CITY OF WEST BRANCH
COUNCIL ACTION REPORT

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

DATE PREPARED: January 27, 2012

STAFF LIAISON: Matt Muckler, City Administrator

ACTION TITLE: Discussion of revenue estimates and expenditures for all funds outside of the general fund for the FY 2012-2013 Annual Budget.

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

PROJECT DESCRIPTION:

Revenue and expenditures for all other funds will be discussed.

ATTACHMENTS:
Initial Fiscal Year 2012-2013 All Funds Revenue Estimate
All Funds Revenue Worksheets
All Funds Departmental Expenditure Worksheets

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

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

Fiscal Year 2012-13 All Funds Revenue Estimate

General Fund	$	1,265,654
Tort Liability	$	64,212
Road Use Tax	$	217,328
Local Option Sales Tax	$	135,514
TIF Revenue	$	97,387
Perpetual Fund - Cemetery	$	1,000
Krouth Interest Fund	$	200
Water	$	406,880
Water Sinking	$	63,450
Sewer	$	278,683
Emergency Fund	$	29,542
Trust and Agency	$	148,182
Debt Service	$	174,628
Total Revenue Estimate	$	2,882,660

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
036 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
4013	TORT LIABILITY						
	036-0-950-4-4013	67,258CR	42,359CR		64212		
		68,743CR	22,980CR				
4715	REFUNDS						
	036-0-950-4-4715	72CR	0				
		0	0				
TOTAL	TORT LIABILITY	67,330CR	42,359CR		64212		
		68,743CR	22,980CR				

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		217328		
		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		217328		
		202,887CR	116,188CR				

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
111 POLICE RECOVERY ACT GRANT

	FISCAL YR 2009-2010 / 2010-2011	2011-2012 BUDGETED / YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
4400 POLICE DEPARTMENT GRANT						
111-1-110-4-4400	139,432CR	18,080CR		0		
	28,286	6,410CR				

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
112 TRUST AND AGENCY

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
4015	GROUP HEALTH 112-0-950-4-4015	0 0	0 0				
4016	FICA-IPERS 112-0-950-4-4016	118,824CR 126,752CR	121,950CR 65,338CR		148182		
TOTAL	TRUST AND AGENCY	118,824CR 126,752CR	121,950CR 65,338CR		148182		

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
119 EMERGENCY TAX 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
4014 EMERGENCY TAX						
119-0-950-4-4014	23,273CR	25,089CR		29542		
	22,386CR	13,399CR				

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
121 OPTION 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
4090 LOCAL OPTION TAX						
121-0-950-4-4090	0	110,000CR		135514		
	0	56,464CR				
4300 INTEREST INCOME						
121-0-950-4-4300	0	0		0		
	0	0				
TOTAL OPTION TAX	0	110,000CR		135514		
	0	56,464CR				

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
125 T I F

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
4050	TIF						
	125-7-710-4-4050	110,974CR	0				
		135,883CR	0				
4715	REFUNDS						
	125-7-710-4-4715	0	0				
		0	79,247CR				
4819	TIF REBATE ACCIONA						
	125-7-710-4-4819	112,667CR	210,000CR		97387		
		180,000CR	80,769CR				
4820	TIF REBATE P & G						
	125-7-710-4-4820	432,470CR	240,000CR				
		647,762CR	106,431CR				
TOTAL	T I F	656,110CR	450,000CR		97387		
		963,646CR	266,447CR				

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
160 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
4440	STATE GRANTS						
	160-2-520-2-4440	0	0		0		
		0	0				
4441	REVOLVING LOAN						
	160-5-520-2-4441	0	0		0		
		0	0				
TOTAL	ECONOMIC DEVELOPMENT	0	0		0		
		0	0				

CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
226 SRF DEBT SERVICE

		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						
	226-7-710-4-4000	128,209CR	182,253CR		174628		
		127,293CR	95,992CR				
4830	TRANSFERS IN						
	226-0-950-4-4830	0	0				
		0	43,837CR				
TOTAL	SRF DEBT SERVICE	128,209CR	182,253CR		174628		
		127,293CR	139,829CR				

CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
303 FIRE CAPITAL PROJECT ADDITION

