

City of West Branch

~ A Heritage for Success ~

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CITY COUNCIL WORK SESSION

Monday, December 17, 2012

**Immediately following the December 17, 2012 Regular City Council Meeting
City Council Chambers, 110 North Poplar Street**

1. Call to order
2. Roll call
3. City Council Budget Work Session #1
 - a. Review of City Council Goals
 - b. Fund Types
 - c. FY 12 Expenditures by Function
 - d. FY 12 Revenue by Source
 - e. West Branch Property Tax Distribution
 - f. My Tax Dollars at Work
 - g. Emergency Levy
 - h. Updated City of West Branch, Iowa FY14 Proposed Budget Timeline
 - i. Introduction of New Budget Forms (per Tyler INCODE upgrade)
 - j. Council Member Input - Questions and Comments for Staff
4. Adjourn

Mayor: Don Kessler • **Council Members:** Jordan M. Ellyson, Colton Miller, Jim Oaks, Dan O'Neil, Mark Worrell
City Administrator/Clerk: Matt Muckler • **Fire Chief:** Kevin Stoolman • **Library Director:** Nick Shimmin
Parks & Rec Director: Melissa Russell • **Police Chief:** Mike Horihan • **Public Works Director:** Matt Goodale

2012 Goal Setting Session Results

1. Make repairs to wastewater infrastructure identified in I & I Study (27)
2. Continue I&I work (21)
3. New lift station (12)
4. Develop comp plan and CIP plan (11)
5. Acquire automated water meter reading equipment (10)
6. Two pedestrian bridges across the Wapsi Creek - WB Village to Hoover Trail and Beranek Park to the proposed dog park (10)
7. Street Upkeep (10)
8. Plan for future community center site acquisition and/or purchase (9)
9. Creek clean up (8)
10. Work with School District to increase safety of children going to and from the elementary/middle school complex (7)
11. Adopt plan for Wapsi Creek Park based on recommendations from the Park & Rec Commission (6)
12. Work with Animal Control Commission and community organizations to construct a dog park (5)
13. Update City's Zoning Map (3)

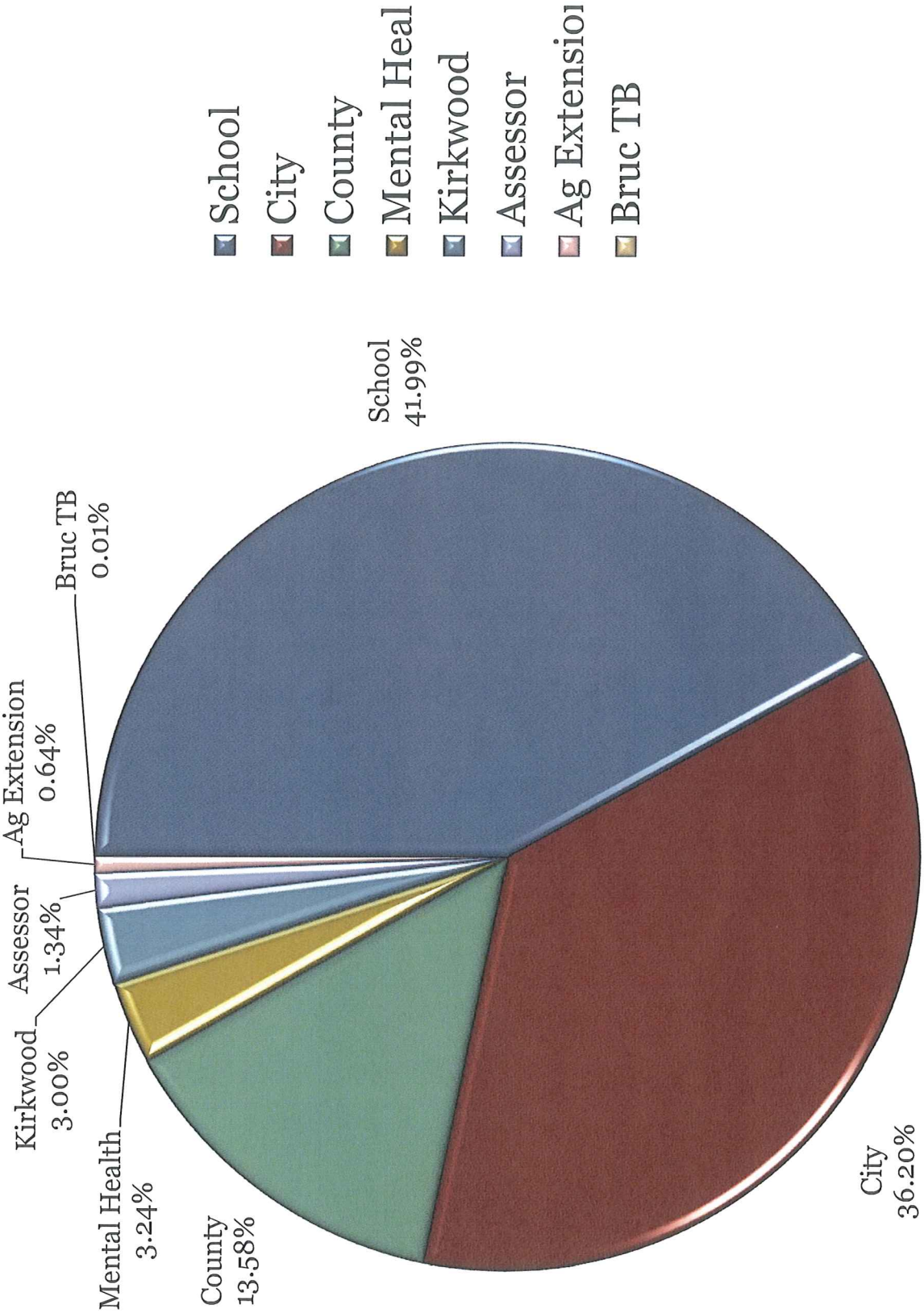
Fund Types

- General Fund – Property Taxes
- Special Revenue – Emergency Fund, Employee Benefits
- Debt Service
- Capital Projects
- Permanent
- Proprietary – Water, Sewer

FY 12 Expenditures by Function

Function	% of Total Budget	FY12 Actual Expenditures
1) Roads and Streets	14.2%	\$491,904
2) Water	13.2%	\$458,564
3) TIF Rebates	9.4%	\$325,938
4) Fire Station Expansion Project	7.3%	\$252,978
5) Police Department	6.3%	\$216,645
6) Debt Service - GF	6.1%	\$210,283
7) Sewer	6.0%	\$207,437
8) Administration	5.9%	\$205,652
9) Fire Department	5.5%	\$190,789
10) Library	5.1%	\$175,644
11) Revolving Loan Fund-Main Street	4.0%	\$138,935
12) Wapsi Creek Park Purchase/Development	2.7%	\$94,310
13) Cemetery	2.6%	\$89,496
14) Parks & Rec	2.1%	\$73,942
15) Debt Service – Revenue Bonds	1.9%	\$65,570
16) Lift Station Engineering	1.6%	\$55,381
17) Solid Waste	1.5%	\$52,946
18) Community Events	1.3%	\$42,591
19) Legal Services & Consulting Fees	1.2%	\$39,241
20) Street Lights	0.8%	\$28,962
21) Town Hall	0.5%	\$17,782
21) All Other	0.8%	\$28,819
Total	100%	\$3,463,809

