

January 6, 2014 Budget Workshop Information

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Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: West Branch County Name: CEDAR & JOHNSON Date Budget Adopted: 03/04/13
(Date) xx/xx/xx

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

319-643-5888 Telephone Number		_____ Signature	
County Auditor Date Stamp		January 1, 2012 Property Valuations	
		With Gas & Electric	Without Gas & Electric
Regular	2a	120,138,502	118,835,335
Debt Service Value	3a	130,688,612	129,385,445
Ag Land	4a	448,649	
		Last Official Census	
		2,322	

TAXES LEVIED

Code	Dollar		(A)	(B)	(C)
Sec.	Limit	Purpose	Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5 973,122	962,566	43 8.10000
-384		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 16,219	16,043	47 0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 52,607	52,037	52 0.43789
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 5,835	5,772	465 0.04857
-384		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 1,047,783	1,036,418	
384.1	3.00375	Ag Land	26 1,348	1,348	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 1,049,131	1,037,766	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 32,437	32,086	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 143,870	142,309	1.19753
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 143,870	142,309	65 1.19753
Sub Total Special Revenue Levies (28+32)			33 176,307	174,395	
Valuation					
386	As Req	With Gas & Elec Without Gas & Elec			
	SSMID 1 (A)	(B)	34	0	66 0.00000
	SSMID 2 (A)	(B)	35	0	67 0.00000
	SSMID 3 (A)	(B)	36	0	68 0.00000
	SSMID 4 (A)	(B)	37	0	69 0.00000
	SSMID 5 (A)	(B)	555	0	565 0.00000
	SSMID 6 (A)	(B)	556	0	566 0.00000
	SSMID 7 (A)	(B)	1177	0	### 0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 176,307	174,395	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 242,405	239,988	70 1.85483
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 1,467,843	1,452,149	72 12.04382

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

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

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

(County Auditor)

Fund Balance Worksheet for City of

West Branch

(1)		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	617,138	447,986	20,379	35,957	0	199,577	1,321,037	620,097	1,941,134
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,329,162	499,760	453,647	270,901	308,359	2,980	2,864,809	652,468	3,517,277
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,458,660	686,508	325,938	211,637	308,359	299	2,991,401	852,952	3,844,353
Ending Fund Balance June 30 (pg 12, line 270) *	4	487,640	261,238	148,088	95,221	0	202,258	1,194,445	419,613	1,614,058
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	487,640	261,238	148,088	95,221	0	202,258	1,194,445	419,613	1,614,058
Re-Est Revenues	6	1,443,689	662,750	97,387	146,606	650,000	200	3,000,632	749,013	3,749,645
Re-Est Expenditures	7	1,445,938	530,623	281,565	308,813	650,000	0	3,216,939	849,013	4,065,952
Ending Fund Balance	8	485,391	393,365	-36,090	-66,986	0	202,458	978,138	319,613	1,297,751
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	485,391	393,365	-36,090	-66,986	0	202,458	978,138	319,613	1,297,751
Revenues	10	1,463,018	529,149	302,527	343,205	0	200	2,638,099	830,013	3,468,112
Expenditures	11	1,409,411	591,861	302,527	343,205	0	30,000	2,677,004	1,305,283	3,982,287
Ending Fund Balance	12	538,998	330,653	-36,090	-66,986	0	172,658	939,233	-155,657	783,576

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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

CITY OF West Branch

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input type="text" value="0"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	<u>5,835</u>	<u>5,772</u>
3 TOTAL FOR FISCAL YEAR 2014	5,835	5,772

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	232,938	68,392						301,330	336,147	216,645
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	205,150	19,156						224,306	209,099	190,789
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	3,000							3,000	2,100	1,351
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	441,088	87,548	0			0		528,636	547,346	408,785
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	192,075	265,895						457,970	478,800	491,904
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	32,000							32,000	32,000	28,962
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	55,555							55,555	54,000	52,946
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	279,630	265,895	0			0		545,525	564,800	573,812
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	182,941	35,200						218,141	228,307	175,644
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34	112,389	13,801						126,190	90,577	168,252
Cemetery	35	99,739	25,616						125,355	93,088	89,496
Community Center, Zoo, & Marina	36	16,219							16,219	17,367	42,591
Other Culture and Recreation	37	57,000	5,963						62,963	56,156	17,782
TOTAL (lines 31 - 37)	38	468,288	80,580	0			0		548,868	485,495	493,765

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	21,250							21,250	21,250	152,935
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	28,500							28,500	0	5,593
Other Com & Econ Development	43			302,527					302,527	281,565	325,938
	44										
TOTAL (lines 39 - 44)	45	49,750	0	302,527			0		352,277	302,815	484,466
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	7,700	674						8,374	8,374	7,875
Clerk, Treasurer, & Finance Adm.	47	118,513	23,927						142,440	167,864	205,652
Elections	48								0	0	0
Legal Services & City Attorney	49	44,442							44,442	51,090	39,241
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	170,655	24,601	0			0		195,256	227,328	252,768
DEBT SERVICE											
Gov Capital Projects	55				343,205				0	650,000	308,359
TIF Capital Projects	56			0					0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	650,000	308,359
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	1,409,411	458,624	302,527	343,205	0	0		2,513,767	3,086,597	2,732,238
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							451,880	451,880	406,880	458,564
Sewer Utility	60							789,953	789,953	378,683	207,437
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	65,570
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							1,241,833	1,241,833	785,563	731,571
TOTAL ALL EXPENDITURES (lines 58+74)	74	1,409,411	458,624	302,527	343,205	0	0	1,241,833	3,755,600	3,872,160	3,463,809
Regular Transfers Out	75		133,237				30,000	63,450	226,687	193,792	380,544
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	133,237	0	0	0	30,000	63,450	226,687	193,792	380,544
Total Expenditures & Fund Transfers Out (lines 75+78)	78	1,409,411	591,861	302,527	343,205	0	30,000	1,305,283	3,982,287	4,065,952	3,844,353
Ending Fund Balance June 30	79	538,998	330,653	-36,090	-66,986	0	172,658	-155,657	783,576	1,297,751	1,614,058

CITY OF

West Branch

Department of Management

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

REVENUES DETAIL											
Fiscal Year Ending 2014											
Fiscal Years											
(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	1,037,766	174,395		239,988	0			1,452,149	1,323,418	1,157,868
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,037,766	174,395		239,988	0			1,452,149	1,323,418	1,157,868
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			302,527					302,527	97,387	453,647
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	11,365	1,912		2,417	0			15,694	16,170	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		135,514						135,514	135,514	112,030
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,365	137,426		2,417	0			151,208	151,684	112,030
Licenses & Permits	14	50,375							50,375	45,475	47,563
Use of Money & Property	15	5,400					200		5,600	6,300	10,062
Intergovernmental:											
Federal Grants & Reimbursements	16	6,000							6,000	9,000	34,220
Road Use Taxes	17		217,328						217,328	217,328	220,244
Other State Grants & Reimbursements	18	2,350							2,350	11,500	1,488
Local Grants & Reimbursements	19	152,607							152,607	143,499	146,571
Subtotal - Intergovernmental (lines 16 thru 19)	20	160,957	217,328	0	0	0		0	378,285	381,327	402,523
Charges for Fees & Service:											
Water Utility	21							446,880	446,880	406,880	338,100
Sewer Utility	22							314,683	314,683	278,683	237,271
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	43,488							43,488	43,488	42,259
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	61,130							61,130	43,001	28,863
Subtotal - Charges for Service (lines 21 thru 33)	34	104,618	0		0	0	0	761,563	866,181	772,052	646,493
Special Assessments	35								0	0	0
Miscellaneous	36	30,100						5,000	35,100	128,210	72,655
Other Financing Sources:											
Regular Operating Transfers In	37	62,437			100,800			63,450	226,687	193,792	380,544
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	62,437	0	0	100,800	0	0	63,450	226,687	193,792	380,544
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	650,000	233,892
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	62,437	0	0	100,800	0	0	63,450	226,687	843,792	614,436
Total Revenues except for beginning fund balance											
(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	1,463,018	529,149	302,527	343,205	0	200	830,013	3,468,112	3,749,645	3,517,277
Beginning Fund Balance July 1	44	485,391	393,365	-36,090	-66,986	0	202,458	319,613	1,297,751	1,614,058	1,941,134
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,948,409	922,514	266,437	276,219	0	202,658	1,149,626	4,765,863	5,363,703	5,458,411

CITY OF
West Branch
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

Department of Management

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	1,037,766	174,395		239,988	0			1,452,149	1,323,418	1,157,868
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,037,766	174,395		239,988	0			1,452,149	1,323,418	1,157,868
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			302,527					302,527	97,387	453,647
Other City Taxes	6	11,365	137,426		2,417	0			151,208	151,684	112,030
Licenses & Permits	7	50,375	0					0	50,375	45,475	47,563
Use of Money and Property	8	5,400	0	0	0	0	200	0	5,600	6,300	10,062
Intergovernmental	9	160,957	217,328	0	0	0		0	378,285	381,327	402,523
Charges for Fees & Service	10	104,618	0		0	0	0	761,563	866,181	772,052	646,493
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	30,100	0		0	0	0	5,000	35,100	128,210	72,655
Sub-Total Revenues	13	1,400,581	529,149	302,527	242,405	0	200	766,563	3,241,425	2,905,853	2,902,841
Other Financing Sources:											
Total Transfers In	14	62,437	0	0	100,800	0	0	63,450	226,687	193,792	380,544
Proceeds of Debt	15	0	0	0	0	0		0	0	650,000	233,892
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	1,463,018	529,149	302,527	343,205	0	200	830,013	3,468,112	3,749,645	3,517,277
Expenditures & Other Financing Uses											
Public Safety	18	441,088	87,548	0			0		528,636	547,346	408,785
Public Works	19	279,630	265,895	0			0		545,525	564,800	573,812
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	468,288	80,580	0			0		548,868	485,495	493,765
Community and Economic Development	22	49,750	0	302,527			0		352,277	302,815	484,466
General Government	23	170,655	24,601	0			0		195,256	227,328	252,768
Debt Service	24	0	0	0	343,205		0		343,205	308,813	210,283
Capital Projects	25	0	0	0		0	0		0	650,000	308,359
Total Government Activities Expenditures	26	1,409,411	458,624	302,527	343,205	0	0		2,513,767	3,086,597	2,732,238
Business Type Proprietary: Enterprise & ISF	27							1,241,833	1,241,833	785,563	731,571
Total Gov & Bus Type Expenditures	28	1,409,411	458,624	302,527	343,205	0	0	1,241,833	3,755,600	3,872,160	3,463,809
Total Transfers Out	29	0	133,237	0	0	0	30,000	63,450	226,687	193,792	380,544
Total ALL Expenditures/Fund Transfers Out	30	1,409,411	591,861	302,527	343,205	0	30,000	1,305,283	3,982,287	4,065,952	3,844,353
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	53,607	-62,712	0	0	0	-29,800	-475,270	-514,175	-316,307	-327,076
Beginning Fund Balance July 1	33	485,391	393,365	-36,090	-66,986	0	202,458	319,613	1,297,751	1,614,058	1,941,134
Ending Fund Balance June 30	34	538,998	330,653	-36,090	-66,986	0	172,658	-155,657	783,576	1,297,751	1,614,058

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

City Name: West BranchFiscal Year
2014

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1	GO Corporate Purpose and Refunding Bonds, Series 2013	2,730,000		155,000	43,290		198,290	156,304	41,986
-2	Water Revenue Bond	943,000		43,000	20,190		63,190	63,190	0
-3	Fobian Lawsuit Settlement Loan	197,500		115,294	7,059		122,353		122,353
-4	Fire Department Expansion Project Loan	376,700		90,000	10,800		100,800	100,800	0
-5	Elgin Pelican Street Sweeper & Skid Loader	148,576		74,682	3,384		78,066		78,066
-6							0		0
-7							0		0
-8							0		0
-9							0		0
-10							0		0
-11							0		0
-12							0		0
-13							0		0
-14							0		0
-15							0		0
-16							0		0
-17							0		0
-18							0		0
-19							0		0
-20							0		0
-21							0		0
-22							0		0
-23							0		0
-24							0		0
-25							0		0
-26							0		0
-27							0		0
-28							0		0
-29							0		0
-30							0		0
TOTALS				477,976	84,723	0	562,699	320,294	242,405

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

City of West Branch, Iowa

The City Council will conduct a public hearing on the proposed Budget at 110 N. Poplar St., West Branch, IA
on 03/04/13 at 6:30 p.m.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 12.04382

