years RE-ESTIMATED 2011 (J)	ACTUAL 2010 (K)
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	
Economic Development	40	8,650							8,650	8,614
Housing and Urban Renewal	41								0	
Planning & Zoning	42								0	
Other Com & Econ Development	43								0	
REBATES & PYMTS from TIF DEBT page	44			1,008,687					1,008,687	673,964
TOTAL *(lines 39 - 44)*	45	8,650	0	1,008,687			0		1,017,337	682,578
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	9,000	830						9,830	6,706
Clerk, Treasurer, & Finance Adm.	47	117,500	18,100						135,600	154,001
Elections	48								0	
Legal Services & City Attorney	49	21,500							21,500	18,507
City Hall & General Buildings	50								0	
Tort Liability	51	18,410							18,410	18,393
Other General Government	52								0	
TOTAL *(lines 46 - 52)*	53	166,410	18,930	0			0		185,340	197,607
DEBT SERVICE	54				126,000				126,000	125,627
Gov Capital Projects	55								0	
TIF Capital Projects	56								0	
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0
TOTAL Governmental Activities Expenditures *(lines 11+22+30+38+44+52+53+54)*	58	1,039,630	477,888	1,008,687	126,000	0	0		2,652,205	2,502,181
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							254,847	254,847	274,211
Sewer Utility	60							196,540	196,540	203,907
Electric Utility	61								0	
Gas Utility	62								0	
Airport	63								0	
Landfill/Garbage	64								0	
Transit	65								0	
Cable TV, Internet & Telephone	66								0	
Housing Authority	67								0	
Storm Water Utility	68								0	
Other Business Type (city hosp., ISF, parking, etc.)	69								0	
Enterprise DEBT SERVICE	70							64,850	64,850	65,073
Enterprise CAPITAL PROJECTS	71								0	
Enterprise TIF CAPITAL PROJECTS	72								0	
TOTAL BUSINESS TYPE EXPENDITURES *(lines 56 - 68)*	73							516,237	516,237	543,191
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	1,039,630	477,888	1,008,687	126,000	0	0	516,237	3,168,442	3,045,372
Regular Transfers Out	75		13,620						13,620	30,551
Internal **TIF** Loan Transfers Out	76								0	
Total ALL Transfers Out	77	0	13,620	0	0	0	0	0	13,620	30,551
Total Expenditures and Other Fin Uses (lines 73+74)	78	1,039,630	491,508	1,008,687	126,000	0	0	516,237	3,182,062	3,075,923
* Continuing Appropriation	79					0		0	0	
Ending Fund Balance June 30	80	574,809	440,685	20,223	33,823	274	198,928	554,231	1,822,973	1,869,744

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project that is expended in the following year or years. The entry is made on the CON APPROPS page that must accompany the budget forms if used.

