

February 3, 2014 Budget Workshop Information

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Fiscal Year 2014-15 General Fund Revenue Estimate

Property Tax	\$	1,055,143	
Commercial/Industrial Backfill	\$	43,479	
Ag Land	\$	1,485	
City-Owned Civic Center Levy	\$	17,586	
Local Emg Mgmy Com Levy	\$	6,000	
Emergency Levy Transfer In	\$	35,171	
LOST Transfer In	\$	64,228	
Cable Franchise Fee	\$	26,000	
Licenses and Permits	\$	36,000	Includes beer & liquor, cigarette, building and animal licenses
Interest	\$	3,000	
Rent and Royalties	\$	2,500	Town Hall rent
Subdivision Charges	\$	32,812	Engineering Pass-Through, Sidewalk Payments from businesses
NPS Snow Plowing	\$	6,000	Annual Contract
Library Reimbursement	\$	13,009	Rural Library Assistance
Other Library	\$	7,600	Fines, Misc. revenue, Private contributions, Open access,
Fire Trustees	\$	144,921	
Landfill	\$	43,500	Recycling contract
Cemetery Lots	\$	2,500	Sale of lots
Grave Openings	\$	8,000	
Parks and Rec Fees	\$	43,725	All Recreation Department activity fees
Fuel Tax Refund	\$	2,000	
Fines	\$	2,500	
Misc. Revenue	\$	25,000	Donations, NSF fees, Garbage tags, other misc.
Total Revenue Estimate	\$	1,622,159	
Minus Fire Trustees, Parks & Rec , Library, LOST and Subdivision Charges	\$	306,295	
Subtotal 1	\$	1,315,864	
Minus FY15 GF Salary Estimate	\$	559,480	
Non-salary GF expenditures	\$	756,384	

Fiscal Year 2014-15 All Funds Revenue Estimate

General Fund	\$	1,622,159
Tort Liability	\$	91,542
Road Use Tax	\$	225,000
Local Option Sales Tax	\$	165,000
Parkside Road Interfund Loan	\$	143,750
Perpetual Fund - Cemetery	\$	2,000
Krouth Interest Fund	\$	400
Water	\$	465,320
Water Sinking	\$	67,000
Sewer	\$	329,896
Trust and Agency	\$	160,000
Emergency Levy	\$	35,171
Storm Water Utility	\$	60,000
Debt Service	\$	<u>304,213</u>
Total Revenue Estimate	\$	3,671,451

CITY OF WEST BRANCH
REVENUES BY DEPARTMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2014

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58.33% OF FISCAL YEAR

REVENUE SOURCES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL TAXES	1,735,368.00	22,876.97	923,675.79	53.23	811,692.21
TOTAL LICENSES & PERMITS	62,000.00	2,416.00	50,973.65	82.22	11,026.35
TOTAL REV SOURCE 4200-4299	0.00	0.00	0.00	0.00	0.00
TOTAL USE OF MONEY & PROPERTY	5,900.00	374.90	3,597.24	60.97	2,302.76
TOTAL INTERGOVERNMENTAL	435,909.00	32,715.80	224,318.61	51.46	211,590.39
TOTAL CHARGES FOR SERVICES	978,253.00	53,395.50	459,040.95	46.92	519,212.05
TOTAL SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	43,100.00	4,640.80	115,222.30	267.34 (	72,122.30)
TOTAL OTHER FINANCING SOURCES	410,921.00	13,652.07	539,974.49	131.41 (	129,053.49)
TOTAL REV SOURCE 49	0.00	408.32	3,691.56	0.00 (3,691.56)

TOTAL REVENUES

3,671,451.00	130,480.36	2,320,494.59	63.20	1,350,956.41
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58.33% OF FISCAL YEAR

REVENUE SOURCES

TAXES
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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
001-GENERAL FUND					
001-4-0-950-4-4000 GENERAL PROPERTY TAX	898,536.00	6,946.42	471,224.60	52.44	427,311.40
001-4-0-950-4-4003 AG LAND	1,485.00	78.40	813.41	54.78	671.59
001-4-1-150-4-4017 EMERGENCY MANAGEMENT	6,000.00	41.64	3,288.43	54.81	2,711.57
TOTAL 001-GENERAL FUND	906,021.00	7,066.46	475,326.44	52.46	430,694.56
022-CIVIC CENTER					
022-4-4-460-4-4008 OPERATION OF CIVIC CENTER	17,586.00	115.78	9,124.94	51.89	8,461.06
TOTAL 022-CIVIC CENTER	17,586.00	115.78	9,124.94	51.89	8,461.06
031-LIBRARY					
031-4-4-410-4-4000 GENERAL PROPERTY TAX	156,607.00	0.00	76,470.00	48.83	80,137.00
TOTAL 031-LIBRARY	156,607.00	0.00	76,470.00	48.83	80,137.00
036-TORT LIABILITY					
036-4-0-950-4-4013 TORT LIABILITY	91,542.00	375.51	29,745.11	32.49	61,796.89
TOTAL 036-TORT LIABILITY	91,542.00	375.51	29,745.11	32.49	61,796.89
112-TRUST AND AGENCY					
112-4-0-950-4-4015 GROUP HEALTH	0.00	0.00	0.00	0.00	0.00
112-4-0-950-4-4016 FICA-IFERS	160,000.00	1,026.97	81,358.07	50.85	78,641.93
TOTAL 112-TRUST AND AGENCY	160,000.00	1,026.97	81,358.07	50.85	78,641.93
119-EMERGENCY TAX FUND					
119-4-0-950-4-4014 EMERGENCY TAX	35,171.00	231.54	18,256.27	51.91	16,914.73
TOTAL 119-EMERGENCY TAX FUND	35,171.00	231.54	18,256.27	51.91	16,914.73
121-OPTION TAX					
121-4-0-950-4-4090 LOCAL OPTION TAX	165,000.00	12,470.03	88,546.18	53.66	76,453.82
TOTAL 121-OPTION TAX	165,000.00	12,470.03	88,546.18	53.66	76,453.82
125-T I F					
125-4-7-710-4-4050 TIF	0.00	0.00	18,721.28	0.00 (	18,721.28)
125-4-7-710-4-4051 TIF REBATE ACCIONA	0.00	0.00	0.00	0.00	0.00
125-4-7-710-4-4052 TIF REBATE P & G	0.00	0.00	0.00	0.00	0.00
TOTAL 125-T I F	0.00	0.00	18,721.28	0.00 (	18,721.28)
226-GO DEBT SERVICE					
226-4-7-710-4-4000 GENERAL PROPERTY TAX	203,441.00	1,590.68	126,127.50	62.00	77,313.50
TOTAL 226-GO DEBT SERVICE	203,441.00	1,590.68	126,127.50	62.00	77,313.50
TOTAL TAXES	1,735,368.00	22,876.97	923,675.79	53.23	811,692.21

58.33% OF FISCAL YEAR

REVENUE SOURCES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
LICENSES & PERMITS =====					
001-GENERAL FUND					
001-4-0-950-1-4100 BEER AND LIQUOR PERMITS	4,625.00	0.00	2,745.00	59.35	1,880.00
001-4-0-950-1-4105 CIGARETTE PERMITS	375.00	0.00	0.00	0.00	375.00
001-4-0-950-1-4122 BUILDING PERMITS	30,000.00	2,071.00	35,799.30	119.33 (	5,799.30)
001-4-0-950-1-4170 PEDDLER PERMITS	0.00	0.00	25.00	0.00 (	25.00)
001-4-0-950-1-4180 ANIMAL LICENSES	1,000.00	345.00	530.00	53.00	470.00
001-4-4-950-4-4160 CABLE FRANCHISE FEE	26,000.00	0.00	11,874.35	45.67	14,125.65
TOTAL 001-GENERAL FUND	62,000.00	2,416.00	50,973.65	82.22	11,026.35
TOTAL LICENSES & PERMITS	62,000.00	2,416.00	50,973.65	82.22	11,026.35
REV SOURCE 4200-4299 =====					
TOTAL REV SOURCE 4200-4299	0.00	0.00	0.00	0.00	0.00
USE OF MONEY & PROPERTY =====					
001-GENERAL FUND					
001-4-0-950-4-4300 INTEREST INCOME	3,000.00	29.90	1,744.00	58.13	1,256.00
001-4-0-950-4-4310 RENTALS	0.00	0.00	0.00	0.00	0.00
001-4-2-210-4-4300 STREETS INTEREST	0.00	0.00	0.00	0.00	0.00
TOTAL 001-GENERAL FUND	3,000.00	29.90	1,744.00	58.13	1,256.00
022-CIVIC CENTER					
022-4-0-460-4-4311 COMMUNITY BUILDING RENTAL	2,500.00	345.00	1,405.00	56.20	1,095.00
022-4-0-950-4-4300 INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
TOTAL 022-CIVIC CENTER	2,500.00	345.00	1,405.00	56.20	1,095.00
031-LIBRARY					
031-4-4-410-4-4300 INTEREST INCOME	0.00	0.00	165.19	0.00 (	165.19)
TOTAL 031-LIBRARY	0.00	0.00	165.19	0.00 (	165.19)
110-ROAD USE TAX					
110-4-2-210-2-4300 INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
TOTAL 110-ROAD USE TAX	0.00	0.00	0.00	0.00	0.00
121-OPTION TAX					
121-4-0-950-4-4300 INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
TOTAL 121-OPTION TAX	0.00	0.00	0.00	0.00	0.00