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

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

319-643-5888
phone number

Matt Muckler
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,452,149	1,323,418	1,157,868
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,452,149	1,323,418	1,157,868
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	302,527	97,387	453,647
Other City Taxes	6	151,208	151,684	112,030
Licenses & Permits	7	50,375	45,475	47,563
Use of Money and Property	8	5,600	6,300	10,062
Intergovernmental	9	378,285	381,327	402,523
Charges for Fees & Service	10	866,181	772,052	646,493
Special Assessments	11	0	0	0
Miscellaneous	12	35,100	128,210	72,655
Other Financing Sources	13	226,687	843,792	614,436
Total Revenues and Other Sources	14	3,468,112	3,749,645	3,517,277
Expenditures & Other Financing Uses				
Public Safety	15	528,636	547,346	408,785
Public Works	16	545,525	564,800	573,812
Health and Social Services	17	0	0	0
Culture and Recreation	18	548,868	485,495	493,765
Community and Economic Development	19	352,277	302,815	484,466
General Government	20	195,256	227,328	252,768
Debt Service	21	343,205	308,813	210,283
Capital Projects	22	0	650,000	308,359
Total Government Activities Expenditures	23	2,513,767	3,086,597	2,732,238
Business Type / Enterprises	24	1,241,833	785,563	731,571
Total ALL Expenditures	25	3,755,600	3,872,160	3,463,809
Transfers Out	26	226,687	193,792	380,544
Total ALL Expenditures/Transfers Out	27	3,982,287	4,065,952	3,844,353
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-514,175	-316,307	-327,076
Beginning Fund Balance July 1	29	1,297,751	1,614,058	1,941,134
Ending Fund Balance June 30	30	783,576	1,297,751	1,614,058

**NOTICE OF PUBLIC HEARING
AMENDMENT OF CURRENT CITY BUDGET**

The City Council of West Branch in CEDAR & JOHNSON County, Iowa

will meet at West Branch City Council Chambers 110 N Poplar Street

at 7:00 pm on October 21, 2013
(hour) (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2014
(year)

by changing estimates of revenue and expenditure appropriations in the following functions for the reasons given.
Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.

		Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,452,149		1,452,149
Less: Uncollected Property Taxes-Levy Year	2	0		0
Net Current Property Taxes	3	1,452,149	0	1,452,149
Delinquent Property Taxes	4	0		0
TIF Revenues	5	302,527		302,527
Other City Taxes	6	151,208		151,208
Licenses & Permits	7	50,375		50,375
Use of Money and Property	8	5,600		5,600
Intergovernmental	9	378,285		378,285
Charges for Services	10	866,181		866,181
Special Assessments	11	0		0
Miscellaneous	12	35,100	75,000	110,100
Other Financing Sources	13	226,687	444,410	671,097
Total Revenues and Other Sources	14	3,468,112	519,410	3,987,522
Expenditures & Other Financing Uses				
Public Safety	15	528,636	65,996	594,632
Public Works	16	545,525	0	545,525
Health and Social Services	17	0	0	0
Culture and Recreation	18	548,868	406,123	954,991
Community and Economic Development	19	352,277	0	352,277
General Government	20	195,256	0	195,256
Debt Service	21	343,205	0	343,205
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	2,513,767	472,119	2,985,886
Business Type / Enterprises	24	1,241,833	311,981	1,553,814
Total Gov Activities & Business Expenditures	25	3,755,600	784,100	4,539,700
Transfers Out	26	226,687	44,410	271,097
Total Expenditures/Transfers Out	27	3,982,287	828,510	4,810,797
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	28	-514,175	-309,100	-823,275
	29			
Beginning Fund Balance July 1	30	2,626,570		2,626,570
Ending Fund Balance June 30	31	2,112,395	-309,100	1,803,295

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

Purchase of Park land, Fire donation, Fire Department expenditures of local option sales tax. Timing of Lift station expenditures.

There will be no increase in tax levies to be paid in the current fiscal year named above. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget. This will provide for a balanced budget.

City Clerk/ Finance Officer Name

Revenue Area	From	To	Amend. Amt.	Inc/Dec	Account Code	Explanation
Taxes Levied on Prop.	1,452,149	1,452,149				
TIF Revenues	302,527	302,527				
Other City taxes	151,208	151,208				
Licenses & Permits	50,375	50,375				
Use of Money & Prop.	5,600	5,600				
Intergovernmental	378,285	378,285				
Charges for services	866,181	866,181				
Special Assessments	0	0				
Miscellaneous	35,100	110,100	75,000.00	Inc.	001-4-0-950-2-4705	Fire Department anonymous donation
Other Fin. Sources	226,687	671,097	400,000.00	Inc.	001-4-4-430-4-4821	Bank Loan for Park land purchase from PV Prop.
Transfer In			44,410.00			Transfer from 121 LOST to GF 001 - Fire expenses
Total Revenue	3,468,112	3,987,522	\$ 519,410.00			

Expenditure Area	From	To	Amend. Amt.	Inc/Dec	Account Code	Explanation
Public Safety	528,636	594,632	3,668.00	Inc.	001-5-1-110-6727	Move from Police Apparatus reserve line to general fund cash for balance due on Police car invoice
			17,918.00	Inc.	001-5-1-110-6727	Move from Police Apparatus reserve line to general fund cash for equipment for Police car
			4,910.00	Inc.	001-5-1-150-6310	Res. 1138 Fire Dept. equipment from Thomas Htg. - use of Local option sales tax revenue
			7,340.00	Inc.	001-5-1-150-6310	Res. 1139 Fire Dept. installation of a generator - use of Local option sales tax revenue
			32,160.00	Inc.	001-5-1-150-6310	Fire Dept. purchase of a generator - use of Local option sales tax revenue
			65,996.00			
Public Works	545,525	545,525				
Culture & Recreation	548,868	954,991	15,000.00	Inc.	001-5-4-430-6498	ECivis grant writing invoice - Funding moved from Park & Rec reserve line to general fund cash
			12,123.00	Inc.	001-5-4-430-6498	Move from Park & Rec reserve line to general fund cash for Park RFQ process expenditures
			379,000.00	Inc.	001-5-4-430-6792	2013 Park land purchase
			406,123.00			
Community Eco. Dev.	352,277	352,277				
General Government	195,256	195,256				
Debt Service	343,205	343,205				
Capital Projects	0	0				
Business Type Act.	1,241,833	1,553,814	311,981.00	Inc.	614-5-9-815-6498	Lift station expenditures - Revenue from FY13 Bond
Transfers out	226,687	271,097	44,410.00	Inc.		Transfer from 121 LOST to GF 001 - Fire expenses
Total Expenditures	3,982,287	4,810,797	\$ 828,510.00			

Transfers	From	To	Amend. Amt.	Inc/Dec	Account Code	Explanation
Transfer in		001-100	44,410.00		001-4-0-950-4-4830	Transfer from LOST rev. to General Fund for Fire Dept. equipment & building expenses
Transfer out	121-100		44,410.00		121-5-0-950-9100	
Journal entry	001-117	001-100	15,000.00		001-5-4-430-6498	Move from Park & Rec reserve line to general fund cash for ECivis grant writing invoice
Journal entry	001-117	001-100	12,123.00		001-5-4-430-6498	Move from Park & Rec reserve line to general fund cash for Park RFQ process expenditures
Journal entry	001-115	001-100	17,918.00		001-5-1-110-6727	Move from Police Apparatus reserve line to general fund cash for equipment for Police car
Journal entry	001-115	001-100	3,668.00		001-5-1-110-6727	Move from Police Apparatus reserve line to general fund cash for balance due on Police car invoice
Total Transfers						

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

16-142

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

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

County Auditor Date Stamp		Telephone Number _____ Signature _____	
		January 1, 2013 Property Valuations	
		With Gas & Electric	Without Gas & Electric
Regular	2a	2b	
DEBT SERVICE	3a	3b	
Ag Land	4a		
			Last Official Census 2,322

TAXES LEVIED

Code	Dollar		(A)	(B)	(C)
Sec.	Limit	Purpose	Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5	0	43 0
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	52 0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 0	0	
384.1	3.00375	Ag Land	26	0	63 0
Total General Fund Tax Levies (25 + 26)			27 0	0	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	Not at 8.10 Limit	Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0.00000
Sub Total Special Revenue Levies (28+32)			33 0	0	
Valuation					
386	As Req	With Gas & Elec Without Gas & Elec			
SSMID 1	(A)	(B)	34	0	66 0
SSMID 2	(A)	(B)	35	0	67 0
SSMID 3	(A)	(B)	36	0	68 0
SSMID 4	(A)	(B)	37	0	69 0
SSMID 5	(A)	(B)	555	0	565 0
SSMID 6	(A)	(B)	556	0	566 0
SSMID 7	(A)	(B)	1177	0	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	40 0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 0	42 0	72 0

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

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

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

Fund Balance Worksheet for City of

West Branch

(1) *Annual Report FY 2013		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	645,282	103,597	148,087	95,221	0	202,258	1,194,445	419,614	1,614,059
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,694,849	566,723	97,387	1,550,254	0	4,923	3,914,136	2,103,211	6,017,347
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,549,686	483,105	37,387	1,612,805	0	51,338	3,734,321	1,271,788	5,006,109
Ending Fund Balance June 30 (pg 12, line 261) *	4	790,445	187,215	208,087	32,670	0	155,843	1,374,260	1,251,037	2,625,297
(2) ** Re-Estimated FY 2014		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	790,445	187,215	208,087	32,670	0	155,843	1,374,260	1,251,037	2,625,297
Re-Est Revenues	6	1,982,428	529,149	302,527	343,205	0	200	3,157,509	830,013	3,987,522
Re-Est Expenditures	7	1,881,530	636,271	302,527	343,205	0	30,000	3,193,533	1,617,264	4,810,797
Ending Fund Balance	8	891,343	80,093	208,087	32,670	0	126,043	1,338,236	463,786	1,802,022
(3) ** Budget FY 2015		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	891,343	80,093	208,087	32,670	0	126,043	1,338,236	463,786	1,802,022
Revenues	10	0	0	0	0	0	0	0	0	0
Expenditures	11	0	0	0	0	0	0	0	0	0
Ending Fund Balance	12	891,343	80,093	208,087	32,670	0	126,043	1,338,236	463,786	1,802,022

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF West Branch

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	5,835	#DIV/0!
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	5,835	#DIV/0!

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending

2014

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2014 (J)	ACTUAL 2013 (K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	254,524	68,392						322,916	315,893
Jail	2								0	
Emergency Management	3								0	
Flood Control	4								0	
Fire Department	5	249,560	19,156						268,716	177,520
Ambulance	6								0	
Building Inspections	7								0	
Miscellaneous Protective Services	8								0	
Animal Control	9	3,000							3,000	2,131
Other Public Safety	10								0	
TOTAL (lines 1 - 10)	11	507,084	87,548	0			0		594,632	495,544
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	192,075	265,895						457,970	622,506
Parking - Meter and Off-Street	13								0	
Street Lighting	14	32,000							32,000	28,978
Traffic Control and Safety	15								0	
Snow Removal	16								0	
Highway Engineering	17								0	
Street Cleaning	18								0	
Airport (if not Enterprise)	19								0	
Garbage (if not Enterprise)	20	55,555							55,555	55,173
Other Public Works	21								0	
TOTAL (lines 12 - 21)	22	279,630	265,895	0			0		545,525	706,657
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	
City Hospital	24								0	
Payments to Private Hospitals	25								0	
Health Regulation and Inspection	26								0	
Water, Air, and Mosquito Control	27								0	
Community Mental Health	28								0	
Other Health and Social Services	29								0	
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0
CULTURE & RECREATION										
Library Services	31	182,941	35,200						218,141	226,169
Museum, Band and Theater	32								0	
Parks	33								0	
Recreation	34	518,512	13,801						532,313	88,949
Cemetery	35	99,739	25,616						125,355	85,267
Community Center, Zoo, & Marina	36	16,219							16,219	32,121
Other Culture and Recreation	37	57,000	5,963						62,963	24,879
TOTAL (lines 31 - 37)	38	874,411	80,580	0			0		954,991	457,385