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
4302	INTEREST						
	303-8-762-4-4302	0	0				
		0	0				
4826	FIRE STATION BOND PROCEEDS						
	303-8-762-4-4826	0	450,000CR		0		
		128,745CR	233,892CR				
4830	TRANSFERS IN						
	303-8-762-4-4830	0	0				
		0	0				
4831	TRANSFER						
	303-8-762-4-4831	0	0				
		0	0				
TOTAL	FIRE CAPITAL PROJECT ADDITION	0	450,000CR		0		
		128,745CR	233,892CR				

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
304 WASTEWATER LIFT STATION PROJECT

	FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
4827 BOND PAYMENTS						
304-8-751-4-4827	0	0		0		
	0	0				

CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
500 CEMETERY PERPETUAL 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
4300	INTEREST INCOME						
	500-4-450-4-4300	2CR	0				
		5CR	0				
4705	PRIVATE CONTRIBUTIONS						
	500-4-450-2-4705	0	0				
		0	0				
4740	SALE OF CEMETERY LOTS						
	500-4-450-1-4740	3,318CR	1,000CR		1000		
		1,500CR	660CR				
TOTAL	CEMETERY PERPETUAL FUND	3,320CR	1,000CR		1000		
		1,505CR	660CR				

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
501 KROUTH PRINCIPAL 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
4300	INTEREST INCOME 501-0-950-4-4300	1,407CR 1,103CR	0 635CR				
4830	TRANSFERS IN 501-0-950-4-4830	0 0	0 0				
TOTAL	KROUTH PRINCIPAL FUND	1,407CR 1,103CR	0 635CR		0		

CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
502 KROUTH INTEREST 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
4300	INTEREST INCOME						
	502-4-410-4-4300	649CR	0		200		
		298CR	99CR				
4715	REFUNDS						
	502-4-410-2-4715	0	0				
		0	0				
4799	MISC. REVENUES						
	502-4-410-4-4799	0	0				
		0	0				
4830	TRANSFERS IN						
	502-0-950-4-4830	0	0				
		0	0				
TOTAL	KROUTH INTEREST FUND	649CR	0		200		
		298CR	99CR				

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
600 WATER 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
4090	LOCAL OPTION TAX						
	600-9-810-4-4090	80CR	100CR		100		
		79CR	49CR				
4301	DEP INTEREST						
	600-9-810-4-4301	637CR	0		0		
		0	0				
4302	INTEREST						
	600-9-810-4-4302	1,813CR	0		0		
		1,170CR	496CR				
4500	METERED SALES						
	600-9-810-1-4500	302,616CR	316,000CR		366250		
		307,999CR	160,716CR				
4530	LATE PAYMENT PENALTIES						
	600-9-810-1-4530	5,519CR	5,000CR		5000		
		4,795CR	2,466CR				
4540	DEPOSIT & HOOKUP FEES						
	600-9-810-1-4540	5,317CR	5,000CR		5530		
		4,075CR	2,765CR				
4560	SALES TAX						
	600-9-810-1-4560	20,175CR	22,000CR		25000		
		20,873CR	12,497CR				
4710	REIMBURSEMENTS						
	600-9-810-1-4710	462CR	0		0		
		0	7,019CR				
	600-9-810-4-4710	0	0		0		
		0	0				
TOTAL	REIMBURSEMENTS	462CR	0		0		
		0	7,019CR				

4751	METERS, PIPES, ETC.						
	600-9-810-1-4751	1,558CR	1,000CR		5000		
		250CR	2,554CR				
4830	TRANSFERS IN						
	600-0-950-4-4830	0	0		0		
		0	0				
TOTAL	WATER FUND	338,178CR	349,100CR		406880		
		339,241CR	188,562CR				

CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
603 WATER SINKING 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
4830 TRANSFERS IN						
603-0-950-4-4830	0	0		63450		
	0	38,500CR				

CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
610 SEWER 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
4300	INTEREST INCOME						
	610-9-815-4-4300	1,731CR	0		0		
		764CR	213CR				
4541	TAP ON FEES						
	610-9-815-1-4541	0	0		3150		
		0	0				
4556	SERVICE CHARGES						
	610-9-815-1-4556	198,615CR	247,644CR		275533		
		236,050CR	120,908CR				
4599	OTHER INCOME						
	610-9-815-1-4599	0	0		0		
		0	0				
4710	REIMBURSEMENTS						
	610-9-815-1-4710	0	0		0		
		0	0				
4715	REFUNDS						
	610-0-815-4-4715	6,138CR	0		0		
		0	0				
4830	TRANSFERS IN						
	610-0-950-4-4830	0	0		0		
		0	0				
TOTAL	SEWER FUND	206,484CR	247,644CR		278683		
		236,814CR	121,121CR				

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
610 SEWER 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
	FUND TOTALS FUND TOTALS						
001	GENERAL FUND	1,065,177CR 878,341CR	1,235,448CR 587,554CR		1,100,680		
011	POLICE DEPARTMENT DONATIONS	1,150CR 2,510CR	0 0		0		
014	FIRE DEPARTMENT DONATIONS	6,973CR 41,993CR	0 500CR		0		
018	PARK DONATIONS	1,875CR 800CR	0 0		0		
022	CIVIC CENTER	12,253CR 14,017CR	13,030CR 7,456CR		17367		
031	LIBRARY	118,031CR 122,118CR	132,096CR 77,748CR		147607		
036	TORT LIABILITY	67,330CR 68,743CR	42,359CR 22,980CR		64212		
050	HOME TOWN DAYS FUND	13,283CR 0	0 0		0		
110	ROAD USE TAX	193,406CR 202,887CR	208,677CR 116,188CR		232058		
111	POLICE RECOVERY ACT GRANT	139,432CR 28,286	18,080CR 6,410CR		0		
112	TRUST AND AGENCY	118,824CR 126,752CR	121,950CR 65,338CR		148182		
119	EMERGENCY TAX FUND	23,273CR	25,089CR		29542		

		22,386CR	13,399CR	
121	OPTION TAX	0	110,000CR	135514
		0	56,464CR	
125	T I F	656,110CR	450,000CR	97387
		963,646CR	266,447CR	
160	ECONOMIC DEVELOPMENT	0	0	0
		0	0	
200	DEBT SERVICE	0	0	0
		0	0	
226	SRF DEBT SERVICE	128,209CR	182,253CR	174628
		127,293CR	139,829CR	
301	SAFE ROUTES SIDEWALK PROJECT	0	0	250000
		0	0	
303	FIRE CAPITAL PROJECT ADDITION	0	450,000CR	0
		128,745CR	233,892CR	
304	WASTEWATER LIFT STATION PROJECT	0	0	0
		0	0	
500	CEMETERY PERPETUAL FUND	3,320CR	1,000CR	1000
		1,505CR	660CR	
501	KROUTH PRINCIPAL FUND	1,407CR	0	0
		1,103CR	635CR	
502	KROUTH INTEREST FUND	649CR	0	0
		298CR	99CR	
600	WATER FUND	338,178CR	349,100CR	406880
		339,241CR	188,562CR	
603	WATER SINKING FUND	0	0	38500
		0	38,500CR	
610	SEWER FUND	206,484CR	247,644CR	278683
		236,814CR	121,121CR	
*****	TOTAL	3,095,364CR	3,586,726CR	3,122,240
		3,250,906CR	1,943,782CR	

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
700 DEBT SERVICE

		FISCAL YR 2009-2010 / 2010-2011	2011-2012 BUDGETED / YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
60000	CAPITAL PROJECTS						
	7-302-700-60000-64	0	0				
		0	0				
60001	SRF TAX						
	7-226-700-60001-64	125,628	126,000		85113		
		125,158	20,595				
6801	PRINCIPAL						
	7-226-700-6801	0	110,000		198698		
		0	30,482				
6851	INTEREST/COUPONS						
	7-226-700-6851	0	10,000		22476		
		0	4,990				
TOTAL	DEBT SERVICE	125,628	246,000		306287		
		125,158	56,067				

60001 - SRF Tax (70% of 2005 GO Water Bond)

Principle	$58100
Interest	$27013
	$85,113

6801 - Principal (2013 Lawsuit & All City Office) - $108,698
Plus Fire Station Principle - $90,000
$198,698