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

Form 631.D

CITY OF West Branch

Department of Management

RE-ESTIMATED REVENUES DETAIL

RE-ESTIMATED Fiscal Year Ending 2011 — Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2011 (J)	ACTUAL 2010 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	736,343	144,856		124,604				1,005,803	1,053,699
Less: Uncollected Property Taxes - Levy Year	2								0	
Net Current Property Taxes *(line 1 minus line 2)*	3	736,343	144,856		124,604	0			1,005,803	1,053,699
Delinquent Property Taxes	4								0	
TIF Revenues	5			1,008,828					1,008,828	656,110
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	11,546	2,275		1,396				15,217	
Utility francise tax *(Iowa Code Chapter 364.2)*	7	25,000							25,000	27,103
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10								0	
Hotel/Motel Taxes	11								0	
Other ***Local Option Taxes***	12								0	
Subtotal - Other City Taxes *(lines 6 thru 11)*	13	36,546	2,275		1,396	0			40,217	27,103
Licenses & Permits	**14**	18,875							18,875	27,828
Use of Money & Property	**15**	15,500							15,500	22,179
Intergovernmental:										
Federal Grants & Reimbursements	**16**	4,800							4,800	144,232
Road Use Taxes	**17**		200,000						200,000	193,406
Other State Grants & Reimbursements	**18**	15,650							15,650	21,013
Local Grants & Reimbursements	**19**	136,998							136,998	166,374
Subtotal - Intergovernmental *(lines 15 thru 18)*	20	157,448	200,000	0	0	0		0	357,448	525,025
Charges for Fees & Service:										
Water Utility	21							353,100	353,100	302,616
Sewer Utility	22							198,000	198,000	198,615
Electric Utility	23								0	
Gas Utility	24								0	
Parking	25								0	
Airport	26								0	
Landfill/Garbage	27	45,000							45,000	41,303
Hospital	28								0	
Transit	29								0	
Cable TV, Internet & Telephone	30								0	
Housing Authority	31								0	
Storm Water Utility	32								0	
Other Fees & Charges for Service	33	32,200							32,200	20,229
Subtotal - Charges for Service *(lines 20 thru 32)*	34	77,200	0		0	0	0	551,100	628,300	562,763
Special Assessments	35								0	
Miscellaneous	**36**	19,200	25,000				1,500	1,000	46,700	220,657
Other Financing Sources:										
Regular Operating Transfers In	37	13,620							13,620	30,551
Internal **TIF** Loan Transfers In	38								0	
Subtotal ALL Operating Transfers In	39	13,620	0	0	0	0	0	0	13,620	30,551
Proceeds of Debt *(Excluding TIF Internal Borrowinç*	40								0	
Proceeds of Capital Asset Sales	41								0	
Subtotal-Other Financing Sources *(lines 36 thru 38)*	42	13,620	0	0	0	0	0	0	13,620	30,551
Total Revenues except for beginning fund balance *(lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)*	43	1,074,732	372,131	1,008,828	126,000	0	1,500	552,100	3,135,291	3,125,915
Beginning Fund Balance July 1	44	539,707	560,062	20,082	33,823	274	197,428	518,368	1,869,744	1,819,752
TOTAL REVENUES & BEGIN BALANCE *(lines 41+42)*	45	1,614,439	932,193	1,028,910	159,823	274	198,928	1,070,468	5,005,035	4,945,667

Form 631 A P1

CITY OF West Branch

Department of Management

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	194,297	58,880						253,177	273,310	342,281
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	219,402	100						219,502	196,350	371,726
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	2,100							2,100	2,600	2,608
Other Public Safety	10								0	0	0
TOTAL *(lines 1 - 10)*	11	415,799	58,980	0			0		474,779	472,260	716,615
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	105,641	228,877						334,518	373,168	343,599
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	30,000							30,000	33,000	30,011
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport ***(if not Enterprise)***	19								0	0	0
Garbage ***(if not Enterprise)***	20	53,000							53,000	53,000	52,074
Other Public Works	21								0	0	0
TOTAL *(lines 12 - 21)*	22	188,641	228,877	0			0		417,518	459,168	425,684
HEALTH & SOCIAL SERVICES											
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
CULTURE & RECREATION											
Library Services	31	136,668	28,100						164,768	142,190	140,723
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34	83,921	11,200						95,121	96,170	93,635
Cemetery	35	76,859	17,600						94,459	59,890	52,426
Community Center, Zoo, & Marina	36	11,000							11,000	30,700	46,672
Other Culture and Recreation	37	29,240	2,155						31,395	63,150	20,614
TOTAL *(lines 31 - 37)*	38	337,688	59,055	0			0		396,743	392,100	354,070

CITY OF West Branch

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	19,900							19,900	8,650	8,614
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			450,000					450,000	1,008,687	673,964
TOTAL *(lines 39 - 44)*	45	19,900	0	450,000			0		469,900	1,017,337	682,578
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	7,700	750						8,450	9,830	6,706
Clerk, Treasurer, & Finance Adm.	47	172,207	19,045						191,252	135,600	154,001
Elections	48								0	0	0
Legal Services & City Attorney	49	36,500							36,500	21,500	18,507
City Hall & General Buildings	50								0	0	0
Tort Liability	51	18,410							18,410	18,410	18,393
Other General Government	52	1,000							1,000	0	0
TOTAL *(lines 46 - 52)*	53	235,817	19,795	0			0		255,612	185,340	197,607
DEBT SERVICE	54				126,000				126,000	126,000	125,627
Gov Capital Projects	55	820,000	164,161						984,161	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	820,000	164,161	0		0	0		984,161	0	0
TOTAL Government Activities Expenditures *(lines 11+22+30+38+45+53+54+57)*	58	2,017,845	530,868	450,000	126,000	0	0		3,124,713	2,652,205	2,502,181
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							283,100	283,100	254,847	274,211
Sewer Utility	60							247,644	247,644	196,540	203,907
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70							66,000	66,000	64,850	65,073
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise **TIF** CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures *(lines 59 - 73)*	73							596,744	596,744	516,237	543,191
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	2,017,845	530,868	450,000	126,000	0	0	596,744	3,721,457	3,168,442	3,045,372
Regular Transfers Out	75	23,403	183,869						207,272	13,620	30,551
Internal **TIF** Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	23,403	183,869	0	0	0	0	0	207,272	13,620	30,551
Total Expenditures & Fund Transfers Out (lines 75+78)	78	2,041,248	714,737	450,000	126,000	0	0	596,744	3,928,729	3,182,062	3,075,923
Continuing Appropriation	79					0		0	0	0	
Ending Fund Balance June 30	80	539,897	283,613	20,223	90,076	274	199,928	554,231	1,688,242	1,822,973	1,869,744