West Branch (Cedar County) Property Tax Distribution



Emergency Fund

- **Iowa Code 384.8 Emergency fund.** A city may establish an emergency fund and may certify taxes not to exceed twenty-seven cents per thousand dollars of taxable value each year to be levied for the fund. Transfers may be made from the emergency fund to the general fund as provided in rules promulgated by the city finance committee created in **section 384.13**.
- Fiscal Year 2013 - \$29,542
- 357 out of 659 cities in Iowa at the 8.10 limit use the emergency levy.
- Comments from Ted J. Nellesen, Department of Management, when asked by City Administrator Matt Muckler whether the emergency levy is only to be used for emergencies:

Nowhere in the Iowa Code does it mention that the Emergency Levy is truly an emergency levy. It is solely intended to be a safety valve extension of general fund levying for cities that have met their 8.10 limit. That does not mean that it has to be used, but there are no restrictions on its use other than the requirement that your city be at its 8.10 levy limit for general fund. You will not be reprimanded in an audit or by any state agency for how the Emergency Levy is used.

City of West Branch, Iowa FY14 Budget Timeline

Budget work session(s) with finance officer and city council	December 17
<ol style="list-style-type: none"> 1) Review of City Council Goals 2) Fund Types 3) FY 12 Expenditures by Function 4) FY 12 Revenue by Source 5) West Branch Property Tax Distribution 6) My Tax Dollars at Work 7) Emergency Levy 8) Updated City of West Branch, Iowa FY14 Proposed Budget Timeline 9) Introduction of New Budget Forms (per Tyler INCODE upgrade) 10) Council Member Input - Questions and Comments for Staff 	
City department heads give budget and proposals to city finance officer	December 28
Budget work session(s) with finance officer and city council	January 7
<ol style="list-style-type: none"> 1) Department Director Budget Presentations 2) Council Member Input - Questions and Comments for Staff 	
Budget work session(s) with finance officer and city council	January 21
<ol style="list-style-type: none"> 1) Council approves an initial general fund revenue estimate 2) Council approves a salary plan 3) Council sets general fund departmental non-salary expenditures. 4) Council Member Input - Questions and Comments for Staff 	
Budget work session(s) with finance officer and city council	February 4
<ol style="list-style-type: none"> 1) Council approves initial revenue estimates for all other funds 2) Council approves departmental non-salary expenditures for all other funds 3) Council Member Input - Questions and Comments for Staff 	
Council receives and adopts final proposed budget and orders notice of hearing	February 18
Notice of hearing on adoption of final budget published	February 21
NOTICE REQUIREMENT: Notice of the budget hearing must be given not more than 20* days nor less than 10* days before the date of the hearing.	
DETAILED BUDGET: The detailed budget must be available for public inspection at least 10* days before the final budget hearing and 20* days before final date for certification, and is to be available at the clerk's and mayor's offices and the public library, or posted at three places designated by ordinance if there is no library.	
Budget hearing	March 4
Adoption of final budget	March 4
Certified budget to county auditor	March 15*
Persons affected by the budget have 10 days after the date of certification to file a written protest	March 25*
IDOM certifies taxes back to county auditor	June 15*
Budget takes effect	July 1*

* Dates noted by an asterisk are statutory deadlines or requirements.

CITY OF WEST BRANCH
APPROVED BUDGET
AS OF: DECEMBER 31ST, 2012

DEPARTMENTAL EXPENDITURES (----- 2010-2011 2011-2012 2012-2013 YEAR-TO-DATE REQUESTED 2013-2014 PROPOSED
ACTUAL ACTUAL ACTUAL BUDGET BUDGET BUDGET)

POLICE OPERATION

DEPARTMENTAL EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	2013-2014 PROPOSED BUDGET
001-GENERAL FUND						
001-5-1-110-6010 SALARIES AND WAGES	145,856	128,098	143,545	67,714		
001-5-1-110-6210 DUES, MEMBERSHIP	1,810	2,784	3,000	2,804		
001-5-1-110-6230 TRAINING AND EDUCATION	931	398	2,000	664		
001-5-1-110-6240 TRAVEL AND CONFERENCE	58	175	2,000	0		
001-5-1-110-6320 BLDG/GROUNDS OPERATION	970	683	800	325		
001-5-1-110-6331 MOTOR OPERATION FUEL	8,708	9,849	11,000	4,639		
001-5-1-110-6332 REPAIR/MAINTENANCE-VEH	4,113	2,460	3,000	616		
001-5-1-110-63501 REPAIRS-RADIOS	505	0	500	0		
001-5-1-110-6371 UTILITY SERVICES/GAS,	2,095	1,893	2,000	956		
001-5-1-110-6373 TELEPHONE/OPERATIONS	7,204	7,029	7,000	3,096		
001-5-1-110-6411 LEGAL FEES	2,143	869	2,000	78		
001-5-1-110-6414 ADVERTISEMENT & LEGAL	299	808	500	1,176		
001-5-1-110-6491 RESERVE OFFICERS	662	0	1,500	0		
001-5-1-110-6498 CONTRACT PAYMENTS	3,164	2,512	2,700	453		
001-5-1-110-6504 MINOR EQUIPMENT	1,479	218	1,000	960		
001-5-1-110-6506 OFFICE SUPPLIES	917	582	1,000	122		
001-5-1-110-6508 POSTAGE AND SHIPPING	29	0	200	14		
001-5-1-110-6510 SAFETY EQUIPMENT	4,540	0	4,500	0		
001-5-1-110-6513 AMUNITION	1,888	0	750	0		
001-5-1-110-6521 MOTOR VEHICLE MAINT. S	544	1,000	1,000	20		
001-5-1-110-6529 UNIFORMS	1,599	893	1,050	1,891		
001-5-1-110-6599 MISC. SUPPLIES	1,818	1,230	3,000	431		
001-5-1-110-6723 VEHICLE SET ASIDE	0	0	17,900	5,708		
001-5-1-110-6725 OFFICE EQUIPMENT	1,938	0	2,500	0		
001-5-1-110-6727 EQUIPMENT	2,758	651	3,500	7,711		
TOTAL 001-GENERAL FUND	196,028	162,131	217,945	99,379		
036-TORT LIABILITY						
036-5-1-110-6160 WORKMENS COMP.	4,144	4,559	5,015	5,015		
036-5-1-110-64081 LIABILITY INSURANCE	5,508	5,169	5,136	5,136		
TOTAL 036-TORT LIABILITY	9,652	9,728	10,151	10,151		
111-POLICE RECOVERY ACT GRANT						
111-5-1-110-6010 SALARIES AND WAGES	22,735	1,732	0	0		
111-5-1-110-6110 FICA	1,739	123	0	0		
111-5-1-110-6130 IPERS	1,580	130	0	0		
111-5-1-110-6150 GROUP INSURANCE	38	28	0	0		
111-5-1-110-6240 TRAVEL AND CONFERENCE	0	0	0	0		
111-5-1-110-6727 EQUIPMENT	5,189	0	0	20,865		
TOTAL 111-POLICE RECOVERY ACT GRANT	31,281	2,014	0	20,865		