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED

Fiscal Year Ending

2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013
									(J)	(K)
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39								0	
Economic Development	40	21,250							21,250	21,250
Housing and Urban Renewal	41								0	
Planning & Zoning	42	28,500							28,500	
Other Com & Econ Development	43			302,527					302,527	37,387
TOTAL (lines 39 - 44)	45	49,750	0	302,527			0		352,277	58,637
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	7,700	674						8,374	6,796
Clerk, Treasurer, & Finance Adm.	47	118,513	23,927						142,440	163,785
Elections	48								0	
Legal Services & City Attorney	49	44,442							44,442	51,157
City Hall & General Buildings	50								0	
Tort Liability	51								0	
Other General Government	52								0	
TOTAL (lines 46 - 52)	53	170,655	24,601	0			0		195,256	221,738
DEBT SERVICE					343,205				343,205	1,612,805
Gov Capital Projects	55								0	
TIF Capital Projects	56								0	
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	1,881,530	458,624	302,527	343,205	0	0		2,985,886	3,552,766
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							451,880	451,880	259,473
Sewer Utility	60							1,101,934	1,101,934	883,628
Electric Utility	61								0	
Gas Utility	62								0	
Airport	63								0	
Landfill/Garbage	64								0	
Transit	65								0	
Cable TV, Internet & Telephone	66								0	
Housing Authority	67								0	
Storm Water Utility	68								0	
Other Business Type (city hosp., ISF, parking, etc.)	69								0	
Enterprise DEBT SERVICE	70								0	65,237
Enterprise CAPITAL PROJECTS	71								0	
Enterprise TIF CAPITAL PROJECTS	72								0	
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73							1,553,814	1,553,814	1,208,338
TOTAL ALL EXPENDITURES (lines 58+74)	74	1,881,530	458,624	302,527	343,205	0	0	1,553,814	4,539,700	4,761,104
Regular Transfers Out	75		177,647				30,000	63,450	271,097	245,005
Internal TIF Loan Transfers Out	76								0	
Total ALL Transfers Out	77	0	177,647	0	0	0	30,000	63,450	271,097	245,005
Total Expenditures and Other Fin Uses (lines 73+74)	78	1,881,530	636,271	302,527	343,205	0	30,000	1,617,264	4,810,797	5,006,109
Ending Fund Balance June 30	79	891,343	80,093	208,087	32,670	0	126,043	463,786	1,802,022	2,625,297

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

CITY OF

West Branch

Department of Management

RE-ESTIMATED REVENUES DETAIL

RE-ESTIMATED Fiscal Year Ending

2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2014 (J)	ACTUAL 2013 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	1,037,766	174,395		239,988				1,452,149	1,329,718
Less: Uncollected Property Taxes - Levy Year	2								0	
Net Current Property Taxes (line 1 minus line 2)	3	1,037,766	174,395		239,988	0			1,452,149	1,329,718
Delinquent Property Taxes	4								0	
TIF Revenues	5			302,527					302,527	97,387
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	11,365	1,912		2,417				15,694	
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10								0	
Hotel/Motel Taxes	11								0	
Other Local Option Taxes	12		135,514						135,514	166,391
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,365	137,426		2,417	0			151,208	166,391
Licenses & Permits	14	50,375							50,375	60,216
Use of Money & Property	15	5,400					200		5,600	7,084
Intergovernmental:										
Federal Grants & Reimbursements	16	6,000							6,000	6,000
Road Use Taxes	17		217,328						217,328	222,198
Other State Grants & Reimbursements	18	2,350							2,350	3,500
Local Grants & Reimbursements	19	152,607							152,607	149,517
Subtotal - Intergovernmental (lines 16 thru 19)	20	160,957	217,328	0	0	0		0	378,285	381,215
Charges for Fees & Service:										
Water Utility	21							446,880	446,880	371,083
Sewer Utility	22							314,683	314,683	261,952
Electric Utility	23								0	
Gas Utility	24								0	
Parking	25								0	
Airport	26								0	
Landfill/Garbage	27	43,488							43,488	43,746
Hospital	28								0	
Transit	29								0	
Cable TV, Internet & Telephone	30								0	
Housing Authority	31								0	
Storm Water Utility	32								0	
Other Fees & Charges for Service	33	61,130							61,130	40,225
Subtotal - Charges for Service (lines 21 thru 33)	34	104,618	0		0	0	0	761,563	866,181	717,006
Special Assessments	35								0	
Miscellaneous	36	105,100						5,000	110,100	155,801
Other Financing Sources:										
Regular Operating Transfers In	37	106,847			100,800			63,450	271,097	245,005
Internal TIF Loan Transfers In	38								0	
Subtotal ALL Operating Transfers In	39	106,847	0	0	100,800	0	0	63,450	271,097	245,005
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	400,000							400,000	2,857,524
Proceeds of Capital Asset Sales	41								0	
Subtotal-Other Financing Sources (lines 36 thru 38)	42	506,847	0	0	100,800	0	0	63,450	671,097	3,102,529
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	1,982,428	529,149	302,527	343,205	0	200	830,013	3,987,522	6,017,347
Beginning Fund Balance July 1	44	790,445	187,215	208,087	32,670	0	155,843	1,251,037	2,625,297	1,614,059
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	2,772,873	716,364	510,614	375,875	0	156,043	2,081,050	6,612,819	7,631,406

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	322,916	315,893
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5								0	268,716	177,520
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	3,000	2,131
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	0	0	0			0		0	594,632	495,544
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12								0	457,970	622,506
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	32,000	28,978
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	55,555	55,173
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	0	0	0			0		0	545,525	706,657
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31								0	218,141	226,169
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34								0	532,313	88,949
Cemetery	35								0	125,355	85,267
Community Center, Zoo, & Marina	36								0	16,219	32,121
Other Culture and Recreation	37								0	62,963	24,879
TOTAL (lines 31 - 37)	38	0	0	0			0		0	954,991	457,385

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40								0	21,250	21,250
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	28,500	0
Other Com & Econ Development	43								0	302,527	37,387
	44										
TOTAL (lines 39 - 44)	45	0	0	0			0		0	352,277	58,637
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46								0	8,374	6,796
Clerk, Treasurer, & Finance Adm.	47								0	142,440	163,785
Elections	48								0	0	0
Legal Services & City Attorney	49								0	44,442	51,157
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	0	0	0			0		0	195,256	221,738
DEBT SERVICE											
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	0	0	0	0	0	0		0	2,985,886	3,552,766
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	451,880	259,473
Sewer Utility	60								0	1,101,934	883,628
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	65,237
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							0	0	1,553,814	1,208,338
TOTAL ALL EXPENDITURES (lines 58+74)	74	0	0	0	0	0	0	0	0	4,539,700	4,761,104
Regular Transfers Out	75								0	271,097	245,005
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	271,097	245,005
Total Expenditures & Fund Transfers Out (lines 75+78)	78	0	0	0	0	0	0	0	0	4,810,797	5,006,109
Ending Fund Balance June 30	79	891,343	80,093	208,087	32,670	0	126,043	463,786	1,802,022	1,802,022	2,625,297

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

CITY OF

West Branch

Department of Management

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

the Re-Est forms are completed

REVENUES DETAIL											
Fiscal Year Ending						2015		Fiscal Years			
		GENERAL	SPECIAL	TIF	DEBT	CAPITAL			BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2015	2014	2013
		(J)	(K)	(L)							
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	0	0		0	0			0	1,452,149	1,329,718
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	0	0		0	0			0	1,452,149	1,329,718
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	302,527	97,387
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	0	0		0	0			0	15,694	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12								0	135,514	166,391
Subtotal - Other City Taxes (lines 6 thru 12)	13	0	0		0	0			0	151,208	166,391
Licenses & Permits	14								0	50,375	60,216
Use of Money & Property	15								0	5,600	7,084
Intergovernmental:											
Federal Grants & Reimbursements	16								0	6,000	6,000
Road Use Taxes	17								0	217,328	222,198
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	2,350	3,500
Local Grants & Reimbursements	19								0	152,607	149,517
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	0	0	0	0		0	0	378,285	381,215
Charges for Fees & Service:											
Water Utility	21								0	446,880	371,083
Sewer Utility	22								0	314,683	261,952
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27								0	43,488	43,746
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33								0	61,130	40,225
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	0	0	866,181	717,006
Special Assessments	35								0	0	0
Miscellaneous	36								0	110,100	155,801
Other Financing Sources:											
Regular Operating Transfers In	37								0	271,097	245,005
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	271,097	245,005
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	400,000	2,857,524
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	671,097	3,102,529
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	0	0	0	0	0	0	0	0	3,987,522	6,017,347
Beginning Fund Balance July 1	44	891,343	80,093	208,087	32,670	0	126,043	463,786	1,802,022	2,625,297	1,614,059
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	891,343	80,093	208,087	32,670	0	126,043	463,786	1,802,022	6,612,819	7,631,406

CITY OF

West Branch

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	0	0		0	0			0	1,452,149	1,329,718
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	0	0		0	0			0	1,452,149	1,329,718
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	302,527	97,387
Other City Taxes	6	0	0		0	0			0	151,208	166,391
Licenses & Permits	7	0	0					0	0	50,375	60,216
Use of Money and Property	8	0	0	0	0	0	0	0	0	5,600	7,084
Intergovernmental	9	0	0	0	0	0		0	0	378,285	381,215
Charges for Fees & Service	10	0	0		0	0	0	0	0	866,181	717,006
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	110,100	155,801
Sub-Total Revenues	13	0	0	0	0	0	0	0	0	3,316,425	2,914,818
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	271,097	245,005
Proceeds of Debt	15	0	0	0	0	0		0	0	400,000	2,857,524
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	0	0	0	0	0	0	0	0	3,987,522	6,017,347
Expenditures & Other Financing Uses											
Public Safety	18	0	0	0			0		0	594,632	495,544
Public Works	19	0	0	0			0		0	545,525	706,657
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	0	0			0		0	954,991	457,385
Community and Economic Development	22	0	0	0			0		0	352,277	58,637
General Government	23	0	0	0			0		0	195,256	221,738
Debt Service	24	0	0	0	0		0		0	343,205	1,612,805
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	0	0	0	0	0	0		0	2,985,886	3,552,766
Business Type Proprietary: Enterprise & ISF	27							0	0	1,553,814	1,208,338
Total Gov & Bus Type Expenditures	28	0	0	0	0	0	0	0	0	4,539,700	4,761,104
Total Transfers Out	29	0	0	0	0	0	0	0	0	271,097	245,005
Total ALL Expenditures/Fund Transfers Out	30	0	0	0	0	0	0	0	0	4,810,797	5,006,109
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	0	0	0	0	0	0	0	0	-823,275	1,011,238
Beginning Fund Balance July 1	33	891,343	80,093	208,087	32,670	0	126,043	463,786	1,802,022	2,625,297	1,614,059
Ending Fund Balance June 30	34	891,343	80,093	208,087	32,670	0	126,043	463,786	1,802,022	1,802,022	2,625,297

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

City Name: West BranchFiscal Year
2015

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)						0		0
(2)						0		0
(3)						0		0
(4)						0		0
(5)						0		0
(6)						0		0
(7)						0		0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
(20)						0		0
(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
(26)						0		0
(27)						0		0
(28)						0		0
(29)						0		0
(30)						0		0
TOTALS			0	0	0	0	0	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

City of West Branch, Iowa

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

on _____ at _____
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.

Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 0

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 0

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

_____ phone number

_____ City Clerk/Finance Officer's NAME

TYPE THE NAME ABOVE. A SIGNATURE IS NOT NECESSARY.

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	0	1,452,149	1,329,718
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	0	1,452,149	1,329,718
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	302,527	97,387
Other City Taxes	6	0	151,208	166,391
Licenses & Permits	7	0	50,375	60,216
Use of Money and Property	8	0	5,600	7,084
Intergovernmental	9	0	378,285	381,215
Charges for Fees & Service	10	0	866,181	717,006
Special Assessments	11	0	0	0
Miscellaneous	12	0	110,100	155,801
Other Financing Sources	13	0	671,097	3,102,529
Total Revenues and Other Sources	14	0	3,987,522	6,017,347
Expenditures & Other Financing Uses				
Public Safety	15	0	594,632	495,544
Public Works	16	0	545,525	706,657
Health and Social Services	17	0	0	0
Culture and Recreation	18	0	954,991	457,385
Community and Economic Development	19	0	352,277	58,637
General Government	20	0	195,256	221,738
Debt Service	21	0	343,205	1,612,805
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	0	2,985,886	3,552,766
Business Type / Enterprises	24	0	1,553,814	1,208,338
Total ALL Expenditures	25	0	4,539,700	4,761,104
Transfers Out	26	0	271,097	245,005
Total ALL Expenditures/Transfers Out	27	0	4,810,797	5,006,109
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	0	-823,275	1,011,238
Beginning Fund Balance July 1	29	1,802,022	2,625,297	1,614,059
Ending Fund Balance June 30	30	1,802,022	1,802,022	2,625,297

FY 2015 Proposed Budget Calendar

League of Cities Recommendations:

Typical Budget Timeline

City department heads give budget and proposals to city finance officer	January 6
Budget work session(s) with finance officer and city council	January 21
Budget work session(s) with finance officer and city council	February 3
Council receives and adopts final proposed budget and orders notice of hearing	February 18
Notice of hearing on adoption of final budget published	February 20

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 3
Adoption of final budget	March 3
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.

