CITY OF WEST BRANCH
COUNCIL ACTION REPORT

MEETING DATE: February 6, 2012 AGENDA ITEM: 6o

DATE PREPARED: January 27, 2012

STAFF LIAISON: Matt Muckler, City Administrator

ACTION TITLE: Approve tentative revenues and expenditures for the general fund in the FY 2012-2013 Annual Budget.

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

PROJECT DESCRIPTION:

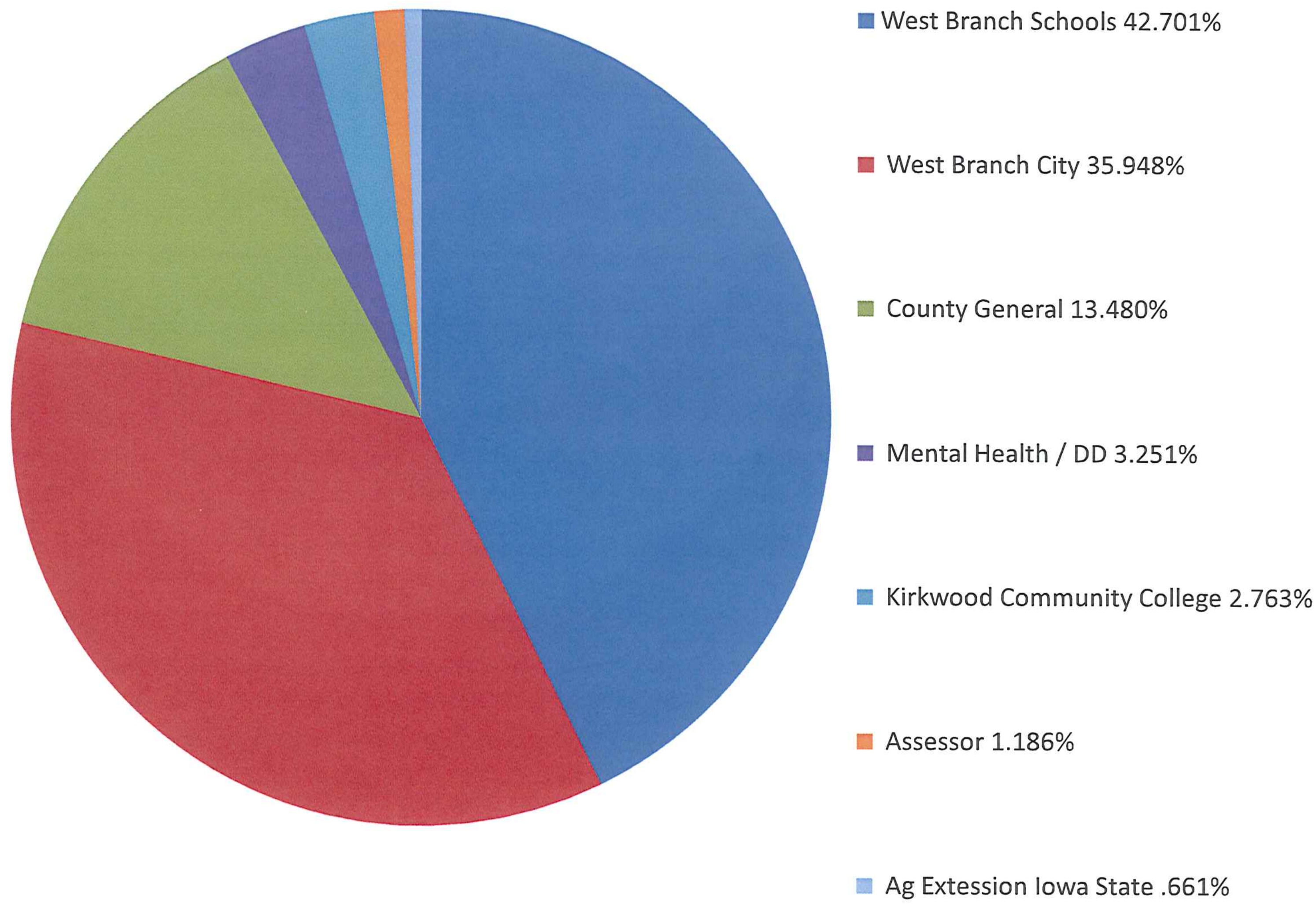
The City Council agreed at their January 3rd Meeting to proceed according to the typical budget timeline as proposed in the Iowa League of Cities' Special Budget Report. The budget process started with general fund revenue estimates and expenditure requests. Council members have the opportunity to view the budget from both a "big picture" perspective, but also have the opportunity to affect each line item, if they desire to do so.

Department directors presented brief highlights of their departmental requests at the January 17, 2012 Council Meeting and were available for questions. At the February 6th Council Meeting, the Council is expected to approve an initial general fund revenue estimate, a general fund salary plan, and set general fund departmental non-salary expenditures.

ATTACHMENTS:
West Branch Property Tax Distribution
Current Year Property Tax – Distribution of Funds
My Tax Dollars at Work
Initial Fiscal Year 2012-2013 General Fund Revenue Estimate
General Fund Revenue Worksheets
General Fund Salary Estimates – Fiscal Year 2012-2013 – 2.5% Increase
General Fund Salary Estimates – Fiscal Year 2012-2013 – 1.5% Increase
Total Employee Compensation – FY 2012-2013
Cost of Employee Salary Increases
General Fund Departmental Non-Salary Expenditure Worksheet
General Fund Departmental Expenditure Worksheets

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

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


West Branch Schools 42.701%
West Branch City 35.948%
County General 13.480%
Mental Health / DD 3.251%
Kirkwood Community College 2.763%
Assessor 1.186%
Ag Extession Iowa State .661%

Current Year Property Tax - Distribution of Funds

Assessed Value	$99,050	$165,080	$224,230
Taxable Value	$48,069	$80,113	$108,819
Schools-42%	$675.99	$1082.77	$1,486.17
City-36%	$579.24	$927.80	$1,273.46
County-13%	$217.21	$347.90	$477.53
Mental Health-3%	$49.74	$79.67	$109.35
Kirkwood-3%	$48.03	$76.94	$105.60
Assessor-1.5%	$21.23	$34.00	$46.67
Ag Extension-1%	$10.41	$16.67	$22.88
BRUC TB-0.5%	$0.15	$0.25	$0.34
Total	$1602.00	$2566.00	$3522.00

Assumes a homestead credit. Levy is $33.31/thousand. City levy is $12.04/thousand. Examples are from rollback of $48.5299%. New rollback is 50.7518%

My Tax Dollars at Work

Function	% of Total Budget	$99,050	$165,080	$224,230
		$48,069	$80,113	$108,819
Police -253,177	21%	$121.64	$194.84	$267.43
Debt Service-164,000	14%	$81.09	$129.89	$178.28
Administration-149,252	12%	$69.51	$111.34	$152.82
Roads and Streets-129,679	11%	$63.72	$102.06	$140.08
Library-111,296	9%	$52.13	$83.50	$114.61
Cemetery-94,459	8%	$46.34	$74.22	$101.87
Fire-88,249	7%	$40.55	$64.95	$89.14
Parks & Rec-69,121	6%	$34.76	$55.67	$76.41
Solid Waste-53,000	4%	$23.17	$37.11	$50.94
Eco/Com Development-42,900	4%	$23.17	$37.11	$50.94
Legal Services-36,500	3%	$17.37	$27.83	$38.21
Town Hall-11,000	1%	$5.79	$9.28	$12.73
Total-1,211,083	100%	$579.24	$927.80	$1273.46

Fiscal Year 2012-13 General Fund Revenue Estimate

Property Tax	$	886,254	
Ag Land	$	1,294	
City-Owned Civic Center Levy	$	14,367	
Local Emg Mgmy Com Levy	$	5,835	
Emergency Levy	$	29,542	
Cable Franchise Fee	$	26,000	
Licenses and Permits	$	19,475	Includes beer & liquor, cigarette, building and animal licenses
Interest	$	3,100	
Rent and Royalties	$	3,000	Town Hall rent
National Park Service	$	3,000	
NPS Snow Plowing	$	6,000	
STEP	$	4,500	
Library Reimbursement	$	13,332	Rural Library Assistance
Other Library	$	7,600	Fines, Misc. revenue, Private contributions, Open access
Fire Trustees	$	133,667	
Landfill	$	43,488	Recycling contract
Cemetery Lots	$	1,000	Sale of lots
Grave Openings	$	8,000	
Parks and Rec Fees	$	30,200	All Recreation Department activity fees
Donations	$	10,000	Hoover's Hometown Days
Fuel Tax Refund	$	3,500	
Fines	$	5,000	
Misc. Revenue	$	7,500	NSF fees, Garbage tags, other misc.
Total Revenue Estimate	$	1,265,654	
Minus Trustees, Parks & Rec, STEP	$	168,367	
Subtotal 1	$	1,097,287	
Minus FY13 GF Salary Estimate	$	480,841	
Non-salary GF expenditures	$	616,446	

DATE 1/06/2012

CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
001 GENERAL FUND

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
4000	GENERAL PROPERTY TAX						
	001-0-950-4-4000	603,265CR	641,362CR		759579		
		575,147CR	346,323CR				
4003	AG LAND						
	001-0-950-4-4003	1,016CR	1,078CR		1294		
		1,237CR	613CR				
4017	EMERGENCY MANAGEMENT						
	001-1-150-4-4017	5,290CR	5,907CR		5835		
		6,083CR	3,164CR				
4065	CABLE FRANCHISE FEE						
	001-4-950-4-4065	27,103CR	26,000CR		26000		
		25,700CR	12,854CR				
4100	BEER AND LIQUOR PERMITS						
	001-0-950-1-4100	4,045CR	3,000CR		3000		
		3,073CR	1,438CR				
4105	CIGARETTE PERMITS						
	001-0-950-1-4105	375CR	375CR		375		
		375CR	0				
4122	BUILDING PERMITS						
	001-0-950-1-4122	23,062CR	20,475CR		15000		
		21,127CR	5,021CR				
4170	PEDDLER PERMITS						
	001-0-950-1-4170	120CR	150CR		100		
		160CR	10CR				
4180	ANIMAL LICENSES						
	001-0-950-1-4180	226CR	1,000CR		1000		
		1,265CR	195CR				

4300	INTEREST INCOME						
	001-0-950-4-4300	8,755CR 7,559CR	7,500CR 2,991CR		3000		
	001-2-210-4-4300	490CR 411CR	500CR 0		100		
TOTAL	INTEREST INCOME	9,245CR 7,970CR	8,000CR 2,991CR		3100		
4310	RENTALS						
	001-0-950-4-4310	5,112CR 0	0 0		0		
4311	COMMUNITY BUILDING RENTAL						
	001-4-460-4-4311	0 1,040CR	0 0		0		
4400	POLICE DEPARTMENT GRANT						
	001-1-110-2-4400	0 799CR	0 0		0		
4401	NATIONAL PARK SERVICE						
	001-0-950-2-4401	0 0	0 0		3000		
4402	FIRE DEPARTMENT GRANT						
	001-1-150-2-4402	683CR 0	0 0		0		
4432	NPS PLOWING CONTRACT						
	001-0-950-4-4432	4,800CR 5,000CR	5,000CR 0		6000		
4440	STATE GRANTS						
	001-0-950-4-4440	0 0	0 0		0		
4442	STEP REIMBURSEMENTS						
	001-1-110-4-4442	7,692CR 610CR	4,500CR 0		4500		
4445	IOWA DOT GRANTS/REIMBURSEMENTS						
	001-2-210-2-4445	9,557CR 11,628CR	250,000CR 0		0		

