

**CITY OF WEST BRANCH
COUNCIL ACTION REPORT**

MEETING DATE: February 13, 2012 AGENDA ITEM: 3b
DATE PREPARED: February 7, 2012
STAFF LIAISON: Matt Muckler, City Administrator

ACTION TITLE: Discussion of revenue 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
Wastewater Lift Station Project	\$ 650,000
Trust and Agency	\$ 177,032
Emergency Levy	\$ 29,542
Debt Service	\$ 245,682
Total Revenue Estimate	\$ 3,632,564

DATE 1/06/2012

CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
036 TORT LIABILITY

FISCAL YR	2011-2012 BUDGETED	RE-ESTIMATED 2011-2012	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
2009-2010					
2010-2011		YTD ACTUAL			
4013 TORT LIABILITY					
036-0-950-4-4013	67,258CR	42,359CR	64212		
4715 REFUNDS	68,743CR	22,980CR			
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		0	0	0		
110-2-210-2-4300						
4430 ROAD USE TAX PAYMENTS		199CR	159CR			
110-2-210-2-4430		193,406CR	208,677CR	217328		
4445 IOWA DOT GRANTS/REIMBURSEMENTS		202,688CR	116,029CR			
110-2-210-2-4445		0	0	0		
4710 REIMBURSEMENTS		0	0	0		
110-2-210-2-4710		0	0	0		
4821 BANK LOAN		0	0	0		
110-2-210-2-4821		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
112 TRUST AND AGENCY

FISCAL YR	2011-2012 BUDGETED	2011-2012 RE-ESTIMATED	2012-2013 REQUESTED	2012-2013 RECOMMENDED	2012-2013 APPROVED
2009-2010					
2010-2011					
	0	0			
	0	0			
4015 GROUP HEALTH 112-0-950-4-4015					
4016 FICA-IPERS 112-0-950-4-4016	118,824CR	121,950CR	177032		
	126,752CR	65,338CR			
TOTAL TRUST AND AGENCY	118,824CR	121,950CR	177032		
	126,752CR	65,338CR			

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
119 EMERGENCY TAX FUND

FISCAL YR	2011-2012	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED
2009-2010	BUDGETED	2011-2012	2012-2013	2012-2013	2012-2013
2010-2011	YTD ACTUAL				
	23,273CR	25,089CR	29542		
	22,386CR	13,399CR			

4014 EMERGENCY TAX
119-0-950-4-4014

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
121 OPTION TAX

FISCAL YR	2011-2012	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED
2009-2010	BUDGETED	2011-2012	2012-2013	2012-2013	2012-2013
2010-2011	YTD ACTUAL				
4090 LOCAL OPTION TAX					
	0	110,000CR	135514		
121-0-950-4-4090	0	56,464CR			
4300 INTEREST INCOME					
	0	0	0		
121-0-950-4-4300	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	2011-2012	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED
2009-2010	BUDGETED	2011-2012	2012-2013	2012-2013	2012-2013
2010-2011	YTD ACTUAL				
4050 TIF	110,974CR	0			
125-7-710-4-4050	135,883CR	0			
4715 REFUNDS	0	0			
125-7-710-4-4715	0	79,247CR			
4819 TIF REBATE ACCIONA					
125-7-710-4-4819	112,667CR	210,000CR	97387		
4820 TIF REBATE P & G	180,000CR	80,769CR			
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			

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

FISCAL YR	2011-2012 BUDGETED	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	144882		
4830 TRANSFERS IN	127,293CR	95,992CR			
226-0-950-4-4830	0	0	100800		
	0	43,837CR			
TOTAL SRF DEBT SERVICE	128,209CR	182,253CR	245682		
	127,293CR	139,829CR			

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

FISCAL YR	2011-2012	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED
2009-2010	BUDGETED	2011-2012	2012-2013	2012-2013	2012-2013
2010-2011	YTD ACTUAL				