CITY OF WEST BRANCH
 APPROVED BUDGET
 AS OF: DECEMBER 31ST, 2012

DEPARTMENTAL EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	2012-2013 YEAR-TO-DATE ACTUAL	2013-2014 REQUESTED BUDGET	PROPOSED BUDGET
112-TRUST AND AGENCY						
112-5-1-110-6110 FICA	11,158	9,311	10,982	4,828		
112-5-1-110-6130 IPERS	13,768	12,715	14,743	5,724		
112-5-1-110-6150 GROUP INSURANCE	14,085	20,746	27,504	11,029		
TOTAL 112-TRUST AND AGENCY	39,011	42,772	53,229	21,582		
TOTAL POLICE OPERATION	275,972	216,645	281,325	151,977		
FIRE OPERATION						
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001-GENERAL FUND						
001-5-1-150-6210 DUES, MEMBERSHIP	3,923	4,154	4,000	2,884		
001-5-1-150-6230 TRAINING AND EDUCATION	1,831	2,899	7,000	450		
001-5-1-150-6310 BUILDING MAINTENANCE	6,490	16,287	5,000	2,421		
001-5-1-150-6331 MOTOR OPERATION FUEL	5,903	6,934	12,000	2,723		
001-5-1-150-6332 REPAIR/MAINTENANCE-VEH	8,234	15,711	14,000	4,711		
001-5-1-150-63501 REPAIRS-RADIOS	7,989	3,903	6,000	779		
001-5-1-150-6371 UTILITY SERVICES/GAS,	6,319	5,379	8,000	2,906		
001-5-1-150-6373 TELEPHONE/OPERATIONS	1,891	2,544	2,500	955		
001-5-1-150-6441 FIRE PREVENTION	1,478	740	750	723		
001-5-1-150-6490 CONSULTANT AND PROF. F	17,230	0	0	0		
001-5-1-150-6498 CONTRACT PAYMENTS	25,246	24,892	30,000	25,913		
001-5-1-150-6504 MINOR EQUIPMENT	13,500	6,061	6,000	551		
001-5-1-150-6506 OFFICE SUPPLIES	654	1,197	1,500	276		
001-5-1-150-6510 SAFETY EQUIPMENT	6,074	1,567	2,500	75		
001-5-1-150-6514 MEDICAL SUPPLIES	341	2,599	2,500	449		
001-5-1-150-6529 UNIFORMS	3,000	215	6,000	0		
001-5-1-150-6599 MISC. SUPPLIES	981	1,764	2,400	179		
001-5-1-150-6727 EQUIPMENT	82,842	76,462	80,000	13,230		
TOTAL 001-GENERAL FUND	192,925	173,308	190,150	59,223		
036-TORT LIABILITY						
036-5-1-150-6160 WORKMENS COMP.	3,008	3,309	3,640	3,640		
036-5-1-150-64081 LIABILITY INSURANCE	12,130	14,097	15,209	13,841		
TOTAL 036-TORT LIABILITY	15,138	17,406	18,849	17,481		
112-TRUST AND AGENCY						
112-5-1-150-6150 GROUP INSURANCE	75	75	100	75		
TOTAL 112-TRUST AND AGENCY	75	75	100	75		
TOTAL FIRE OPERATION	208,138	190,789	209,099	76,779		

CITY OF WEST BRANCH
APPROVED BUDGET
AS OF: DECEMBER 31ST, 2012

DEPARTMENTAL EXPENDITURES (----- 2010-2011 2011-2012 2012-2013 2013-2014 -----)
ACTUAL ACTUAL CURRENT YEAR-TO-DATE REQUESTED PROPOSED
BUDGET BUDGET BUDGET BUDGET BUDGET

ANIMAL CONTROL

001-GENERAL FUND					
001-5-1-190-6490	0	0	0	0	
001-5-1-190-6498	1,610	1,243	1,800	1,061	
001-5-1-190-6510	0	0	100	0	
001-5-1-190-6599	138	108	200	137	
TOTAL 001-GENERAL FUND	1,748	1,351	2,100	1,198	

TOTAL ANIMAL CONTROL

TOTAL ANIMAL CONTROL	1,748	1,351	2,100	1,198	
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ROADS AND STREETS

001-GENERAL FUND

001-5-2-210-6010	61,603	64,635	63,447	25,644	
001-5-2-210-6320	0	0	0	0	
001-5-2-210-6444	0	0	0	0	
001-5-2-210-6496	0	0	0	0	
001-5-2-210-6723	0	9,465	16,627	0	
001-5-2-210-6761	9,091	5,961	85,693	61,709	
TOTAL 001-GENERAL FUND	70,695	80,061	165,767	87,353	

036-TORT LIABILITY

036-5-2-210-6160	5,899	6,490	7,139	7,139	
036-5-2-210-6170	0	0	0	0	
036-5-2-210-64081	16,276	18,042	17,815	17,223	
TOTAL 036-TORT LIABILITY	22,175	24,532	24,954	24,362	

110-ROAD USE TAX

110-5-2-210-6010	52,386	0	0	0	
110-5-2-210-6020	3,531	9,628	12,625	4,720	
110-5-2-210-6210	60	0	0	0	
110-5-2-210-6310	4,146	508	1,500	33	
110-5-2-210-6320	6,130	7,044	6,000	4,329	
110-5-2-210-6331	7,000	6,709	7,000	534	
110-5-2-210-6332	6,862	8,000	7,000	5,082	
110-5-2-210-6371	4,700	4,187	4,000	1,383	
110-5-2-210-6373	1,604	1,439	2,000	864	
110-5-2-210-6444	16,293	13,440	15,000	11,460	
110-5-2-210-6496	616	1,466	3,000	1,471	
110-5-2-210-6501	6,080	3,721	2,000	0	
110-5-2-210-6504	821	0	0	0	
110-5-2-210-6509	520	449	2,000	0	
110-5-2-210-6511	2,326	111	1,500	1,929	
110-5-2-210-6512	6,031	0	2,750	0	
TOTAL 110-ROAD USE TAX	111,200	50,000	100,000	50,000	