* 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.

Form 631 B

CITY OF West Branch

Department of Management

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

REVENUES DETAIL

Fiscal Year Ending 2012

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years: BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	801,658	144,979		180,010	0			1,126,647	1,005,803	1,053,699
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes *(line 1 minus line 2)*	3	801,658	144,979		180,010	0			1,126,647	1,005,803	1,053,699
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			450,000					450,000	1,008,828	656,110
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	11,374	2,060		2,243	0			15,677	15,217	0
Utility francise tax ***(Iowa Code Chapter 364.2)***	7	26,000							26,000	25,000	27,103
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	110,000							110,000	0	0
Subtotal - Other City Taxes *(lines 6 thru 12)*	13	147,374	2,060		2,243	0			151,677	40,217	27,103
Licenses & Permits	***14***	25,000							25,000	18,875	27,828
Use of Money & Property	***15***	10,000							10,000	15,500	22,179
Intergovernmental:											
Federal Grants & Reimbursements	***16***	5,000	18,080						23,080	4,800	144,232
Road Use Taxes	***17***		208,677						208,677	200,000	193,406
Other State Grants & Reimbursements	***18***	258,000							258,000	15,650	21,013
Local Grants & Reimbursements	***19***	152,053							152,053	136,998	166,374
Subtotal - Intergovernmental *(lines 16 thru 19)*	20	415,053	226,757	0	0	0		0	641,810	357,448	525,025
Charges for Fees & Service:											
Water Utility	21							349,100	349,100	353,100	302,616
Sewer Utility	22							247,644	247,644	198,000	198,615
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	43,488							43,488	45,000	41,303
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	31,860							31,860	32,200	20,229
Subtotal - Charges for Service *(lines 21 thru 33)*	34	75,348	0		0	0	0	596,744	672,092	628,300	562,763
Special Assessments	35								0	0	0
Miscellaneous	***36***	58,500					1,000		59,500	46,700	220,657
Other Financing Sources:											
Regular Operating Transfers In	37	23,403	183,869						207,272	13,620	30,551
Internal **TIF** Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	23,403	183,869	0	0	0	0	0	207,272	13,620	30,551
Proceeds of Debt *(Excluding TIF Internal Borrowing)*	40	450,000							450,000	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources *(lines 38 thru 40)*	42	473,403	183,869	0	0	0	0	0	657,272	13,620	30,551
Total Revenues except for beginning fund balance *(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)*	43	2,006,336	557,665	450,000	182,253	0	1,000	596,744	3,793,998	3,135,291	3,125,915
Beginning Fund Balance July 1	44	574,809	440,685	20,223	33,823	274	198,928	554,231	1,822,973	1,869,744	1,819,752
TOTAL REVENUES & BEGIN BALANCE *(lines 42+43)*	45	2,581,145	998,350	470,223	216,076	274	199,928	1,150,975	5,616,971	5,005,035	4,945,667