4827 BOND PAYMENTS

304-8-751-4-4827

0	0	0	650000		
0	0	0			

CITY OF WEST BRANCH
 REVENUE BUDGET WORKSHEET FY13
 500 CEMETERY PERPETUAL FUND

FISCAL YR	2011-2012 BUDGETED	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			

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	0		200		
4715 REFUNDS	99CR				
502-4-410-2-4715	0				
4799 MISC. REVENUES	0				
502-4-410-4-4799	0				
4830 TRANSFERS IN	0				
502-0-950-4-4830	0				
TOTAL KROUTH INTEREST FUND	649CR 298CR	0	200		

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

4751 METERS, PIPES, ETC.

600-9-810-1-4751

1,558CR
250CR

5000

4830 TRANSFERS IN

600-0-950-4-4830

0
0

0

TOTAL WATER FUND

338,178CR
339,241CR

406880

349,100CR
188,562CR

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CITY OF WEST BRANCH
REVENUE BUDGET WORKSHEET FY13
603 WATER SINKING FUND

FISCAL YR	2011-2012 BUDGETED	2011-2012 RE-ESTIMATED	2011-2012 YTD ACTUAL	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
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4830 TRANSFERS IN

603-0-950-4-4830

0	0	0	0			
0	0	0	38,500CR			

63450

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		
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		
4710 REIMBURSEMENTS						
610-9-815-1-4710	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 2011-2012 RE-ESTIMATED REQUESTED RECOMMENDED APPROVED
 2009-2010 BUDGETED 2011-2012 2012-2013 2012-2013 2012-2013
 2010-2011 YTD ACTUAL

FUND TOTALS	2011-2012 RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED
FUND TOTALS	2011-2012 BUDGETED	2012-2013	2012-2013	2012-2013
	2010-2011 YTD ACTUAL			
001 GENERAL FUND	1,065,177CR	1,235,448CR	1,100,680	
	878,341CR	587,554CR		
011 POLICE DEPARTMENT DONATIONS	1,150CR	0	0	
	2,510CR	0		
014 FIRE DEPARTMENT DONATIONS	6,973CR	0	0	
	41,993CR	500CR		
018 PARK DONATIONS	1,875CR	0	0	
	800CR	0		
022 CIVIC CENTER	12,253CR	13,030CR	17367	
	14,017CR	7,456CR		
031 LIBRARY	118,031CR	132,096CR	147607	
	122,118CR	77,748CR		
036 TORT LIABILITY	67,330CR	42,359CR	64212	
	68,743CR	22,980CR		
050 HOME TOWN DAYS FUND	13,283CR	0	0	
	0	0		
110 ROAD USE TAX	193,406CR	208,677CR	217328	
	202,887CR	116,188CR		
111 POLICE RECOVERY ACT GRANT	139,432CR	18,080CR	0	
	28,286	6,410CR		
112 TRUST AND AGENCY	118,824CR	121,950CR	177032	
	126,752CR	65,338CR		
119 EMERGENCY TAX FUND	23,273CR	25,089CR	29542	

121	OPTION TAX	22,386CR	13,399CR						
		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						245682
		127,293CR	139,829CR						
301	SAFE ROUTES SIDEWALK PROJECT	0	0						
		0	0						
303	FIRE CAPITAL PROJECT ADDITION	0	450,000CR						0
		128,745CR	233,892CR						
304	WASTEWATER LIFT STATION PROJECT	0	0						650,000
		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						200
		298CR	99CR						
600	WATER FUND	338,178CR	349,100CR						406880
		339,241CR	188,562CR						
603	WATER SINKING FUND	0	0						63450
		0	38,500CR						
610	SEWER FUND	206,484CR	247,644CR						278683
		236,814CR	121,121CR						
*****	TOTAL	3,095,364CR	3,586,726CR						3,632,564
		3,250,906CR	1,943,782CR						