6851 - Interest (2013 Lawsuit and City Office Interest) - $11,676
Plus Fire Station Interest - $10,800
$22,476

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CITY OF WEST BRANCH

EXPENDITURE BUDGET WORKSHEET FY13

710 TIF DEBT SERVICE

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6801	PRINCIPAL						
	5-125-710-6801	118,302	0		25810		
		123,433	0				
6851	INTEREST/COUPONS						
	5-125-710-6851	10,526	0		11577		
		5,254	0				
6855	TIF REBATES						
	5-125-710-6855	545,137	450,000		244178		
		834,661	0				
TOTAL	TIF DEBT SERVICE	673,964	450,000		281565		
		963,349	0				

6801 - (30% of 2005 GO Water Bond Principle + $910) - $25,810

6851 - (30% of 2005 GO Water Bond Interest) - $11,577

6855 - Acciona FY 2013 Rebate (75%) - $244,178

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
751 CAPITAL PROJECT

		FISCAL YR 2009-2010 2010-2011	2011-2012 BUDGETED YTD ACTUAL	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
6420	OPTION TAX						
	7-121-751-6420	0	0		0		
		0	0				
6421	PAYMENTS TO OTHER AGENCIES						
	7-300-751-6421	0	0		0		
		0	0				
6490	CONSULTANT AND PROF. FEES						
	7-304-751-6490	0	0		0		
		0	38,090				
6498	CONTRACT PAYMENTS						
	7-304-751-6498	0	0		0		
		0	600				
	8-301-751-6498	0	250,000		0		
		0	289				
TOTAL	CONTRACT PAYMENTS	0	250,000		0		
		0	889				
6750	BUILDING/SET ASIDE						
	7-300-751-6750	0	0		0		
		0	0				
6801	PRINCIPAL						
	7-301-751-6801	0	0		0		
		0	0				
TOTAL	CAPITAL PROJECT	0	250,000		0		
		0	38,979				

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
762 FIRE CAPITAL PROJECT

		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						
	8-303-762-6490	0	450,000		0		
		128,745	233,892				

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CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
810 WATER OPERATING

		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						
	9-600-810-6010	77,303	75,661		81947		
		72,989	40,008				
6020	PART TIME						
	9-600-810-6020	0	2,500		2750		
		0	506				
6110	FICA						
	9-600-810-6110	5,694	6,100		6480		
		5,142	2,851				
6130	IPERS						
	9-600-810-6130	5,107	6,400		7344		
		4,859	3,240				
6150	GROUP INSURANCE						
	9-600-810-6150	8,286	11,945		12542		
		8,569	5,433				
6160	WORKMENS COMP.						
	9-600-810-6160	3,264	2,164		2381		
		2,049	2,164				
6170	JOB INSURANCE						
	9-600-810-6170	0	0		0		
		4,255	0				
6210	DUES, MEMBERSHIP						
	9-600-810-6210	992	1,600		1600		
		1,929	1,654				
6230	TRAINING AND EDUCATION						
	9-600-810-6230	2,645	2,500		2500		
		3,626	1,464				
6240	TRAVEL AND CONFERENCE						
	9-600-810-6240	806	750		750		
		243	0				

6310	BUILDING MAINTENANCE						
	9-600-810-6310	50	500		500		
		2,641	250				
6320	BLDG/GROUNDS OPERATIONS/SUPPLIES						
	9-600-810-6320	897	2,000		3000		
		2,073	1,436				
6331	MOTOR OPERATION FUEL						
	9-600-810-6331	4,547	3,500		3500		
		2,554	1,386				
6332	REPAIR/MAINTENANCE-VEHICLES						
	9-600-810-6332	825	500		500		
		392	0				
6350	EQUIPMENT REPAIR						
	9-600-810-6350	523	500		500		
		0	0				
6371	UTILITY SERVICES/GAS, ELECTRIC						
	9-600-810-6371	23,942	30,000		30000		
		26,979	13,466				
6373	TELEPHONE/OPERATIONS						
	9-600-810-6373	1,793	1,800		1800		
		1,604	873				
64081	LIABILITY INSURANCE						
	9-600-810-64081	1,700	4,489		4713		
		4,581	3,764				
6412	LAB ANALYSIS						
	9-600-810-6412	1,459	2,000		2000		
		1,160	1,019				
6418	SALES TAX						
	9-600-810-6418	20,409	22,000		22000		
		21,210	10,971				
64181	LOCAL OPTION SALES TAX						
	9-610-810-64181	77	0		0		
		81	1,852				