CITY OF West Branch

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	801,658	144,979		180,010	0			1,126,647	1,005,803	1,053,699
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	801,658	144,979		180,010	0			1,126,647	1,005,803	1,053,699
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			450,000					450,000	1,008,828	656,110
Other City Taxes	6	147,374	2,060		2,243	0			151,677	40,217	27,103
Licenses & Permits	7	25,000	0					0	25,000	18,875	27,828
Use of Money and Property	8	10,000	0	0	0	0	0	0	10,000	15,500	22,179
Intergovernmental	9	415,053	226,757	0	0	0		0	641,810	357,448	525,025
Charges for Fees & Service	10	75,348	0		0	0	0	596,744	672,092	628,300	562,763
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	58,500	0		0	0	1,000	0	59,500	46,700	220,657
Sub-Total Revenues	13	1,532,933	373,796	450,000	182,253	0	1,000	596,744	3,136,726	3,121,671	3,095,364
Other Financing Sources:											
Total Transfers In	14	23,403	183,869	0	0	0	0	0	207,272	13,620	30,551
Proceeds of Debt	15	450,000	0	0	0	0		0	450,000	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	2,006,336	557,665	450,000	182,253	0	1,000	596,744	3,793,998	3,135,291	3,125,915
Expenditures & Other Financing Uses											
Public Safety	18	415,799	58,980	0			0		474,779	472,260	716,615
Public Works	19	188,641	228,877	0			0		417,518	459,168	425,684
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	337,688	59,055	0			0		396,743	392,100	354,070
Community and Economic Development	22	19,900	0	450,000			0		469,900	1,017,337	682,578
General Government	23	235,817	19,795	0			0		255,612	185,340	197,607
Debt Service	24	0	0	0	126,000		0		126,000	126,000	125,627
Capital Projects	25	820,000	164,161	0		0	0		984,161	0	0
Total Government Activities Expenditures	26	2,017,845	530,868	450,000	126,000	0	0		3,124,713	2,652,205	2,502,181
Business Type Proprietray: Enterprise & ISF	27							596,744	596,744	516,237	543,191
Total Gov & Bus Type Expenditures	28	2,017,845	530,868	450,000	126,000	0	0	596,744	3,721,457	3,168,442	3,045,372
Total Transfers Out	29	23,403	183,869	0	0	0	0	0	207,272	13,620	30,551
Total ALL Expenditures/Fund Transfers Out	30	2,041,248	714,737	450,000	126,000	0	0	596,744	3,928,729	3,182,062	3,075,923
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-34,912	-157,072	0	56,253	0	1,000	0	-134,731	-46,771	49,992
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	574,809	440,685	20,223	33,823	274	198,928	554,231	1,822,973	1,869,744	1,819,752
Ending Fund Balance June 30	35	539,897	283,613	20,223	90,076	274	199,928	554,231	1,688,242	1,822,973	1,869,744

Form 703

Department of Management

LONG TERM DEBT SCHEDULE

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Fiscal Year
2012

City Name: West Branch

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2012 (D)	Interest Due FY 2012 +(E)	Bond Reg/Other Fees Due FY 2012 +(F)	Total Obligation Due FY 2012 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	Water GO Bond - SRF	1,740,000		137,630	41,190	3,433	182,253		182,253
(2)	Water Revenue Bond - SRF	943,000		41,000	23,212	1,788	66,000	66,000	0
(3)	2007 Maintenance Building	174,400		74,360	3,978		78,338	78,338	0
(4)	City Office Remodel Loan	137,219		13,985	4,688		18,673	18,673	0
(5)	Fobian Lawsuit Settlement Loan	197,500		10,390	8,020		18,410	18,410	0
(6)							0		0
(7)							0		0
(8)							0		0
(9)							0		0
(10)							0		0
(11)							0		0
(12)							0		0
(13)							0		0
(14)							0		0
(15)							0		0
(16)							0		0
(17)							0		0
(18)							0		0
(19)							0		0
(20)							0		0
(21)							0		0
(22)							0		0
(23)							0		0
(24)							0		0
(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)									
			TOTALS	277,365	81,088	5,221	363,674	181,421	182,253

ERRORS LISTING PAGE SCROLL TO VIEW ALL ERROR MESSAGES (You may also print this page)

CONGRATULATIONS! THE BUDGET FILE CONTAINS NO ERRORS IN THE THREE CATEGORIES

(1) OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS

(2) ENDING YEAR FUND BALANCE / BEGINNING YEAR FUND BALANCE COMPARISONS

0
0

0 0
0 0

(3) AN ERROR MESSAGE WILL APPEAR BELOW IF THE BUDGET DOES NOT CONTAIN ALL 3 YEARS OF DATA

NO
ERRORS

Form 631.1 Department of Management

NOTICE OF PUBLIC HEARING
BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

City of **West Branch**, Iowa

The City Council will conduct a public hearing on the proposed Budget at ____________

on ____________ *at* ____________ .