58.33% OF FISCAL YEAR

REVENUE SOURCES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
500-CEMETERY PERPETUAL FUND					
500-4-4-450-4-4300 INTEREST INCOME	0.00	0.00	0.36	0.00 (	0.36)
TOTAL 500-CEMETERY PERPETUAL FUND	0.00	0.00	0.36	0.00 (	0.36)
501-KROUTH PRINCIPAL FUND					
501-4-0-950-4-4300 INTEREST INCOME	0.00	0.00	235.04	0.00 (	235.04)
TOTAL 501-KROUTH PRINCIPAL FUND	0.00	0.00	235.04	0.00 (	235.04)
502-KROUTH INTEREST FUND					
502-4-4-410-4-4300 INTEREST INCOME	400.00	0.00	47.65	11.91	352.35
TOTAL 502-KROUTH INTEREST FUND	400.00	0.00	47.65	11.91	352.35
600-WATER FUND					
600-4-9-810-4-4301 DEP INTEREST	0.00	0.00	0.00	0.00	0.00
600-4-9-810-4-4302 INTEREST	0.00	0.00	0.00	0.00	0.00
TOTAL 600-WATER FUND	0.00	0.00	0.00	0.00	0.00
610-SEWER FUND					
610-4-9-815-4-4300 INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
TOTAL 610-SEWER FUND	0.00	0.00	0.00	0.00	0.00
TOTAL USE OF MONEY & PROPERTY	5,900.00	374.90	3,597.24	60.97	2,302.76
INTERGOVERNMENTAL					
=====					
001-GENERAL FUND					
001-4-0-950-2-4401 NATIONAL PARK SERVICE	0.00	0.00	0.00	0.00	0.00
001-4-0-950-4-4432 NPS PLOWING CONTRACT	6,000.00	0.00	0.00	0.00	6,000.00
001-4-0-950-4-4440 STATE GRANTS	0.00	0.00	0.00	0.00	0.00
001-4-0-950-4-4441 COMM/IND REPLACEMENT REIMB	33,407.00	0.00	0.00	0.00	33,407.00
001-4-1-110-2-4400 POLICE DEPARTMENT GRANT	0.00	0.00	0.00	0.00	0.00
001-4-1-110-4-4442 STEP REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
001-4-1-150-2-4402 FIRE DEPARTMENT GRANT	0.00	0.00	0.00	0.00	0.00
001-4-1-150-2-4475 TWP. FIRE CONTRACTS	144,921.00	14,587.00	73,745.50	50.89	71,175.50
001-4-2-210-2-4445 IOWA DOT GRANTS/REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL 001-GENERAL FUND	184,328.00	14,587.00	73,745.50	40.01	110,582.50
031-LIBRARY					
031-4-4-410-1-4461 STATE LIBRARY FUNDING	3,500.00	0.00	3,073.80	87.82	426.20
031-4-4-410-2-4470 RURAL LIBRARY ASSISTANCE	13,009.00	0.00	6,504.75	50.00	6,504.25
TOTAL 031-LIBRARY	16,509.00	0.00	9,578.55	58.02	6,930.45

58.33% OF FISCAL YEAR

REVENUE SOURCES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
110-ROAD USE TAX					
110-4-2-210-2-4430 ROAD USE TAX PAYMENTS	225,000.00	18,128.80	140,994.56	62.66	84,005.44
110-4-2-210-2-4445 IOWA DOT GRANTS/REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL 110-ROAD USE TAX	225,000.00	18,128.80	140,994.56	62.66	84,005.44
112-TRUST AND AGENCY					
112-4-0-950-4-4441 COMM/IND REPLACEMENT REIMB	4,434.00	0.00	0.00	0.00	4,434.00
TOTAL 112-TRUST AND AGENCY	4,434.00	0.00	0.00	0.00	4,434.00
226-GO DEBT SERVICE					
226-4-0-950-4-4441 COMM/IND REPLACEMENT REIMB	5,638.00	0.00	0.00	0.00	5,638.00
TOTAL 226-GO DEBT SERVICE	5,638.00	0.00	0.00	0.00	5,638.00
TOTAL INTERGOVERNMENTAL	435,909.00	32,715.80	224,318.61	51.46	211,590.39
CHARGES FOR SERVICES					
=====					
001-GENERAL FUND					
001-4-0-950-1-4553 SUBDIVISION CHARGES	32,812.00	200.00	3,048.00	9.29	29,764.00
001-4-2-840-1-4510 RECYCLING COLLECTIONS	43,500.00	3,572.84	25,643.63	58.95	17,856.37
001-4-4-430-1-4550 FITNESS	14,025.00	0.00	0.00	0.00	14,025.00
001-4-4-430-1-4551 ADULT SPORTS	2,800.00	0.00	0.00	0.00	2,800.00
001-4-4-430-1-4552 SWIMMING	500.00	0.00	60.00	12.00	440.00
001-4-4-430-1-4554 VOLLEYBALL	2,100.00	0.00	0.00	0.00	2,100.00
001-4-4-430-1-4555 RECREATION ACTIVITIES	9,500.00	1,575.00	10,902.75	114.77 (	1,402.75)
001-4-4-430-1-4558 YOUTH SPORTS	14,800.00	0.00	5,940.00	40.14	8,860.00
001-4-4-450-1-4559 GRAVE OPENINGS	8,000.00	600.00	3,675.00	45.94	4,325.00
TOTAL 001-GENERAL FUND	128,037.00	5,947.84	49,269.38	38.48	78,767.62
600-WATER FUND					
600-4-9-810-1-4500 METERED SALES	424,790.00	24,389.84	217,720.65	51.25	207,069.35
600-4-9-810-1-4530 LATE PAYMENT PENALTIES	5,000.00	376.69	3,753.68	75.07	1,246.32
600-4-9-810-1-4540 DEPOSIT & HOOKUP FEES	5,530.00	124.59	2,624.59	47.46	2,905.41
600-4-9-810-1-4560 SALES TAX	25,000.00	2,129.51	17,495.63	69.98	7,504.37
TOTAL 600-WATER FUND	460,320.00	27,020.63	241,594.55	52.48	218,725.45
610-SEWER FUND					
610-4-9-815-1-4541 CONNECTION CHARGE FEES	3,150.00	0.00	0.00	0.00	3,150.00
610-4-9-815-1-4556 SERVICE CHARGES	326,746.00	20,427.03	168,177.02	51.47	158,568.98
610-4-9-815-1-4599 OTHER INCOME	0.00	0.00	0.00	0.00	0.00
TOTAL 610-SEWER FUND	329,896.00	20,427.03	168,177.02	50.98	161,718.98

58.33% OF FISCAL YEAR

REVENUE SOURCES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
740-STORM WATER UTILITY					
740-4-9-865-1-4500 STORM WATER FEE	60,000.00	0.00	0.00	0.00	60,000.00
TOTAL 740-STORM WATER UTILITY	60,000.00	0.00	0.00	0.00	60,000.00
TOTAL CHARGES FOR SERVICES	978,253.00	53,395.50	459,040.95	46.92	519,212.05
SPECIAL ASSESSMENTS =====					
TOTAL SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS =====					
001-GENERAL FUND					
001-4-0-950-1-4765 FINES	2,500.00	120.45	1,432.05	57.28	1,067.95
001-4-0-950-1-4766 VEHICLE UNLOCKS	0.00	0.00	0.00	0.00	0.00
001-4-0-950-2-4705 PRIVATE CONTRIBUTIONS	15,000.00	323.00	81,128.75	540.86 (	66,128.75)
001-4-0-950-2-4710 REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
001-4-0-950-4-4706 PRIVATE GRANTS	0.00	0.00	0.00	0.00	0.00
001-4-0-950-4-4715 REFUNDS	2,000.00	309.60	1,130.84	56.54	869.16
001-4-0-950-4-4760 SOLID WASTE STICKERS	2,500.00	0.00	0.00	0.00	2,500.00
001-4-0-950-4-4799 MISC. REVENUES	7,500.00	3,231.25	27,201.63	362.69 (	19,701.63)
001-4-1-150-4-4715 REFUNDS	0.00	0.00	0.00	0.00	0.00
001-4-4-450-1-4741 SALE OF CEMETERY LOTS	2,500.00	0.00	280.00	11.20	2,220.00
TOTAL 001-GENERAL FUND	32,000.00	3,986.30	111,173.27	347.42 (	79,173.27)
014-FIRE DEPT DONATIONS					
014-4-1-150-2-4705 PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
TOTAL 014-FIRE DEPT DONATIONS	0.00	0.00	0.00	0.00	0.00
031-LIBRARY					
031-4-4-410-1-4765 FINES	2,000.00	210.79	1,419.81	70.99	580.19
031-4-4-410-2-4705 PRIVATE CONTRIBUTIONS	1,000.00	235.11	778.07	77.81	221.93
031-4-4-410-4-4799 MISC. REVENUES	1,100.00	63.60	1,181.15	107.38 (	81.15)
TOTAL 031-LIBRARY	4,100.00	529.50	3,379.03	82.42	720.97
036-TORT LIABILITY					
036-4-0-950-4-4715 REFUNDS	0.00	0.00	0.00	0.00	0.00
TOTAL 036-TORT LIABILITY	0.00	0.00	0.00	0.00	0.00
110-ROAD USE TAX					
110-4-2-210-2-4710 REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL 110-ROAD USE TAX	0.00	0.00	0.00	0.00	0.00