DATE 1/04/2012

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
700 DEBT SERVICE

FISCAL YR	2011-2012 BUDGETED	RE-ESTIMATED 2011-2012 YTD ACTUAL	REQUESTED 2012-2013	RECOMMENDED 2012-2013	APPROVED 2012-2013
60000	0	0			
	0	0			
	125,628	126,000	85113		
	125,158	20,595			
6801	0	110,000	198698		
	0	30,482			
6851	0	10,000	22476		
	0	4,990			
TOTAL	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

DATE 1/04/2012

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
710 TIF DEBT SERVICE

FISCAL YR	2011-2012	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED
2009-2010	BUDGETED	2011-2012	2012-2013	2012-2013	2012-2013
2010-2011	YTD ACTUAL				
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

DATE 1/04/2012 .

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

FISCAL YR	2011-2012	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED
2009-2010	BUDGETED	2011-2012	2012-2013	2012-2013	2012-2013
2010-2011	YTD ACTUAL				

6498 CONTRACT PAYMENTS
8-304-751-6498

0	0				
0	0		650000		

DATE 1/04/2012

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		74774		
6020 PART TIME	72,989	40,008				
9-600-810-6020	0	2,500		2750		
6110 FICA	0	506				
9-600-810-6110	5,694	6,100		5931		
6130 IPERS	5,142	2,851				
9-600-810-6130	5,107	6,400		6722		
6150 GROUP INSURANCE	4,859	3,240				
9-600-810-6150	8,286	11,945		11982		
6160 WORKMENS COMP.	8,569	5,433				
9-600-810-6160	3,264	2,164		2381		
6170 JOB INSURANCE	2,049	2,164				
9-600-810-6170	0	0		0		
6210 DUES, MEMBERSHIP	4,255	0				
9-600-810-6210	992	1,600		1600		
6230 TRAINING AND EDUCATION	1,929	1,654				
9-600-810-6230	2,645	2,500		2500		
6240 TRAVEL AND CONFERENCE	3,626	1,464				
9-600-810-6240	806	750		750		
	243	0				

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

6851	INTEREST/COUPONS						
	9-600-810-6851	0	0	0			0
		0	0	0			
	9-603-810-6851	27,073	25,000	21,450			21,450
		25,838	11,340				
TOTAL	INTEREST/COUPONS	27,073	25,000	21,450			21,450
		25,838	11,340				
TOTAL	WATER OPERATING	339,361	349,100	40,688			40,688
		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		74774		
6020 PART TIME	74,321	39,661				
9-610-815-6020	0	2,500		2750		
6110 FICA	0	506				
9-610-815-6110	4,140	6,100		5931		
6130 IPERS	5,243	2,827				
9-610-815-6130	3,386	6,300		6722		
6150 GROUP INSURANCE	4,772	3,212				
9-610-815-6150	5,636	11,850		11982		
6160 WORKMENS COMP.	8,493	5,394				
9-610-815-6160	1,100	1,477		1625		
6170 JOB INSURANCE	1,342	1,477				
9-610-815-6170	0	0		0		
6210 DUES, MEMBERSHIP	4,233	0				
9-610-815-6210	403	700		700		
6230 TRAINING AND EDUCATION	675	312				
9-610-815-6230	198	750		750		
6240 TRAVEL AND CONFERENCE	645	250				
9-610-815-6240	0	300		500		
	110	0				

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

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.