64182	NOT IN CHART OF ACCOUNTS						
	9-610-810-64182	0	0		0		
		0	0				
6419	TECHNOLOGY SERVICES						
	9-600-810-6419	1,628	0		0		
		0	0				
6420	OPTION TAX						
	9-600-810-6420	0	0		0		
		0	0				
6490	CONSULTANT AND PROF. FEES						
	9-600-810-6490	1,000	2,500		2500		
		3,333	1,182				
6497	CONTRACT WORK BACKHOE						
	9-600-810-6497	670	0		0		
		0	0				
6498	CONTRACT PAYMENTS						
	9-600-810-6498	500	500		500		
		500	0				
6501	CHEMICALS						
	9-600-810-6501	14,445	15,000		15000		
		13,263	6,337				
6506	OFFICE SUPPLIES						
	9-600-810-6506	120	250		250		
		211	41				
6508	POSTAGE AND SHIPPING						
	9-600-810-6508	2,000	2,000		2000		
		2,000	1,167				
6521	MOTOR VEHICLE MAINT. SUPPLIES						
	9-600-810-6521	374	500		500		
		0	0				
6529	UNIFORMS						
	9-600-810-6529	1,200	400		350		
		1,066	134				

6590	MISCELLANEOUS COMMODITIES						
	9-600-810-6590	133 0	0 0		0		
6598	WATER DEPOSIT REFUNDS						
	9-600-810-6598	1,636 1,835	2,000 752		2000		
6599	MISC. SUPPLIES						
	9-600-810-6599	3,277 3,199	3,478 1,017		3400		
6722	OTHER EQUIPMENT:PLANT MAINT.						
	9-600-810-6722	1,758 2,195	8,700 537		20000		
6727	EQUIPMENT						
	9-600-810-6727	250 845	3,091 0		1500		
6783	UTILITIES SYSTEM-REPLACE MAINT.						
	9-600-810-6783	84,980 9,695	50,000 224,058		75873		
6791	EQUIPMENT MAINTENANCE						
	9-600-810-6791	0 0	2,000 205		1500		
6796	CAPITAL SYSTEM SET ASIDE						
	9-600-810-6796	0 0	15,772 0		22000		
6797	CAPITAL EQUIPMENT SET ASIDE						
	9-600-810-6797	0 0	0 0		9250		
6801	PRINCIPAL						
	9-600-810-6801	0 0	0 0		0		
	9-603-810-6801	38,000 39,000	41,000 0		42000		
TOTAL	PRINCIPAL	38,000 39,000	41,000 0		42000		

6851	INTEREST/COUPONS							
	9-600-810-6851	0	0		0			
		0	0					
	9-603-810-6851	27,073	25,000		21450			
		25,838	11,340					
TOTAL	INTEREST/COUPONS	27,073	25,000		21450			
		25,838	11,340					
TOTAL	WATER OPERATING	339,361	349,100		406880			
		269,914	339,107					

810 Water Operating

6230 Training and Education- This line would cover classes to maintain certifications. Our certifications will all need updated in 2013. We will have to receive the majority of our CEUs during this year.

6240 Travel and Conference- This line would cover conferences needed to maintain certifications.

6310 Building Maintenance- This will cover any work that needs done on the water plant. We are planning on putting a fresh coat of paint on the interior over the next year.

6320 Bldg/Grounds Operations/Supplies- This will help cover the supplies we use throughout the year for line repairs, chlorine pumps, pressure pumps and other plumbing in and around the water plant.

6501 Chemicals- This line will pay for our chlorine and phosphate used in the water treatment.

6599 Misc. Supplies- This would be used for water meters, fittings, touch pads, wire, piping, valve boxes, valve stems, etc.