CITY OF WEST BRANCH
REVENUES BY DEPARTMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2014

PAGE: 7

58.33% OF FISCAL YEAR

REVENUE SOURCES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
125-T I F					
125-4-7-710-4-4715 REFUNDS	0.00	0.00	0.00	0.00	0.00
TOTAL 125-T I F	0.00	0.00	0.00	0.00	0.00
500-CEMETERY PERPETUAL FUND					
500-4-4-450-1-4740 SALE OF CEMETERY LOTS	2,000.00	0.00	420.00	21.00	1,580.00
500-4-4-450-2-4705 PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
TOTAL 500-CEMETERY PERPETUAL FUND	2,000.00	0.00	420.00	21.00	1,580.00
502-KROUTH INTEREST FUND					
502-4-4-410-2-4715 REFUNDS	0.00	0.00	0.00	0.00	0.00
502-4-4-410-4-4799 MISC. REVENUES	0.00	0.00	0.00	0.00	0.00
TOTAL 502-KROUTH INTEREST FUND	0.00	0.00	0.00	0.00	0.00
600-WATER FUND					
600-4-9-810-1-4710 REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
600-4-9-810-1-4751 METERS, FEES FOR PERMIT	5,000.00	125.00	250.00	5.00	4,750.00
600-4-9-810-4-4710 REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
600-4-9-810-4-4790 LOCAL OPTION TAX	0.00	0.00	0.00	0.00	0.00
TOTAL 600-WATER FUND	5,000.00	125.00	250.00	5.00	4,750.00
610-SEWER FUND					
610-4-0-815-4-4715 REFUNDS	0.00	0.00	0.00	0.00	0.00
610-4-9-815-1-4710 REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL 610-SEWER FUND	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	43,100.00	4,640.80	115,222.30	267.34 (	72,122.30)
OTHER FINANCING SOURCES					
=====					
001-GENERAL FUND					
001-4-0-950-4-4800 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00
001-4-0-950-4-4830 TRANSFERS IN	99,399.00	0.00	44,410.00	44.68	54,989.00
001-4-2-210-4-4821 BANK LOAN	0.00	0.00	0.00	0.00	0.00
001-4-4-430-4-4821 BANK LOAN	0.00	0.00	400,000.00	0.00 (	400,000.00)
TOTAL 001-GENERAL FUND	99,399.00	0.00	444,410.00	447.10 (	345,011.00)
031-LIBRARY					
031-4-0-950-4-4830 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL 031-LIBRARY	0.00	0.00	0.00	0.00	0.00
110-ROAD USE TAX					
110-4-0-950-4-4830 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
110-4-2-210-2-4821 BANK LOAN	0.00	0.00	0.00	0.00	0.00
TOTAL 110-ROAD USE TAX	0.00	0.00	0.00	0.00	0.00

CITY OF WEST BRANCH
REVENUES BY DEPARTMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2014

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58.33% OF FISCAL YEAR

REVENUE SOURCES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
112-TRUST AND AGENCY					
112-4-0-950-4-4830 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL 112-TRUST AND AGENCY	0.00	0.00	0.00	0.00	0.00
226-GO DEBT SERVICE					
226-4-0-950-4-4830 TRANSFERS IN	100,772.00	8,364.57	58,551.99	58.10	42,220.01
226-4-7-700-4-4827 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
TOTAL 226-GO DEBT SERVICE	100,772.00	8,364.57	58,551.99	58.10	42,220.01
302-PARKSIDE DR IMP CAP PROJ					
302-4-0-950-4-4830 TRANSFERS IN	143,750.00	0.00	0.00	0.00	143,750.00
TOTAL 302-PARKSIDE DR IMP CAP PROJ	143,750.00	0.00	0.00	0.00	143,750.00
501-KROUTH PRINCIPAL FUND					
501-4-0-950-4-4830 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL 501-KROUTH PRINCIPAL FUND	0.00	0.00	0.00	0.00	0.00
502-KROUTH INTEREST FUND					
502-4-0-950-4-4830 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL 502-KROUTH INTEREST FUND	0.00	0.00	0.00	0.00	0.00
600-WATER FUND					
600-4-0-950-4-4830 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL 600-WATER FUND	0.00	0.00	0.00	0.00	0.00
603-WATER SINKING FUND					
603-4-0-950-4-4830 TRANSFERS IN	67,000.00	5,287.50	37,012.50	55.24	29,987.50
TOTAL 603-WATER SINKING FUND	67,000.00	5,287.50	37,012.50	55.24	29,987.50
610-SEWER FUND					
610-4-0-950-4-4830 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
610-4-9-815-4-4827 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
TOTAL 610-SEWER FUND	0.00	0.00	0.00	0.00	0.00
614-WASTEWATER LIFT STATION					
614-4-0-950-4-4830 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
614-4-8-815-4-4827 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
TOTAL 614-WASTEWATER LIFT STATION	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	410,921.00	13,652.07	539,974.49	131.41 (129,053.49)

REV SOURCE 49
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CITY OF WEST BRANCH
REVENUES BY DEPARTMENT (UNAUDITED)
AS OF: JANUARY 31ST, 2014

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58.33% OF FISCAL YEAR

REVENUE SOURCES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
001-GENERAL FUND					
001-4-0-950-4-9999 EMPLOYEE FLEX DEPOSIT	0.00	368.32	3,078.24	0.00 (	3,078.24)
TOTAL 001-GENERAL FUND	0.00	368.32	3,078.24	0.00 (	3,078.24)
600-WATER FUND					
600-4-0-950-4-9999 EMPLOYEE FLEX DEPOSIT	0.00	20.00	306.64	0.00 (	306.64)
TOTAL 600-WATER FUND	0.00	20.00	306.64	0.00 (	306.64)
610-SEWER FUND					
610-4-0-950-4-9999 EMPLOYEE FLEX DEPOSIT	0.00	20.00	306.68	0.00 (	306.68)
TOTAL 610-SEWER FUND	0.00	20.00	306.68	0.00 (	306.68)
950-BC/BS FLEXIBLE BENEFIT					
950-4-0-950-4-9999 EMPLOYEE FLEX DEPOSIT	0.00	0.00	0.00	0.00	0.00
TOTAL 950-BC/BS FLEXIBLE BENEFIT	0.00	0.00	0.00	0.00	0.00
TOTAL REV SOURCE 49	0.00	408.32	3,691.56	0.00 (	3,691.56)
TOTAL REVENUES	3,671,451.00	130,480.36	2,320,494.59	63.20	1,350,956.41

CITY OF WEST BRANCH
EXPENDITURES BY ACTIVITY (UNAUDITED)
AS OF: JANUARY 31ST, 2014

001-GENERAL FUND

58.33% OF FISCAL YEAR

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL NON-PROGRAM	410,921.00	13,768.05	142,423.10	34.66	268,497.90
TOTAL PUBLIC SAFETY	646,161.00	29,576.13	322,532.43	49.92	323,628.57
TOTAL PUBLIC WORKS	590,816.00	24,007.32	346,041.18	58.57	244,774.82
TOTAL HEALTH & SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL CULTURE & RECREATION	626,577.00	42,198.10	701,293.13	111.92	74,716.13
TOTAL COMMUNITY & ECON DEVELOP	100,867.00	2,407.55	31,318.90	31.05	69,548.10
TOTAL GENERAL GOVERNMENT	202,935.00	13,298.73	110,855.97	54.63	92,079.03
TOTAL DEBT SERVICE	304,213.00	8,364.57	79,021.58	25.98	225,191.42
TOTAL CAPITAL PROJECTS	143,750.00	0.00	0.00	0.00	143,750.00
TOTAL BUSINESS TYPE/ENTERPRISE	1,005,216.00	36,600.90	895,440.48	89.08	109,775.52
TOTAL EXPENDITURES	4,031,456.00	170,221.35	2,628,926.77	65.21	1,402,529.23