Staff Recommendations:

- 1) Adopt the League of Iowa Cities Proposed Budget Calendar (above).
- 2) Add an additional work session on January 6, 2014.

City of West Branch, Iowa FY15 Budget Timeline

Budget work session(s) with finance officer and city council	January 6
1) Updated City of West Branch, Iowa FY 15 Proposed Budget Timeline	
2) Review of City Council Goals	
3) FY 13 Expenditures by Function	
4) FY 13 Revenue by Source	
5) West Branch Property Tax Distribution	
6) My Tax Dollars at Work	
7) Introduction of Budget Forms	
8) Supervision of Information Technology Services and Cable Access	
9) Total Employee Compensation – FY 2014/15	
10) Department Director Budget Presentations	
11) Council Member Input - Questions and Comments for Staff	
 Budget work session(s) with finance officer and city council	 January 21
1) Council approves an initial general fund revenue estimate	
2) Council approves a salary plan	
3) Department Director Budget Presentations	
4) Council Member Input - Questions and Comments for Staff	
 Budget work session(s) with finance officer and city council	 February 3
1) Council sets general fund departmental non-salary expenditures.	
2) Council approves initial revenue estimates for all other funds	
3) Council approves departmental non-salary expenditures for all other funds	
4) Council Member Input - Questions and Comments for Staff	
 Council receives and adopts final proposed budget and orders notice of hearing	 February 18
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GOAL SETTING SESSION RESULTS: 2010-2013

The City Council adopted the following set of goals at their September 3, 2013 Goal Setting Session:

1. Capital Improvement Plan (CIP) to include sidewalks (20)
2. Bus Barn/Library discussion between Council and School Board (17)
3. Park planning process (14)
4. Renew partnership with CEDCO (13)
5. Street upkeep (11)
6. Funding for HHTD inflatables and fireworks (10)
6. Place cemetery information online (10)
6. Creek Clean-Up (litter clean-up, stream bank stabilization, brush removal, and native plantings, especially at Main Street Bridge (10)
9. Adopt a stormwater utility (9)
10. Electronic Council packets (IPads, Kindles, Nooks or notebook computers) (8)
10. Continue trail expansion (8)
12. Bike racks downtown (4)

The City Council adopted the following set of goals at their October 9, 2012 Goal Setting Session:

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)

The City Council adopted the following set of goals at their September 19, 2011 Goal Setting Session:

1. Offer for sale the Cookson Center Property and plan for future community center site acquisition and/or purchase. (10 votes)
2. Parking on Main Street between Parkside Dr and Second Street. (9 votes)
3. Creek clean up. (8 votes)

September 19, 2011 Goal Setting Session Results (continued):

4. Create stormwater utility. (7 votes)
5. Adopt plan for park space (Wapsi View Trailer Court) based on recommendations from the Park & Rec Commission. (7 votes)
6. Continue I&I work (7 votes)
7. Develop comp plan and CIP plan. (7 votes)
8. Adopt financial and purchasing policies including spending limits and debt limits. (7 votes)
9. Increase funding for Hoover's Hometown Days, including band for fireworks and larger fireworks display. (6 votes)
10. Make repairs to wastewater infrastructure identified in I & I Study. (6 votes)
11. New lift station (6 votes)
12. Provide raises for employees in FY 11 & 12 (6 votes)
13. Update resolution and ordinance books (5 votes)
13. Clear site of Wapsi View Trailer Court and plant grass. (4 votes)
14. Continue second year of funding of the three-year plan to bring up salaries at Library. (4 votes)
15. Work with School District to increase safety of children going to and from the elementary/middle school complex. (4 votes)
16. Increase partnership and level of support for West Branch Main Street. (4 votes)

The City Council adopted the following set of goals at their September 1, 2010 Goal Setting Session:

1. Consolidate City offices (19 votes)
2. Provide raises for employees in FY 2011/2012 (17 votes)
3. New lift station (15 votes)
4. Continue I&I work (15 votes)
5. Plan for Park and Rec building – Cookson. (15 votes)
6. Look at consolidating cleaning services (10 votes)
7. Adopt a PTO plan. Comp to be used as time off only (9 votes)
8. Contract with independent financial advisor (7 votes)
9. Have a teen program for summer (7 votes)
10. Library expansion (7 votes)
11. Acciona to build wind turbine to power City buildings. &/or whole town. (7 votes)
12. Make administrative assistant full time position. (6 votes)
13. Develop comp plan and CIP plan (6 votes)
14. Update resolution and ordinance books (6 votes)
15. Sidewalk plan - repair current sidewalks. Build new sidewalks. (4 votes)
16. Growing population. Need more police officers. (4 votes)
17. Repaint water tower (3 votes)
18. Annex the interstate (3 votes)
19. Conduct an annexation study. (1 vote)
20. Increase revenue for the City (1 vote)

			(----- 2013-2014 -----)	(----- 2014-2015 -----)		
DEPARTMENTAL EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
POLICE OPERATION						
=====						
001-GENERAL FUND						
001-5-1-110-6010 SALARIES AND WAGES	128,098	146,904	157,902	77,225		
001-5-1-110-6210 DUES, MEMBERSHIP	2,784	2,929	3,000	2,784		
001-5-1-110-6230 TRAINING AND EDUCATION	398	8,037	2,000	413		
001-5-1-110-6240 TRAVEL AND CONFERENCE	175	0	2,000	306		
001-5-1-110-6320 BLDG/GROUNDS OPERATION	683	628	800	328		
001-5-1-110-6331 MOTOR OPERATION FUEL	9,849	10,690	11,000	6,158		
001-5-1-110-6332 REPAIR/MAINTENANCE-VEH	2,460	2,354	5,000	1,891		
001-5-1-110-63501 REPAIRS-RADIOS	0	440	1,000	0		
001-5-1-110-6371 UTILITY SERVICES/GAS,	1,893	2,218	2,000	1,116		
001-5-1-110-6373 TELEPHONE/OPERATIONS	7,029	6,653	7,000	3,214		
001-5-1-110-6411 LEGAL FEES	869	78	1,000	58		
001-5-1-110-6414 ADVERTISEMENT & LEGAL	808	1,266	500	0		
001-5-1-110-6491 RESERVE OFFICERS	0	75	1,500	0		
001-5-1-110-6498 CONTRACT PAYMENTS	2,512	9,603	2,700	0		
001-5-1-110-6504 MINOR EQUIPMENT	218	960	1,000	160		
001-5-1-110-6506 OFFICE SUPPLIES	582	2,803	1,000	757		
001-5-1-110-6508 POSTAGE AND SHIPPING	0	14	200	0		
001-5-1-110-6510 SAFETY EQUIPMENT	0	0	1,086	1,610		
001-5-1-110-6513 AMMUNITION	0	64	750	445		
001-5-1-110-6521 MOTOR VEHICLE MAINT. S	1,000	117	1,000	0		
001-5-1-110-6529 UNIFORMS	893	2,846	1,500	1,536		
001-5-1-110-6599 MISC. SUPPLIES	1,230	1,292	3,000	172		
001-5-1-110-6723 VEHICLE SET ASIDE	0	5,708	20,000	0		
001-5-1-110-6725 OFFICE EQUIPMENT	0	2,384	2,500	754		
001-5-1-110-6727 EQUIPMENT	651	23,948	25,086	25,475		
TOTAL 001-GENERAL FUND	162,131	232,011	254,524	124,402		
036-TORT LIABILITY						
036-5-1-110-6160 WORKMENS COMP.	4,559	5,015	5,517	5,517		
036-5-1-110-64081 LIABILITY INSURANCE	5,169	5,136	5,523	6,328		
TOTAL 036-TORT LIABILITY	9,728	10,151	11,040	11,845		
112-TRUST AND AGENCY						
112-5-1-110-6110 FICA	9,311	10,842	12,080	5,055		
112-5-1-110-6130 IPERS	12,715	14,368	16,012	6,617		
112-5-1-110-6150 GROUP INSURANCE	20,746	27,655	29,260	12,242		
TOTAL 112-TRUST AND AGENCY	42,772	52,866	57,352	23,913		
TOTAL POLICE OPERATION	214,631	295,027	322,916	160,160		

				(----- 2013-2014 -----)		(----- 2014-2015 -----)	
DEPARTMENTAL EXPENDITURES		2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
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FIRE OPERATION							
=====							
001-GENERAL FUND							
001-5-1-150-6210	DUES, MEMBERSHIP	4,154	2,965	4,000	3,081		
001-5-1-150-6230	TRAINING AND EDUCATION	2,899	2,335	5,000	750		
001-5-1-150-6310	BUILDING MAINTENANCE	16,287	4,303	49,410	44,775		
001-5-1-150-6331	MOTOR OPERATION FUEL	6,934	6,310	10,000	3,866		
001-5-1-150-6332	REPAIR/MAINTENANCE-VEH	15,711	12,958	12,000	11,426		
001-5-1-150-63501	REPAIRS-RADIOS	3,903	8,815	5,000	623		
001-5-1-150-6371	UTILITY SERVICES/GAS,	5,379	6,691	8,000	2,357		
001-5-1-150-6373	TELEPHONE/OPERATIONS	2,544	1,935	2,500	2,081		
001-5-1-150-6441	FIRE PREVENTION	740	723	750	705		
001-5-1-150-6490	CONSULTANT AND PROF. F	0	0	0	0		
001-5-1-150-6498	CONTRACT PAYMENTS	24,892	25,913	32,000	31,855		
001-5-1-150-6504	MINOR EQUIPMENT	6,061	2,212	6,000	2,018		
001-5-1-150-6506	OFFICE SUPPLIES	1,197	1,169	1,500	84		
001-5-1-150-6510	SAFETY EQUIPMENT	1,567	846	2,500	487		
001-5-1-150-6514	MEDICAL SUPPLIES	2,599	1,254	2,500	1,117		
001-5-1-150-6529	UNIFORMS	215	4,173	6,000	2,805		
001-5-1-150-6599	MISC. SUPPLIES	1,764	3,362	2,400	1,067		
001-5-1-150-6727	EQUIPMENT	76,462	73,978	100,000	0		
TOTAL 001-GENERAL FUND		173,308	159,940	249,560	109,096		
036-TORT LIABILITY							
036-5-1-150-6160	WORKMENS COMP.	3,309	3,640	4,004	4,004		
036-5-1-150-64081	LIABILITY INSURANCE	14,097	13,841	15,152	13,886		
TOTAL 036-TORT LIABILITY		17,406	17,481	19,156	17,890		
112-TRUST AND AGENCY							
112-5-1-150-6150	GROUP INSURANCE	75	75	0	0		
TOTAL 112-TRUST AND AGENCY		75	75	0	0		
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TOTAL FIRE OPERATION		190,789	177,496	268,716	126,986		
ANIMAL CONTROL							
=====							
001-GENERAL FUND							
001-5-1-190-6490	CONSULTANT AND PROF. F	0	0	0	0		
001-5-1-190-6498	CONTRACT PAYMENTS	1,243	1,794	2,500	1,463		
001-5-1-190-6510	SAFETY EQUIPMENT	0	0	0	0		
001-5-1-190-6599	MISC. SUPPLIES	108	337	500	153		
TOTAL 001-GENERAL FUND		1,351	2,131	3,000	1,616		
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TOTAL ANIMAL CONTROL		1,351	2,131	3,000	1,616		