CITY OF WEST BRANCH
 APPROVED BUDGET
 AS OF: DECEMBER 31ST, 2012

DEPARTMENTAL EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	2013-2014 REQUESTED BUDGET	PROPOSED BUDGET
110-5-2-210-6521 MOTOR VEHICLE MAINT. S	2,976	2,933	3,000	421		
110-5-2-210-6524 ROCK/COLD MIX	7,780	4,939	5,000	2,214		
110-5-2-210-6529 UNIFORMS	1,200	0	0	0		
110-5-2-210-6560 IRON/STEEL	0	0	0	0		
110-5-2-210-6599 MISC. SUPPLIES	1,344	867	1,000	21		
110-5-2-210-6723 EQUIPMENT SET ASIDE	0	0	0	0		
110-5-2-210-6724 CAPITAL EQUIP./SNOW PL	0	0	0	0		
110-5-2-210-6727 EQUIPMENT	597	12,000	45,000	0		
110-5-2-210-6761 CAPITAL IMPROVEMENT ST	29,189	210,841	113,953	87,367		
110-5-2-210-6801 PRINCIPAL	55,561	74,485	0	0		
110-5-2-210-6851 INTEREST/COUPONS	5,411	5,735	0	0		
TOTAL 110-ROAD USE TAX	223,165	368,502	242,328	120,829		
112-TRUST AND AGENCY						
112-5-2-210-6110 FICA	8,661	5,825	5,164	2,282		
112-5-2-210-6130 IPERS	7,643	5,379	5,853	2,155		
112-5-2-210-6150 GROUP INSURANCE	13,242	7,605	7,842	3,166		
TOTAL 112-TRUST AND AGENCY	29,546	18,809	18,859	7,602		
TOTAL ROADS AND STREETS	345,580	491,903	451,908	240,146		
STREET LIGHTING						
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001-GENERAL FUND						
001-5-2-230-6371 UTILITY SERVICES/GAS,	28,415	28,962	32,000	12,870		
TOTAL 001-GENERAL FUND	28,415	28,962	32,000	12,870		
TOTAL STREET LIGHTING	28,415	28,962	32,000	12,870		
031-LIBRARY						
031-5-4-410-6010 SALARIES AND WAGES	78,951	81,029	88,634	41,232		
031-5-4-410-6210 DUES, MEMBERSHIP	0	120	120	0		
031-5-4-410-6230 TRAINING AND EDUCATION	25	15	100	15		
031-5-4-410-6240 TRAVEL AND CONFERENCE	218	161	760	863		
031-5-4-410-6310 BUILDING MAINTENANCE	12,067	2,788	6,079	4,345		
031-5-4-410-6320 BLDG/GROUNDS OPERATION	1,280	1,123	1,200	332		
031-5-4-410-6371 UTILITY SERVICES/GAS,	4,937	4,476	5,500	2,846		
031-5-4-410-6373 TELEPHONE/OPERATIONS	2,247	2,073	2,016	1,076		
031-5-4-410-6409 JANITORIAL EXPENSE	0	3,241	3,553	1,763		
031-5-4-410-6414 ADVERTISEMENT & LEGAL	140	332	600	0		
031-5-4-410-6419 TECHNOLOGY SERVICES	78	2,423	1,400	6,681		
031-5-4-410-6498 CONTRACT PAYMENTS	15,461	13,556	2,117	7,617		
031-5-4-410-6506 OFFICE SUPPLIES	930	1,865	1,300	753		
031-5-4-410-6508 POSTAGE AND SHIPPING	3,272	3,499	3,580	1,024		

CITY OF WEST BRANCH
 APPROVED BUDGET
 AS OF: DECEMBER 31ST, 2012

DEPARTMENTAL EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	2012-2013 YEAR-TO-DATE ACTUAL	2013-2014 REQUESTED BUDGET	PROPOSED BUDGET
031-5-4-410-6599 MISC. SUPPLIES	2,065	3,764	3,750	1,276		
031-5-4-410-6725 OFFICE EQUIPMENT	4,952	1,879	2,148	959		
031-5-4-410-6770 COLLECTIONS	15,088	23,553	24,750	9,165		
TOTAL 031-LIBRARY	141,711	145,897	147,607	79,947		
036-TORT LIABILITY						
036-5-4-410-6160 WORKMENS COMP.	199	412	454	454		
036-5-4-410-64081 LIABILITY INSURANCE	1,650	1,608	1,769	1,765		
TOTAL 036-TORT LIABILITY	1,849	2,020	2,223	2,219		
112-TRUST AND AGENCY						
112-5-4-410-6110 FICA	5,755	5,767	6,781	2,991		
112-5-4-410-6130 IPERS	5,487	6,430	7,685	3,283		
112-5-4-410-6150 GROUP INSURANCE	13,370	15,530	16,784	7,043		
TOTAL 112-TRUST AND AGENCY	24,612	27,727	31,250	13,317		
TOTAL	168,172	175,644	181,080	95,483		
PARK & RECREATION						
001-GENERAL FUND						
001-5-4-430-6010 SALARIES AND WAGES	35,722	36,634	37,045	17,296		
001-5-4-430-6210 DUES, MEMBERSHIP	0	334	0	(54)		
001-5-4-430-6310 BUILDING MAINTENANCE	1,864	0	0	0		
001-5-4-430-6320 BLDG/GROUNDS OPERATION	10,601	1,166	1,900	445		
001-5-4-430-6371 UTILITY SERVICES/GAS,	2,009	1,317	600	286		
001-5-4-430-6409 TELEPHONE/OPERATIONS	3,849	2,234	2,000	1,268		
001-5-4-430-6498 JANITORIAL EXPENSE	17,108	0	9,500	0		
001-5-4-430-6501 CONTRACT PAYMENTS	0	0	0	0		
001-5-4-430-6504 CHEMICALS	583	0	300	0		
001-5-4-430-6506 MINOR EQUIPMENT	622	388	500	0		
001-5-4-430-6508 OFFICE SUPPLIES	29	0	250	0		
001-5-4-430-6522 POSTAGE AND SHIPPING	6,565	10,659	8,700	7,762		
001-5-4-430-6522 RECREATION SUPPLIES	1,571	853	1,800	0		
001-5-4-430-6523 SWIMMING	1,780	1,318	1,350	806		
001-5-4-430-6525 ADULT SPORTS	2,908	5,291	6,855	3,948		
001-5-4-430-6599 YOUTH SPORTS	158	0	0	0		
001-5-4-430-6727 MISC. SUPPLIES	1,034	0	0	0		
001-5-4-430-6792 EQUIPMENT	10,882	94,310	9,400	8,718		
001-5-4-430-6798 CAPITAL IMPROVEMENTS	343	41	4,500	0		
TOTAL 001-GENERAL FUND	97,734	154,544	85,000	40,476		