CITY OF WEST BRANCH
EXPENDITURES BY ACTIVITY (UNAUDITED)
AS OF: JANUARY 31ST, 2014

001-GENERAL FUND

58.33% OF FISCAL YEAR

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
NON-PROGRAM					
001-5-0-950-9100 TRANSFERS OUT	143,750.00	0.00	0.00	0.00	143,750.00
031-5-0-950-9100 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
110-5-0-950-9100 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
112-5-0-950-9100 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
119-5-0-950-9100 TRANSFERS OUT	35,171.00	0.00	0.00	0.00	35,171.00
121-5-0-950-9100 TRANSFERS OUT	165,000.00	8,364.57	102,961.99	62.40	62,038.01
501-5-0-950-9100 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
502-5-0-950-9100 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
600-5-0-950-9100 TRANSFERS OUT	67,000.00	5,287.50	37,012.50	55.24	29,987.50
610-5-0-950-9100 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
950-5-0-950-9199 EMPLOYEE FLEX EXPENSE	0.00	115.98	2,448.61	0.00	0.00
TOTAL NON-PROGRAM	410,921.00	13,768.05	142,423.10	34.66	268,497.90
PUBLIC SAFETY					
001-5-1-110-6010 SALARIES AND WAGES	185,569.00	17,506.22	94,731.53	51.05	90,837.47
001-5-1-110-6210 DUES, MEMBERSHIP	3,000.00	0.00	2,783.75	92.79	216.25
001-5-1-110-6230 TRAINING AND EDUCATION	2,000.00	0.00	412.60	20.63	1,587.40
001-5-1-110-6240 TRAVEL AND CONFERENCE	2,000.00	0.00	305.78	15.29	1,694.22
001-5-1-110-6320 BLDG/GROUNDS OPERATIONS/SUPPLI	800.00	121.51	449.09	56.14	350.91
001-5-1-110-6331 MOTOR OPERATION FUEL	13,500.00	1,122.27	7,280.38	53.93	6,219.62
001-5-1-110-6332 REPAIR/MAINTENANCE-VEHICLES	5,000.00	1,627.33	3,518.36	70.37	1,481.64
001-5-1-110-63501 REPAIRS-RADIOS	3,000.00	0.00	0.00	0.00	3,000.00
001-5-1-110-6371 UTILITY SERVICES/GAS, ELECTRIC	2,000.00	163.57	1,279.40	63.97	720.60
001-5-1-110-6373 TELEPHONE/OPERATIONS	7,000.00	528.62	3,742.14	53.46	3,257.86
001-5-1-110-6411 LEGAL FEES	1,000.00	0.00	57.94	5.79	942.06
001-5-1-110-6414 ADVERTISEMENT & LEGAL PUBLICAT	500.00	0.00	0.00	0.00	500.00
001-5-1-110-6491 RESERVE OFFICERS	1,500.00	89.00	89.00	5.93	1,411.00
001-5-1-110-6498 CONTRACT PAYMENTS	2,700.00	0.00	0.00	0.00	2,700.00
001-5-1-110-6504 MINOR EQUIPMENT	1,000.00	0.00	160.00	16.00	840.00
001-5-1-110-6506 OFFICE SUPPLIES	1,000.00	194.44	951.64	95.16	48.36
001-5-1-110-6508 POSTAGE AND SHIPPING	200.00	0.00	0.00	0.00	200.00
001-5-1-110-6510 SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-5-1-110-6513 AMMUNITION	750.00	0.00	1,609.94	0.00	1,609.94
001-5-1-110-6521 MOTOR VEHICLE MAINT. SUPPLIES	1,000.00	0.00	445.00	59.33	305.00
001-5-1-110-6529 UNIFORMS	1,500.00	0.00	0.00	0.00	1,000.00
001-5-1-110-6599 MISC. SUPPLIES	3,000.00	0.00	1,536.18	102.41	36.18
001-5-1-110-6723 VEHICLE SET ASIDE	22,000.00	0.00	172.38	5.75	2,827.62
001-5-1-110-6725 OFFICE EQUIPMENT	2,500.00	0.00	0.00	0.00	22,000.00
001-5-1-110-6727 EQUIPMENT	3,500.00	0.00	754.22	30.17	1,745.78
001-5-1-150-6210 DUES, MEMBERSHIP	4,000.00	0.00	25,475.48	727.87	21,975.48
001-5-1-150-6230 TRAINING AND EDUCATION	5,000.00	0.00	3,081.25	77.03	918.75
001-5-1-150-6310 BUILDING MAINTENANCE	69,228.00	238.68	900.00	18.00	4,100.00
001-5-1-150-6331 MOTOR OPERATION FUEL	10,000.00	101.97	45,013.25	65.02	24,214.75
001-5-1-150-6332 REPAIR/MAINTENANCE-VEHICLES	14,000.00	0.00	3,967.65	39.68	6,032.35
001-5-1-150-63501 REPAIRS-RADIOS	10,000.00	70.00	11,426.01	81.61	2,573.99
001-5-1-150-6371 UTILITY SERVICES/GAS, ELECTRIC	8,000.00	1,111.44	692.80	6.93	9,307.20
001-5-1-150-6373 TELEPHONE/OPERATIONS	2,500.00	447.82	3,838.15	47.98	4,161.85
			1,263.86	50.55	1,236.14

CITY OF WEST BRANCH
EXPENDITURES BY ACTIVITY (UNAUDITED)
AS OF: JANUARY 31ST, 2014

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001-GENERAL FUND

58.33% OF FISCAL YEAR

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
001-5-1-150-6441 FIRE PREVENTION	750.00	0.00	705.00	94.00	45.00
001-5-1-150-6490 CONSULTANT AND PROF. FEES	0.00	0.00	0.00	0.00	0.00
001-5-1-150-6498 CONTRACT PAYMENTS	32,000.00	0.00	31,855.00	99.55	145.00
001-5-1-150-6504 MINOR EQUIPMENT	6,000.00	221.49	2,239.68	37.33	3,760.32
001-5-1-150-6506 OFFICE SUPPLIES	1,500.00	0.00	83.99	5.60	1,416.01
001-5-1-150-6510 SAFETY EQUIPMENT	2,500.00	0.00	486.76	19.47	2,013.24
001-5-1-150-6514 MEDICAL SUPPLIES	2,500.00	105.49	1,222.33	48.89	1,277.67
001-5-1-150-6529 UNIFORMS	6,000.00	0.00	2,805.20	46.75	3,194.80
001-5-1-150-6599 MISC. SUPPLIES	2,400.00	65.00	1,131.66	47.15	1,268.34
001-5-1-150-6727 EQUIPMENT	100,000.00	0.00	0.00	0.00	100,000.00
001-5-1-190-6490 CONSULTANT AND PROF. FEES	0.00	0.00	0.00	0.00	0.00
001-5-1-190-6498 CONTRACT PAYMENTS	4,000.00	271.00	1,734.00	43.35	2,266.00
001-5-1-190-6510 SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-5-1-190-6599 MISC. SUPPLIES	500.00	0.00	152.86	30.57	347.14
001-5-1-856-6447 ANIMAL CONTROL	500.00	0.00	0.00	0.00	500.00
036-5-1-110-6160 WORKMENS COMP.	6,069.00	0.00	5,517.00	90.90	552.00
036-5-1-110-64081 LIABILITY INSURANCE	8,504.00	0.00	6,327.50	74.41	2,176.50
036-5-1-150-6160 WORKMENS COMP.	4,405.00	0.00	4,004.00	90.90	401.00
036-5-1-150-64081 LIABILITY INSURANCE	16,090.00	740.00	14,626.00	90.90	1,464.00
112-5-1-110-6110 FICA	14,197.00	1,268.47	6,751.70	47.56	7,445.30
112-5-1-110-6130 IPERS	18,817.00	0.00	7,830.66	41.61	10,986.34
112-5-1-110-6150 GROUP INSURANCE	30,682.00	2,552.31	17,346.17	56.54	13,335.83
112-5-1-150-6150 GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
TOTAL PUBLIC SAFETY	646,161.00	27,800.99	320,757.29	49.64	325,403.71
PUBLIC WORKS					
001-5-2-210-6010 SALARIES AND WAGES	64,781.00	8,329.74	44,487.86	68.67	20,293.14
001-5-2-210-6320 BLDG/GROUNDS OPERATIONS/SUPPLI	0.00	0.00	0.00	0.00	0.00
001-5-2-210-6444 TREE TRIMMING	0.00	0.00	0.00	0.00	0.00
001-5-2-210-6490 CONSULTANT AND PROF. FEES	2,500.00	0.00	0.00	0.00	2,500.00
001-5-2-210-6496 MISC. CONTRACT WORK	0.00	0.00	0.00	0.00	0.00
001-5-2-210-6723 EQUIPMENT SET ASIDE	12,060.00	0.00	0.00	0.00	12,060.00
001-5-2-210-6727 EQUIPMENT	22,940.00	0.00	0.00	0.00	22,940.00
001-5-2-210-6761 CAPITAL IMPROVEMENT STREETS	96,964.00	686.96	66,027.12	68.09	30,936.88
001-5-2-230-6371 UTILITY SERVICES/GAS, ELECTRIC	40,000.00	2,623.95	24,791.57	61.98	15,208.43
001-5-2-840-6413 LANDFILL	12,500.00	0.00	11,146.94	89.18	1,353.06
001-5-2-840-6430 TIPPING FEE	0.00	0.00	0.00	0.00	0.00
001-5-2-840-6498 CONTRACT PAYMENTS	52,000.00	3,705.00	26,422.25	50.81	25,577.75
036-5-2-210-6160 WORKMENS COMP.	15,122.00	0.00	8,880.50	58.73	6,241.50
036-5-2-210-6170 JOB INSURANCE	0.00	0.00	0.00	0.00	0.00
036-5-2-210-64081 LIABILITY INSURANCE	25,623.00	0.00	19,043.00	74.32	6,580.00
110-5-2-210-6010 SALARIES AND WAGES	0.00	0.00	0.00	0.00	0.00
110-5-2-210-6020 PART TIME	0.00	0.00	0.00	0.00	0.00
110-5-2-210-6210 DUES, MEMBERSHIP	0.00	0.00	0.00	0.00	0.00
110-5-2-210-6310 BUILDING MAINTENANCE	500.00	0.00	84.50	16.90	415.50
110-5-2-210-6320 BLDG/GROUNDS OPERATIONS/SUPPLI	5,000.00	430.98	6,155.96	123.12 (	1,155.96)
110-5-2-210-6331 MOTOR OPERATION FUEL	7,000.00	1,786.10	5,017.39	71.68	1,982.61
110-5-2-210-6332 REPAIR/MAINTENANCE-VEHICLES	5,000.00	2,165.66	3,789.24	75.78	1,210.76
110-5-2-210-6371 UTILITY SERVICES/GAS, ELECTRIC	4,000.00	0.00	2,158.55	53.96	1,841.45
110-5-2-210-6373 TELEPHONE/OPERATIONS	1,500.00	123.63	871.88	58.13	628.12