		(----- 2013-2014 -----) (----- 2014-2015 -----)				
DEPARTMENTAL EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
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ROADS AND STREETS						
=====						
001-GENERAL FUND						
001-5-2-210-6010 SALARIES AND WAGES	64,635	57,216	67,632	36,069		
001-5-2-210-6320 BLDG/GROUNDS OPERATION	0	15	0	0		
001-5-2-210-6444 TREE TRIMMING	0	0	0	0		
001-5-2-210-6496 MISC. CONTRACT WORK	0	0	0	0		
001-5-2-210-6723 EQUIPMENT SET ASIDE	9,465	165,203	17,500	0		
001-5-2-210-6727 EQUIPMENT	0	0	0	0		
001-5-2-210-6761 CAPITAL IMPROVEMENT ST	5,961	122,033	106,943	61,759		
TOTAL 001-GENERAL FUND	80,061	344,467	192,075	97,828		
036-TORT LIABILITY						
036-5-2-210-6160 WORKMENS COMP.	6,490	7,139	7,853	8,881		
036-5-2-210-6170 JOB INSURANCE	0	0	0	0		
036-5-2-210-64081 LIABILITY INSURANCE	18,042	17,223	18,201	19,043		
TOTAL 036-TORT LIABILITY	24,532	24,362	26,054	27,924		
110-ROAD USE TAX						
110-5-2-210-6010 SALARIES AND WAGES	0	0	0	0		
110-5-2-210-6020 PART TIME	9,628	8,082	0	490		
110-5-2-210-6210 DUES, MEMBERSHIP	0	0	0	0		
110-5-2-210-6310 BUILDING MAINTENANCE	508	179	0	85		
110-5-2-210-6320 BLDG/GROUNDS OPERATION	7,044	6,445	7,000	5,725		
110-5-2-210-6331 MOTOR OPERATION FUEL	6,709	5,878	7,500	3,231		
110-5-2-210-6332 REPAIR/MAINTENANCE-VEH	8,000	7,997	9,000	1,624		
110-5-2-210-6371 UTILITY SERVICES/GAS,	4,187	4,586	4,000	2,159		
110-5-2-210-6373 TELEPHONE/OPERATIONS	1,439	1,592	2,000	748		
110-5-2-210-6444 TREE TRIMMING	13,440	13,960	15,000	10,985		
110-5-2-210-6490 CONSULTANT AND PROF. F	1,466	4,471	2,000	387		
110-5-2-210-6496 MISC. CONTRACT WORK	3,721	0	1,000	0		
110-5-2-210-6501 CHEMICALS	0	0	0	0		
110-5-2-210-6504 MINOR EQUIPMENT	0	1,417	2,000	1,350		
110-5-2-210-6509 SIGNS/SUPPLIES	449	2,851	2,000	227		
110-5-2-210-6511 SAND	111	2,875	2,500	1,103		
110-5-2-210-6512 SALT	0	5,082	8,000	0		
110-5-2-210-6521 MOTOR VEHICLE MAINT. S	2,933	4,869	3,500	1,789		
110-5-2-210-6524 ROCK/COLD MIX	4,939	2,952	5,000	2,332		
110-5-2-210-6529 UNIFORMS	0	0	0	0		
110-5-2-210-6560 IRON/STEEL	0	0	0	0		
110-5-2-210-6599 MISC. SUPPLIES	867	1,112	1,000	1,568		
110-5-2-210-6723 EQUIPMENT SET ASIDE	0	0	17,500	0		
110-5-2-210-6724 CAPITAL EQUIP./SNOW PL	0	0	0	0		
110-5-2-210-6727 EQUIPMENT	12,000	45,988	7,000	7,350		
110-5-2-210-6761 CAPITAL IMPROVEMENT ST	210,841	113,101	121,328	85,518		
110-5-2-210-6801 PRINCIPAL	74,485	0	0	0		
110-5-2-210-6851 INTEREST/COUPONS	5,735	0	0	0		
TOTAL 110-ROAD USE TAX	368,502	233,437	217,328	126,670		

DEPARTMENTAL EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	(----- 2013-2014 -----) (----- 2014-2015 -----)		REQUESTED BUDGET	PROPOSED BUDGET
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL		
112-TRUST AND AGENCY						
112-5-2-210-6110 FICA	5,825	4,813	5,174	2,295		
112-5-2-210-6130 IPERS	5,379	6,833	6,040	2,740		
112-5-2-210-6150 GROUP INSURANCE	7,605	7,908	11,299	3,941		
TOTAL 112-TRUST AND AGENCY	18,809	19,553	22,513	8,976		
TOTAL ROADS AND STREETS	491,903	621,819	457,970	261,398		
STREET LIGHTING						
=====						
001-GENERAL FUND						
001-5-2-230-6371 UTILITY SERVICES/GAS,	28,962	28,978	32,000	22,168		
TOTAL 001-GENERAL FUND	28,962	28,978	32,000	22,168		
TOTAL STREET LIGHTING	28,962	28,978	32,000	22,168		
031-LIBRARY						
031-5-4-410-6010 SALARIES AND WAGES	81,029	89,012	94,827	50,713		
031-5-4-410-6210 DUES, MEMBERSHIP	120	130	120	0		
031-5-4-410-6230 TRAINING AND EDUCATION	15	15	100	0		
031-5-4-410-6240 TRAVEL AND CONFERENCE	161	863	674	396		
031-5-4-410-6310 BUILDING MAINTENANCE	2,788	5,272	4,895	4,620		
031-5-4-410-6320 BLDG/GROUNDS OPERATION	1,123	1,095	1,200	880		
031-5-4-410-6371 UTILITY SERVICES/GAS,	4,476	5,221	5,500	3,034		
031-5-4-410-6373 TELEPHONE/OPERATIONS	2,073	2,149	2,164	1,061		
031-5-4-410-6409 JANITORIAL EXPENSE	3,241	3,826	3,606	1,786		
031-5-4-410-6414 ADVERTISEMENT & LEGAL	332	167	500	77		
031-5-4-410-6419 TECHNOLOGY SERVICES	2,423	9,612	450	3,081		
031-5-4-410-6498 CONTRACT PAYMENTS	13,556	39,068	32,117	2,084		
031-5-4-410-6506 OFFICE SUPPLIES	1,865	4,249	1,700	1,327		
031-5-4-410-6508 POSTAGE AND SHIPPING	3,499	2,859	3,580	1,822		
031-5-4-410-6599 MISC. SUPPLIES	3,764	3,910	3,750	2,659		
031-5-4-410-6725 OFFICE EQUIPMENT	1,879	2,044	2,008	1,059		
031-5-4-410-6770 COLLECTIONS	23,553	24,248	25,750	11,913		
TOTAL 031-LIBRARY	145,897	193,739	182,941	86,513		
036-TORT LIABILITY						
036-5-4-410-6160 WORKMENS COMP.	412	454	500	500		
036-5-4-410-64081 LIABILITY INSURANCE	1,608	1,765	1,765	1,765		
TOTAL 036-TORT LIABILITY	2,020	2,219	2,265	2,265		

DEPARTMENTAL EXPENDITURES	(----- 2013-2014 -----) (----- 2014-2015 -----) 2011-2012 2012-2013 CURRENT YEAR-TO-DATE REQUESTED PROPOSED ACTUAL ACTUAL BUDGET ACTUAL BUDGET BUDGET					
112-TRUST AND AGENCY						
112-5-4-410-6110 FICA	5,767	6,540	7,255	3,576	_____	_____
112-5-4-410-6130 IPERS	6,430	7,717	8,468	3,830	_____	_____
112-5-4-410-6150 GROUP INSURANCE	15,530	15,954	17,212	5,246	_____	_____
TOTAL 112-TRUST AND AGENCY	27,727	30,212	32,935	12,651		
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TOTAL	175,644	226,169	218,141	101,429		
PARK & RECREATION						
=====						
001-GENERAL FUND						
001-5-4-430-6010 SALARIES AND WAGES	36,634	36,642	36,477	20,879	_____	_____
001-5-4-430-6210 DUES, MEMBERSHIP	334	96	300	270	_____	_____
001-5-4-430-6310 BUILDING MAINTENANCE	0	275	0	0	_____	_____
001-5-4-430-6320 BLDG/GROUNDS OPERATION	1,166	986	6,390	2,511	_____	_____
001-5-4-430-6371 UTILITY SERVICES/GAS,	1,317	619	720	289	_____	_____
001-5-4-430-6373 TELEPHONE/OPERATIONS	2,234	2,429	2,000	1,253	_____	_____
001-5-4-430-6409 JANITORIAL EXPENSE	0	0	0	0	_____	_____
001-5-4-430-6498 CONTRACT PAYMENTS	0	1,844	29,623	16,163	_____	_____
001-5-4-430-6501 CHEMICALS	0	0	0	0	_____	_____
001-5-4-430-6504 MINOR EQUIPMENT	0	80	300	0	_____	_____
001-5-4-430-6506 OFFICE SUPPLIES	388	428	500	594	_____	_____
001-5-4-430-6508 POSTAGE AND SHIPPING	0	0	250	0	_____	_____
001-5-4-430-6520 RECREATION SUPPLIES	10,659	10,074	8,685	10,856	_____	_____
001-5-4-430-6522 SWIMMING	853	0	1,920	0	_____	_____
001-5-4-430-6523 ADULT SPORTS	1,318	826	2,225	590	_____	_____
001-5-4-430-6525 YOUTH SPORTS	5,291	5,251	6,220	3,761	_____	_____
001-5-4-430-6526 FITNESS	0	0	0	0	_____	_____
001-5-4-430-6599 MISC. SUPPLIES	0	0	5,000	0	_____	_____
001-5-4-430-6727 EQUIPMENT	0	0	0	0	_____	_____
001-5-4-430-6792 CAPITAL IMPROVEMENTS	94,310	9,649	414,372	386,423	_____	_____
001-5-4-430-6798 TEEN ACTIVITIES	41	0	3,530	0	_____	_____
TOTAL 001-GENERAL FUND	154,544	69,198	518,512	443,588		
036-TORT LIABILITY						
036-5-4-430-6160 WORKMENS COMP.	206	227	250	250	_____	_____
036-5-4-430-64081 LIABILITY INSURANCE	2,160	2,337	683	683	_____	_____
TOTAL 036-TORT LIABILITY	2,366	2,564	933	933		
112-TRUST AND AGENCY						
112-5-4-430-6110 FICA	2,450	2,452	2,791	1,380	_____	_____
112-5-4-430-6130 IPERS	2,956	3,177	3,258	1,599	_____	_____
112-5-4-430-6150 GROUP INSURANCE	5,936	6,558	6,819	2,841	_____	_____
TOTAL 112-TRUST AND AGENCY	11,342	12,187	12,868	5,821		
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TOTAL PARK & RECREATION	168,252	83,949	532,313	450,342		

	2011-2012	2012-2013	(----- 2013-2014 -----)	(----- 2014-2015 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>						
CEMETERY						
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001-GENERAL FUND						
001-5-4-450-6010 SALARIES AND WAGES	58,329	48,738	75,739	38,519		
001-5-4-450-6310 BUILDING MAINTENANCE	111	5	200	0		
001-5-4-450-6320 BLDG/GROUNDS OPERATION	1,279	6,337	1,000	1,022		
001-5-4-450-6331 MOTOR OPERATION FUEL	2,158	2,000	2,000	1,029		
001-5-4-450-6332 REPAIR/MAINTENANCE-VEH	1,000	1,125	1,500	334		
001-5-4-450-6498 CONTRACT PAYMENTS	6,000	7,000	8,000	1,000		
001-5-4-450-6501 CHEMICALS	0	0	0	0		
001-5-4-450-6504 MINOR EQUIPMENT	953	346	500	0		
001-5-4-450-6521 MOTOR VEHICLE MAINT. S	1,130	163	1,000	208		
001-5-4-450-6529 UNIFORMS	489	0	300	256		
001-5-4-450-6599 MISC. SUPPLIES	926	1,847	1,000	153		
001-5-4-450-6727 EQUIPMENT	0	0	8,500	0		
TOTAL 001-GENERAL FUND	72,375	67,561	99,739	42,520		
036-TORT LIABILITY						
036-5-4-450-6160 WORKMENS COMP.	1,001	1,102	1,213	2,241		
036-5-4-450-64081 LIABILITY INSURANCE	941	983	1,009	1,074		
TOTAL 036-TORT LIABILITY	1,942	2,085	2,222	3,315		
112-TRUST AND AGENCY						
112-5-4-450-6110 FICA	4,331	3,546	5,795	2,558		
112-5-4-450-6130 IPERS	4,316	4,225	6,764	2,914		
112-5-4-450-6150 GROUP INSURANCE	6,531	7,850	10,835	3,880		
TOTAL 112-TRUST AND AGENCY	15,179	15,622	23,394	9,352		
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TOTAL CEMETERY	89,496	85,267	125,355	55,187		
TOWN HALL						
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022-CIVIC CENTER						
022-5-4-460-6310 BUILDING MAINTENANCE	1,167	249	1,000	363		
022-5-4-460-6371 UTILITY SERVICES/GAS,	4,009	4,452	3,000	2,149		
022-5-4-460-6373 TELEPHONE/OPERATIONS	462	426	500	221		
022-5-4-460-6409 JANITORIAL EXPENSE	3,301	2,652	2,700	1,339		
022-5-4-460-6599 MISC. SUPPLIES	718	408	100	216		
022-5-4-460-6792 CAPITAL IMPROVEMENTS	19,075	7,645	8,919	15,715		
TOTAL 022-CIVIC CENTER	28,732	15,832	16,219	20,004		
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TOTAL TOWN HALL	28,732	15,832	16,219	20,004		