6722 Other Equipment: Plant Maintenance- Well #2 has not worked for several months. We have received an estimate from Northway to televise, acidize and clean this well that will hopefully remedy the problem. Apparently this has been an ongoing problem with this well. From what I have been told this well has not been televised. Televising will tell us if there is a problem we can repair or if this will be a problem again in 5 to 10 years. Without televising we are just guessing as to whether or not the acidizing will fix it. At this time it is not feasible to replace the well. Getting this well in operation would allow us the time needed to make a decision on where to proceed from here.

I would also like to have one of the high service pumps repaired. It has a leak in the packing on the shaft. They are made to leak a little for lubrication but this is more than the necessary leak. It has caused damage to the painted surfaces around it and could eventually cause pump failure.

6783 Utilities System-Replace Maint.- Line repairs or replacement will be necessary.I would also like to install some valves on corners in conjunction with some of the sewer line repairs.

6796 Capital System Set Aside- The beginning balance of our water fund is right at $192,500. Holding back $92,500 would leave us with over three months of operating funds. That would allow us to set aside $100,000 to start our maintenance schedule. I would then like to apply $22,000 to the set aside per year. This would allow us to paint one water tower every seven to eight years. That puts each one on a fifteen year cycle.

Year	Balance	This Year's Addition	Water Tower Painting	Cost	Ending Balance
2012-13	$192,500	$22,000			$214,500
2013-14	$214,500	$22,000			$236,500
2014-15	$236,500	$22,000			$258,500
2015-16	$258,500	$22,000			$280,500
2016-17	$280,500	$22,000			$302,500
2017-18	$302,500	$22,000			$324,500
2018-19	$324,500	$22,000			$346,500
2019-20	$346,500	$22,000			$368,500
2020-21	$368,500	$22,000	Paint Tower #2	$200,000	$190,500
2021-22	$190,500	$22,000			$212,500
2022-23	$212,500	$22,000			$234,500
2023-24	$234,500	$22,000			$256,500
2024-25	$256,500	$22,000			$278,500
2025-26	$278,500	$22,000			$300,500
2026-27	$300,500	$22,000			$322,500
2027-28	$322,500	$22,000	Paint Tower #1	$200,000	$144,500
2028-29	$144,500	$22,000			$166,500

DATE 1/04/2012

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
815 SEWER OPERATING

		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						
	9-610-815-6010	55,918	74,889		82374		
		74,321	39,661				
6020	PART TIME						
	9-610-815-6020	0	2,500		2750		
		0	506				
6110	FICA						
	9-610-815-6110	4,140	6,100		6405		
		5,243	2,827				
6130	IPERS						
	9-610-815-6130	3,386	6,300		6615		
		4,772	3,212				
6150	GROUP INSURANCE						
	9-610-815-6150	5,636	11,850		12442		
		8,493	5,394				
6160	WORKMENS COMP.						
	9-610-815-6160	1,100	1,477		1550		
		1,342	1,477				
6170	JOB INSURANCE						
	9-610-815-6170	0	0		0		
		4,233	0				
6210	DUES, MEMBERSHIP						
	9-610-815-6210	403	700		700		
		675	312				
6230	TRAINING AND EDUCATION						
	9-610-815-6230	198	750		750		
		645	250				
6240	TRAVEL AND CONFERENCE						
	9-610-815-6240	0	300		500		
		110	0				

6310	BUILDING MAINTENANCE						
	9-610-815-6310	9	1,000		1000		
		8	0				
6320	BLDG/GROUNDS OPERATIONS/SUPPLIES						
	9-610-815-6320	1,929	4,000		3000		
		3,481	543				
6331	MOTOR OPERATION FUEL						
	9-610-815-6331	1,775	4,000		4000		
		2,527	1,800				
6332	REPAIR/MAINTENANCE-VEHICLES						
	9-610-815-6332	340	500		250		
		0	264				
6350	EQUIPMENT REPAIR						
	9-610-815-6350	0	3,500		1000		
		0	0				
63501	REPAIRS-RADIOS						
	9-610-815-63501	0	0		0		
		0	0				
6371	UTILITY SERVICES/GAS, ELECTRIC						
	9-610-815-6371	15,275	17,057		17909		
		13,418	7,673				
6373	TELEPHONE/OPERATIONS						
	9-610-815-6373	1,793	1,800		1800		
		1,604	873				
64081	LIABILITY INSURANCE						
	9-610-815-64081	1,700	2,370		2488		
		2,149	2,165				
6412	LAB ANALYSIS						
	9-610-815-6412	5,954	8,000		8300		
		7,926	3,666				
6418	SALES TAX						
	9-610-815-6418	0	0		0		
		0	0				