(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 . . . . $ 12.04382

The estimated tax levy rate per $1000 valuation on Agricultural land is . . . . $ 2.50980

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

phone number ____________ City Clerk/Finance Officer's NAME ____________

TYPE THE NAME ABOVE. A SIGNATURE IS NOT NECESSARY.

		Budget FY 2012	Re-estimated FY 2011	Actual FY 2010
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,126,647	1,005,803	1,053,699
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,126,647	1,005,803	1,053,699
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	450,000	1,008,828	656,110
Other City Taxes	6	151,677	40,217	27,103
Licenses & Permits	7	25,000	18,875	27,828
Use of Money and Property	8	10,000	15,500	22,179
Intergovernmental	9	641,810	357,448	525,025
Charges for Fees & Service	10	672,092	628,300	562,763
Special Assessments	11	0	0	0
Miscellaneous	12	59,500	46,700	220,657
Other Financing Sources	13	657,272	13,620	30,551
Total Revenues and Other Sources	**14**	3,793,998	3,135,291	3,125,915
Expenditures & Other Financing Uses				
Public Safety	15	474,779	472,260	716,615
Public Works	16	417,518	459,168	425,684
Health and Social Services	17	0	0	0
Culture and Recreation	18	396,743	392,100	354,070
Community and Economic Development	19	469,900	1,017,337	682,578
General Government	20	255,612	185,340	197,607
Debt Service	21	126,000	126,000	125,627
Capital Projects	22	984,161	0	0
Total Government Activities Expenditures	23	3,124,713	2,652,205	2,502,181
Business Type / Enterprises	24	596,744	516,237	543,191
Total ALL Expenditures	**25**	3,721,457	3,168,442	3,045,372
Transfers Out	26	207,272	13,620	30,551
Total ALL Expenditures/Transfers Out	**27**	3,928,729	3,182,062	3,075,923
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	**28**	-134,731	-46,771	49,992
Continuing Appropriation	**29**	0	0	
Beginning Fund Balance July 1	30	1,822,973	1,869,744	1,819,752
Ending Fund Balance June 30	**31**	1,688,242	1,822,973	1,869,744

Form 631.1

NOTICE OF PUBLIC HEARING
BUDGET ESTIMATE
FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

ALL DATA ON THIS PAGE IS ENTERED ON THE HEARING SHEET FIR

City of **West Branch**, Iowa

The City Council will conduct a public hearing on the proposed Budget at ____________
on ____________ *at* ____________

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 . . 12.04382
The estimated tax levy rate per $1000 valuation on Agricultural land is 2.50980
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

phone number ____________ City Clerk/Finance Officer's NAME ____________

		Budget FY 2012	Re-est. FY 2011	Actual FY 2010
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,126,647	1,005,803	1,053,699
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,126,647	1,005,803	1,053,699
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	450,000	1,008,828	656,110
Other City Taxes	6	151,677	40,217	27,103
Licenses & Permits	7	25,000	18,875	27,828
Use of Money and Property	8	10,000	15,500	22,179
Intergovernmental	9	641,810	357,448	525,025
Charges for Services	10	672,092	628,300	562,763
Special Assessments	11	0	0	0
Miscellaneous	12	59,500	46,700	220,657
Other Financing Sources	13	657,272	13,620	30,551
Total Revenues and Other Sources	**14**	3,793,998	3,135,291	3,125,915
Expenditures & Other Financing Uses				
Public Safety	15	474,779	472,260	716,615
Public Works	16	417,518	459,168	425,684
Health and Social Services	17	0	0	0
Culture and Recreation	18	396,743	392,100	354,070
Community and Economic Development	19	469,900	1,017,337	682,578
General Government	20	255,612	185,340	197,607
Debt Service	21	126,000	126,000	125,627
Capital Projects	22	984,161	0	0
Total Government Activities Expenditures	23	3,124,713	2,652,205	2,502,181
Business Type / Enterprises	24	596,744	516,237	543,191
Total ALL Expenditures	**26**	3,721,457	3,168,442	3,045,372
Transfers Out	27	207,272	13,620	30,551
Total Expenditures/Transfers Out	**28**	3,928,729	3,182,062	3,075,923
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	**29**	-134,731	-46,771	49,992
Continuing Appropriation		0	0	
Beginning Fund Balance July 1	30	1,822,973	1,869,744	1,819,752
Ending Fund Balance June 30	**31**	1,688,242	1,822,973	1,869,744