4475	TWP. FIRE CONTRACTS						
	001-1-150-2-4475	148,427CR	131,253CR		133667		
		123,433CR	43,918CR				
4510	RECYCLING COLLECTIONS						
	001-2-840-1-4510	41,303CR	43,488CR		43488		
		41,738CR	20,831CR				
4551	ADULT SPORTS						
	001-4-430-1-4551	1,190CR	1,125CR		1350		
		625CR	530CR				
4552	SWIMMING						
	001-4-430-1-4552	1,371CR	400CR		500		
		760CR	0				
4553	SUBDIVISION CHARGES						
	001-0-950-1-4553	0	0		0		
		0	92CR				
4554	VOLLEYBALL						
	001-4-430-1-4554	0	0		0		
		0	0				
4555	RECREATION ACTIVITIES						
	001-4-430-1-4555	4,315CR	24,200CR		19450		
		6,844CR	2,996CR				
4558	YOUTH SPORTS						
	001-4-430-1-4558	4,868CR	6,135CR		8900		
		7,322CR	5,475CR				
4559	GRAVE OPENINGS						
	001-4-450-1-4559	8,425CR	8,500CR		8000		
		10,965CR	3,425CR				
4563	RECREATION AFTERSCHOOL PROGRAM						
	001-4-430-1-4563	0	0		0		
		0	0				
4705	PRIVATE CONTRIBUTIONS						
	001-0-950-2-4705	100CR	25,500CR		10000		
		0	8,626CR				

4706	PRIVATE GRANTS						
	001-0-950-4-4706	5,000CR	0		0		
		0	0				
4710	REIMBURSEMENTS						
	001-0-950-2-4710	2,062CR	0		0		
		0	0				
4715	REFUNDS						
	001-0-950-4-4715	3,903CR	3,500CR		3500		
		2,769CR	446CR				
4715	REFUNDS						
	001-1-150-4-4715	0	0		0		
		0	0				
TOTAL	REFUNDS	3,903CR	3,500CR		3500		
		2,769CR	446CR				
4741	SALE OF CEMETERY LOTS						
	001-4-450-1-4741	2,212CR	1,000CR		1000		
		1,000CR	440CR				
4765	FINES						
	001-0-950-1-4765	9,460CR	15,000CR		5000		
		9,803CR	1,855CR				
4766	VEHICLE UNLOCKS						
	001-0-950-1-4766	60CR	0		0		
		315CR	30CR				
4799	MISC. REVENUES						
	001-0-950-4-4799	16,893CR	8,500CR		7500		
		11,555CR	4,051CR				
4800	SALE OF ASSETS						
	001-0-950-4-4800	40,000CR	0		0		
		0	0				
4821	BANK LOAN						
	001-0-950-4-4821	74,000CR	0		0		
		0	0				

4830 TRANSFERS IN						
001-0-950-4-4830	0	0		29542		
	0	122,230CR				
TOTAL GENERAL FUND	1,065,177CR	1,235,448CR		1,100,680		
	878,341CR	587,554CR				

DATE 1/06/2012

CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
022 CIVIC CENTER

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
4008	OPERATION OF CIVIC CENTER						
	022-4-460-4-4008	11,637CR	11,030CR		14367		
		11,193CR	5,906CR				
4300	INTEREST INCOME						
	022-0-950-4-4300	617CR	0		0		
		209CR	0				
4311	COMMUNITY BUILDING RENTAL						
	022-0-460-4-4311	0	2,000CR		3000		
		2,615CR	1,550CR				
TOTAL	CIVIC CENTER	12,253CR	13,030CR		17367		
		14,017CR	7,456CR				

DATE 1/06/2012

CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
031 LIBRARY

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
4000	GENERAL PROPERTY TAX						
	031-4-410-4-4000	94,930CR	111,296CR		126675		
		96,430CR	55,648CR				
4300	INTEREST INCOME						
	031-4-410-4-4300	198CR	0		0		
		49CR	0				
4470	RURAL LIBRARY ASSISTANCE						
	031-4-410-2-4470	12,947CR	13,000CR		13332		
		12,598CR	6,666CR				
4561	STATE LIBRARY FUNDING						
	031-4-410-1-4561	3,701CR	3,000CR		3500		
		3,241CR	2,347CR				
4705	PRIVATE CONTRIBUTIONS						
	031-4-410-2-4705	2,539CR	1,000CR		1000		
		6,303CR	11,195CR				
4765	FINES						
	031-4-410-1-4765	1,612CR	1,200CR		2000		
		2,033CR	1,347CR				
4799	MISC. REVENUES						
	031-4-410-4-4799	2,106CR	2,600CR		1100		
		1,465CR	545CR				
4830	TRANSFERS IN						
	031-0-950-4-4830	0	0		0		
		0	0				
4831	TRANSFER						
	031-4-410-4-4831	0	0		0		
		0	0				
4832	KROUTH TRANSFERS						
	031-4-410-4-4832	0	0		0		
		0	0				

TOTAL LIBRARY	118,031CR	132,096CR	147607
	122,118CR	77,748CR	

CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
110 ROAD USE TAX

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
4300	INTEREST INCOME						
	110-2-210-2-4300	0	0		0		
		199CR	159CR				
4430	ROAD USE TAX PAYMENTS						
	110-2-210-2-4430	193,406CR	208,677CR		232058		
		202,688CR	116,029CR				
4445	IOWA DOT GRANTS/REIMBURSEMENTS						
	110-2-210-2-4445	0	0		0		
		0	0				
4710	REIMBURSEMENTS						
	110-2-210-2-4710	0	0		0		
		0	0				
4821	BANK LOAN						
	110-2-210-2-4821	0	0		0		
		0	0				
TOTAL	ROAD USE TAX	193,406CR	208,677CR		232058		
		202,887CR	116,188CR				

General Fund Salary Estimates - FY 2012/13

Employee/Dept	Base Salary	% GF	GF Salary	2.5% (or other)	GF OT	2013 GF Proposed
Matt Muckler	$ 77,250.00	50.00%	$ 38,625.00	$ 965.63	$ -	$ 39,590.63
Dawn Brandt	$ 41,184.00	80.00%	$ 32,947.20	$ 823.68	$ 844.27	$ 34,615.15
Ashley B-K	$ 30,514.00	60.00%	$ 18,308.40	$ 457.71	$ 469.15	$ 19,235.26
Admin Subtotal	$ 148,948.00		$ 89,880.60	$ 2,247.02	$ 1,313.42	$ 93,441.04
Mike Horihan	$ 52,000.00	100.00%	$ 52,000.00	$ 1,300.00	$ 5,330.00	$ 58,630.00
John Hanna	$ 37,912.00	100.00%	$ 37,912.00	$ 2,843.40	$ 4,075.54	$ 44,830.94
Tom Stewart	$ 35,200.00	100.00%	$ 35,200.00	$ 1,760.00	$ 3,696.00	$ 40,656.00
PD Subtotal	$ 125,112.00		$ 125,112.00	$ 5,903.40	$ 13,101.54	$ 144,116.94
Dan Karr	$ 46,904.00	60.00%	$ 28,142.40	$ 703.56	$ 3,605.75	$ 32,451.71
Paul O'Neil	$ 39,399.00	60.00%	$ 23,639.40	$ 590.99	$ 3,028.80	$ 27,259.18
Tim Moss	$ 40,456.00	50.00%	$ 20,228.00	$ 505.70	$ 2,591.71	$ 23,325.41
Matt Goodale	$ 46,946.00	50.00%	$ 23,473.00	$ 586.83	$ 3,007.48	$ 27,067.30
PW Subtotal	$ 173,705.00		$ 95,482.80	$ 2,387.07	$ 12,233.73	$ 110,103.60
Nick Shimmin	$ 37,099.67	100.00%	$ 37,099.67	$ 2,450.17	$ -	$ 39,549.84
Becky Knoche	$ 28,000.00	100.00%	$ 28,000.00	$ 2,000.00	$ -	$ 30,000.00
Part Time	$ 18,008.64	100.00%	$ 18,008.64	$ 1,075.36	$ -	$ 19,084.00
Library Subtotal	$ 83,108.31		$ 83,108.31	$ 5,525.53	$ -	$ 88,633.84
Melissa Russell	$ 34,418.48	100.00%	$ 34,418.48	$ 860.46	$ 1,763.95	$ 37,044.80
P & R Subtotal	$ 34,418.48		$ 34,418.48	$ 860.46	$ 1,763.95	$ 37,044.80
Mayor & Council	$ 7,500.00	100.00%	$ 7,500.00	$ -	$ -	$ 7,500.00
M & C Subtotal	$ 7,500.00		$ 7,500.00	$ -	$ -	$ 7,500.00
Totals	**$ 572,791.79**		**$ 435,502.19**	**$ 16,923.48**	**$ 28,412.65**	**$ 480,840.22**

General Fund Salary Estimates - FY 2012/13

Employee/Dept	Base Salary	% GF	GF Salary	1.5% (or other)	GF OT	2013 GF Proposed
Matt Muckler	$ 77,250.00	50.00%	$ 38,625.00	$ 579.38	$ -	$ 39,204.38
Dawn Brandt	$ 41,184.00	80.00%	$ 32,947.20	$ 494.21	$ 836.04	$ 34,277.44
Ashley B-K	$ 30,514.00	60.00%	$ 18,308.40	$ 274.63	$ 464.58	$ 19,047.60
Admin Subtotal	$ 148,948.00		$ 89,880.60	$ 1,348.21	$ 1,300.61	$ 92,529.42
Mike Horihan	$ 52,000.00	100.00%	$ 52,000.00	$ 780.00	$ 5,278.00	$ 58,058.00
John Hanna	$ 37,912.00	100.00%	$ 37,912.00	$ 2,843.40	$ 4,075.54	$ 44,830.94
Tom Stewart	$ 35,200.00	100.00%	$ 35,200.00	$ 1,760.00	$ 3,696.00	$ 40,656.00
PD Subtotal	$ 125,112.00		$ 125,112.00	$ 5,383.40	$ 13,049.54	$ 143,544.94
Dan Karr	$ 46,904.00	60.00%	$ 28,142.40	$ 422.14	$ 3,570.57	$ 32,135.10
Paul O'Neil	$ 39,399.00	60.00%	$ 23,639.40	$ 354.59	$ 2,999.25	$ 26,993.24
Tim Moss	$ 40,456.00	50.00%	$ 20,228.00	$ 303.42	$ 2,566.43	$ 23,097.85
Matt Goodale	$ 46,946.00	50.00%	$ 23,473.00	$ 352.10	$ 2,978.14	$ 26,803.23
PW Subtotal	$ 173,705.00		$ 95,482.80	$ 1,432.24	$ 12,114.38	$ 109,029.42
Nick Shimmin	$ 37,099.67	100.00%	$ 37,099.67	$ 2,450.17	$ -	$ 39,549.84
Becky Knoche	$ 28,000.00	100.00%	$ 28,000.00	$ 2,000.00	$ -	$ 30,000.00
Part Time	$ 18,008.64	100.00%	$ 18,008.64	$ 1,075.36	$ -	$ 19,084.00
Library Subtotal	$ 83,108.31		$ 83,108.31	$ 5,525.53	$ -	$ 88,633.84
Melissa Russell	$ 34,418.48	100.00%	$ 34,418.48	$ 516.28	$ 1,746.74	$ 37,044.80
P & R Subtotal	$ 34,418.48		$ 34,418.48	$ 516.28	$ 1,746.74	$ 37,044.80
Mayor & Council	$ 7,500.00	100.00%	$ 7,500.00	$ -	$ -	$ 7,500.00
M & C Subtotal	$ 7,500.00		$ 7,500.00	$ -	$ -	$ 7,500.00
Totals	**$ 572,791.79**		**$ 435,502.19**	**$ 14,205.66**	**$ 28,211.27**	**$ 478,282.42**