DEPARTMENTAL EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	2012-2013 YEAR-TO-DATE ACTUAL	2013-2014 REQUESTED BUDGET	PROPOSED BUDGET
036-TORT LIABILITY						
036-5-4-430-6160 WORKMENS COMP.	187	206	227	227		
036-5-4-430-64081 LIABILITY INSURANCE	2,150	2,160	2,376	2,337		
TOTAL 036-TORT LIABILITY	2,337	2,366	2,603	2,564		
112-TRUST AND AGENCY						
112-5-4-430-6110 FICA	2,544	2,450	2,834	1,142		
112-5-4-430-6130 IPERS	2,483	2,956	3,212	1,383		
112-5-4-430-6150 GROUP INSURANCE	4,966	5,936	6,428	2,678		
TOTAL 112-TRUST AND AGENCY	9,993	11,342	12,474	5,204		
TOTAL PARK & RECREATION	110,064	168,252	100,077	48,244		
CEMETERY						
001-GENERAL FUND						
001-5-4-450-6010 SALARIES AND WAGES	28,231	58,329	54,877	21,711		
001-5-4-450-6310 BUILDING MAINTENANCE	68	111	500	0		
001-5-4-450-6320 BLDG/GROUNDS OPERATION	1,396	1,279	1,000	976		
001-5-4-450-6331 MOTOR OPERATION FUEL	2,000	2,158	2,000	906		
001-5-4-450-6332 REPAIR/MAINTENANCE-VEH	490	1,000	1,000	993		
001-5-4-450-6498 CONTRACT PAYMENTS	6,355	6,000	8,000	5,500		
001-5-4-450-6501 CHEMICALS	0	0	0	0		
001-5-4-450-6504 MINOR EQUIPMENT	756	953	500	200		
001-5-4-450-6521 MOTOR VEHICLE MAINT. S	64	1,130	1,000	0		
001-5-4-450-6529 UNIFORMS	473	489	300	0		
001-5-4-450-6599 MISC. SUPPLIES	1,306	926	1,000	379		
001-5-4-450-6727 EQUIPMENT	8,959	0	4,000	0		
TOTAL 001-GENERAL FUND	50,097	72,375	74,177	30,666		
036-TORT LIABILITY						
036-5-4-450-6160 WORKMENS COMP.	910	1,001	1,102	1,102		
036-5-4-450-64081 LIABILITY INSURANCE	899	941	1,018	983		
TOTAL 036-TORT LIABILITY	1,809	1,942	2,120	2,085		
112-TRUST AND AGENCY						
112-5-4-450-6110 FICA	2,154	4,331	4,199	1,620		
112-5-4-450-6130 IPERS	1,962	4,316	4,758	1,719		
112-5-4-450-6150 GROUP INSURANCE	2,082	6,531	7,834	3,112		
TOTAL 112-TRUST AND AGENCY	6,198	15,179	16,791	6,451		
TOTAL CEMETERY	58,104	89,496	93,088	39,202		

DEPARTMENTAL EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	2012-2013 YEAR-TO-DATE ACTUAL	2013-2014 REQUESTED BUDGET	PROPOSED BUDGET
TOWN HALL						
=====						
022-CIVIC CENTER						
022-5-4-460-6310 BUILDING MAINTENANCE	878	1,167	1,000	0		
022-5-4-460-6371 UTILITY SERVICES/GAS,	4,832	4,009	3,000	1,291		
022-5-4-460-6373 TELEPHONE/OPERATIONS	476	462	500	212		
022-5-4-460-6409 JANITORIAL EXPENSE	2,930	3,301	2,700	1,105		
022-5-4-460-6599 MISC. SUPPLIES	798	718	800	87		
022-5-4-460-6792 CAPITAL IMPROVEMENTS	8,653	19,075	9,367	7,645		
TOTAL 022-CIVIC CENTER	18,565	28,732	17,367	10,340		
TOTAL TOWN HALL	18,565	28,732	17,367	10,340		
COMM & CULTURAL DEVEL						
=====						
001-GENERAL FUND						
001-5-4-470-6599 MISC. SUPPLIES	11,078	3,240	42,250	22,665		
TOTAL 001-GENERAL FUND	11,078	3,240	42,250	22,665		
TOTAL COMM & CULTURAL DEVEL	11,078	3,240	42,250	22,665		
ECONOMIC DEVELOPMENT						
=====						
001-GENERAL FUND						
001-5-5-520-6211 DUES CEDCO	5,470	0	0	0		
001-5-5-520-6212 DUES ICAD	2,750	2,750	2,750	0		
001-5-5-520-6214 DUES MAIN STREET	0	11,250	18,500	18,500		
TOTAL 001-GENERAL FUND	8,220	14,000	21,250	18,500		
TOTAL ECONOMIC DEVELOPMENT	8,220	14,000	21,250	18,500		
MAYOR AND COUNCIL						
=====						
001-GENERAL FUND						
001-5-6-610-6020 PART TIME	8,880	7,240	7,500	1,200		
001-5-6-610-6230 TRAINING AND EDUCATION	0	0	0	0		
001-5-6-610-6241 MILEAGE	0	0	200	0		
TOTAL 001-GENERAL FUND	8,880	7,240	7,700	1,200		

CITY OF WEST BRANCH
APPROVED BUDGET
AS OF: DECEMBER 31ST, 2012

DEPARTMENTAL EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	2012-2013 YEAR-TO-DATE ACTUAL	2013-2014 REQUESTED BUDGET	PROPOSED BUDGET
112-TRUST AND AGENCY						
112-5-6-610-6110 FICA	679	554	574	92		
112-5-6-610-6130 IPERS	86	81	100	0		
TOTAL 112-TRUST AND AGENCY	766	635	674	92		
TOTAL MAYOR AND COUNCIL	9,646	7,875	8,374	1,292		
CLERK & TREASURER						
001-GENERAL FUND						
001-5-6-620-6010 SALARIES AND WAGES	44,093	57,266	76,753	36,219		
001-5-6-620-6170 JOB INSURANCE	941	0	0	0		
001-5-6-620-6210 DUES, MEMBERSHIP	3,216	3,161	3,336	2,661		
001-5-6-620-6230 TRAINING AND EDUCATION	628	1,382	1,531	60		
001-5-6-620-6240 TRAVEL AND CONFERENCE	964	843	1,636	236		
001-5-6-620-6310 BUILDING MAINTENANCE	997	2,928	1,000	340		
001-5-6-620-6331 MOTOR OPERATION FUEL	0	0	0	0		
001-5-6-620-6332 REPAIR/MAINTENANCE-VEH	229	0	0	0		
001-5-6-620-6371 UTILITY SERVICES/GAS,	3,759	4,651	3,000	1,869		
001-5-6-620-6373 TELEPHONE/OPERATIONS	2,781	3,243	1,500	1,745		
001-5-6-620-6400 BANKING EXPENSES	0	0	0	0		
001-5-6-620-6401 AUDITING EXPENSE	9,531	8,753	9,428	0		
001-5-6-620-6409 JANITORIAL EXPENSE	2,942	1,218	1,000	680		
001-5-6-620-6414 ADVERTISEMENT & LEGAL	656	0	0	0		
001-5-6-620-6419 TECHNOLOGY SERVICES	0	17,821	15,000	1,055		
001-5-6-620-6440 ELECTIONS	0	1,688	0	0		
001-5-6-620-6490 CONSULTANT AND PROF. F	7,410	7,375	0	0		
001-5-6-620-6492 BUILDING INSPECTIONS	2,753	2,747	4,000	1,873		
001-5-6-620-6498 CONTRACT PAYMENTS	10,334	5,215	8,000	5,412		
001-5-6-620-6499 MISC. CONTRACT WORK	0	0	8,710	390		
001-5-6-620-6506 OFFICE SUPPLIES	2,561	2,797	3,000	1,536		
001-5-6-620-6508 POSTAGE AND SHIPPING	1,848	2,036	2,000	991		
001-5-6-620-65081 POSTAGE MACHINE	1,234	1,776	1,777	746		
001-5-6-620-6591 HOOVERS HOMETOWN DAYS	0	23,000	0	0		
001-5-6-620-6599 MISC. SUPPLIES	2,077	0	0	0		
001-5-6-620-6721 FURNITURE AND FIXTURES	0	0	0	0		
001-5-6-620-6725 OFFICE EQUIPMENT	128	0	0	0		
001-5-6-620-6793 POLICY ADMIN./DEVELOPM	0	0	0	0		
001-5-6-620-6801 PRINCIPAL	13,419	13,985	0	0		
001-5-6-620-6851 INTEREST/COUPONS	5,261	4,695	0	0		
TOTAL 001-GENERAL FUND	117,761	166,580	141,671	55,813		