001-GENERAL FUND

58.33% OF FISCAL YEAR

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
110-5-2-210-6444 TREE TRIMMING	30,000.00	0.00	10,985.00	36.62	19,015.00
110-5-2-210-6490 CONSULTANT AND PROF. FEES	14,500.00	0.00	387.00	2.67	14,113.00
110-5-2-210-6496 MISC. CONTRACT WORK	0.00	0.00	0.00	0.00	0.00
110-5-2-210-6501 CHEMICALS	0.00	0.00	0.00	0.00	0.00
110-5-2-210-6504 MINOR EQUIPMENT	2,000.00	0.00	1,350.00	67.50	650.00
110-5-2-210-6509 SIGNS/SUPPLIES	3,000.00	0.00	227.10	7.57	2,772.90
110-5-2-210-6511 SAND	2,500.00	375.24	1,478.22	59.13	1,021.78
110-5-2-210-6512 SALT	6,000.00	428.75	428.75	7.15	5,571.25
110-5-2-210-6521 MOTOR VEHICLE MAINT. SUPPLIES	3,500.00	1,177.64	2,966.60	84.76	533.40
110-5-2-210-6524 ROCK/COLD MIX	5,000.00	0.00	2,332.03	46.64	2,667.97
110-5-2-210-6529 UNIFORMS	0.00	0.00	0.00	0.00	0.00
110-5-2-210-6560 IRON/STEEL	0.00	0.00	0.00	0.00	0.00
110-5-2-210-6599 MISC. SUPPLIES	1,000.00	0.00	1,567.78	156.78 (	567.78)
110-5-2-210-6723 EQUIPMENT SET ASIDE	12,060.00	0.00	0.00	0.00	12,060.00
110-5-2-210-6724 CAPITAL EQUIP./SNOW FLOW	0.00	0.00	0.00	0.00	0.00
110-5-2-210-6727 EQUIPMENT	69,940.00	0.00	7,350.00	10.51	62,590.00
110-5-2-210-6761 CAPITAL IMPROVEMENT STREETS	52,500.00	0.00	85,518.28	162.89 (	33,018.28)
110-5-2-210-6801 PRINCIPAL	0.00	0.00	0.00	0.00	0.00
110-5-2-210-6851 INTEREST/COUPONS	0.00	0.00	0.00	0.00	0.00
112-5-2-210-6110 FICA	4,956.00	548.97	3,067.71	61.90	1,888.29
112-5-2-210-6130 IPERS	5,472.00	0.00	3,264.63	59.66	2,207.37
112-5-2-210-6150 GROUP INSURANCE	10,898.00	916.63	5,533.25	50.77	5,364.75
TOTAL PUBLIC WORKS	590,816.00	23,299.25	345,333.11	58.45	245,482.89
HEALTH & SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL HEALTH & SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
CULTURE & RECREATION	43,497.00	4,106.40	24,984.93	57.44	18,512.07
001-5-4-430-6010 SALARIES AND WAGES	600.00	0.00	270.00	45.00	330.00
001-5-4-430-6210 DUES, MEMBERSHIP	0.00	0.00	0.00	0.00	0.00
001-5-4-430-6310 BUILDING MAINTENANCE	3,732.00	0.00	2,510.57	67.27	1,221.43
001-5-4-430-6320 BLDG/GROUNDS OPERATIONS/SUPPLI	1,220.00	36.15	325.25	26.66	894.75
001-5-4-430-6371 UTILITY SERVICES/GAS, ELECTRIC	2,500.00	194.24	1,447.60	57.90	1,052.40
001-5-4-430-6373 TELEPHONE/OPERATIONS	0.00	0.00	0.00	0.00	0.00
001-5-4-430-6409 JANITORIAL EXPENSE	7,400.00	0.00	16,162.80	218.42 (	8,762.80)
001-5-4-430-6498 CONTRACT PAYMENTS	0.00	0.00	0.00	0.00	0.00
001-5-4-430-6501 CHEMICALS	300.00	0.00	0.00	0.00	300.00
001-5-4-430-6504 MINOR EQUIPMENT	1,500.00	0.00	593.81	39.59	906.19
001-5-4-430-6506 OFFICE SUPPLIES	250.00	0.00	0.00	0.00	250.00
001-5-4-430-6508 POSTAGE AND SHIPPING	8,765.00	429.00	11,284.91	128.75 (	2,519.91)
001-5-4-430-6520 RECREATION SUPPLIES	1,920.00	0.00	0.00	0.00	1,920.00
001-5-4-430-6522 SWIMMING	2,350.00	0.00	590.32	25.12	1,759.68
001-5-4-430-6523 ADULT SPORTS	12,835.00	0.00	3,760.54	29.30	9,074.46
001-5-4-430-6525 YOUTH SPORTS	11,820.00	0.00	0.00	0.00	11,820.00
001-5-4-430-6526 FITNESS	0.00	0.00	0.00	0.00	0.00
001-5-4-430-6599 MISC. SUPPLIES	0.00	0.00	0.00	0.00	0.00
001-5-4-430-6727 EQUIPMENT	42,200.00	694.36	387,117.85	917.34 (	344,917.85)
001-5-4-430-6792 CAPITAL IMPROVEMENTS	3,450.00	0.00	0.00	0.00	3,450.00
001-5-4-430-6798 TEEN ACTIVITIES	71,445.00	8,973.12	47,391.81	66.33	24,053.19
001-5-4-450-6010 SALARIES AND WAGES					