Total Employee Compensation - FY 2012/13*

*Assumes 2.5% Salary Increase and 14% Increase in the cost of insurance

Employee/Dept	Base Salary	2.5% or other	OT	FY 13 Salary Prop.	IPERS	FICA	INS	Total
Matt Muckler	$ 77,250.00	$ 1,931.25	$ -	$ 79,181.25	$ 6,865.01	$ 6,057.37	$ 9,585.34	$ 101,688.97
Dawn Brandt	$ 41,184.00	$ 1,029.60	$ 1,055.34	$ 43,268.94	$ 3,751.42	$ 3,310.07	$ 43.32	$ 50,373.75
Ashley B-K	$ 30,514.00	$ 762.85	$ 781.92	$ 32,058.77	$ 2,779.50	$ 2,452.50	$ 9,585.34	$ 46,876.10
Admin Subtotal	$ 148,948.00	$ 3,723.70	$ 1,837.26	$ 154,508.96	$ 13,395.93	$ 11,819.94	$ 19,214.00	$ 198,938.83
Mike Horihan	$ 52,000.00	$ 1,300.00	$ 5,330.00	$ 58,630.00	$ 6,021.30	$ 4,485.20	$ 9,585.34	$ 78,721.84
John Hanna	$ 37,912.00	$ 2,843.40	$ 4,075.54	$ 44,830.94	$ 4,604.14	$ 3,429.57	$ 6,091.02	$ 58,955.66
Tom Stewart	$ 35,200.00	$ 1,760.00	$ 3,696.00	$ 40,656.00	$ 4,175.37	$ 3,110.18	$ 6,091.02	$ 54,032.58
PD Subtotal	$ 125,112.00	$ 5,903.40	$ 13,101.54	$ 144,116.94	$ 14,800.81	$ 11,024.95	$ 21,767.38	$ 191,710.08
Dan Karr	$ 46,904.00	$ 1,172.60	$ 6,009.58	$ 54,086.18	$ 4,689.27	$ 4,137.59	$ 6,091.02	$ 69,004.06
Paul O'Neil	$ 39,399.00	$ 984.98	$ 5,048.00	$ 45,431.97	$ 3,938.95	$ 3,475.55	$ 6,091.02	$ 58,937.49
Tim Moss	$ 40,456.00	$ 1,011.40	$ 5,183.43	$ 46,650.83	$ 4,044.63	$ 3,568.79	$ 9,585.34	$ 63,849.58
Matt Goodale	$ 46,946.00	$ 1,173.65	$ 6,014.96	$ 54,134.61	$ 4,693.47	$ 4,141.30	$ 6,091.02	$ 69,060.39
Part Time	$ 12,625.00	$ -	$ -	$ 12,625.00	$ 1,094.59	$ 965.81	$ -	$ 14,685.40
PW Subtotal	$ 186,330.00	$ 4,342.63	$ 22,255.95	$ 212,928.58	$ 18,460.91	$ 16,289.04	$ 27,858.40	$ 275,536.92
Nick Shimmin	$ 37,099.67	$ 2,450.17	$ -	$ 39,549.84	$ 3,428.97	$ 3,025.56	$ 6,091.02	$ 52,095.39
Becky Knoche	$ 28,000.00	$ 2,000.00	$ -	$ 30,000.00	$ 2,601.00	$ 2,295.00	$ 9,585.34	$ 44,481.34
Part Time	$ 18,008.64	$ 1,075.36	$ -	$ 19,084.00	$ 1,654.58	$ 1,459.93	$ -	$ 22,198.51
Library Subtotal	$ 83,108.31	$ 5,525.53	$ -	$ 88,633.84	$ 7,684.55	$ 6,780.49	$ 15,676.36	$ 118,775.24
Melissa Russell	$ 34,418.48	$ 860.46	$ 1,763.95	$ 37,044.80	$ 3,211.78	$ 2,833.93	$ 6,091.02	$ 49,181.53
P & R Subtotal	$ 34,418.48	$ 860.46	$ 1,763.95	$ 37,044.80	$ 3,211.78	$ 2,833.93	$ 6,091.02	$ 49,181.53
Mayor & Council	$ 7,500.00	$ -	$ -	$ 7,500.00	$ -	$ 573.75	$ -	$ 8,073.75
M & C Subtotal	$ 7,500.00	$ -	$ -	$ 7,500.00	$ -	$ 573.75	$ -	$ 8,073.75
Totals	**$ 585,416.79**	**$ 20,355.72**	**$ 38,958.70**	**$ 644,733.12**	**$ 57,553.98**	**$ 49,322.08**	**$ 90,607.17**	**$ 842,216.36**

Cost of Employee Salary Increases - All Funds

Percentage Increase	Total Salary	Compared to No Raise	Incl. FICA & IPERS	Compared to No Raise
No Raise	$ 634,649.16		$ 739,856.64	
0.5% Raise	$ 636,665.95	$ 2,016.79	$ 742,207.15	$ 2,350.51
1.0% Raise	$ 638,682.74	$ 4,033.58	$ 744,557.66	$ 4,701.02
1.5% Raise	$ 640,699.53	$ 6,050.37	$ 746,908.17	$ 7,051.53
2.0% Raise	$ 642,716.33	$ 8,067.17	$ 749,258.68	$ 9,402.04
2.5% Raise	$ 644,733.12	$ 10,083.96	$ 751,609.19	$ 11,752.55
3.0% Raise	$ 646,749.91	$ 12,100.75	$ 753,959.69	$ 14,103.05

Note: This assumes that the salary increases for employees at the West Branch Public Library and the two junior police officers are included in the budget.

Cost of Employee Salary Increases - General Fund

Percentage Increase	Total Salary	Compared to No Raise	Incl. FICA & IPERS	Compared to No Raise
No Raise	$ 487,070.72		$ 568,193.40	
0.5% Raise	$ 488,349.62	$ 1,278.90	$ 569,685.60	$ 1,492.20
1.0% Raise	$ 489,628.52	$ 2,557.80	$ 571,177.79	$ 2,984.39
1.5% Raise	$ 490,907.42	$ 3,836.70	$ 572,669.98	$ 4,476.58
2.0% Raise	$ 492,186.32	$ 5,115.60	$ 574,162.18	$ 5,968.78
2.5% Raise	$ 493,465.22	$ 6,394.50	$ 575,654.37	$ 7,460.97
3.0% Raise	$ 494,744.12	$ 7,673.40	$ 577,146.56	$ 8,953.16

Note: This assumes that the salary increases for employees at the West Branch Public Library and the two junior police officers are included in the budget.

FY 2011-2012 General Fund Non-Salary Expenditure Worksheet

	FY 08 Actual	FY 09 Actual	FY10 Actual	FY11 Budgeted	FY12 Budgeted	Director	Administrator	Council
Police Operation	$72,340.00	$98,646.00	$70,847.00	$60,550.00	$41,840.00	$69,900.00	$69,900.00	
Fire Operation	$49,658.00	$125,797.00	$236,962.00	$54,712.00	$56,497.00	$56,483.00	$56,483.00	
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 Street	$96,147.00	$76,895.00	$12,956.00	$11,650.00	$26,650.00	$100,486.00	$100,486.00	
Street Lighting	$27,895.00	$27,385.00	$31,000.00	$33,000.00	$33,000.00	$32,000.00	$32,000.00	
Library	$43,061.00	$46,486.00	$42,763.00	$40,287.00	$48,389.00	$58,974.00	$58,974.00	
Parks and Rec	$11,722.00	$35,256.00	$47,710.00	$47,120.00	$13,350.00	$17,755.00	$17,755.00	
Cemetery	$15,051.00	$16,157.00	$20,850.00	$22,300.00	$22,300.00	$19,300.00	$19,300.00	
Town Hall	$0.00	$0.00	$10,000.00	$30,700.00	$11,000.00	$17,367.00	$17,367.00	
Community Dev	$8,220.00	$8,220.00	$8,650.00	$8,650.00	$8,650.00	$42,250.00	$42,250.00	
Economic Dev	$18,632.00	$23,183.00	$23,000.00	$13,000.00	$11,250.00	$21,250.00	$21,250.00	
Mayor and Coun	$292.00	$227.00	$600.00	$200.00	$200.00	$200.00	$200.00	
Clerk and Treasu	$91,652.00	$79,561.00	$107,025.00	$99,350.00	$107,536.00	$64,918.00	$64,918.00	
Legal Services	$25,230.00	$17,833.00	$24,500.00	$21,500.00	$36,500.00	$45,173.00	$45,173.00	
Lawsuit	$0.00	$0.00	$18,500.00	$18,410.00	$18,410.00	$0.00	$0.00	
Solid Waste	$44,757.00	$48,406.00	$52,000.00	$53,000.00	$53,000.00	$54,000.00	$54,000.00	
Local Cable Acce	$15,722.00	$6,285.00	$24,650.00	$24,650.00	$26,000.00	$14,290.00	$14,290.00	
Commission	$863.00	$586.00	$1,000.00	$1,000.00	$1,000.00	$0.00	$0.00	
Total	$524,163.00	$612,604.00	$735,113.00	$542,179.00	$517,672.00	$616,446.00	$616,446.00	$0.00

DATE 1/04/2012

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
110 POLICE OPERATION

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6010	SALARIES AND WAGES						
	1-001-110-6010	140,499	139,339		144117		
		145,856	60,709				
	1-111-110-6010	10,080	15,697		0		
		22,735	1,258				
TOTAL	SALARIES AND WAGES	150,579	155,036		144117		
		168,592	61,967				
6110	FICA						
	1-111-110-6110	632	1,155		0		
		1,739	96				
	1-112-110-6110	10,856	10,700		11025		
		11,158	4,521				
TOTAL	FICA	11,488	11,855		11025		
		12,897	4,617				
6130	IPERS						
	1-111-110-6130	549	1,228		0		
		1,580	101				
	1-112-110-6130	13,009	13,900		14801		
		13,768	6,053				
TOTAL	IPERS	13,558	15,128		14801		
		15,348	6,154				
6150	GROUP INSURANCE						
	1-111-110-6150	13	0		0		
		38	22				
	1-112-110-6150	12,223	16,200		18810		
		14,085	8,544				
TOTAL	GROUP INSURANCE	12,236	16,200		18810		
		14,123	8,566				

6160	WORKMENS COMP.						
	1-036-110-6160	9,127	4,559		5015		
		4,144	4,559				
6210	DUES, MEMBERSHIP						
	1-001-110-6210	2,628	3,000		3000		
		1,810	2,784				
6230	TRAINING AND EDUCATION						
	1-001-110-6230	5,382	1,000		2000		
		931	338				
6240	TRAVEL AND CONFERENCE						
	1-001-110-6240	2,168	1,000		2000		
		58	175				
	1-111-110-6240	0	0		0		
		0	0				
TOTAL	TRAVEL AND CONFERENCE	2,168	1,000		2000		
		58	175				
6320	BLDG/GROUNDS OPERATIONS/SUPPLIES						
	1-001-110-6320	1,487	800		800		
		970	313				
6331	MOTOR OPERATION FUEL						
	1-001-110-6331	7,231	9,000		11000		
		8,708	4,660				
6332	REPAIR/MAINTENANCE-VEHICLES						
	1-001-110-6332	3,128	2,000		3000		
		4,113	564				
63501	REPAIRS-RADIOS						
	1-001-110-63501	284	0		500		
		505	0				
6371	UTILITY SERVICES/GAS, ELECTRIC						
	1-001-110-6371	1,843	3,000		2000		
		2,095	873				