CITY OF WEST BRANCH
 APPROVED BUDGET
 AS OF: DECEMBER 31ST, 2012

DEPARTMENTAL EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	2012-2013 YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
036-TORT LIABILITY						
036-5-6-620-6160 WORKMENS COMP.	736	900	990	990		
036-5-6-620-6408 LIABILITY INSURANCE	4,376	4,186	4,605	4,567		
TOTAL 036-TORT LIABILITY	5,112	5,086	5,595	5,557		
112-TRUST AND AGENCY						
112-5-6-620-6110 FICA	2,995	3,927	5,872	2,570		
112-5-6-620-6130 IPERS	3,064	4,668	6,655	2,742		
112-5-6-620-6150 GROUP INSURANCE	5,473	7,093	8,071	2,246		
TOTAL 112-TRUST AND AGENCY	11,533	15,689	20,598	7,558		
TOTAL CLERK & TREASURER	134,406	187,355	167,864	68,928		
LEGAL SERVICES						
001-GENERAL FUND						
001-5-6-640-6414 ADVERTISEMENT & LEGAL	4,850	7,789	8,442	3,001		
001-5-6-640-6490 CONSULTANT AND PROF. F	16,446	31,452	36,000	26,975		
TOTAL 001-GENERAL FUND	21,296	39,241	44,442	29,976		
TOTAL LEGAL SERVICES	21,296	39,241	44,442	29,976		
TORT LIABILITY						
001-GENERAL FUND						
001-5-6-660-6801 PRINCIPAL	9,977	10,423	0	0		
001-5-6-660-6851 INTEREST/COUPONS	8,416	7,970	0	0		
TOTAL 001-GENERAL FUND	18,393	18,393	0	0		
TOTAL TORT LIABILITY	18,393	18,393	0	0		
BONDING						
226-GO DEBT SERVICE						
226-5-7-700-600016PRINCIPAL/INTEREST-SRF	125,158	124,623	87,636	19,395		
226-5-7-700-6801 PRINCIPAL -FIRE LOAN	0	75,523	90,000	45,782		
226-5-7-700-6802 PRINCIPAL-CITY HALL LO	0	0	97,871	14,547		
226-5-7-700-6803 PRINCIPAL- LAWSUIT LOA	0	0	10,828	10,826		
226-5-7-700-6851 INTEREST- FIRE LOAN	0	10,137	10,800	4,406		
226-5-7-700-6852 INTEREST-CITY HALL LOA	0	0	4,111	4,133		
226-5-7-700-6853 INTEREST-LAWSUIT LOAN	0	0	7,567	7,567		
TOTAL 226-GO DEBT SERVICE	125,158	210,283	308,813	106,656		
TOTAL BONDING	125,158	210,283	308,813	106,656		

DEPARTMENTAL EXPENDITURES
(----- 2010-2011 2011-2012 2012-2013 YEAR-TO-DATE 2013-2014 -----)
ACTUAL ACTUAL BUDGET ACTUAL BUDGET PROPOSED BUDGET

TIF DEBT SERVICE

125-T I F					
125-5-5-710-6801 PRINCIPAL	123,433	0	25,810	0	
125-5-5-710-6851 INTEREST/COUPONS	5,254	0	11,577	0	
125-5-5-710-6855 TIF REBATES	834,661	325,938	244,178	0	
TOTAL 125-T I F	963,349	325,938	281,565	0	

TOTAL TIF DEBT SERVICE 963,349 325,938 281,565 0 0

CAPITAL IMPROVEMENT

TOTAL CAPITAL IMPROVEMENT 0 0 0 0 0

CAPITAL PROJECT

121-OPTION TAX
121-5-7-751-6420 OPTION TAX 0 0 0 0 0
TOTAL 121-OPTION TAX 0 0 0 0 0

301-SAFE ROUTES SIDEWALK PR
301-5-8-751-6498 CONTRACT PAYMENTS 0 0 0 0 0
301-5-8-751-6801 PRINCIPAL 0 0 0 0 0
TOTAL 301-SAFE ROUTES SIDEWALK PR 0 0 0 0 0

304-WASTEWATER LIFT STATION
304-5-8-751-6490 CONSULTANT AND PROF. F 0 54,781 0 0 0
304-5-8-751-6498 CONTRACT PAYMENTS 0 600 650,000 0 0
TOTAL 304-WASTEWATER LIFT STATION 0 55,381 650,000 0 0

TOTAL CAPITAL PROJECT 0 55,381 650,000 0 0

DEPT 762

TOTAL DEPT 762 0 0 0 0 0

(----- 2010-2011 ACTUAL 2011-2012 ACTUAL CURRENT BUDGET YEAR-TO-DATE ACTUAL REQUESTED BUDGET PROPOSED BUDGET -----)