CITY OF WEST BRANCH
EXPENDITURES BY ACTIVITY (UNAUDITED)
AS OF: JANUARY 31ST, 2014

001-GENERAL FUND

58.33% OF FISCAL YEAR

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
001-5-4-450-6310 BUILDING MAINTENANCE	200.00	0.00	0.00	0.00	200.00
001-5-4-450-6320 BLDG/GROUNDS OPERATIONS/SUPPLI	1,000.00	0.00	1,021.83	102.18 (	21.83)
001-5-4-450-6331 MOTOR OPERATION FUEL	2,000.00	0.00	1,028.61	51.43	971.39
001-5-4-450-6332 REPAIR/MAINTENANCE-VEHICLES	1,500.00	0.00	333.87	22.26	1,166.13
001-5-4-450-6498 CONTRACT PAYMENTS	16,000.00	3,040.82	4,040.82	25.26	11,959.18
001-5-4-450-6501 CHEMICALS	0.00	0.00	0.00	0.00	0.00
001-5-4-450-6504 MINOR EQUIPMENT	500.00	0.00	0.00	0.00	500.00
001-5-4-450-6521 MOTOR VEHICLE MAINT. SUPPLIES	1,000.00	0.00	207.97	20.80	792.03
001-5-4-450-6529 UNIFORMS	300.00	0.00	256.45	85.48	43.55
001-5-4-450-6599 MISC. SUPPLIES	1,000.00	0.00	152.71	15.27	847.29
001-5-4-450-6727 EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-5-4-470-6599 MISC. SUPPLIES	0.00	0.00	0.00	0.00	0.00
001-5-4-470-6601 HHTD FIREWORKS	40,000.00	0.00	0.00	0.00	40,000.00
001-5-4-470-6602 HHTD INFLATABLES	11,500.00	0.00	9,750.00	84.78	1,750.00
001-5-4-470-6603 HHTD MISCELLANEOUS	4,000.00	0.00	3,952.00	98.80	48.00
001-5-4-470-6604 SUMMER CONCERTS	600.00	0.00	0.00	0.00	600.00
001-5-4-470-6605 COMMUNITY EVENTS	0.00	0.00	0.00	0.00	0.00
001-5-4-470-6792 CAPITAL IMPROVEMENTS	1,000.00	0.00	0.00	0.00	1,000.00
001-5-4-855-6010 SALARIES AND WAGES	16,157.00	1,409.09	8,076.96	49.99	8,080.04
001-5-4-855-6230 TRAINING AND EDUCATION	1,000.00	0.00	0.00	0.00	1,000.00
001-5-4-855-6310 BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00
001-5-4-855-6350 EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00
001-5-4-855-6371 UTILITY SERVICES/GAS, ELECTRIC	1,400.00	100.00	700.00	50.00	700.00
001-5-4-855-6373 TELEPHONE/OPERATIONS	1,000.00	57.37	400.43	40.04	599.57
001-5-4-855-64083 COMMERCIAL PROPERTY INSURANCE	220.00	0.00	200.00	90.91	20.00
001-5-4-855-6414 ADVERTISEMENT & LEGAL PUBLICAT	0.00	0.00	0.00	0.00	0.00
001-5-4-855-6498 CONTRACT PAYMENTS	2,000.00	150.00	1,200.00	60.00	800.00
001-5-4-855-6504 MINOR EQUIPMENT	0.00	0.00	67.64	0.00 (	67.64)
001-5-4-855-6506 OFFICE SUPPLIES	0.00	0.00	89.99	0.00 (	89.99)
001-5-4-855-6508 POSTAGE AND SHIPPING	0.00	0.00	0.00	0.00	0.00
001-5-4-855-6526 PROGRAMMING	0.00	0.00	0.00	0.00	0.00
001-5-4-855-6599 MISC. SUPPLIES	0.00	0.00	92.48	0.00 (	92.48)
001-5-4-855-6725 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-5-4-855-6727 EQUIPMENT	4,443.00	0.00	2,637.48	59.36	1,805.52
001-5-4-856-6445 LOCAL CABLE	0.00	0.00	0.00	0.00	0.00
022-5-4-460-6310 BUILDING MAINTENANCE	1,000.00	79.36	442.83	44.28	557.17
022-5-4-460-6371 UTILITY SERVICES/GAS, ELECTRIC	3,000.00	403.89	2,553.21	85.11	446.79
022-5-4-460-6373 TELEPHONE/OPERATIONS	500.00	36.84	257.90	51.58	242.10
022-5-4-460-6409 JANITORIAL EXPENSE	2,700.00	224.32	1,563.60	57.91	1,136.40
022-5-4-460-6599 MISC. SUPPLIES	100.00	0.00	215.68	215.68 (	115.68)
022-5-4-460-6792 CAPITAL IMPROVEMENTS	10,286.00	0.00	15,715.00	152.78 (	5,429.00)
031-5-4-410-6010 SALARIES AND WAGES	118,299.00	11,436.47	62,149.45	52.54	56,149.55
031-5-4-410-6210 DUES, MEMBERSHIP	150.00	165.00	165.00	110.00 (	15.00)
031-5-4-410-6230 TRAINING AND EDUCATION	100.00	15.00	15.00	15.00	85.00
031-5-4-410-6240 TRAVEL AND CONFERENCE	1,874.00	0.00	396.47	21.16	1,477.53
031-5-4-410-6310 BUILDING MAINTENANCE	4,273.00	1,052.30	5,671.92	132.74 (	1,398.92)
031-5-4-410-6320 BLDG/GROUNDS OPERATIONS/SUPPLI	1,000.00	116.11	996.52	99.65	3.48
031-5-4-410-6371 UTILITY SERVICES/GAS, ELECTRIC	5,500.00	0.00	3,033.76	55.16	2,466.24
031-5-4-410-6373 TELEPHONE/OPERATIONS	2,150.00	534.43	1,595.30	74.20	554.70
031-5-4-410-6409 JANITORIAL EXPENSE	3,661.00	299.09	2,084.79	56.95	1,576.21

001-GENERAL FUND

58.33% OF FISCAL YEAR

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
031-5-4-410-6414 ADVERTISEMENT & LEGAL PUBLICAT	500.00	0.00	77.00	15.40	423.00
031-5-4-410-6419 TECHNOLOGY SERVICES	470.00	0.00	3,081.45	655.63 (	2,611.45)
031-5-4-410-6498 CONTRACT PAYMENTS	32,141.00	0.00	2,083.60	6.48	30,057.40
031-5-4-410-6506 OFFICE SUPPLIES	1,850.00	105.51	1,432.09	77.41	417.91
031-5-4-410-6508 POSTAGE AND SHIPPING	3,540.00	120.00	1,942.40	54.87	1,597.60
031-5-4-410-6599 MISC. SUPPLIES	3,750.00	196.43	2,855.86	76.16	894.14
031-5-4-410-6725 OFFICE EQUIPMENT	2,208.00	112.05	1,171.23	53.04	1,036.77
031-5-4-410-6770 COLLECTIONS	25,750.00	1,192.76	13,105.97	50.90	12,644.03
036-5-4-410-6160 WORKMENS COMP.	550.00	0.00	500.00	90.91	50.00
036-5-4-410-64081 LIABILITY INSURANCE	1,942.00	0.00	1,765.00	90.89	177.00
036-5-4-430-6160 WORKMENS COMP.	275.00	0.00	250.00	90.91	25.00
036-5-4-430-64081 LIABILITY INSURANCE	752.00	0.00	683.00	90.82	69.00
036-5-4-450-6160 WORKMENS COMP.	2,465.00	0.00	2,240.50	90.89	224.50
036-5-4-450-64081 LIABILITY INSURANCE	1,183.00	0.00	1,074.34	90.81	108.66
112-5-4-410-6110 FICA	9,050.00	874.84	4,754.22	52.53	4,295.78
112-5-4-410-6130 IPERS	10,564.00	0.00	4,528.60	42.87	6,035.40
112-5-4-410-6150 GROUP INSURANCE	10,870.00	1,045.78	7,337.24	67.50	3,532.76
112-5-4-430-6110 FICA	3,328.00	295.90	1,783.54	53.59	1,544.46
112-5-4-430-6130 IPERS	3,885.00	0.00	1,864.45	47.99	2,020.55
112-5-4-430-6150 GROUP INSURANCE	7,134.00	582.43	4,005.76	56.15	3,128.24
112-5-4-450-6110 FICA	5,466.00	648.04	3,431.28	62.77	2,034.72
112-5-4-450-6130 IPERS	6,380.00	0.00	3,434.58	53.83	2,945.42
112-5-4-450-6150 GROUP INSURANCE	9,940.00	836.36	5,488.27	55.21	4,451.73
112-5-4-855-6110 FICA	1,236.00	105.84	601.01	48.63	634.99
112-5-4-855-6130 IPERS	1,443.00	0.00	588.65	40.79	854.35
112-5-4-855-6150 GROUP INSURANCE	2,708.00	222.68	1,400.91	51.73	1,307.09
TOTAL CULTURE & RECREATION	626,577.00	39,891.98	698,987.01	111.56 (	72,410.01)
COMMUNITY & ECON DEVELOP					
001-5-5-520-6211 DUES CEDCO	6,223.00	0.00	0.00	0.00	6,223.00
001-5-5-520-6212 DUES ICAD	2,750.00	0.00	0.00	0.00	2,750.00
001-5-5-520-6214 DUES MAIN STREET	18,500.00	0.00	18,500.00	100.00	0.00
001-5-5-520-6498 CONTRACT PAYMENTS	11,007.00	0.00	330.00	3.00	10,677.00
001-5-5-856-6446 PLANNING & ZONING	25,000.00	2,407.55	12,488.90	49.96	12,511.10
125-5-5-710-6801 PRINCIPAL	25,810.00	0.00	0.00	0.00	25,810.00
125-5-5-710-6851 INTEREST/COUPONS	11,577.00	0.00	0.00	0.00	11,577.00
125-5-5-710-6855 TIF REBATES	0.00	0.00	0.00	0.00	0.00
TOTAL COMMUNITY & ECON DEVELOP	100,867.00	2,407.55	31,318.90	31.05	69,548.10
GENERAL GOVERNMENT					
001-5-6-610-6020 PART TIME	7,500.00	200.00	5,760.00	76.80	1,740.00
001-5-6-610-6230 TRAINING AND EDUCATION	3,250.00	0.00	0.00	0.00	3,250.00
001-5-6-610-6241 MILEAGE	500.00	0.00	0.00	0.00	500.00
001-5-6-620-6010 SALARIES AND WAGES	52,232.00	6,466.91	34,054.45	65.20	18,177.55
001-5-6-620-6170 JOB INSURANCE	0.00	0.00	0.00	0.00	0.00
001-5-6-620-6210 DUES, MEMBERSHIP	3,500.00	55.00	3,470.51	99.16	29.49
001-5-6-620-6230 TRAINING AND EDUCATION	3,000.00	0.00	1,236.00	41.20	1,764.00
001-5-6-620-6240 TRAVEL AND CONFERENCE	3,000.00	0.00	2,145.13	71.50	854.87
001-5-6-620-6310 BUILDING MAINTENANCE	1,000.00	40.77	324.87	32.49	675.13
001-5-6-620-6331 MOTOR OPERATION FUEL	0.00	0.00	0.00	0.00	0.00