6373	TELEPHONE/OPERATIONS						
	1-001-110-6373	6,753	5,000		7000		
		7,204	3,990				
64081	LIABILITY INSURANCE						
	1-036-110-64081	1,037	6,059		5500		
		5,508	5,169				
6411	LEGAL FEES						
	1-001-110-6411	2,327	2,000		2000		
		2,143	330				
6414	ADVERTISEMENT & LEGAL PUBLICATIO						
	1-001-110-6414	399	500		500		
		299	0				
6415	RENT/LEASES						
	1-001-110-6415	879	0		0		
		620	0				
6491	RESERVE OFFICERS						
	1-001-110-6491	1,331	0		1500		
		662	0				
6498	CONTRACT PAYMENTS						
	1-001-110-6498	3,358	2,700		2700		
		3,164	2,512				
6504	MINOR EQUIPMENT						
	1-001-110-6504	1,091	1,000		1000		
		1,479	155				
6506	OFFICE SUPPLIES						
	1-001-110-6506	1,643	840		1000		
		917	197				
6508	POSTAGE AND SHIPPING						
	1-001-110-6508	69	200		200		
		29	0				
6510	SAFETY EQUIPMENT						
	1-001-110-6510	12,403	4,500		4500		
		4,540	0				

6513	AMMUNITIION						
	1-001-110-6513	737	750		750		
		1,888	0				
6521	MOTOR VEHICLE MAINT. SUPPLIES						
	1-001-110-6521	560	1,000		1000		
		544	721				
6529	UNIFORMS						
	1-001-110-6529	3,536	1,050		1050		
		1,599	680				
6599	MISC. SUPPLIES						
	1-001-110-6599	6,094	3,000		3000		
		1,818	1,055				
6725	OFFICE EQUIPMENT						
	1-001-110-6725	4,932	1,000		2500		
		1,938	0				
6727	EQUIPMENT						
	1-001-110-6727	0	1,000		3500		
		2,758	0				
	1-111-110-6727	73,998	0		0		
		5,189	0				
TOTAL	EQUIPMENT	73,998	1,000		3500		
		7,947	0				
6790	CAPITAL EQUIPMENT						
	1-001-110-6790	0	0		17900		
		0	0				
TOTAL	POLICE OPERATION	342,282	253,177		273668		
		276,592	110,379				

West Branch PD Expenditure Break Down

Line Item #	Explanation	Budgeted 11/12	Request 12/13
6210 Dues, Memberships	Paid to Disaster Services Cedar County	$ 3,000.00	$ 3,000.00
6230 Training & Education	12 hours of required training per Iowa Law, Training to include specialty training for certain areas of the field, updates on law, investigations, Instructor courses and any and all education needed for better the officers	$ 1,000.00	$ 2,000.00
6240 Travel & Conference	Pays for meals, hotels, conference, travel	$ 1,000.00	$ 2,000.00
6320 Bldg. & Grounds Maint	Cleaning and maintenance of police side of bldg.	$ 800.00	$ 800.00
6331 Motor Vehicle Fuel		$ 9,000.00	$ 11,000.00
6332 Repair/Maint. Vehicle	One vehicle is 6 years old and another is 4 years old	$ 2,000.00	$ 3,000.00
6350 Repair-Radio	Radio Program due to narrowband requirement	$ -	$ 500.00
6371 Utility Services		$ 3,000.00	$ 2,000.00
6373 Telephone Operation	Currently under funded, air cards provide officer ability to work outside of the Police Department without being restricted to PD for paperwork. Cell phones are also issued to each officer for on-call and duty use.	$ 5,000.00	$ 7,000.00
6411 Legal Fees	Criminal Prosecutions and advisement	$ 2,000.00	$ 2,000.00
6414 Advertisement	Publications for schools, recovered property, etc.	$ 500.00	$ 500.00
6415 Rent/Leases		$ -	$ -
6491 Reserve Officers	Pays for training which is required per state code. Also includes Ammo, Uniforms.	$ -	$ 1,500.00
6498 Contract Payments	Year contract payment to access the State data base for driver license, criminal history, warrants, approximately $1800.00. Certify radar/lidar around $400.00 Range fees and Equipment $500.00	$ 2,700.00	$ 2,700.00
6504 Minor Equipment	Repair minor equipment, guns, PBT's, Flashlights, gun cleaning supplies	$ 1,000.00	$ 1,000.00
6506 Office Supplies	Ink for printers, file folders, other office supplies, paper, pencils, pens	$ 1,000.00	$ 1,000.00
6508 Postage and Shipping	Certified Mail, mailing evidence to DCI	$ 200.00	$ 200.00
6510 Safety Equipment		$ 4,500.00	$ 4,500.00
6513 Ammunition	Pays for Duty Ammo, Practice Ammo	$ 750.00	$ 750.00
6521 Motor Veh. Maint. Supplies	Tires, oil change, cleaning supplies, general service	$ 1,000.00	$ 1,000.00
6529 Uniforms	$350.00 uniform allowance per officer	$ 1,050.00	$ 1,050.00
6599 Misc. Supplies	Community Policing needs, evidence collection supplies	$ 500.00	$ 3,000.00
6711 Veh. Inst. Light Bar		$ -	$ -
6725 Office Equipment	see attached	$ 1,000.00	$ 2,500.00

6727 Equipment	see attached	$ 1,000.00	$3,500
6790 Capital Equipment	Squad Car replacement 1 every 2 years	$ -	$ 17,900.00
Total Equipment		**$ 42,000.00**	**$ 74,400.00**

EQUIPMENT NEEDS FOR 2012-Most Euipment Used For New Patrol Vehicle

1 PBT	700
1 First Aide Kit	200
3 Measuring Wheel	200
3 -100 Foot tape	40
1 Jump Pack	100
1 Digital Camcorder	600
1 Squad Car Radio	800
3 Binoculars	300
1 Go Bag	100
4 AR-15 Mag's	60
1 Pelican Case	100
1 Duty Bag	300
Total	$3,500

<u>OFFICE NEEDS</u>

2 CCTV Monitor	400
1 Desk	1000
1 Computer	600
1 Lockable storage	500
Total	2,500

Reserve Officer Costs (3 Officers)

Training	$500.00
Training Ammo	$200.00
3 Pair Uniform Pants	$150.00
3 Short-Sleeve Uniform Shirt	$150.00
3 Long-Sleeve Uniform Shirt	$150.00
3 Name/Years of Service Plate	$60.00
3 Collar Brass	$40.00
3 Rain Jacket	$180.00
3 Reflective Safety Vest	$70.00
Total	**$1500**

150 FIRE OPERATION

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6150	GROUP INSURANCE						
	1-112-150-6150	80	100		100		
		75	75				
6160	WORKMENS COMP.						
	1-036-150-6160	2,824	3,309		3640		
		3,008	3,309				
6210	DUES, MEMBERSHIP						
	1-001-150-6210	2,973	4,000		4000		
		3,923	3,809				
6230	TRAINING AND EDUCATION						
	1-001-150-6230	5,708	7,000		7000		
		1,831	1,087				
6310	BUILDING MAINTENANCE						
	1-001-150-6310	3,956	5,000		5000		
		6,490	1,210				
6331	MOTOR OPERATION FUEL						
	1-001-150-6331	9,890	12,000		12000		
		5,903	2,657				
6332	REPAIR/MAINTENANCE-VEHICLES						
	1-001-150-6332	11,754	12,000		14000		
		8,234	11,719				
63501	REPAIRS-RADIOS						
	1-001-150-63501	8,917	6,000		6000		
		7,989	723				
6371	UTILITY SERVICES/GAS, ELECTRIC						
	1-001-150-6371	5,528	8,000		8000		
		6,319	2,619				
6373	TELEPHONE/OPERATIONS						
	1-001-150-6373	1,903	2,500		2500		
		1,891	1,283				

64081	LIABILITY INSURANCE						
	1-036-150-64081	11,753	13,343		15209		
		12,130	13,826				
6441	FIRE PREVENTION						
	1-001-150-6441	675	750		750		
		478	740				
6490	CONSULTANT AND PROF. FEES						
	1-001-150-6490	0	0		0		
		17,230	0				
6498	CONTRACT PAYMENTS						
	1-001-150-6498	28,186	30,000		30000		
		25,246	24,892				
6504	MINOR EQUIPMENT						
	1-001-150-6504	2,075	6,000		6000		
		13,500	1,710				
6506	OFFICE SUPPLIES						
	1-001-150-6506	0	1,500		1500		
		654	285				
6510	SAFETY EQUIPMENT						
	1-001-150-6510	0	2,500		2500		
		6,074	679				
6514	MEDICAL SUPPLIES						
	1-001-150-6514	0	2,500		2500		
		341	504				
6529	UNIFORMS						
	1-001-150-6529	0	6,000		6000		
		3,000	0				
6599	MISC. SUPPLIES						
	1-001-150-6599	13,759	2,000		2400		
		981	1,727				
6727	EQUIPMENT						
	1-001-150-6727	247,244	95,000		80000		
		82,842	11,700				

TOTAL FIRE OPERATION	357,226	219,502		209099	
	208,138	84,554			

West Branch Fire Department Budget				
Expenditures-Year Ending				
	2009-10	2010-11	2011-12	2012-13
	Budgeted	Budgeted	Budgeted	Budgeted
6210 Dues, Membership	3,000	3,000	4,000	4,000
6230 Training/Education	5,000	6,000	7,000	7,000
6310 Building Maintenance	5,000	5,000	5,000	5,000
6331 Motor Operation Fuel	10,000	10,000	12,000	12,000
6332 Repair/ Maint.Vehicles	10,000	12,000	12,000	14,000
63501 Repairs of Radios	4,000	5,000	6,000	6,000
6371 Utility Services Gas/Electric	6,000	6,000	8,000	8,000
6373 Telephone Operations	2,500	2,500	2,500	2,500
6441 Fire Prevention	500	750	750	750
6498 Contract Payments/Payroll	30,000	30,000	30,000	30,000
6504 Minor Equipment	6,000	6,000	6,000	6,000
6599 Misc. Supplies	13,500	12,500	2,000	2,400
6727 Equipment	100,000	80,000	80,000	80,000
6750 Building Set Aside	8,000	0	0	0
6506 Office Supplies			1,500	1,500
6510 Safety Equipment			2,500	2,500
6514 Medical Supplies			2,500	2,500
6529 Uniforms- Gear			6,000	6,000
TOTAL FIRE OPERATION	**195,500**	**178,750**	**187,750**	**190,150**
Income				
Scott	54,153	59,026	62,244	63,120
Graham	15,279	15,570	16,879	16,948
Springdale	20,017	20,406	21,456	21,979
Iowa	5,588	5,628	5,910	5,978
Gower	19,624	20,208	21,438	22,217
Cass	3,007	3,128	3,336	3,425
SUBTOTAL	**117,668**	**123,966**	**131,263**	**133,667**
City of West Branch	77,832	72,212	56,487	56,483
TOTAL REVENUE	**195,500**	**196,178**	**187,750**	**190,150**
Workmans Comp/Insurances	18,500	17,500	16,500	17,500
TOTAL CITY OF WEST BRANCH	**96,332**	**89,712**	**72,997**	**73,983**