DEPARTMENTAL EXPENDITURES

DEPT 810
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600-WATER FUND	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES AND WAGES	72,989	81,964	81,947	28,752		
PART TIME	0	2,208	2,750	1,571		
FICA	5,142	5,893	6,480	2,179		
IPERS	4,859	6,508	7,344	2,324		
GROUP INSURANCE	8,569	10,909	12,542	3,776		
WORKMENS COMP.	2,049	2,164	2,381	2,340		
JOB INSURANCE	4,255	0	0	0		
DUES, MEMBERSHIP	1,929	2,216	1,600	421		
TRAINING AND EDUCATION	3,626	3,171	2,500	1,399		
TRAVEL AND CONFERENCE	243	0	750	0		
BUILDING MAINTENANCE	2,641	407	500	17		
BLDG/GROUNDS OPERATION	2,073	1,959	3,000	1,660		
MOTOR OPERATION FUEL	2,554	3,019	3,500	3,006		
REPAIR/MAINTENANCE-VEH	392	351	500	0		
EQUIPMENT REPAIR	0	340	500	500		
UTILITY SERVICES/GAS,	26,979	26,468	30,000	13,808		
TELEPHONE/OPERATIONS	1,604	1,479	1,800	864		
LIABILITY INSURANCE	4,581	3,850	4,713	3,724		
LAB ANALYSIS	1,160	1,614	2,000	418		
SALES TAX	21,210	20,552	22,000	10,077		
TECHNOLOGY SERVICES	0	0	0	0		
OPTION TAX	0	0	0	0		
CONSULTANT AND PROF. F	3,333	1,298	2,500	1,916		
CONTRACT WORK BACKHOE	0	0	0	0		
CONTRACT PAYMENTS	500	0	500	0		
CHEMICALS	13,263	14,903	15,000	9,221		
OFFICE SUPPLIES	211	95	250	76		
POSTAGE AND SHIPPING	2,000	1,999	2,000	667		
MOTOR VEHICLE MAINT. S	0	339	500	0		
UNIFORMS	1,066	134	350	0		
MISCELLANEOUS COMMODIT	0	0	0	0		
WATER DEPOSIT REFUNDS	1,835	2,692	2,000	1,410		
MISC. SUPPLIES	3,199	3,574	3,400	1,985		
OTHER EQUIPMENT: PLANT	2,195	10,299	20,000	5,696		
EQUIPMENT	845	3,091	1,500	0		
UTILITIES SYSTEM-REPLA	9,695	243,687	75,873	8,748		
EQUIPMENT MAINTENANCE	0	1,380	1,500	0		
CAPITAL SYSTEM SET ASI	0	0	22,000	0		
CAPITAL EQUIPMENT SET	0	0	9,250	0		
PRINCIPAL	0	0	0	0		
INTEREST/COUPONS	0	0	0	0		
TOTAL 600-WATER FUND	204,996	458,564	343,430	106,555		

CITY OF WEST BRANCH
APPROVED BUDGET
AS OF: DECEMBER 31ST, 2012

(----- 2010-2011 (----- 2011-2012 (----- 2012-2013 (----- 2013-2014 (-----))
ACTUAL ACTUAL CURRENT YEAR-TO-DATE REQUESTED PROPOSED
BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET

DEPARTMENTAL EXPENDITURES

603-WATER SINKING FUND						
603-5-9-810-6801 PRINCIPAL	39,000	41,000	42,000	0		
603-5-9-810-6851 INTEREST/COUPONS	25,838	24,570	21,450	10,725		
TOTAL 603-WATER SINKING FUND	64,838	65,570	63,450	10,725		
610-SEWER FUND						
610-5-9-810-64181 LOCAL OPTION SALES TAX	81	3,462	0	1,717		
TOTAL 610-SEWER FUND	81	3,462	0	1,717		

TOTAL DEPT 810

269,914

527,596

406,880

118,997

SEWER OPERATING

610-SEWER FUND						
610-5-9-815-6010 SALARIES AND WAGES	74,321	81,232	82,374	28,752		
610-5-9-815-6020 PART TIME	0	2,208	2,750	1,571		
610-5-9-815-6110 FICA	5,243	5,837	6,405	2,178		
610-5-9-815-6130 IPERS	4,772	6,441	6,615	2,324		
610-5-9-815-6150 GROUP INSURANCE	8,493	10,818	12,442	3,776		
610-5-9-815-6160 WORKMENS COMP.	1,342	1,477	1,550	1,508		
610-5-9-815-6170 JOB INSURANCE	4,233	0	0	0		
610-5-9-815-6210 DUES, MEMBERSHIP	675	375	700	293		
610-5-9-815-6230 TRAINING AND EDUCATION	645	705	750	560		
610-5-9-815-6240 TRAVEL AND CONFERENCE	110	20	500	0		
610-5-9-815-6310 BUILDING MAINTENANCE	8	51	1,000	382		
610-5-9-815-6320 BLDG/GROUNDS OPERATION	3,481	1,406	3,000	2,652		
610-5-9-815-6331 MOTOR OPERATION FUEL	2,527	3,713	4,000	2,758		
610-5-9-815-6332 REPAIR/MAINTENANCE-VEH	0	395	250	272		
610-5-9-815-6350 EQUIPMENT REPAIR	0	2,664	1,000	557		
610-5-9-815-63501 REPAIRS-RADIOS	0	0	0	0		
610-5-9-815-6371 UTILITY SERVICES/GAS,	13,418	13,201	17,909	7,044		
610-5-9-815-6373 TELEPHONE/OPERATIONS	1,604	1,651	1,800	865		
610-5-9-815-64081 LIABILITY INSURANCE	2,149	2,165	2,488	2,338		
610-5-9-815-6412 LAB ANALYSIS	7,926	7,174	8,300	3,036		
610-5-9-815-6418 SALES TAX	0	0	0	0		
610-5-9-815-64181 LOCAL OPTION SALES TAX	0	0	0	0		
610-5-9-815-6490 CONSULTANT AND PROF. F	8,652	6,294	17,500	115		
610-5-9-815-6498 CONTRACT PAYMENTS	1,000	0	0	0		
610-5-9-815-6499 MISC. CONTRACT WORK	1,625	1,750	3,000	1,916		
610-5-9-815-6501 CHEMICALS	93	0	250	0		
610-5-9-815-6504 MINOR EQUIPMENT	173	0	500	0		
610-5-9-815-6506 OFFICE SUPPLIES	276	499	0	0		
610-5-9-815-6508 POSTAGE AND SHIPPING	2,359	2,823	3,000	1,153		
610-5-9-815-6510 SAFETY EQUIPMENT	0	48	500	55		
610-5-9-815-6521 MOTOR VEHICLE MAINT. S	0	341	0	0		
610-5-9-815-6529 UNIFORMS	853	289	350	287		
610-5-9-815-6599 MISC. SUPPLIES	2,209	538	3,000	853		