			(------ 2013-2014 -----) (------ 2014-2015 -----)			
DEPARTMENTAL EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
COMM & CULTURAL DEVEL =====						
001-GENERAL FUND						
001-5-4-470-6599 MISC. SUPPLIES	3,240	24,879	0	0		
001-5-4-470-6601 HHTD FIREWORKS	0	0	12,500	0		
001-5-4-470-6602 HHTD INFLATABLES	0	0	9,500	9,750		
001-5-4-470-6603 HHTD MISCELLANEOUS	0	0	4,000	3,952		
001-5-4-470-6604 SUMMER CONCERTS	0	0	3,000	0		
001-5-4-470-6605 COMMUNITY EVENTS	0	0	2,000	0		
001-5-4-470-6792 CAPITAL IMPROVEMENTS	0	0	0	0		
TOTAL 001-GENERAL FUND	3,240	24,879	31,000	13,702		
TOTAL COMM & CULTURAL DEVEL	3,240	24,879	31,000	13,702		
ECONOMIC DEVELOPMENT =====						
001-GENERAL FUND						
001-5-5-520-6211 DUES CEDCO	0	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	11,250	18,500	18,500	18,500		
001-5-5-520-6498 CONTRACT PAYMENTS	0	0	3,500	330		
TOTAL 001-GENERAL FUND	14,000	21,250	24,750	18,830		
TOTAL ECONOMIC DEVELOPMENT	14,000	21,250	24,750	18,830		
MAYOR AND COUNCIL =====						
001-GENERAL FUND						
001-5-6-610-6020 PART TIME	7,240	6,240	7,500	5,560		
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	7,240	6,240	7,700	5,560		
112-TRUST AND AGENCY						
112-5-6-610-6110 FICA	554	431	574	0		
112-5-6-610-6130 IPERS	81	125	100	71		
TOTAL 112-TRUST AND AGENCY	635	556	674	71		
TOTAL MAYOR AND COUNCIL	7,875	6,796	8,374	5,631		

DEPARTMENTAL EXPENDITURES	(----- 2013-2014 -----) (----- 2014-2015 -----)					
	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
CLERK & TREASURER =====						
001-GENERAL FUND						
001-5-6-620-6010 SALARIES AND WAGES	57,266	74,307	53,576	27,588		
001-5-6-620-6170 JOB INSURANCE	0	0	0	0		
001-5-6-620-6210 DUES, MEMBERSHIP	3,161	3,415	3,336	3,416		
001-5-6-620-6230 TRAINING AND EDUCATION	1,382	1,018	1,531	1,136		
001-5-6-620-6240 TRAVEL AND CONFERENCE	843	291	1,636	2,005		
001-5-6-620-6310 BUILDING MAINTENANCE	2,928	636	1,000	284		
001-5-6-620-6331 MOTOR OPERATION FUEL	0	0	0	0		
001-5-6-620-6332 REPAIR/MAINTENANCE-VEH	0	0	0	0		
001-5-6-620-6371 UTILITY SERVICES/GAS,	4,651	3,321	4,000	1,902		
001-5-6-620-6373 TELEPHONE/OPERATIONS	3,243	3,379	3,000	1,721		
001-5-6-620-6400 BANKING EXPENSES	0	0	0	0		
001-5-6-620-6401 AUDITING EXPENSE	8,753	9,750	10,000	0		
001-5-6-620-6409 JANITORIAL EXPENSE	1,218	1,226	1,250	473		
001-5-6-620-6414 ADVERTISEMENT & LEGAL	0	0	0	0		
001-5-6-620-6419 TECHNOLOGY SERVICES	17,821	5,034	10,260	9,811		
001-5-6-620-6440 ELECTIONS	1,688	0	1,688	1,499		
001-5-6-620-6490 CONSULTANT AND PROF. F	7,375	5,597	6,459	400		
001-5-6-620-6492 BUILDING INSPECTIONS	2,747	2,623	4,000	2,637		
001-5-6-620-6498 CONTRACT PAYMENTS	5,215	12,626	10,000	3,115		
001-5-6-620-6499 MISC. CONTRACT WORK	0	8,793	0	0		
001-5-6-620-6506 OFFICE SUPPLIES	2,797	2,993	3,000	3,149		
001-5-6-620-6508 POSTAGE AND SHIPPING	2,036	1,862	2,000	1,167		
001-5-6-620-65081 POSTAGE MACHINE	1,776	1,634	1,777	681		
001-5-6-620-6591 HOOVERS HOMETOWN DAYS	23,000	0	0	0		
001-5-6-620-6599 MISC. SUPPLIES	0	0	0	0		
001-5-6-620-6721 FURNITURE AND FIXTURES	0	0	0	0		
001-5-6-620-6725 OFFICE EQUIPMENT	0	0	0	0		
001-5-6-620-6793 POLICY ADMIN./DEVELOPM	0	0	0	0		
001-5-6-620-6801 PRINCIPAL	13,985	0	0	0		
001-5-6-620-6851 INTEREST/COUPONS	4,695	3,097	0	0		
TOTAL 001-GENERAL FUND	166,580	141,603	118,513	60,982		
036-TORT LIABILITY						
036-5-6-620-6160 WORKMENS COMP.	900	990	1,089	1,089		
036-5-6-620-6408 LIABILITY INSURANCE	4,186	4,567	4,652	4,670		
TOTAL 036-TORT LIABILITY	5,086	5,557	5,741	5,759		
112-TRUST AND AGENCY						
112-5-6-620-6110 FICA	3,927	5,328	4,099	1,840		
112-5-6-620-6130 IPERS	4,668	6,329	4,785	2,069		
112-5-6-620-6150 GROUP INSURANCE	7,093	4,968	9,302	2,392		
TOTAL 112-TRUST AND AGENCY	15,689	16,625	18,186	6,301		
TOTAL CLERK & TREASURER	187,355	163,785	142,440	73,042		

<div>(----- 2013-2014 -----) (----- 2014-2015 -----)</div>						
DEPARTMENTAL EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
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LEGAL SERVICES						
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001-GENERAL FUND						
001-5-6-640-6414 ADVERTISEMENT & LEGAL	7,789	7,108	8,442	4,321		
001-5-6-640-6490 CONSULTANT AND PROF. F	31,452	44,049	36,000	12,905		
TOTAL 001-GENERAL FUND	39,241	51,157	44,442	17,226		
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TOTAL LEGAL SERVICES	39,241	51,157	44,442	17,226		
TORT LIABILITY						
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001-GENERAL FUND						
001-5-6-660-6801 PRINCIPAL	10,423	0	0	0		
001-5-6-660-6851 INTEREST/COUPONS	7,970	0	0	0		
TOTAL 001-GENERAL FUND	18,393	0	0	0		
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TOTAL TORT LIABILITY	18,393	0	0	0		
BONDING						
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226-GO DEBT SERVICE						
226-5-7-700-600016PRINCIPAL/INTEREST-SRF	124,623	1,392,032	41,986	0		
226-5-7-700-6801 PRINCIPAL -FIRE LOAN	75,523	92,320	95,469	46,910		
226-5-7-700-6802 PRINCIPAL-CITY HALL LO	0	97,871	0	0		
226-5-7-700-6803 PRINCIPAL- LAWSUIT LOA	0	10,826	115,294	11,353		
226-5-7-700-6804 PRINCIPAL - GO EQUIPME	0	0	74,682	0		
226-5-7-700-6851 INTEREST- FIRE LOAN	10,137	8,055	5,331	3,277		
226-5-7-700-6852 INTEREST-CITY HALL LOA	0	4,133	0	0		
226-5-7-700-6853 INTEREST-LAWSUIT LOAN	0	7,567	7,059	7,040		
226-5-7-700-6854 INTEREST - GO EQUIPMEN	0	0	3,384	2,077		
TOTAL 226-GO DEBT SERVICE	210,283	1,612,805	343,205	70,657		
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TOTAL BONDING	210,283	1,612,805	343,205	70,657		
TIF DEBT SERVICE						
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125-T I F						
125-5-5-710-6801 PRINCIPAL	0	25,810	25,810	0		
125-5-5-710-6851 INTEREST/COUPONS	0	11,577	11,577	0		
125-5-5-710-6855 TIF REBATES	325,938	0	265,140	0		
TOTAL 125-T I F	325,938	37,387	302,527	0		
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TOTAL TIF DEBT SERVICE	325,938	37,387	302,527	0		

		(----- 2013-2014 -----) (----- 2014-2015 -----)					
DEPARTMENTAL EXPENDITURES		2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
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CAPITAL IMPROVEMENT							
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TOTAL CAPITAL IMPROVEMENT		0	0	0	0		
CAPITAL PROJECT							
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121-OPTION TAX							
121-5-7-751-6420	OPTION TAX	0	0	0	0		
TOTAL 121-OPTION TAX		0	0	0	0		
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TOTAL CAPITAL PROJECT		0	0	0	0		
DEPT 762							
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TOTAL DEPT 762		0	0	0	0		
DEPT 810							
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600-WATER FUND							
600-5-9-810-6010	SALARIES AND WAGES	81,964	68,868	84,614	44,007		
600-5-9-810-6020	PART TIME	2,208	2,906	0	0		
600-5-9-810-6110	FICA	5,893	5,081	6,473	2,818		
600-5-9-810-6130	IPERS	6,508	6,158	7,556	3,287		
600-5-9-810-6150	GROUP INSURANCE	10,909	9,966	16,618	5,954		
600-5-9-810-6160	WORKMENS COMP.	2,164	2,340	2,574	3,602		
600-5-9-810-6170	JOB INSURANCE	0	0	0	0		
600-5-9-810-6210	DUES, MEMBERSHIP	2,216	2,113	1,600	644		
600-5-9-810-6230	TRAINING AND EDUCATION	3,171	3,074	3,000	1,271		
600-5-9-810-6240	TRAVEL AND CONFERENCE	0	0	750	0		
600-5-9-810-6310	BUILDING MAINTENANCE	407	698	5,000	41		
600-5-9-810-6320	BLDG/GROUNDS OPERATION	1,959	4,653	3,000	1,929		
600-5-9-810-6331	MOTOR OPERATION FUEL	3,019	3,500	4,000	2,609		
600-5-9-810-6332	REPAIR/MAINTENANCE-VEH	351	500	1,000	0		
600-5-9-810-6350	EQUIPMENT REPAIR	340	765	500	0		
600-5-9-810-6371	UTILITY SERVICES/GAS,	26,468	28,833	30,000	16,288		
600-5-9-810-6373	TELEPHONE/OPERATIONS	1,479	1,592	1,800	748		
600-5-9-810-64081	LIABILITY INSURANCE	3,850	3,724	3,889	4,719		
600-5-9-810-6412	LAB ANALYSIS	1,614	1,929	2,000	839		
600-5-9-810-6418	SALES TAX	20,552	22,574	22,000	13,210		
600-5-9-810-6419	TECHNOLOGY SERVICES	0	3,607	0	0		
600-5-9-810-6420	OPTION TAX	0	0	0	0		
600-5-9-810-6490	CONSULTANT AND PROF. F	1,298	2,364	2,500	2,068		