FIRE DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE

Year	Beginning Balance	Add to Capital	Capital Balance	Projected Cost	Equipment	Ending Balance
2009-10						
2010-11						6,000
2011-12	6,000	83,300	89,300	53,000	Suburban	36,300
2012-13	36,300	80,000	116,300	40,000	Airpak Upgrade	76,300
2013-14	76,300	100,000	176,300	25,000	Airpak Tanks	151,300
2014-15	151,300	100,000	251,300	200,000	Med Truck and Jaws	51,300
2015-16	51,300	100,000	151,300			151,300
2016-17	151,300	100,000	251,300			251,300
2017-18	251,300	100,000	351,300			351,300
2018-19	351,300	100,000	451,300			-32,700
2019-20				48,400	191 Pumper	
2020-21						
2021-22						
2022-23				450,000	192 Pumper	

DATE 1/04/2012

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
190 ANIMAL CONTROL

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6490	CONSULTANT AND PROF. FEES						
	1-001-190-6490	0	0		0		
		0	0				
6498	CONTRACT PAYMENTS						
	1-001-190-6498	1,826	1,800		1800		
		1,610	708				
6510	SAFETY EQUIPMENT						
	1-001-190-6510	106	100		100		
		0	0				
6599	MISC. SUPPLIES						
	1-001-190-6599	239	200		200		
		138	108				
TOTAL	ANIMAL CONTROL	2,171	2,100		2100		
		1,748	816				

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
210 ROADS AND STREETS

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6010	SALARIES AND WAGES						
	2-001-210-6010	74,274	57,781		63706		
		61,603	30,885				
	2-110-210-6010	47,826	0		0		
		52,386	3,929				
TOTAL	SALARIES AND WAGES	122,100	57,781		63706		
		113,989	34,814				
6020	PART TIME						
	2-110-210-6020	0	12,500		12625		
		3,531	5,534				
6110	FICA						
	2-112-210-6110	8,962	5,500		4874		
		8,661	3,028				
6130	IPERS						
	2-112-210-6130	7,785	5,700		5524		
		7,643	2,860				
6150	GROUP INSURANCE						
	2-112-210-6150	12,770	9,000		7391		
		13,242	4,142				
6160	WORKMENS COMP.						
	2-036-210-6160	14,364	6,490		7139		
		5,899	6,490				
6170	JOB INSURANCE						
	2-036-210-6170	0	0		0		
		0	0				
6210	DUES, MEMBERSHIP						
	2-110-210-6210	0	0		0		
		60	0				

6310	BUILDING MAINTENANCE						
	2-110-210-6310	899	1,500		1500		
		4,146	8				
6320	BLDG/GROUNDS OPERATIONS/SUPPLIES						
	2-001-210-6320	150	0		0		
		0	0				
	2-110-210-6320	9,673	6,000		6000		
		6,130	1,399				
TOTAL	BLDG/GROUNDS OPERATIONS/SUPPLIES	9,823	6,000		6000		
		6,130	1,399				
6331	MOTOR OPERATION FUEL						
	2-110-210-6331	7,221	7,000		7000		
		7,000	3,628				
6332	REPAIR/MAINTENANCE-VEHICLES						
	2-110-210-6332	5,890	8,000		7000		
		6,862	7,766				
6371	UTILITY SERVICES/GAS, ELECTRIC						
	2-110-210-6371	4,554	4,000		4000		
		4,700	2,294				
6373	TELEPHONE/OPERATIONS						
	2-110-210-6373	1,793	2,000		2000		
		1,604	873				
64081	LIABILITY INSURANCE						
	2-036-210-64081	6,888	18,903		19848		
		16,276	18,042				
6444	TREE TRIMMING						
	2-001-210-6444	0	0		0		
		0	0				
	2-110-210-6444	8,229	15,000		15000		
		16,293	6,575				
TOTAL	TREE TRIMMING	8,229	15,000		15000		
		16,293	6,575				

6490	CONSULTANT AND PROF. FEES						
	2-110-210-6490	674	1,000		3000		
		616	1,466				
6496	MISC. CONTRACT WORK						
	2-001-210-6496	3,270	0		0		
		0	0				
	2-110-210-6496	680	2,000		2000		
		6,080	3,721				
TOTAL	MISC. CONTRACT WORK	3,950	2,000		2000		
		6,080	3,721				
6501	CHEMICALS						
	2-110-210-6501	0	0		0		
		0	0				
6504	MINOR EQUIPMENT						
	2-110-210-6504	1,306	0		2000		
		821	0				
6509	SIGNS/SUPPLIES						
	2-110-210-6509	3,479	500		1500		
		520	163				
6511	SAND						
	2-110-210-6511	2,082	4,000		2750		
		2,326	111				
6512	SALT						
	2-110-210-6512	7,911	10,000		8000		
		6,031	0				
6521	MOTOR VEHICLE MAINT. SUPPLIES						
	2-110-210-6521	2,195	3,000		3000		
		2,976	918				
6524	ROCK/COLD MIX						
	2-110-210-6524	7,862	5,000		5000		
		7,780	4,104				
6529	UNIFORMS						
	2-110-210-6529	1,200	0		0		
		1,200	0				

6560	IRON/STEEL						
	2-110-210-6560	0 0	0 0		0		
6599	MISC. SUPPLIES						
	2-110-210-6599	1,159 1,344	1,000 579		1000		
6723	EQUIPMENT SET ASIDE						
	2-001-210-6723	0 0	10,817 0		34000		
	2-110-210-6723	0 0	0 0		0		
TOTAL	EQUIPMENT SET ASIDE	0 0	10,817 0		34000		
6724	CAPITAL EQUIP./SNOW PLOW						
	2-110-210-6724	0 0	0 0		0		
6727	EQUIPMENT						
	2-110-210-6727	0 597	12,000 0		45000		
6761	CAPITAL IMPROVEMENT STREETS						
	2-001-210-6761	9,556 9,091	11,650 0		66486		
	2-110-210-6761	90,946 29,189	200,000 122,939		88953		
TOTAL	CAPITAL IMPROVEMENT STREETS	100,502 38,281	211,650 122,939		155439		
6801	PRINCIPAL						
	2-110-210-6801	0 55,561	74,360 26,921		0		
6851	INTEREST/COUPONS						
	2-110-210-6851	0 5,411	3,978 4,029		0		

TOTAL ROADS AND STREETS	343,599	498,679		448288		
	345,580	262,404				

210 Roads and Streets

6310 Building Maintenance - Main use of this will be the replacement of the roof at the city office.

6320 Bldg/Grounds Operations/Supplies - This will be used for numerous jobs throughout the year and for day to day operations.

6332 Repair/Maintenance-Vehicles - We will utilize this line to keep our fleet running and complete preventative maintenance in order to prolong the life of our fleet. This is generally used for times when we take a vehicle to a shop for repairs but could also be used for in house repairs or maintenance.

6444 Tree Trimming - This line will pay for any tree removals , trimming or storm cleanup that is too much for us to handle in house.

6490 Consultant and Prof. Fees-

6504 Minor Equipment - The majority of this line would be used to purchase a vibraplate. A vibraplate is used to compact gravel , sand or soil before installing concrete or pipe in order to reduce settling after the installation.

6509 Signs/Supplies - Signage regulations will be changing over the next few years requiring replacement of out of date signs. I would like to get ahead of the cut off date by purchasing signs over the next few years and replacing the oldest ones first.

6511 Sand - Mainly used during snow removal.

6512 Salt - Used to mix with sand and to make brine for snow removal.

6521 Motor Vehicle Maint. Supplies - This is mainly used to do required maintenance on our fleet where the work is completed by our staff.

6524 Rock/Cold Mix - This is for our stockpile at our shop used for numerous jobs throughout the year. The cold mix is what we use for street patches and potholing.

6723 Equipment Set Aside - This would be held over this year and put to use in 2013-14 to purchase a truck for replacement of our 1997 Ford Ranger. Included is a proposed equipment replacement schedule.

6727 Equipment - We would like to purchase a skid loader. This line would allow for that. I believe a skid loader would be a good addition to our equipment fleet. It would allow us to complete some of our projects and duties more efficiently.

6761 Capital Improvement Streets - I have broke this down into multiple projects and the estimated cost for completion of them. I have listed the projects which appear to be high priority, are already started or were stated as a council goal.

1. Crack sealing-This is important for the longevity of our streets.	$10,000
2. Street Patches in various places around town , mainly concrete streets - ***in house***	$5,000
3. Storm water projects. I would like to repair or replace a few intakes - ***in house***	$3,000

4. New park on N.2nd St. Possible parking, sidewalk, grading, ditch filling, disposals, equipment rentals and other unforeseen costs that should be covered before beginning this project. This is number 14 in the council goals set forth for this fiscal year. ***-in house*** $7,500

5. Painting parallel parking places on Main Street between Parkside and the east drive to the fire station on the south side of the road. ***-in house*** $1,000

6. Sidewalk repairs. ***-in house*** $10,000

7. Overlay project 280th Street from N. Downey to the mobile home park entrance. This will be a cost share with Cedar County. Total cost would be just over $30,000 with the county responsible for $15,000. $16,000

8. North Downey overlay project. This would start where we left off last year just north of North Side Drive and continues south of West Orange Street. $46,000

9. Overlay project on Poplar Street. $41,768

10. City office parking lot. $10,000

11. Seal coat street running past water tower between West Orange Street and the middle school. $5,169

Total projected cost for all improvements. $155,439

Proposed Equipment Replacement Schedule for West Branch Public Works Dept
Equipment Set Aside Proposal

Year	Balance	This Years Addition	Equipment	Cost	Ending Balance
2012-13	$0	$37,000			$37,000
2013-14	$37,000	$50,000	*50% 1 Ton Truck	$15,000	$72,000
2014-15	$72,000	$50,000			$122,000
2015-16	$122,000	$50,000	Plow Truck	$100,000	$72,000
2016-17	$72,000	$50,000	*50% ½ Ton Truck	$12,000	$110,000
2017-18	$110,000	$50,000	*50% ½ Ton Truck	$12,000	$148,000
2018-19	$148,000	$50,000	*50% 1 Ton Truck Street Sweeper	$15,000 $180,000	$3,000
2019-20	$3,000	$50,000			$53,000
2020-21	$53,000	$50,000	Plow Truck	$100,000	$3,000
2021-22	$3,000	$25,000			$28,000
2022-23	$28,000	$25,000			$53,000
2023-24	$53,000	$25,000	50% ½ Ton Truck	$12,000	$66,000

*25% of the equipment set aside would come from water operations fund
25% of the equipment set aside would come from sewer operations fund
50% of the equipment set aside would come from roads and streets fund

230 STREET LIGHTING

	FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6371 UTILITY SERVICES/GAS, ELECTRIC						
2-001-230-6371	30,011	30,000		32000		
	28,415	14,193				