CITY OF WEST BRANCH
 APPROVED BUDGET
 AS OF: DECEMBER 31ST, 2012

DEPARTMENTAL EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	2012-2013 YEAR-TO-DATE ACTUAL	2013-2014 REQUESTED BUDGET	PROPOSED BUDGET
610-5-9-815-6727 EQUIPMENT	2,895	0	1,250	0		
610-5-9-815-6762 MANHOLE REPAIR	0	0	0	0		
610-5-9-815-6781 CAPITAL IMPROV. LINE C	6,085	0	2,000	0		
610-5-9-815-6783 UTILITIES SYSTEM-REPLA	47,246	47,769	184,000	25,966		
610-5-9-815-6790 CAPITAL EQUIPMENT	0	2,092	9,250	0		
610-5-9-815-6794 LAB EQUIP./REQUIREMENT	0	0	250	0		
610-5-9-815-6801 PRINCIPAL	0	0	0	0		
610-5-9-815-6851 INTEREST/COUPONS	0	0	0	0		
TOTAL 610-SEWER FUND	204,412	203,975	378,683	91,208		
TOTAL SEWER OPERATING	204,412	203,975	378,683	91,208		
SOLID WASTE						
001-GENERAL FUND						
001-5-2-840-6413 LANDFILL	7,650	7,962	8,000	9,555		
001-5-2-840-6430 TIPPING FEE	0	0	0	0		
001-5-2-840-6498 CONTRACT PAYMENTS	45,615	44,984	46,000	21,598		
TOTAL 001-GENERAL FUND	53,265	52,946	54,000	31,153		
TOTAL SOLID WASTE	53,265	52,946	54,000	31,153		
LOCAL CABLE ACCESS						
001-GENERAL FUND						
001-5-4-855-6010 SALARIES AND WAGES	5,408	8,441	7,937	1,709		
001-5-4-855-6230 TRAINING AND EDUCATION	0	0	0	0		
001-5-4-855-6310 BUILDING MAINTENANCE	0	14	1,000	0		
001-5-4-855-6350 EQUIPMENT REPAIR	0	0	0	0		
001-5-4-855-6371 UTILITY SERVICES/GAS,	1,200	1,200	1,271	600		
001-5-4-855-6373 TELEPHONE/OPERATIONS	1,205	1,606	1,500	1,143		
001-5-4-855-64083 COMMERCIAL PROPERTY IN	164	200	220	200		
001-5-4-855-6414 ADVERTISEMENT & LEGAL	0	0	0	0		
001-5-4-855-6498 CONTRACT PAYMENTS	1,800	1,900	2,000	550		
001-5-4-855-6504 MINOR EQUIPMENT	0	108	0	0		
001-5-4-855-6506 OFFICE SUPPLIES	552	191	1,000	0		
001-5-4-855-6508 POSTAGE AND SHIPPING	0	0	0	0		
001-5-4-855-6526 PROGRAMMING	0	120	0	0		
001-5-4-855-6599 MISC. SUPPLIES	0	80	1,000	0		
001-5-4-855-6725 OFFICE EQUIPMENT	525	0	0	0		
001-5-4-855-6727 EQUIPMENT	0	0	6,500	1,576		
TOTAL 001-GENERAL FUND	10,853	13,859	22,428	5,777		

CITY OF WEST BRANCH
 APPROVED BUDGET
 AS OF: DECEMBER 31ST, 2012

DEPARTMENTAL EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT BUDGET	2012-2013 YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	2013-2014 PROPOSED BUDGET
112-TRUST AND AGENCY						
112-5-4-855-6110 FICA	285	516	608	131		
112-5-4-855-6130 IPERS	376	573	689	39		
112-5-4-855-6150 GROUP INSURANCE	1,575	1,981	2,681	2		
TOTAL 112-TRUST AND AGENCY	2,236	3,069	3,978	172		
TOTAL LOCAL CABLE ACCESS	13,090	16,928	26,406	5,949		
COMMISSION						
=====						
001-GENERAL FUND						
001-5-1-856-6447 ANIMAL CONTROL	231	0	0	0		
001-5-4-856-6445 LOCAL CABLE	0	0	0	0		
001-5-5-856-6446 PLANNING & ZONING	0	5,593	0	0		
TOTAL 001-GENERAL FUND	231	5,593	0	0		
TOTAL COMMISSION	231	5,593	0	0		
NON-DEPARTMENTAL						
=====						
001-GENERAL FUND						
001-5-0-950-9100 TRANSFERS OUT	0	5,023	0	0		
TOTAL 001-GENERAL FUND	0	5,023	0	0		
031-LIBRARY						
031-5-0-950-9100 TRANSFERS OUT	0	0	0	0		
TOTAL 031-LIBRARY	0	0	0	0		
110-ROAD USE TAX						
110-5-0-950-9100 TRANSFERS OUT	0	0	0	0		
TOTAL 110-ROAD USE TAX	0	0	0	0		
112-TRUST AND AGENCY						
112-5-0-950-9100 TRANSFERS OUT	0	0	0	0		
TOTAL 112-TRUST AND AGENCY	0	0	0	0		
119-EMERGENCY TAX FUND						
119-5-0-950-9100 TRANSFERS OUT	0	86,187	29,542	0		
TOTAL 119-EMERGENCY TAX FUND	0	86,187	29,542	0		

CITY OF WEST BRANCH
 APPROVED BUDGET
 AS OF: DECEMBER 31ST, 2012

DEPARTMENTAL EXPENDITURES	2010-2011 ACTUAL	2011-2012 ACTUAL	(----- 2012-2013 CURRENT BUDGET	(----- 2013-2014 YEAR-TO-DATE ACTUAL	(----- 2013-2014 REQUESTED BUDGET	(----- PROPOSED BUDGET
121-OPTION TAX						
121-5-0-950-9100 TRANSFERS OUT	0	99,723	100,800	50,187		
TOTAL 121-OPTION TAX	0	99,723	100,800	50,187		
501-KROUTH PRINCIPAL FUND						
501-5-0-950-9100 TRANSFERS OUT	0	300	0	0		
TOTAL 501-KROUTH PRINCIPAL FUND	0	300	0	0		
502-KROUTH INTEREST FUND						
502-5-0-950-9100 TRANSFERS OUT	0	8,433	0	0		
TOTAL 502-KROUTH INTEREST FUND	0	8,433	0	0		
600-WATER FUND						
600-5-0-950-9100 TRANSFERS OUT	0	66,000	63,450	33,000		
TOTAL 600-WATER FUND	0	66,000	63,450	33,000		
610-SEWER FUND						
610-5-0-950-9100 TRANSFERS OUT	0	55,381	0	0		
TOTAL 610-SEWER FUND	0	55,381	0	0		
TOTAL NON-DEPARTMENTAL	0	321,046	193,792	83,187		
TOTAL EXPENDITURES	3,047,213	3,381,564	3,952,363	1,254,750		

DATE 1/04/2012

CITY OF WEST BRANCH
EXPENDITURE BUDGET WORKSHEET FY13
110 POLICE OPERATION

	FISCAL YR 2009-2010	2011-2012 BUDGETED	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		143545		
	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		143545		
6110 FICA	168,592	61,967				
1-111-110-6110	632	1,155		0		
	1,739	96				
1-112-110-6110	10,856	10,700		10982		
	11,158	4,521				
TOTAL FICA	11,488	11,855		10982		
6130 IPERS	12,897	4,617				
1-111-110-6130	549	1,228		0		
	1,580	101				
1-112-110-6130	13,009	13,900		14743		
	13,768	6,053				
TOTAL IPERS	13,558	15,128		14743		
6150 GROUP INSURANCE	15,348	6,154				
1-111-110-6150	13	0		0		
	38	22				
1-112-110-6150	12,223	16,200		27504		
	14,085	8,544				
TOTAL GROUP INSURANCE	12,236	16,200		27504		
	14,123	8,566				