64181	LOCAL OPTION SALES TAX						
	9-610-815-64181	0	0		0		
		0	0				
6490	CONSULTANT AND PROF. FEES						
	9-610-815-6490	0	5,000		17500		
		8,652	0				
6498	CONTRACT PAYMENTS						
	9-610-815-6498	100	0		0		
		1,000	0				
6499	MISC. CONTRACT WORK						
	9-610-815-6499	0	3,000		3000		
		1,625	120				
6501	CHEMICALS						
	9-610-815-6501	0	500		250		
		93	0				
6504	MINOR EQUIPMENT						
	9-610-815-6504	53	1,000		500		
		173	0				
6506	OFFICE SUPPLIES						
	9-610-815-6506	1,686	500		0		
		276	242				
6508	POSTAGE AND SHIPPING						
	9-610-815-6508	2,476	3,000		3000		
		2,359	1,086				
6510	SAFETY EQUIPMENT						
	9-610-815-6510	0	500		500		
		0	0				
6521	MOTOR VEHICLE MAINT. SUPPLIES						
	9-610-815-6521	0	500		0		
		0	0				
6529	UNIFORMS						
	9-610-815-6529	1,192	400		350		
		853	111				

6599	MISC. SUPPLIES						
	9-610-815-6599	1,970	3,000		3000		
		2,209	212				
6727	EQUIPMENT						
	9-610-815-6727	0	3,000		1250		
		2,895	0				
6762	MANHOLE REPAIR						
	9-610-815-6762	6,468	10,000		0		
		0	0				
6781	CAPITAL IMPROV. LINE CLEANING						
	9-610-815-6781	7,401	8,000		2000		
		6,085	0				
6783	UTILITIES SYSTEM-REPLACE MAINT.						
	9-610-815-6783	36,042	60,059		184000		
		47,246	5,272				
6790	CAPITAL EQUIPMENT						
	9-610-815-6790	0	2,092		9250		
		0	0				
6794	LAB EQUIP./REQUIREMENTS						
	9-610-815-6794	0	0		250		
		0	0				
6801	PRINCIPAL						
	9-610-815-6801	44,797	0		0		
		0	0				
6851	INTEREST/COUPONS						
	9-610-815-6851	2,090	0		0		
		0	0				
6890	BANK REPAYMENT						
	9-610-815-6890	0	0		0		
		0	0				
TOTAL	SEWER OPERATING	203,830	247,644		378683		
		204,412	77,666				

815 Sewer Operating

6230 Training and Education - This is used to pay for classes and meetings that help to maintain our water , wastewater and distribution system certifications.

6240 Travel and Conference - Used to pay for conferences that are also used to maintain our certifications.

6310 Building Maintenance - This line will be used to pay for upkeep on the blower building at our lagoons. Cleanup and sealing of the floor will be part of this maintenance.

6320 Bldg/Grounds Operations/Supplies - This line for the most part is used for the day to day operations of the wastewater facilities. I would also like to repair an airline with a small leak just north of the blower building. This would be done in house.

6412 Lab Analysis - This is used to do weekly tests on our wastewater influent and effluent as required by the Iowa Department of Natural Resources.

6490 Consultant and Professional Fees - There are several areas found during our line televising that may need repaired. Some of those repairs may require assistance from an engineer.

6499 Misc. Contract Work - This line would be used to pay for contracted work.

6501 Chemicals - The majority of this would be used for lift station and lagoon maintenance.

6510 Safety Equipment - This line would be used to purchase two lifejackets for use at the wastewater lagoons.

6599 Misc. Supplies - This line would be used for the purchase of a sludge judge to periodically check sludge levels in the lagoons. It would also be used to pay for air filters , oil , grease , belts ,gloves and other consumable goods used in the operations of the wastewater facilities.