001-GENERAL FUND

58.33% OF FISCAL YEAR

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
001-5-6-620-6332 REPAIR/MAINTENANCE-VEHICLES	0.00	0.00	0.00	0.00	0.00
001-5-6-620-6371 UTILITY SERVICES/GAS, ELECTRIC	4,000.00	195.03	2,096.83	52.42	1,903.17
001-5-6-620-6373 TELEPHONE/OPERATIONS	5,000.00	290.88	2,012.34	40.25	2,987.66
001-5-6-620-6400 BANKING EXPENSES	0.00	0.00	0.00	0.00	0.00
001-5-6-620-6401 AUDITING EXPENSE	10,000.00	0.00	0.00	0.00	10,000.00
001-5-6-620-6409 JANITORIAL EXPENSE	1,250.00	79.17	551.85	44.15	698.15
001-5-6-620-6414 ADVERTISEMENT & LEGAL PUBLICAT	0.00	0.00	0.00	0.00	0.00
001-5-6-620-6419 TECHNOLOGY SERVICES	3,985.00	29.95	9,840.54	246.94 (	5,855.54)
001-5-6-620-6440 ELECTIONS	1,688.00	0.00	1,498.65	88.78	189.35
001-5-6-620-6490 CONSULTANT AND PROF. FEES	14,207.00	100.00	500.00	3.52	13,707.00
001-5-6-620-6492 BUILDING INSPECTIONS	4,453.00	140.00	2,776.90	62.36	1,676.10
001-5-6-620-6498 CONTRACT PAYMENTS	8,646.00	1,401.69	4,516.90	52.24	4,129.10
001-5-6-620-6499 MISC. CONTRACT WORK	0.00	0.00	0.00	0.00	0.00
001-5-6-620-6506 OFFICE SUPPLIES	3,500.00	135.38	3,284.62	93.85	215.38
001-5-6-620-6508 POSTAGE AND SHIPPING	2,000.00	166.66	1,333.32	66.67	666.68
001-5-6-620-65081 POSTAGE MACHINE	1,777.00	444.03	1,125.17	63.32	651.83
001-5-6-620-6591 HOOVERS HOMETOWN DAYS	0.00	0.00	0.00	0.00	0.00
001-5-6-620-6599 MISC. SUPPLIES	0.00	0.00	0.00	0.00	0.00
001-5-6-620-6721 FURNITURE AND FIXTURES	0.00	0.00	0.00	0.00	0.00
001-5-6-620-6725 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-5-6-620-6793 POLICY ADMIN./DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
001-5-6-620-6801 PRINCIPAL	0.00	0.00	0.00	0.00	0.00
001-5-6-620-6851 INTEREST/COUPONS	0.00	0.00	0.00	0.00	0.00
001-5-6-640-6414 ADVERTISEMENT & LEGAL PUBLICAT	9,642.00	460.14	4,781.14	49.59	4,860.86
001-5-6-640-6490 CONSULTANT AND PROF. FEES	36,149.00	1,500.00	14,404.50	39.85	21,744.50
001-5-6-660-6801 PRINCIPAL	0.00	0.00	0.00	0.00	0.00
001-5-6-660-6851 INTEREST/COUPONS	0.00	0.00	0.00	0.00	0.00
036-5-6-620-6160 WORKMENS COMP.	1,198.00	0.00	1,089.00	90.90	109.00
036-5-6-620-6408 LIABILITY INSURANCE	7,144.00	0.00	4,669.50	65.36	2,474.50
112-5-6-610-6110 FICA	574.00	0.00	333.54	58.11	240.46
112-5-6-610-6130 IPERS	100.00	0.00	107.16	107.16 (	7.16)
112-5-6-620-6110 FICA	3,996.00	481.01	2,486.77	62.23	1,509.23
112-5-6-620-6130 IPERS	4,665.00	0.00	2,455.06	52.63	2,209.94
112-5-6-620-6150 GROUP INSURANCE	4,979.00	516.75	3,405.86	68.40	1,573.14
TOTAL GENERAL GOVERNMENT	202,935.00	12,703.37	110,260.61	54.33	92,674.39
DEBT SERVICE					
121-5-7-751-6420 OPTION TAX	0.00	0.00	0.00	0.00	0.00
226-5-7-700-600016PRINCIPAL/INTEREST-SRF GO LOAN	32,655.00	0.00	0.00	0.00	32,655.00
226-5-7-700-6801 PRINCIPAL -FIRE LOAN	99,013.00	7,951.77	54,861.88	55.41	44,151.12
226-5-7-700-6802 PRINCIPAL-CITY HALL LOAN	0.00	0.00	0.00	0.00	0.00
226-5-7-700-6803 PRINCIPAL- LAWSUIT LOAN	41,579.00	0.00	11,352.66	27.30	30,226.34
226-5-7-700-6804 PRINCIPAL - GO EQUIPMENT NOTE	74,682.00	0.00	0.00	0.00	74,682.00
226-5-7-700-6805 PRINCIPAL-GO PROPERTY ACQ NOTE	40,000.00	0.00	0.00	0.00	40,000.00
226-5-7-700-6851 INTEREST- FIRE LOAN	1,759.00	412.80	3,690.11	209.78 (	1,931.11)
226-5-7-700-6852 INTEREST-CITY HALL LOAN	0.00	0.00	0.00	0.00	0.00
226-5-7-700-6853 INTEREST-LAWSUIT LOAN	6,549.00	0.00	7,040.36	107.50 (	491.36)
226-5-7-700-6854 INTEREST - GO EQUIPMENT NOTE	1,307.00	0.00	2,076.57	158.88 (	769.57)
226-5-7-700-6855 INTEREST-GO PROPERTY ACQ NOTE	6,669.00	0.00	0.00	0.00	6,669.00
TOTAL DEBT SERVICE	304,213.00	8,364.57	79,021.58	25.98	225,191.42

CITY OF WEST BRANCH
EXPENDITURES BY ACTIVITY (UNAUDITED)
AS OF: JANUARY 31ST, 2014

001-GENERAL FUND

58.33% OF FISCAL YEAR

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
CAPITAL PROJECTS					
302-5-8-751-6490 CONSULTANT AND PROF. FEES	18,750.00	0.00	0.00	0.00	18,750.00
302-5-8-751-6498 CONTRACT PAYMENTS	125,000.00	0.00	0.00	0.00	125,000.00
TOTAL CAPITAL PROJECTS	143,750.00	0.00	0.00	0.00	143,750.00
BUSINESS TYPE/ENTERPRISE					
600-5-9-810-6010 SALARIES AND WAGES	105,160.00	10,671.30	54,427.61	51.76	50,732.39
600-5-9-810-6020 PART TIME	0.00	0.00	0.00	0.00	0.00
600-5-9-810-6110 FICA	8,045.00	746.77	3,839.66	47.73	4,205.34
600-5-9-810-6130 IPERS	9,391.00	0.00	3,923.00	41.77	5,468.00
600-5-9-810-6150 GROUP INSURANCE	16,695.00	1,320.67	8,436.54	50.53	8,258.46
600-5-9-810-6160 WORKMENS COMP.	3,962.00	0.00	3,601.50	90.90	360.50
600-5-9-810-6170 JOB INSURANCE	0.00	0.00	0.00	0.00	0.00
600-5-9-810-6210 DUES, MEMBERSHIP	2,000.00	3.60	647.84	32.39	1,352.16
600-5-9-810-6230 TRAINING AND EDUCATION	3,000.00	0.00	1,271.20	42.37	1,728.80
600-5-9-810-6240 TRAVEL AND CONFERENCE	750.00	0.00	0.00	0.00	750.00
600-5-9-810-6310 BUILDING MAINTENANCE	3,000.00	366.99	408.23	13.61	2,591.77
600-5-9-810-6320 BLDG/GROUNDS OPERATIONS/SUPLI	3,000.00	307.42	2,236.38	74.55	763.62
600-5-9-810-6331 MOTOR OPERATION FUEL	4,500.00	15.00	2,623.96	58.31	1,876.04
600-5-9-810-6332 REPAIR/MAINTENANCE-VEHICLES	1,000.00	0.00	0.00	0.00	1,000.00
600-5-9-810-6350 EQUIPMENT REPAIR	500.00	0.00	0.00	0.00	500.00
600-5-9-810-6371 UTILITY SERVICES/GAS, ELECTRIC	32,000.00	2,338.90	18,627.00	58.21	13,373.00
600-5-9-810-6373 TELEPHONE/OPERATIONS	1,800.00	123.63	871.86	48.44	928.14
600-5-9-810-64081 LIABILITY INSURANCE	5,192.00	0.00	4,718.83	90.89	473.17
600-5-9-810-6412 LAB ANALYSIS	2,000.00	24.00	863.00	43.15	1,137.00
600-5-9-810-6418 SALES TAX	25,000.00	1,856.80	15,066.89	60.27	9,933.11
600-5-9-810-6419 TECHNOLOGY SERVICES	0.00	0.00	0.00	0.00	0.00
600-5-9-810-6420 OPTION TAX	0.00	0.00	0.00	0.00	0.00
600-5-9-810-6490 CONSULTANT AND PROF. FEES	5,000.00	104.60	2,173.02	43.46	2,826.98
600-5-9-810-6497 CONTRACT WORK BACKHOE	0.00	0.00	0.00	0.00	0.00
600-5-9-810-6498 CONTRACT PAYMENTS	500.00	8.09	228.84	45.77	271.16
600-5-9-810-6501 CHEMICALS	16,000.00	1,686.20	9,172.94	57.33	6,827.06
600-5-9-810-6506 OFFICE SUPPLIES	250.00	0.00	28.55	11.42	221.45
600-5-9-810-6508 POSTAGE AND SHIPPING	2,000.00	166.67	1,333.36	66.67	666.64
600-5-9-810-6521 MOTOR VEHICLE MAINT. SUPPLIES	500.00	0.00	0.00	0.00	500.00
600-5-9-810-6529 UNIFORMS	350.00	61.99	231.97	66.28	118.03
600-5-9-810-6590 MISCELLANEOUS COMMODITIES	0.00	0.00	0.00	0.00	0.00
600-5-9-810-6598 WATER DEPOSIT REFUNDS	3,000.00	300.00	2,752.09	91.74	247.91
600-5-9-810-6599 MISC. SUPPLIES	20,000.00	0.00	5,775.24	28.88	14,224.76
600-5-9-810-6722 OTHER EQUIPMENT: PLANT MAINT.	10,000.00	0.00	14,931.10	149.31	(4,931.10)
600-5-9-810-6727 EQUIPMENT	13,060.00	0.00	0.00	0.00	13,060.00
600-5-9-810-6783 UTILITIES SYSTEM-REPLACE MAINT	123,177.00	584.00	87,853.26	71.32	35,323.74
600-5-9-810-6791 EQUIPMENT MAINTENANCE	1,500.00	0.00	0.00	0.00	1,500.00
600-5-9-810-6796 CAPITAL SYSTEM SET ASIDE	30,000.00	0.00	0.00	0.00	30,000.00
600-5-9-810-6797 CAPITAL EQUIPMENT SET ASIDE	6,940.00	0.00	0.00	0.00	6,940.00
600-5-9-810-6801 PRINCIPAL	36,535.00	0.00	0.00	0.00	36,535.00
600-5-9-810-6851 INTEREST/COUPONS	4,038.00	0.00	0.00	0.00	4,038.00
603-5-9-810-6801 PRINCIPAL	45,000.00	0.00	0.00	0.00	45,000.00
603-5-9-810-6851 INTEREST/COUPONS	20,475.00	0.00	10,095.00	49.30	10,380.00