		(----- 2013-2014 -----) (----- 2014-2015 -----)					
DEPARTMENTAL EXPENDITURES		2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
600-5-9-810-6497	CONTRACT WORK BACKHOE	0	0	0	0		
600-5-9-810-6498	CONTRACT PAYMENTS	0	2,413	500	221		
600-5-9-810-6501	CHEMICALS	14,903	19,856	16,000	7,487		
600-5-9-810-6506	OFFICE SUPPLIES	95	230	250	29		
600-5-9-810-6508	POSTAGE AND SHIPPING	1,999	1,944	2,000	1,167		
600-5-9-810-6521	MOTOR VEHICLE MAINT. S	339	394	500	0		
600-5-9-810-6529	UNIFORMS	134	174	350	170		
600-5-9-810-6590	MISCELLANEOUS COMMODIT	0	0	0	0		
600-5-9-810-6598	WATER DEPOSIT REFUNDS	2,692	2,805	2,500	2,452		
600-5-9-810-6599	MISC. SUPPLIES	3,574	3,624	20,000	5,770		
600-5-9-810-6722	OTHER EQUIPMENT:PLANT	10,299	5,696	15,000	14,931		
600-5-9-810-6727	EQUIPMENT	3,091	1,000	1,500	0		
600-5-9-810-6783	UTILITIES SYSTEM-REPLA	243,687	46,092	65,264	87,269		
600-5-9-810-6791	EQUIPMENT MAINTENANCE	1,380	0	1,500	0		
600-5-9-810-6796	CAPITAL SYSTEM SET ASI	0	0	22,000	0		
600-5-9-810-6797	CAPITAL EQUIPMENT SET	0	0	10,000	0		
600-5-9-810-6801	PRINCIPAL	0	0	22,535	0		
600-5-9-810-6851	INTEREST/COUPONS	0	0	9,657	0		
TOTAL 600-WATER FUND		458,564	259,473	388,430	223,530		
603-WATER SINKING FUND							
603-5-9-810-6801	PRINCIPAL	41,000	42,000	42,000	0		
603-5-9-810-6851	INTEREST/COUPONS	24,570	23,238	21,450	10,095		
TOTAL 603-WATER SINKING FUND		65,570	65,238	63,450	10,095		
610-SEWER FUND							
610-5-9-810-64181	LOCAL OPTION SALES TAX	3,462	3,823	0	2,202		
TOTAL 610-SEWER FUND		3,462	3,823	0	2,202		
TOTAL DEPT 810		527,596	328,534	451,880	235,827		
SEWER OPERATING							
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610-SEWER FUND							
610-5-9-815-6010	SALARIES AND WAGES	81,232	68,869	74,653	38,537		
610-5-9-815-6020	PART TIME	2,208	2,906	0	547		
610-5-9-815-6110	FICA	5,837	5,081	5,711	2,524		
610-5-9-815-6130	IPERS	6,441	6,158	6,667	2,926		
610-5-9-815-6150	GROUP INSURANCE	10,818	9,966	13,767	4,766		
610-5-9-815-6160	WORKMENS COMP.	1,477	1,508	1,659	2,687		
610-5-9-815-6170	JOB INSURANCE	0	0	0	0		
610-5-9-815-6210	DUES, MEMBERSHIP	375	609	700	431		
610-5-9-815-6230	TRAINING AND EDUCATION	705	590	750	760		
610-5-9-815-6240	TRAVEL AND CONFERENCE	20	339	500	166		
610-5-9-815-6310	BUILDING MAINTENANCE	51	614	1,000	0		
610-5-9-815-6320	BLDG/GROUNDS OPERATION	1,406	4,375	3,500	4,572		
610-5-9-815-6331	MOTOR OPERATION FUEL	3,713	6,811	4,000	1,901		
610-5-9-815-6332	REPAIR/MAINTENANCE-VEH	395	547	250	0		

		(----- 2013-2014 -----) (----- 2014-2015 -----)					
DEPARTMENTAL EXPENDITURES		2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
610-5-9-815-6350	EQUIPMENT REPAIR	2,664	933	1,000	0		
610-5-9-815-63501	REPAIRS-RADIOS	0	0	0	0		
610-5-9-815-6371	UTILITY SERVICES/GAS,	13,201	13,354	18,000	10,278		
610-5-9-815-6373	TELEPHONE/OPERATIONS	1,651	1,592	1,800	748		
610-5-9-815-64081	LIABILITY INSURANCE	2,165	2,338	2,364	3,130		
610-5-9-815-6412	LAB ANALYSIS	7,174	13,324	8,300	3,796		
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	6,294	15,300	17,500	12,592		
610-5-9-815-6498	CONTRACT PAYMENTS	0	6,020	0	221		
610-5-9-815-6499	MISC. CONTRACT WORK	1,750	2,214	3,000	230		
610-5-9-815-6501	CHEMICALS	0	0	250	0		
610-5-9-815-6504	MINOR EQUIPMENT	0	865	500	0		
610-5-9-815-6506	OFFICE SUPPLIES	499	0	0	0		
610-5-9-815-6508	POSTAGE AND SHIPPING	2,823	2,976	3,000	1,756		
610-5-9-815-6510	SAFETY EQUIPMENT	48	55	1,000	0		
610-5-9-815-6521	MOTOR VEHICLE MAINT. S	341	0	0	0		
610-5-9-815-6529	UNIFORMS	289	287	350	140		
610-5-9-815-6599	MISC. SUPPLIES	538	1,680	3,000	3,379		
610-5-9-815-6727	EQUIPMENT	0	0	1,000	0		
610-5-9-815-6762	MANHOLE REPAIR	0	0	0	0		
610-5-9-815-6781	CAPITAL IMPROV. LINE C	0	1,492	2,000	534		
610-5-9-815-6783	UTILITIES SYSTEM-REPLA	47,769	108,339	400,238	155,172		
610-5-9-815-6790	CAPITAL EQUIPMENT	2,092	0	10,000	0		
610-5-9-815-6794	LAB EQUIP./REQUIREMENT	0	0	250	0		
610-5-9-815-6801	PRINCIPAL	0	0	60,000	0		
610-5-9-815-6851	INTEREST/COUPONS	0	0	26,725	21,895		
TOTAL 610-SEWER FUND		203,975	279,141	673,434	273,688		
614-WASTEWATER LIFT STATION							
614-5-9-815-6490	CONSULTANT AND PROF. F	0	13,000	0	0		
614-5-9-815-6498	CONTRACT PAYMENTS	0	587,664	428,500	346,040		
TOTAL 614-WASTEWATER LIFT STATION		0	600,664	428,500	346,040		
TOTAL SEWER OPERATING		203,975	879,806	1,101,934	619,728		
SOLID WASTE							
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001-GENERAL FUND							
001-5-2-840-6413	LANDFILL	7,962	9,555	9,555	11,147		
001-5-2-840-6430	TIPPING FEE	0	0	0	0		
001-5-2-840-6498	CONTRACT PAYMENTS	44,984	45,619	46,000	22,717		
TOTAL 001-GENERAL FUND		52,946	55,174	55,555	33,864		
TOTAL SOLID WASTE		52,946	55,174	55,555	33,864		

(----- 2013-2014 -----) (----- 2014-2015 -----)						
DEPARTMENTAL EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
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LOCAL CABLE ACCESS						
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001-GENERAL FUND						
001-5-4-855-6010 SALARIES AND WAGES	8,441	6,021	14,863	6,668		
001-5-4-855-6230 TRAINING AND EDUCATION	0	0	1,000	0		
001-5-4-855-6310 BUILDING MAINTENANCE	14	5	0	0		
001-5-4-855-6350 EQUIPMENT REPAIR	0	0	0	0		
001-5-4-855-6371 UTILITY SERVICES/GAS,	1,200	1,200	1,400	600		
001-5-4-855-6373 TELEPHONE/OPERATIONS	1,606	1,617	2,000	343		
001-5-4-855-64083 COMMERCIAL PROPERTY IN	200	200	200	200		
001-5-4-855-6414 ADVERTISEMENT & LEGAL	0	0	0	0		
001-5-4-855-6498 CONTRACT PAYMENTS	1,900	1,600	2,000	1,050		
001-5-4-855-6504 MINOR EQUIPMENT	108	0	500	68		
001-5-4-855-6506 OFFICE SUPPLIES	191	28	500	90		
001-5-4-855-6508 POSTAGE AND SHIPPING	0	0	0	0		
001-5-4-855-6526 PROGRAMMING	120	0	0	0		
001-5-4-855-6599 MISC. SUPPLIES	80	0	1,000	92		
001-5-4-855-6725 OFFICE EQUIPMENT	0	0	0	0		
001-5-4-855-6727 EQUIPMENT	0	4,706	2,537	2,637		
TOTAL 001-GENERAL FUND	13,859	15,377	26,000	11,749		
112-TRUST AND AGENCY						
112-5-4-855-6110 FICA	516	461	1,138	450		
112-5-4-855-6130 IPERS	573	441	1,328	499		
112-5-4-855-6150 GROUP INSURANCE	1,981	11	3,497	958		
TOTAL 112-TRUST AND AGENCY	3,069	913	5,963	1,907		
<hr/>						
TOTAL LOCAL CABLE ACCESS	16,928	16,289	31,963	13,655		
COMMISSION						
=====						
001-GENERAL FUND						
001-5-1-856-6447 ANIMAL CONTROL	0	0	0	0		
001-5-4-856-6445 LOCAL CABLE	0	0	0	0		
001-5-5-856-6446 PLANNING & ZONING	5,593	0	25,000	10,081		
TOTAL 001-GENERAL FUND	5,593	0	25,000	10,081		
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TOTAL COMMISSION	5,593	0	25,000	10,081		
NON-DEPARTMENTAL						
=====						

DEPARTMENTAL EXPENDITURES	2011-2012 ACTUAL	2012-2013 ACTUAL	(------ 2013-2014 -----) (------ 2014-2015 -----)		REQUESTED BUDGET	PROPOSED BUDGET
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL		
001-GENERAL FUND						
001-5-0-950-9100 TRANSFERS OUT	5,023	0	0	0	_____	_____
TOTAL 001-GENERAL FUND	5,023	0	0	0		
031-LIBRARY						
031-5-0-950-9100 TRANSFERS OUT	0	300	0	0	_____	_____
TOTAL 031-LIBRARY	0	300	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	86,187	29,542	32,437	0	_____	_____
TOTAL 119-EMERGENCY TAX FUND	86,187	29,542	32,437	0		
121-OPTION TAX						
121-5-0-950-9100 TRANSFERS OUT	99,723	100,375	145,210	94,597	_____	_____
TOTAL 121-OPTION TAX	99,723	100,375	145,210	94,597		
501-KROUTH PRINCIPAL FUND						
501-5-0-950-9100 TRANSFERS OUT	300	51,338	30,000	0	_____	_____
TOTAL 501-KROUTH PRINCIPAL FUND	300	51,338	30,000	0		
502-KROUTH INTEREST FUND						
502-5-0-950-9100 TRANSFERS OUT	8,433	0	0	0	_____	_____
TOTAL 502-KROUTH INTEREST FUND	8,433	0	0	0		
600-WATER FUND						
600-5-0-950-9100 TRANSFERS OUT	66,000	63,450	63,450	31,725	_____	_____
TOTAL 600-WATER FUND	66,000	63,450	63,450	31,725		
610-SEWER FUND						
610-5-0-950-9100 TRANSFERS OUT	55,381	0	0	0	_____	_____
TOTAL 610-SEWER FUND	55,381	0	0	0		
950-BC/BS FLEXIBLE BENEFIT						
950-5-0-950-9199 EMPLOYEE FLEX EXPENSE	0	2,455	0	2,078	_____	_____
TOTAL 950-BC/BS FLEXIBLE BENEFIT	0	2,455	0	2,078		
TOTAL NON-DEPARTMENTAL	321,046	247,459	271,097	128,400		
TOTAL EXPENDITURES	3,324,169	4,981,989	4,810,797	2,439,933	=====	=====

Total Employee Compensation - FY 2013/14*

*Assumes 1.9% Salary Increase and 6.82% Increase in the cost of health insurance and no increase in dental or life insurance.