DATE 1/04/2012

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
410 LIBRARY

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6010	SALARIES AND WAGES						
	4-031-410-6010	78,622	82,745		88634		
		78,951	40,831				
6110	FICA						
	4-112-410-6110	5,992	6,500		6781		
		5,755	2,966				
6130	IPERS						
	4-112-410-6130	5,228	6,700		7685		
		5,487	3,295				
6150	GROUP INSURANCE						
	4-112-410-6150	8,426	14,900		16440		
		13,370	7,473				
6160	WORKMENS COMP.						
	4-036-410-6160	166	219		453		
		199	412				
6210	DUES, MEMBERSHIP						
	4-031-410-6210	250	120		120		
		0	0				
6230	TRAINING AND EDUCATION						
	4-031-410-6230	55	200		100		
		25	15				
6240	TRAVEL AND CONFERENCE						
	4-031-410-6240	292	100		760		
		218	0				
6310	BUILDING MAINTENANCE						
	4-031-410-6310	2,537	3,046		6079		
		12,067	1,233				
6320	BLDG/GROUNDS OPERATIONS/SUPPLIES						
	4-031-410-6320	774	800		1200		
		1,280	419				

6371	UTILITY SERVICES/GAS, ELECTRIC						
	4-031-410-6371	4,585	5,500		5500		
		4,937	2,573				
6373	TELEPHONE/OPERATIONS						
	4-031-410-6373	2,288	2,300		2016		
		2,247	1,184				
64081	LIABILITY INSURANCE						
	4-036-410-64081	1,500	1,815		1767		
		1,650	1,608				
6409	JANITORIAL EXPENSE						
	4-031-410-6409	0	3,500		3553		
		0	1,473				
6414	ADVERTISEMENT & LEGAL PUBLICATIO						
	4-031-410-6414	584	600		600		
		140	188				
6419	TECHNOLOGY SERVICES						
	4-031-410-6419	0	1,000		1400		
		78	397				
6498	CONTRACT PAYMENTS						
	4-031-410-6498	944	2,091		2117		
		15,461	5,936				
6506	OFFICE SUPPLIES						
	4-031-410-6506	1,643	1,500		1300		
		930	831				
6508	POSTAGE AND SHIPPING						
	4-031-410-6508	3,696	3,700		3580		
		3,272	1,831				
6599	MISC. SUPPLIES						
	4-031-410-6599	1,193	1,500		3750		
		2,065	2,667				
6725	OFFICE EQUIPMENT						
	4-031-410-6725	2,097	2,332		2148		
		4,952	970				

6770	COLLECTIONS						
	4-031-410-6770	19,850	23,600		24750		
		15,088	11,013				
TOTAL	LIBRARY	140,723	164,768		180734		
		168,172	87,315				

Type	FY2012	FY2013 - proposed	Difference	Description
Salaries	$ 82,745.00	$ 88,633.84	$ 5,888.84	Outlined on Salaries Sheet
FICA	$ 6,500.00	$ 6,780.49	$ 280.49	FICA rates 7.65% of salaries
IPERS	$ 6,700.00	$ 7,152.75	$ 452.75	IPERS rates 8.07% of salaries
Group Insurance	$ 14,900.00	$ 14,900.00	$ -	Amount determined by City Finance Officer
Workman's Comp	$ 219.00	$ 219.00	$ -	Amount determined by City Finance Officer
Dues/Memberships	$ 120.00	$ 120.00	$ -	Outlined in DuesTrainingConference Sheet
Training/Education	$ 200.00	$ 100.00	$ (100.00)	Outlined in DuesTrainingConference Sheet
Travel/Conference	$ 100.00	$ 760.00	$ 660.00	Outlined in DuesTrainingConference Sheet
Building Maintenance	$ 3,046.00	$ 6,079.00	$ 3,033.00	Outlined in BuildingMaintenance Sheet
Building Supplies	$ 800.00	$ 1,200.00	$ 400.00	Estimate from FY2011 ($1,280 spent) and projection from FY2012 to date (annual projection is $1,132)
Utilities	$ 5,500.00	$ 5,500.00	$ -	Current year estimate 7% less than prior year - account for possible 5% increase in rates
Telephone	$ 2,300.00	$ 2,016.00	$ (284.00)	Estimate from FY2012 ($168 per month)
Liability Insurance	$ 1,815.00	$ 1,800.00	$ (15.00)	Amount determined by City Finance Officer
Janitorial Expense	$ 3,500.00	$ 3,552.50	$ 52.50	1.5% cost of living increase added every year
Advertisement/Legal	$ 600.00	$ 600.00	$ -	estimate from past two fiscal years (FY2012 projection is $648, FY2011 spent $140 w/o business directory inclusion)
Technology Services	$ 1,000.00	$ 1,400.00	$ 400.00	Outlined in TechOffice Sheet
Contract Payments	$ 2,091.00	$ 2,117.00	$ 26.00	$117 for Ebscohost database renewal; $2,000 for Apollo annual payment
Office Supplies	$ 1,500.00	$ 1,300.00	$ (200.00)	estimate from past two fiscal years: FY2012 projection is $1,200, FY2011 spent $930
Postage and Shipping	$ 3,700.00	$ 3,580.31	$ (119.69)	Outlined in TechOffice Sheet
Programs	$ 1,500.00	$ 3,750.00	$ 2,250.00	Outlined in ProgramsMaterials Sheet
Office Equipment	$ 2,332.00	$ 2,148.00	$ (184.00)	Outlined in TechOffice Sheet
Books	$ 23,600.00	$ 24,749.95	$ 1,149.95	Outlined in ProgramsMaterials Sheet
Library Account Spending	**$ 134,634.00**	**$ 147,606.60**	**$ 12,972.60**	
Library Total Expenditures	**$ 164,768.00**	**$ 178,458.84**	**$ 13,690.84**	

Type	Budget $			
General Property Tax	$ 111,296.00	$ 126,674.60	$ 15,378.60	Reflects what income the library needs after accounting for the income received from other sources
Interest Income	$ -	$ -	$ -	
Rural Library Assistance	$ 13,000.00	$ 13,332.00	$ 332.00	Increased to reflect FY2012 contract
State Library Funding	$ 3,000.00	$ 3,500.00	$ 500.00	Reduced to reflect decreases in amount received from the State of Iowa
Private Contributions	$ 1,000.00	$ 1,000.00	$ -	
Fines	$ 1,200.00	$ 2,000.00	$ 800.00	Increased per general estimates: FY2012 projection is $2,800. FY2011 received amount was $2,032
Misc Revenues	$ 2,600.00	$ 1,100.00	$ (1,500.00)	This item formerly contained one state of Iowa payment and reflects current projections (FY2012 is $1,130)
Transfer	$ -	$ -	$ -	
Krouth Transfers	$ -	$ -	$ -	
Library Total Income	**$ 132,096.00**	**$ 147,606.60**	$ 15,510.60	

Salaries

	Rate Period	Weekly Hours	Rate - current	Rate - proposed	Annual total - current	Annual total - proposed	Change
Kim	Hour	16	$ 9.00	$ 9.50	$ 7,488.00	$ 7,904.00	$ 416.00
Kat	Hour	10	$ 9.00	$ 9.50	$ 4,680.00	$ 4,940.00	$ 260.00
Claudia	Hour	12	$ 9.36	$ 10.00	$ 5,840.64	$ 6,240.00	$ 399.36
Nick	Salary	40	$ 37,099.67	$ 39,549.84	$ 37,099.67	$ 39,549.84	$ 2,450.17
Becky	Salary	40	$ 28,000.00	$ 30,000.00	$ 28,000.00	$ 30,000.00	$ 2,000.00
				Total	**$ 83,108.31**	**$ 88,633.84**	**$ 5,525.53**

Dues/Memberships				
	ILA membership	Director	$ 65.00	
		Assistant Director	$ 55.00	
	Total		**$ 120.00**	
Training/Education				
	Estimate	Annual	**$ 100.00**	Estimated from prior years - reduced by $100 to help offset Travel/Conference increase. Past 3 years, library has spent less than $100 on Training/Education
Travel/Conference				
	ILA Conference	Registration	$ 180.00	2 registrants at $90 per person
		Travel	$ 80.10	Conference 180 miles away - travel compensation $0.445 per mile
		Rooms	$ 240.00	2 rooms at $120 per night for 1 night
		Meals	$ 160.00	City reimbursement max $40 per day for 2 people for 2 days
		Total	**$ 660.10**	
	Other travel		**$ 100.00**	For other program travel
	Total		**$ 760.00**	
Building Maintenance				
		Simplex/Grinnell Annual Service	$ 734.00	Increased $23 from FY2012
		General Pest Control ($70 bimonthly)	$ 420.00	
		Iowa Fire Equipment (extinguisher inspectio	$ 75.00	
		Carpet Cleaning	$ 650.00	
		Grounds Care (planted area maintenance)	$ 200.00	
		Carpet Replacement - communtiy room	$ 2,700.00	Cost for flooring in FY2011 for area around circulation desks was $3,687 - approximately same area
		Unexpected Maintenance	$ 1,300.00	Increased from $1,200 in FY2012 for aging building
	Total		**$ 6,079.00**	
Technology Services				
	Technology Plan	Replacement PCs	$ 800.00	$400 each for 2 PCs
		Increase RAM in lowest PCs	$ 150.00	$75 each for 2 PC's
		Total	**$ 950.00**	
	Software Renewal	Steady-state software renewal	**$ 50.00**	
	Maintenance	Regular PC repair	**$ 400.00**	Repair/replacement of broken hardware
	Total		**$ 1,400.00**	
Postage & Shipping	**Postage Meter**	Lease	$ 320.31	$106.77 three times a year
		Postage & Supplies	$ 3,200.00	Estimate from FY2012 to date ($3,000 projection), FY2011 ($2,891 spent), and FY2010
		Total	**$ 3,520.31**	
	Postal box	Annual renewal	**$ 60.00**	
	Total		**$ 3,580.31**	
Office Equipment				
	Printer/Copier	Lease Consultants (copier lease)	$708	- $59 per month

		Cedar Rapids Photo Copy (copier)	$1,400	- Estimated annual use from previous figures (FY2012 projection is $1,250, used $1026 in FY2011)
		Total	**$2,108**	
	Steady State Software	Centurion Systems	**$40**	- Cornerstone/Smart Shield service renewal
	Total		**$2,148**	
Programs				
	Program Materials	Estimate	$ 1,750.00	Estimate from past years ($937 in FY2011, $1,192 in FY2010) and allow for expansion/increase in use
	Programming	Summer Reading	$ 2,000.00	Typical Summer reading budget.
	Total		**$ 3,750.00**	
Materials				
	Periodicals			
		Magazines	$ 950.00	- annual subscriptions - all magazines
		Booklist	$ 109.95	- annual subscription - item reviews
		Tipton Conservative	$ 33.00	- annual subscription
		West Branch Times	$ 29.00	- annual subscription
		Iowa City Press Citizen	$ 157.00	- annual subscription
		Cedar Rapids Gazette	$ 237.00	- annual subscription
		USA Today	$ 213.00	- annual subscription
		Total	**$ 1,728.95**	
	Electronic	NEIBORS	**$ 300.00**	- downloadable audio book service - $25 monthly
		Books/Movies/CDs	**$22,721.00**	- approximately $1893 per month
	Total		**$24,749.95**	

DATE 1/04/2012

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
430 PARK AND RECREATION

		FISCAL YR 2009-2010 / 2010-2011	2011-2012 BUDGETED / YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6010	SALARIES AND WAGES						
	4-001-430-6010	34,835	36,140		37045		
		35,722	19,358				
6110	FICA						
	4-112-430-6110	2,527	2,800		2834		
		2,544	1,312				
6130	IPERS						
	4-112-430-6130	2,302	3,000		3212		
		2,483	1,562				
6150	GROUP INSURANCE						
	4-112-430-6150	4,067	5,400		6270		
		4,966	2,845				
6160	WORKMENS COMP.						
	4-036-430-6160	444	206		226		
		187	206				
6210	DUES, MEMBERSHIP						
	4-001-430-6210	130	300		300		
		0	35				
6310	BUILDING MAINTENANCE						
	4-001-430-6310	2,377	0		0		
		1,864	0				
6320	BLDG/GROUNDS OPERATIONS/SUPPLIES						
	4-001-430-6320	2,532	1,300		1900		
		601	120				
6371	UTILITY SERVICES/GAS, ELECTRIC						
	4-001-430-6371	9,673	600		600		
		10,106	1,079				
6373	TELEPHONE/OPERATIONS						
	4-001-430-6373	2,170	2,000		2000		
		2,009	1,097				