6727 Equipment - This line would primarily be used to purchase a jon boat and oars for use on the wastewater lagoons. It would be used to check sludge levels and check/pull air diffusers. I believe we can pick up a fairly inexpensive used boat for this purpose.

6781 Capital Improv. Line Cleaning - This line would cover any emergency cleaning.

6783 Utilities System-Replace Maint. - At this time staffs' recommendation to the council would be to use this line for repairs identified the previous summer during televising. Staff would also recommend holding off televising this year and picking it up again next year. This would allow us to complete as many of the necessary repairs as possible within the constraints of time and budget before identifying more. After many discussions with the City Administrator I would also like to ask the council for approval to use $100,000 from the Sewer Fund Balance in addition to the amount originally budgeted in this line. At this time we have approximately $250,000 in the fund and making use of this would leave us with $150,000 in the fund balance. There were multiple issues discovered during televising. I would like to address these issues quickly so we can move on to others in the following years. Hopefully this would give us a good jump start on what is sure to be a long process. This would also help with completing numbers 6 and 10 of the goals set forth by the council for this fiscal year.

6794 Lab Equip./Requirements - I would like to use this line to purchase a new ph meter for lab use. The one currently in use is still functional. On occasion it does not work properly and has to be unplugged for a length of time to reset it. The newer meters are hand held and at under $200 are an inexpensive investment for the time savings we will achieve.

FUND TOTALS

001	GENERAL FUND	1,069,535 888,239	987,242 454,341	1,100,680		
011	POLICE DEPARTMENT DONATIONS	0 0	0 8,204	0		
014	FIRE DEPARTMENT DONATIONS	0 0	0 44,552	0		
018	PARK DONATIONS	0 0	0 5,389	0		
022	CIVIC CENTER	24,550 18,565	11,000 5,603	17,367		
031	LIBRARY	119,410 141,711	134,634 71,561	147,607		
036	TORT LIABILITY	55,882 58,072	64,969 62,809	64,212		
050	HOME TOWN DAYS FUND	10,661 3,218	0 0	0		
110	ROAD USE TAX	205,580 223,165	372,838 196,957	217,328		
111	POLICE RECOVERY ACT GRANT	85,272 31,281	18,080 1,477	0		
112	TRUST AND AGENCY	117,594 123,969	139,950 64,806	148,182		
119	EMERGENCY TAX FUND	0 0	0 64,086	29,542		
121	OPTION TAX	0 0	0 35,473	0		
125	T I F	673,964 963,349	450,000 0	281,565		
160	ECONOMIC DEVELOPMENT	0 0	0 138,935	0		

226	SRF DEBT SERVICE	125,628 125,158	246,000 56,067	306,287	
300	CAPITAL IMPROVEMENT FUND	0 0	0 0	0	
301	SAFE ROUTES SIDEWALK PROJECT	0 0	250,000 289	0	
302	2001 NPS SEWER/POLICE/FIRE BLDG	0 0	0 0	0	
303	FIRE CAPITAL PROJECT ADDITION	0 128,745	450,000 233,892	0	
304	WASTEWATER LIFT STATION PROJECT	0 0	0 38,690	0	
501	KROUTH PRINCIPAL FUND	0 0	0 0	0	
502	KROUTH INTEREST FUND	0 0	0 0	0	
600	WATER FUND	274,211 204,996	283,100 364,415	406,880	
603	WATER SINKING FUND	65,073 64,838	66,000 11,340	63,450	
610	SEWER FUND	203,907 204,492	247,644 79,518	378,683	
*****	TOTAL	3,031,267 3,179,797	3,721,457 1,938,404	3,161,783	

Total Expenses	$3,161,783
Total Revenue	$2,882,660
Subtotal 1	$ 279,123
LOST Difference	$ 34,714
Subtotal 2	$ 313,837
Sewer Fund	$ 100,000
Subtotal 3	$ 213,837
TIF Fund	$ 184,178
Subtotal 4	$ 29,659

Subtotal 5		$29,659
Debt Service	-	$30,859
Subtotal 6	-	$ 1,200
Krouth Int.		$ 200
Subtotal 7		-$1,000
Perpetual Cem		+$1,000
		0