CITY OF WEST BRANCH
 EXPENDITURE BUDGET WORKSHEET FY13
 950 NON-DEPARTMENTAL

FISCAL YR	2011-2012	RE-ESTIMATED	REQUESTED	RECOMMENDED	APPROVED	VAR&
2009-2010	BUDGETED	2011-2012	2012-2013	2012-2013	2012-2013	
2010-2011	YTD ACTUAL					
9100	TRANSFERS OUT					
	0-001-950-9100	0	0			
	0-011-950-9100	0	0			
	0-014-950-9100	0	8,204			
	0-018-950-9100	0	44,552			
	0-031-950-9100	0	5,389			
	0-119-950-9100	0	0			
		0	64,086			
	0-121-950-9100	0	0			
	0-501-950-9100	0	35,473			
	0-502-950-9100	0	0			
		0	0			
	0-600-950-9100	0	0			
	0-610-950-9100	0	38,500			
		0	0			
		0	0			
	TOTAL TRANSFERS OUT	0	0			
		0	196,204			
	TOTAL NON-DEPARTMENTAL	0	0			
		0	196,204			
			29542			
			100800			
			63450			
			193792			

FUND TOTALS					
001	GENERAL FUND	1,069,535	987,242	1,100,680	
		888,239	454,341		
011	POLICE DEPARTMENT DONATIONS	0	0	0	
		0	8,204		
014	FIRE DEPARTMENT DONATIONS	0	0	0	
		0	44,552		
018	PARK DONATIONS	0	0	0	
		0	5,389		
022	CIVIC CENTER	24,550	11,000	17,367	
		18,565	5,603		
031	LIBRARY	119,410	134,634	147,607	
		141,711	71,561		
036	TORT LIABILITY	55,882	64,969	66,695	
		58,072	62,809		
050	HOME TOWN DAYS FUND	10,661	0	0	
		3,218	0		
110	ROAD USE TAX	205,580	372,838	242,328	
		223,165	196,957		
111	POLICE RECOVERY ACT GRANT	85,272	18,080	0	
		31,281	1,477		
112	TRUST AND AGENCY	117,594	139,950	157,953	
		123,969	64,806		
119	EMERGENCY TAX FUND	0	0	29542	
		0	64,086		
121	OPTION TAX	0	0	100800	
		0	35,473		
125	T I F	673,964	450,000	281,565	
		963,349	0		
160	ECONOMIC DEVELOPMENT	0	0	0	
		0	138,935		

226	SRF DEBT SERVICE	125,628	246,000	306,287
		125,158	56,067	
300	CAPITAL IMPROVEMENT FUND	0	0	0
		0	0	
301	SAFE ROUTES SIDEWALK PROJECT	0	250,000	0
		0	289	
302	2001 NPS SEWER/POLICE/FIRE BLDG	0	0	0
		0	0	
303	FIRE CAPITAL PROJECT ADDITION	0	450,000	0
		128,745	233,892	
304	WASTEWATER LIFT STATION PROJECT	0	0	650,000
		0	38,690	
501	KROUTH PRINCIPAL FUND	0	0	0
		0	0	
502	KROUTH INTEREST FUND	0	0	0
		0	0	
600	WATER FUND	274,211	283,100	406,880
		204,996	364,415	
603	WATER SINKING FUND	65,073	66,000	63450
		64,838	11,340	
610	SEWER FUND	203,907	247,644	378,683
		204,492	79,518	
*****	TOTAL	3,031,267	3,721,457	3,949,837
		3,179,797	1,938,404	

Total Expenses	\$3,949,837	Subtotal 4	\$67,809	Subtotal 8	-\$16,596
Total Revenue	\$3,632,564	Debt Service	-\$60,605	Trust/Agen	+\$19,079
Subtotal 1	\$ 317,273	Subtotal 5	\$7,204	Subtotal 9	\$2,483
LOST Difference	\$ +34,714	Krouth Int.	+\$200	Tort Liabil	-\$2,483
Subtotal 2	\$ 351,987	Subtotal 6	\$7,404	Total	0
Sewer Fund	\$ -100,000	Perpetual Cem	+\$1,000		
Subtotal 3	\$ 251,987	Subtotal 7	\$8,404		
TIF Fund	\$ -184,178	RUT Balance	-\$25,000		
Subtotal 4	\$ 67,809	Subtotal 8	-\$16,596		