64081	LIABILITY INSURANCE						
	4-036-430-64081	1,500	2,365		2376		
		2,150	2,160				
6409	JANITORIAL EXPENSE						
	4-001-430-6409	0	0		0		
		3,849	0				
6498	CONTRACT PAYMENTS						
	4-001-430-6498	8,443	10,900		9500		
		17,108	0				
6501	CHEMICALS						
	4-001-430-6501	1,499	0		0		
		0	0				
6504	MINOR EQUIPMENT						
	4-001-430-6504	100	500		300		
		583	0				
6506	OFFICE SUPPLIES						
	4-001-430-6506	542	500		500		
		622	200				
6508	POSTAGE AND SHIPPING						
	4-001-430-6508	120	250		250		
		29	0				
6520	RECREATION SUPPLIES						
	4-001-430-6520	4,327	11,155		8700		
		6,565	6,245				
6522	SWIMMING						
	4-001-430-6522	4,190	1,800		1800		
		1,571	853				
6523	ADULT SPORTS						
	4-001-430-6523	0	990		1350		
		1,780	901				
6525	YOUTH SPORTS						
	4-001-430-6525	4,222	3,990		6855		
		2,908	3,747				

6599	MISC. SUPPLIES							
	4-001-430-6599	165	0		0			
		158	0					
6727	EQUIPMENT							
	4-001-430-6727	3,973	0		0			
		1,034	0					
6792	CAPITAL IMPROVEMENTS							
	4-001-430-6792	2,648	5,000		9400			
		10,882	1,990					
6798	TEEN ACTIVITIES							
	4-001-430-6798	460	5,925		4500			
		343	41					
TOTAL	PARK AND RECREATION	93,246	95,121		99918			
		110,064	43,751					

Parks and Recreation 2013 Budget

		Property Tax Request	Expenditures	User Fees
Salaries and Wages				
4-001-430-6010		$35,000.00	$37,045.00	$2,045.00
FICA				
4-112-430-6130		$2,834.00	$2,834.00	
IPERS				
4-112-430-6130		$3,212.00	$3,212.00	
Group Insurance				
4-112-430-6150		$6,270.00	$6,270.00	
Workmen's Comp				
4-036-430-6160		$226.00	$226.00	
Dues, Memberships, Training				
4-001-430-430-6210		$300.00	$300.00	
Building Maintenance				
4-001-430-6310		$0.00	$0.00	
Building Grounds/Supplies				
4-001-430-6320		$1,900.00		
	Miscellaneous		$200.00	
	Soccer Field Treatment		$1,000.00	
	Field Paint		$200.00	
	Trail Maintance		$500.00	
Utility Services/Gas, Electric				
4-001-430-6371		$600.00		
	Beranek Park		$600.00	
Telephone				
4-001-430-6373		$2,000.00	$2,000.00	
Liability Insurance				
4-036-430-64081		$2,376.00	$2,376.00	
Data Processing				
4-001-430-6419		$0.00		
Contract Payments				
4-001-430-6498				
	Fitness instructor($100 a class for 90 classes)		$9,000.00	$9,000.00
	Movie License	$500.00	$500.00	
Chemicals				
4-001-430-6501				
Minor Equipment				
4-001-430-6504		$300.00		
	Misc.(jump ropes, fitness equipment, safety vests...)		$300.00	
Office Supplies				
4-001-430-6506		$500.00	$500.00	
Postage				
4-001-430-6508		$250.00	$250.00	

Parks and Recreation 2013 Budget

		Property Tax Request		Expenditures		User Fees
Recreation Supplies						
4-001-430-6520						
	Easter Egg Hunt	$600.00				
	Easter Eggs, candy and prizes			$600.00		
	Christmas Past	$400.00				
	Craft Supplies			$400.00		
	Halloween Event(chili supper and costume contest)					$700.00
	Medals and Trophies			$200.00		
	Prizes for Treat Bags			$200.00		
	Soup and supplies			$300.00		
	Swim Bus Transportation	$1,300.00		$1,800.00		$500.00
	Lunch Bunch	$1,000.00				
	Food and Activities			$1,000.00		
	Senior Trip			$1,000.00		$1,000.00
	Preschool Playgroups and classes	$250.00		$250.00		
	Summer Camp(30 children at $125 a person)					$3,750.00
	Shirts			$300.00		
	Part Time Help			$800.00		
	Activities and transportation			$2,650.00		
	Bingo/Trivia/Game night			$200.00		$200.00
	Frosty Frenzy					$800.00
	Shirts			$500.00		
	Prizes			$100.00		
	Trophies			$100.00		
	Food			$100.00		
Adult Sports						
4-001-430-6529						
	Sand VB League					$750.00
	Balls			$160.00		
	Sand VB Tournament					
	Prizes			$240.00		
	Food			$350.00		
	Bags League			$300.00		$300.00
	Kickball/Dodgeball Tournament					$300.00
	Balls			$200.00		
	Prizes			$100.00		

Parks and Recreation 2013 Budget

		Property Tax Request		Expenditures		User Fees
Youth Sports						
4-001-430-6525						
	3/4 Grade Volleyball (based on 30 participants paying $35 a piece)					$790.00
	Shirts			$350.00		
	Balls and supplies			$300.00		
	Tournament Concession Stand			$200.00		$350.00
	Gym Fee($15 an hour- 12 practices and 1 day tournament			$290.00		
	5th/6th grade volleyball(Based on 30 participants at $35 apiece)					$790.00
	Shirts			$350.00		
	Balls and supplies			$300.00		
	Tournament Concession Stand			$200.00		$350.00
	Gym Fee($15 an hour- 12 practices and 1 day tournament			$290.00		
	PreK-2nd grade flag football(based on 60 participants at $20 a piece)					$700.00
	Shirts			$290.00		
	Equipment			$200.00		
	Medals			$110.00		
	3rd-4th grade flag football (Based on 40 children paying $35 a piece)					$900.00
	Shirts			$500.00		
	Equipment			$260.00		
	Referee			$440.00		
	Concession Stand			$400.00		$600.00
	5/6 Grade Track	$0.00				$0.00
	Preschool Tball (60 children at $20 a piece)					$800.00
	Shirts			$400.00		
	Equipment			$235.00		
	Medals			$165.00		
	Preschool Soccer Spring (based on 25 children at $20 piece)					$375.00
	Shirts			$150.00		
	Equipment			$155.00		
	Medals			$70.00		

Parks and Recreation 2013 Budget

		General Fund Request	Expenditures	Revenue
25 % Increase	**Youth Basketball(based on 60 children at $20 a piece)**			$1,200.00
	Shirts		$115.00	
	Equipment(basketball hoops)		$800.00	
	Medals		$165.00	
	Gym Fee($15 an hour- 8 hours needed)		$120.00	
Miscellaneous Supplies				
4-001-430-6599				
Set Aside				
4-001-430-6728				
Capital Improvements				
4-001-430-6792				
	Park Improvements	$9,400.00		
	Seal coat Hoover trail		$7,900.00	
	Seal coat Beranek Pak Loop		*$1,500.00*	
Teen Activities				
4-001-430-6798				
	Teen Trecker Program(Numbers are based on 25 participants paying $140 a piece)			$3,500.00
	Kernels game			
	Admission and Transportation		$550.00	
	Lake McBride			
	Transportation and Canoe Rental		$500.00	
	Monticello Day		$500.00	
	Community Service Day		$200.00	
	Adventureland			
	Bus		$1,000.00	
	Admission		$750.00	
	Misc. Teen Programs	$500.00	$1,000.00	$500.00
	Ski Club			
	Early outs			
Totals		$69,718.00	$99,918.00	$30,200.00

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
450 CEMETERY

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6010	SALARIES AND WAGES						
	4-001-450-6010	28,448	53,558		55052		
		28,231	26,683				
6110	FICA						
	4-112-450-6110	2,094	4,200		4212		
		2,154	2,008				
6130	IPERS						
	4-112-450-6130	1,866	4,400		4773		
		1,962	2,109				
6150	GROUP INSURANCE						
	4-112-450-6150	2,377	9,000		7391		
		2,082	3,071				
6160	WORKMENS COMP.						
	4-036-450-6160	1,022	1,001		1101		
		910	1,001				
6310	BUILDING MAINTENANCE						
	4-001-450-6310	5	500		500		
		68	0				
6320	BLDG/GROUNDS OPERATIONS/SUPPLIES						
	4-001-450-6320	820	1,000		1000		
		1,396	1,029				
6331	MOTOR OPERATION FUEL						
	4-001-450-6331	1,091	2,000		2000		
		2,000	2,158				
6332	REPAIR/MAINTENANCE-VEHICLES						
	4-001-450-6332	284	1,000		1000		
		490	696				
64081	LIABILITY INSURANCE						
	4-036-450-64081	500	1,000		1035		
		899	941				

6498	CONTRACT PAYMENTS						
	4-001-450-6498	7,000	8,000		8000		
		6,355	3,000				
6501	CHEMICALS						
	4-001-450-6501	0	100		0		
		0	0				
6504	MINOR EQUIPMENT						
	4-001-450-6504	14	1,000		500		
		756	546				
6521	MOTOR VEHICLE MAINT. SUPPLIES						
	4-001-450-6521	1,459	1,000		1000		
		64	586				
6529	UNIFORMS						
	4-001-450-6529	664	1,200		300		
		473	149				
6599	MISC. SUPPLIES						
	4-001-450-6599	809	1,000		1000		
		1,306	623				
6727	EQUIPMENT						
	4-001-450-6727	3,973	4,500		4000		
		8,959	0				
TOTAL	CEMETERY	52,425	94,459		92864		
		58,104	44,600				

450 Cemetery

6727 Equipment - I would like to use this line to aid in the purchase of a new mower in the early part of FY13. At the moment we own three lawn tractors and one zero turn mower. I would like to trade in one of the lawn tractors for a zero turn mower. The mower I would like to trade in would be the 2008 John Deere x720. It has approximately 450 hours on it. At this time we could expect to receive approximately $6000 for trade in. This mower cost the city $8,020 when new. This would leave us with two zero turn mowers and two lawn tractors. One of the remaining lawn tractors would be used solely as a back up.

This previous year mowing was done Mondays by three full time and one part time employee. I would like to free up one more full time employee to do other work. Putting another zero turn mower into the mix would help accomplish this. With the zero turn mowing should be accomplished considerably faster allowing for three people to mow the cemetery instead of four.