Employee/Dept	Base Salary	1.9% <u>or other</u>	OT	FY 14 Salary Prop.	IPERS	FICA	INS	Total
Matt Muckler	\$ 78,408.75	\$ 1,489.77	\$ -	\$ 79,898.52	\$ 7,134.94	\$ 6,112.24	\$ 11,402.88	\$ 104,548.57
Dawn Brandt	\$ 41,801.76	\$ 794.23	\$ 1,064.90	\$ 43,660.89	\$ 3,898.92	\$ 3,340.06	\$ 6,150.60	\$ 57,050.47
<u>Jennifer Harden</u>	<u>\$ 31,200.00</u>	<u>\$ 592.80</u>	<u>\$ 794.82</u>	<u>\$ 32,587.62</u>	<u>\$ 2,910.07</u>	<u>\$ 2,492.95</u>	<u>\$ 11,402.88</u>	<u>\$ 49,393.53</u>
Admin Subtotal	\$ 151,410.51	\$ 2,876.80	\$ 1,859.72	\$ 156,147.03	\$ 13,943.93	\$ 11,945.25	\$ 28,956.36	\$ 210,992.57
Mike Horihan	\$ 52,780.00	\$ 5,278.00	\$ 5,805.80	\$ 63,863.80	\$ 6,475.79	\$ 4,885.58	\$ 11,402.88	\$ 86,628.05
John Hanna	\$ 40,755.40	\$ 4,075.54	\$ 4,483.09	\$ 49,314.03	\$ 5,000.44	\$ 3,772.52	\$ 11,402.88	\$ 69,489.88
<u>Alex Koch</u>	<u>\$ 36,961.60</u>	<u>\$ 3,696.16</u>	<u>\$ 4,065.78</u>	<u>\$ 44,723.54</u>	<u>\$ 4,534.97</u>	<u>\$ 3,421.35</u>	<u>\$ 6,453.72</u>	<u>\$ 59,133.57</u>
PD Subtotal	\$ 130,497.00	\$ 13,049.70	\$ 14,354.67	\$ 157,901.37	\$ 16,011.20	\$ 12,079.45	\$ 29,259.48	\$ 215,251.50
Paul Stagg	\$ 35,360.00	\$ 671.84	\$ 4,503.98	\$ 40,535.82	\$ 3,619.85	\$ 3,100.99	\$ 6,453.72	\$ 53,710.38
Paul O'Neil	\$ 39,998.40	\$ 759.97	\$ 5,094.80	\$ 45,853.17	\$ 4,094.69	\$ 3,507.77	\$ 6,453.72	\$ 59,909.34
Tim Moss	\$ 41,080.00	\$ 780.52	\$ 5,232.57	\$ 47,093.09	\$ 4,205.41	\$ 3,602.62	\$ 11,402.88	\$ 66,304.00
Matt Goodale	\$ 47,652.80	\$ 4,765.28	\$ 6,552.26	\$ 58,970.34	\$ 5,266.05	\$ 4,511.23	\$ 11,402.88	\$ 80,150.50
<u>Part Time</u>	<u>\$ 18,125.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,125.00</u>	<u>\$ 1,618.56</u>	<u>\$ 1,386.56</u>	<u>\$ -</u>	<u>\$ 21,130.13</u>
PW Subtotal	\$ 182,216.20	\$ 6,977.61	\$ 21,383.60	\$ 210,577.41	\$ 18,804.56	\$ 16,109.17	\$ 35,713.20	\$ 281,204.35
Nick Shimmin	\$ 39,549.84	\$ 3,954.98	\$ -	\$ 43,504.82	\$ 3,884.98	\$ 3,328.12	\$ 6,453.72	\$ 57,171.64
Becky Knoche	\$ 30,000.00	\$ 3,000.00	\$ -	\$ 33,000.00	\$ 2,946.90	\$ 2,524.50	\$ 11,402.88	\$ 49,874.28
<u>Part Time</u>	<u>\$ 19,500.00</u>	<u>\$ 3,172.00</u>	<u>\$ -</u>	<u>\$ 22,672.00</u>	<u>\$ 2,024.61</u>	<u>\$ 1,734.41</u>	<u>\$ -</u>	<u>\$ 26,431.02</u>
Library Subtotal	\$ 89,049.84	\$ 10,126.98	\$ -	\$ 99,176.82	\$ 8,856.49	\$ 7,587.03	\$ 17,856.60	\$ 133,476.94
<u>Melissa Russell</u>	<u>\$ 34,923.20</u>	<u>\$ 663.54</u>	<u>\$ 889.67</u>	<u>\$ 36,476.41</u>	<u>\$ 3,257.34</u>	<u>\$ 2,790.45</u>	<u>\$ 6,818.16</u>	<u>\$ 49,342.36</u>
P & R Subtotal	\$ 34,923.20	\$ 663.54	\$ 889.67	\$ 36,476.41	\$ 3,257.34	\$ 2,790.45	\$ 6,818.16	\$ 49,342.36
<u>Mayor & Council</u>	<u>\$ 7,500.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,500.00</u>	<u>\$ 100.00</u>	<u>\$ 573.75</u>	<u>\$ -</u>	<u>\$ 8,173.75</u>
M & C Subtotal	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	\$ 100.00	\$ 573.75	\$ -	\$ 8,173.75
Totals	\$ 595,596.75	\$ 33,694.63	\$ 38,487.66	\$ 667,779.04	\$ 60,973.53	\$ 51,085.10	\$ 118,603.80	\$ 898,441.47

Total Employee Compensation - FY 2014/15*

*Assumes 3% Salary Increase and 6% Increase in the cost of health insurance and no increase in dental or life insurance.

Employee	HD	Base Salary	3% <u>or other</u>	OT	FY 15 Salary	IPERS	FICA	INS	Total
M. Muckler	6/10	\$ 79,899.00	\$ 2,396.97	\$ -	\$ 82,295.97	\$ 7,349.03	\$ 6,295.64	\$ 12,088.00	\$ 108,028.64
D. Brandt	6/8	\$ 46,030.00	\$ 2,761.80	\$ 2,439.59	\$ 51,231.39	\$ 4,574.96	\$ 3,919.20	\$ -	\$ 59,725.55
S. Peden	7/13	\$ 31,803.00	\$ 1,908.18	\$ 1,685.56	\$ 35,396.74	\$ 3,160.93	\$ 2,707.85	\$ 6,841.00	\$ 48,106.52
Admin Sub.		\$ 157,732.00	\$ 7,066.95	\$ 4,125.15	\$ 168,924.10	\$ 15,084.92	\$ 12,922.69	\$ 18,929.00	\$ 215,860.71
M. Horihan	8/11	\$ 58,053.00	\$ 3,483.18	\$ 6,153.62	\$ 67,689.80	\$ 6,863.75	\$ 5,178.27	\$ 12,088.00	\$ 91,819.81
John Hanna	9/7	\$ 44,824.00	\$ 2,689.44	\$ 4,751.34	\$ 52,264.78	\$ 5,299.65	\$ 3,998.26	\$ 12,088.00	\$ 73,650.69
Alex Koch	11/12	\$ 36,961.60	\$ 2,217.70	\$ 3,917.93	\$ 43,097.23	\$ 4,370.06	\$ 3,296.94	\$ 6,841.00	\$ 57,605.22
Part Time		\$ 18,200.00	\$ -	\$ -	\$ 18,200.00	\$ 1,845.48	\$ 1,392.30	\$ -	\$ 21,437.78
PD Sub.		\$ 158,038.60	\$ 8,390.32	\$ 14,822.89	\$ 181,251.81	\$ 18,378.93	\$ 13,865.76	\$ 31,017.00	\$ 244,513.50
Paul Stagg	8/12	\$ 39,208.00	\$ 3,920.80	\$ 6,469.32	\$ 49,598.12	\$ 4,429.11	\$ 3,794.26	\$ 12,088.00	\$ 69,909.49
Paul O'Neil	8/1	\$ 40,768.00	\$ 1,223.04	\$ 4,199.10	\$ 46,190.14	\$ 4,124.78	\$ 3,533.55	\$ 6,841.00	\$ 60,689.47
Tim Moss	7/3	\$ 41,871.00	\$ 1,256.13	\$ 4,312.71	\$ 47,439.84	\$ 4,236.38	\$ 3,629.15	\$ 12,088.00	\$ 67,393.37
M. Goodale	10/10	\$ 52,416.00	\$ 1,572.48	\$ 8,098.27	\$ 62,086.75	\$ 5,544.35	\$ 4,749.64	\$ 12,088.00	\$ 84,468.74
Part Time		\$ 16,800.00	\$ -	\$ -	\$ 16,800.00	\$ 1,500.24	\$ 1,285.20	\$ -	\$ 19,585.44
PW Sub.		\$ 191,063.00	\$ 7,972.45	\$ 23,079.41	\$ 222,114.86	\$ 19,834.86	\$ 16,991.79	\$ 43,105.00	\$ 302,046.50
N. Shimmin	1/7	\$ 43,505.00	\$ 4,350.50	\$ -	\$ 47,855.50	\$ 4,273.50	\$ 3,660.95	\$ 6,841.00	\$ 62,630.94
B. Knoche	10/7	\$ 36,442.00	\$ 2,186.52	\$ -	\$ 38,628.52	\$ 3,449.53	\$ 2,955.08	\$ -	\$ 45,033.13
New FTE	7/14	\$ 31,200.00		\$ -	\$ 31,200.00	\$ 2,786.16	\$ 2,386.80	\$ 6,841.00	\$ 43,213.96
Part Time		\$ 14,508.00	\$ 435.24	\$ -	\$ 14,943.24	\$ 1,334.43	\$ 1,143.16	\$ -	\$ 17,420.83
Library Sub.		\$ 125,655.00	\$ 6,972.26	\$ -	\$ 132,627.26	\$ 11,843.61	\$ 10,145.99	\$ 13,682.00	\$ 168,298.86
M. Russell	10/4	\$ 35,589.00	\$ 2,135.34	\$ 1,886.22	\$ 39,610.56	\$ 3,537.22	\$ 3,030.21	\$ 6,841.00	\$ 53,018.99
Part Time		\$ 1,730.00	\$ -	\$ -	\$ 1,730.00	\$ 154.49	\$ 132.35	\$ -	\$ 2,016.83
P & R Sub.		\$ 37,319.00	\$ 2,135.34	\$ 1,886.22	\$ 41,340.56	\$ 3,691.71	\$ 3,162.55	\$ 6,841.00	\$ 55,035.82
Mayor		\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	\$ 100.00	\$ 573.75	\$ -	\$ 8,173.75
M & C Sub.		\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	\$ 100.00	\$ 573.75	\$ -	\$ 8,173.75
Totals		\$ 677,307.60	\$ 32,537.32	\$ 43,913.67	\$ 753,758.58	\$ 68,934.04	\$ 57,662.53	\$ 113,574.00	\$ 993,929.15

Brief Commentary by City Administrator Matt Muckler

<u>Pages</u>	<u>Budget Item</u>
2-10	FY 2013-2014 Annual Budget – This is the actual budget adopted by the City Council for the current fiscal year.
11	October 21, 2013 Budget Amendment – The City Council amended the current budget in October. The budget is a plan that projects revenue and spending approximately 6-18 months in advance. The budget amendment process allows the Council to address unforeseen changes in revenue and expenditures throughout the actual fiscal year. The Council routinely amends the budget twice per year.
15-26	FY 2014-2015 Annual Budget Form – This is the Iowa Department of Management form that the City Council is tasked with completing. Please note pages 18-20 are re-estimated pages, which are not worksheets that are shown in the budget as it is finally adopted, i.e. these pages are not included in the FY 2013-2014 Annual Budget. Rather, these re-estimated pages are tools used by staff to prepare the foundational portion of each annual budget. Actual numbers for 2013 and 2014 are included on these pages at this time. Staff will re-estimate 2014 in the coming weeks, revising these numbers slightly. These numbers roll into the Fund Balance Worksheet (page 16) and the Notice of Public Hearing (page 26). Ultimately, the re-estimated worksheets provide Council Members with one year of historical data and one year of re-estimated data to consider when creating the next year's budget. The worksheets also provide taxpayers with two years of data to view and compare to the budget that is being adopted by the City Council for the coming fiscal year.
31-44	Financial System Departmental Expenditure Forms – These are the forms which staff uses to display Council budget choices in the financial system. At a future budget work session, department directors will detail each line item of their budget requests in the “Requested Budget” column. The City Council reviews these departmental requests and then amends these numbers as they see fit. Departmental requests shown in the “Requested Budget” column reflect amounts that the department director and city administrator have both reviewed and recommended.

- 45 Total Employee Compensation – FY 2013/14 – This is the compensation package that was approved by the City Council for the FY 2013-2014 Annual Budget. It is important to remember that employee salaries do not come entirely from the general fund or exclusively from property taxes. Other sources of employee compensation can include Road Use Tax (gas tax), water revenue, sewer revenue, cable franchise fees, park & rec user fees, permit fees, rural library assistance fees, etc.
- 46 Total Employee Compensation – FY 2014/15 – This is the initial compensation package proposal from the City Administrator for the FY 2014-2015 Annual Budget. These recommendations include several notable items: 1) a 3% raise for four employees, a 6% raise for seven employees, and a 10% raise for two employees, 2) an additional 20 hours per week for PD to bring in a part-time officer to cover an additional two ten-hour shifts per week, 3) proposes to place IT and Cable Access Duties under the Library Director, hire an additional FTE at the Library to offset duties currently being performed by the director with the majority of funding coming from Cable franchise fees (not property tax revenue), and 4) slightly reduces part-time funding for the Library and Public Works Department. The across-the-board raises for most positions over the past several years follow: 0% in FY11, 2.5% in FY12, 1.5% in FY13 and 1.9% in FY14. Over the last several years, there has been a concerted effort to bring salaries in the Police Department and Public Library to higher levels. The raises proposed in this budget are being recommended to the Council with the idea that the additional increases (above 3%) achieve the goal of bringing these salaries to an acceptable level. It would be expected in next year's budget that all employees would receive an across-the-board (equal) increase. The deputy city clerk, administrative assistant and park & rec director positions have not received anything above the across-the-board increase in the last four budget years. Those positions are proposed at 6%. The city administrator and public works director are asking one public works employee to take on zoning administration, sidewalk inspection and Stormwater pollution prevention site inspection duties and recommending a 10% raise to that employee. The library director, taking on information technology and cable access duties is the other position proposed to receive a 10% raise.