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
460 TOWN HALL

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6310	BUILDING MAINTENANCE						
	4-022-460-6310	3,477	1,000		1000		
		878	267				
6371	UTILITY SERVICES/GAS, ELECTRIC						
	4-022-460-6371	4,285	3,000		3000		
		4,832	1,488				
6373	TELEPHONE/OPERATIONS						
	4-022-460-6373	470	500		500		
		476	269				
6409	JANITORIAL EXPENSE						
	4-022-460-6409	0	2,400		2700		
		2,930	1,975				
6599	MISC. SUPPLIES						
	4-022-460-6599	436	800		800		
		798	408				
6792	CAPITAL IMPROVEMENTS						
	4-022-460-6792	15,882	3,300		9367		
		8,653	1,196				
TOTAL	TOWN HALL	24,550	11,000		17367		
		18,565	5,603				

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
470 COMM. AND CULTURAL DEVELOPMENT

	FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6599 MISC. SUPPLIES						
4-001-470-6599	22,122	3,240		42250		
	11,078	2,833				

Hoover's Hometown Days:	
Fireworks	25,000
Iowa Veterans Memorial Band	2,250
Inflatables	7,000
Village Green Activities	2,000
Port-a-Pottys	1,000
	37,250
NPS Summer Concert Series	3,000
Community Events	2,000
	42,250

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
520 ECONOMIC DEVELOPMENT

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6211	DUES CEDCO						
	5-001-520-6211	5,864	5,900		0		
		5,470	0				
6212	DUES ICAD						
	5-001-520-6212	2,750	2,750		2750		
		2,750	2,750				
6214	DUES MAIN STREET						
	5-001-520-6214	0	11,250		18500		
		0	11,250				
6421	PAYMENTS TO OTHER AGENCIES						
	5-160-520-6421	0	0		0		
		0	138,935				
TOTAL	ECONOMIC DEVELOPMENT	8,614	19,900		21250		
		8,220	152,935				

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
610 MAYOR AND COUNCIL

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6020	PART TIME						
	6-001-610-6020	5,931	7,500		7500		
		8,880	1,200				
6110	FICA						
	6-112-610-6110	454	600		600		
		679	92				
6130	IPERS						
	6-112-610-6130	89	150		150		
		86	0				
6230	TRAINING AND EDUCATION						
	6-001-610-6230	100	0		0		
		0	0				
6241	MILEAGE						
	6-001-610-6241	61	200		200		
		0	0				
TOTAL	MAYOR AND COUNCIL	6,635	8,450		8450		
		9,646	1,292				

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
620 CLERK AND TREASURER

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6010	SALARIES AND WAGES						
	6-001-620-6010	64,051	58,971		76772.93		
		44,093	27,881				
6110	FICA						
	6-112-620-6110	4,710	4,625		5873.85		
		2,995	1,869				
6130	IPERS						
	6-112-620-6130	8,949	4,890		6657.10		
		3,064	2,250				
6150	GROUP INSURANCE						
	6-112-620-6150	2,828	9,530		8155.12		
		5,473	3,314				
6160	WORKMENS COMP.						
	6-036-620-6160	667	810		990		
		736	900				
6170	JOB INSURANCE						
	6-001-620-6170	0	0		0		
		941	0				
6210	DUES, MEMBERSHIP						
	6-001-620-6210	2,362	3,336		3336		
		3,216	3,116				
6230	TRAINING AND EDUCATION						
	6-001-620-6230	1,174	1,531		1531		
		628	570				
6240	TRAVEL AND CONFERENCE						
	6-001-620-6240	1,165	1,636		1636		
		964	0				
6310	BUILDING MAINTENANCE						
	6-001-620-6310	1,442	1,936		1000		
		997	2,102				

6331	MOTOR OPERATION FUEL						
	6-001-620-6331	64	0		0		
		0	0				
6332	REPAIR/MAINTENANCE-VEHICLES						
	6-001-620-6332	137	0		0		
		229	0				
6371	UTILITY SERVICES/GAS, ELECTRIC						
	6-001-620-6371	3,742	3,750		3000		
		3,759	1,625				
6373	TELEPHONE/OPERATIONS						
	6-001-620-6373	2,314	2,622		1500		
		2,781	1,761				
6400	BANKING EXPENSES						
	6-001-620-6400	0	0		0		
		0	0				
6401	AUDITING EXPENSE						
	6-001-620-6401	0	9,428		9428		
		9,531	0				
6408	INSURANCE						
	6-036-620-6408	4,092	4,890		4200		
		4,376	4,186				
6409	JANITORIAL EXPENSE						
	6-001-620-6409	0	972		1000		
		2,942	750				
6414	ADVERTISEMENT & LEGAL PUBLICATIO						
	6-001-620-6414	2,946	0		0		
		656	0				
6419	TECHNOLOGY SERVICES						
	6-001-620-6419	0	20,750		15000		
		0	3,905				
6440	ELECTIONS						
	6-001-620-6440	580	1,429		0		
		0	1,688				

6443	HERITAGE SQUARE						
	6-001-620-6443	578	0		0		
		0	0				
6490	CONSULTANT AND PROF. FEES						
	6-001-620-6490	12,339	2,630		0		
		7,410	8,360				
6492	BUILDING INSPECTIONS						
	6-001-620-6492	4,106	4,000		4000		
		2,753	1,338				
6498	CONTRACT PAYMENTS						
	6-001-620-6498	7,248	5,066		8000		
		10,334	2,514				
6499	MISC. CONTRACT WORK						
	6-001-620-6499	1,324	0		8710		
		0	0				
6506	OFFICE SUPPLIES						
	6-001-620-6506	3,348	3,000		3000		
		2,561	1,566				
6508	POSTAGE AND SHIPPING						
	6-001-620-6508	1,577	2,000		2000		
		1,848	917				
65081	POSTAGE MACHINE						
	6-001-620-65081	485	1,777		1777		
		1,234	888				
6591	HOOVERS HOMETOWN DAYS						
	6-001-620-6591	0	23,000		0		
		0	21,286				
6599	MISC. SUPPLIES						
	4-050-620-6599	10,661	0		0		
		3,218	0				
	6-001-620-6599	1,885	0		0		
		2,077	0				
TOTAL	MISC. SUPPLIES	12,547	0		0		
		5,296	0				

6721	FURNITURE AND FIXTURES						
	6-001-620-6721	136	0		0		
		0	0				
6725	OFFICE EQUIPMENT						
	6-001-620-6725	1,928	0		0		
		128	0				
6793	POLICY ADMIN./DEVELOPMENT						
	6-001-620-6793	0	0		0		
		0	0				
6801	PRINCIPAL						
	6-001-620-6801	12,879	13,985		0		
		13,419	13,985				
6851	INTEREST/COUPONS						
	6-001-620-6851	5,801	4,688		0		
		5,261	4,695				
TOTAL	CLERK AND TREASURER	165,517	191,252		167567		
		137,624	111,466				

Note: City Office Loan is to be Paid from the Debt Service Levy.

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
		$3,336.00
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
		$1,531.00
6240 Travel and Conference	Hotels IMPI	$947.00
	Hotel IACMA	$82.00
	Fuel	$127.00
	Meals	$480.00
		$1,636.00
6310 Building maintenance	HVAC	$210.00
	Pest Control	$528.00
	Floor Mats	$0.00
	Other	$262.00
		$1,000.00
6419 Technology Services	New Server/Tower & Service	$12,352.00
	Tyler - Online Utility Billing	$2,648.00
		$15,000.00
6490 Consultant and Professional	Engineering/Other Consultants	$0.00
6498 Contract Payments	Iowa INS email/website	$324.00
	Copier	$3,420.00
	Code Red	$500.00
	Tyler Fees	$3,756.00
		$8,000.00
6499 Mic Contract Work	Roof	$6,500.00
	Flag Pole/Landscaping/Other	$2,210.00
		$8,710.00

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
640 LEGAL SERVICES

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6414	ADVERTISEMENT & LEGAL PUBLICATIO						
	6-001-640-6414	4,626	5,000		8173		
		4,850	4,566				
6490	CONSULTANT AND PROF. FEES						
	6-001-640-6490	13,881	31,500		37000		
		16,446	9,867				
TOTAL	LEGAL SERVICES	18,507	36,500		45173		
		21,296	14,433				

Comp Plan	$7,000
Attorney	$18,000
Other Consulting	$12,000
6490	$37,000

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
660 TORT LIABILITY

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6406	DAMAGES/TORT CLAIMS						
	6-001-660-6406	0	0		0		
		0	0				
6801	PRINCIPAL						
	6-001-660-6801	9,506	10,390		0		
		9,977	10,423				
6851	INTEREST/COUPONS						
	6-001-660-6851	8,888	8,020		0		
		8,416	7,970				
TOTAL	TORT LIABILITY	18,393	18,410		0		
		18,393	18,393				

Note: Lawsuit to be paid from the Debt Service Levy.

DATE 1/04/2012

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
840 SOLID WASTE

	FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6413 LANDFILL						
2-001-840-6413	7,650	8,000		8000		
	7,650	7,962				
6430 TIPPING FEE						
2-001-840-6430	546	0		0		
	0	0				
6498 CONTRACT PAYMENTS						
2-001-840-6498	43,878	45,000		46000		
	45,615	26,126				
TOTAL SOLID WASTE	52,074	53,000		54000		
	53,265	34,088				

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
855 LOCAL CABLE ACCESS

		FISCAL YR 2009-2010 / 2010-2011	2011-2012 BUDGETED / YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6010	SALARIES AND WAGES						
	4-001-855-6010	0	7,500		8015.07		
		5,408	3,265				
6110	FICA						
	4-112-855-6110	0	575		613.15		
		285	169				
6130	IPERS						
	4-112-855-6130	0	610		694.90		
		376	263				
6150	GROUP INSURANCE						
	4-112-855-6150	0	970		2386.88		
		1,575	985				
6230	TRAINING AND EDUCATION						
	4-001-855-6230	0	500		0		
		0	0				
6310	BUILDING MAINTENANCE						
	4-001-855-6310	0	600		1000		
		0	0				
6350	EQUIPMENT REPAIR						
	4-001-855-6350	0	500		0		
		0	0				
6371	UTILITY SERVICES/GAS, ELECTRIC						
	4-001-855-6371	1,200	2,100		1000		
		1,200	600				
6373	TELEPHONE/OPERATIONS						
	4-001-855-6373	1,140	1,100		1500		
		1,205	894				
64083	COMMERCIAL PROPERTY INSURANCE						
	4-001-855-64083	150	200		290		
		164	200				

6414	ADVERTISEMENT & LEGAL PUBLICATIO						
	4-001-855-6414	0	200		0		
		0	0				
6498	CONTRACT PAYMENTS						
	4-001-855-6498	1,250	1,500		2000		
		1,800	900				
6504	MINOR EQUIPMENT						
	4-001-855-6504	0	500		0		
		0	0				
6506	OFFICE SUPPLIES						
	4-001-855-6506	0	500		1000		
		552	38				
6508	POSTAGE AND SHIPPING						
	4-001-855-6508	0	100		0		
		0	0				
6526	PROGRAMMING						
	4-001-855-6526	0	2,350		0		
		0	120				
6599	MISC. SUPPLIES						
	4-001-855-6599	133	500		1000		
		0	0				
6725	OFFICE EQUIPMENT						
	4-001-855-6725	0	850		0		
		525	0				
6727	EQUIPMENT						
	4-001-855-6727	6,054	7,000		6500		
		0	0				
TOTAL	LOCAL CABLE ACCESS	9,927	28,155		26000		
		13,090	7,434				

DATE 1/04/2012

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
856 COMMISSION

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6445	LOCAL CABLE						
	4-001-856-6445	26	500		0		
		0	0				
6446	PLANNING & ZONING						
	5-001-856-6446	0	0		0		
		0	0				
6447	ANIMAL CONTROL						
	1-001-856-6447	437	500		0		
		231	0				
TOTAL	COMMISSION	463	1,000		0		
		231	0				