CITY OF WEST BRANCH
EXPENDITURES BY ACTIVITY (UNAUDITED)
AS OF: JANUARY 31ST, 2014

PAGE: 9

001-GENERAL FUND

58.33% OF FISCAL YEAR

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
610-5-9-810-64181 LOCAL OPTION SALES TAX	0.00	309.20	2,511.41	0.00 (	2,511.41)
610-5-9-815-6010 SALARIES AND WAGES	97,352.00	9,155.27	47,442.05	48.73	49,909.95
610-5-9-815-6020 PART TIME	0.00	112.70	660.10	0.00 (	660.10)
610-5-9-815-6110 FICA	7,448.00	647.19	3,410.79	45.79	4,037.21
610-5-9-815-6130 IFERS	8,694.00	0.00	3,483.44	40.07	5,210.56
610-5-9-815-6150 GROUP INSURANCE	13,706.00	1,068.83	6,744.91	49.21	6,961.09
610-5-9-815-6160 WORKMENS COMP.	2,956.00	0.00	2,686.50	90.88	269.50
610-5-9-815-6170 JOB INSURANCE	0.00	0.00	0.00	0.00	0.00
610-5-9-815-6210 DUES, MEMBERSHIP	750.00	3.60	434.70	57.96	315.30
610-5-9-815-6230 TRAINING AND EDUCATION	750.00	0.00	760.00	101.33 (	10.00)
610-5-9-815-6240 TRAVEL AND CONFERENCE	500.00	0.00	166.01	33.20	333.99
610-5-9-815-6310 BUILDING MAINTENANCE	1,000.00	0.00	0.00	0.00	1,000.00
610-5-9-815-6320 BLDG/GROUNDS OPERATIONS/SUPPLI	3,500.00	0.00	4,571.93	130.63 (	1,071.93)
610-5-9-815-6331 MOTOR OPERATION FUEL	4,500.00	0.00	1,901.49	42.26	2,598.51
610-5-9-815-6332 REPAIR/MAINTENANCE-VEHICLES	250.00	0.00	0.00	0.00	250.00
610-5-9-815-6350 EQUIPMENT REPAIR	1,000.00	0.00	0.00	0.00	1,000.00
610-5-9-815-63501 REPAIRS-RADIOS	0.00	0.00	0.00	0.00	0.00
610-5-9-815-6371 UTILITY SERVICES/GAS, ELECTRIC	20,000.00	942.50	11,220.57	56.10	8,779.43
610-5-9-815-6373 TELEPHONE/OPERATIONS	1,800.00	878.49	1,626.73	90.37	173.27
610-5-9-815-64081 LIABILITY INSURANCE	3,444.00	0.00	3,129.83	90.88	314.17
610-5-9-815-6412 LAB ANALYSIS	8,500.00	608.00	4,404.00	51.81	4,096.00
610-5-9-815-6418 SALES TAX	0.00	0.00	0.00	0.00	0.00
610-5-9-815-64181 LOCAL OPTION SALES TAX	0.00	0.00	0.00	0.00	0.00
610-5-9-815-6490 CONSULTANT AND PROF. FEES	20,000.00	104.60	12,696.93	63.48	7,303.07
610-5-9-815-6498 CONTRACT PAYMENTS	0.00	8.09	228.88	0.00 (	228.88)
610-5-9-815-6499 MISC. CONTRACT WORK	1,500.00	0.00	230.00	15.33	1,270.00
610-5-9-815-6501 CHEMICALS	250.00	0.00	0.00	0.00	250.00
610-5-9-815-6504 MINOR EQUIPMENT	500.00	0.00	0.00	0.00	500.00
610-5-9-815-6506 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
610-5-9-815-6508 POSTAGE AND SHIPPING	3,500.00	264.03	2,019.82	57.71	1,480.18
610-5-9-815-6510 SAFETY EQUIPMENT	1,300.00	0.00	0.00	0.00	1,300.00
610-5-9-815-6521 MOTOR VEHICLE MAINT. SUPPLIES	0.00	0.00	0.00	0.00	0.00
610-5-9-815-6529 UNIFORMS	350.00	75.93	215.91	61.69	134.09
610-5-9-815-6599 MISC. SUPPLIES	3,000.00	0.00	3,378.95	112.63 (	378.95)
610-5-9-815-6727 EQUIPMENT	13,060.00	0.00	0.00	0.00	13,060.00
610-5-9-815-6762 MANHOLE REPAIR	0.00	0.00	0.00	0.00	0.00
610-5-9-815-6781 CAPITAL IMPROV. LINE CLEANING	2,000.00	0.00	534.00	26.70	1,466.00
610-5-9-815-6783 UTILITIES SYSTEM-REPLACE MAINT	64,971.00	0.00	155,172.07	238.83 (	90,201.07)
610-5-9-815-6790 CAPITAL EQUIPMENT	6,940.00	0.00	0.00	0.00	6,940.00
610-5-9-815-6794 LAB EQUIP./REQUIREMENTS	250.00	0.00	0.00	0.00	250.00
610-5-9-815-6801 PRINCIPAL	60,000.00	0.00	0.00	0.00	60,000.00
610-5-9-815-6851 INTEREST/COUPONS	26,125.00	0.00	21,895.00	83.81	4,230.00
614-5-9-815-6490 CONSULTANT AND PROF. FEES	0.00	0.00	0.00	0.00	0.00
614-5-9-815-6498 CONTRACT PAYMENTS	0.00	0.00	346,039.75	0.00 (	346,039.75)
740-5-9-865-6783 UTILITIES SYSTEM-STORM WATER	60,000.00	0.00	0.00	0.00	60,000.00
TOTAL BUSINESS TYPE/ENTERPRISE	1,005,216.00	34,865.06	893,704.64	88.91	111,511.36

TOTAL EXPENDITURES

4,029,931.00 163,100.82 2,621,806.24 65.06 1,408,124.76
=====

210 Roads and Streets

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

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

6444 Tree Trimming-This line will pay for any tree removal, trimming or storm cleanup that is too much for us to handle in house. This is also where we pay for the grinding that gets done at the brush pile.

6490 Consultant and Professional Fees-This line will fund a \$25,000 Capital Improvement Plan.

\$12,500	110-5-2-210-6490 (RUT)
\$ 2,500	600-5-9-810-6490 (Water)
\$ 2,500	610-5-9-815-6490 (Sewer)
\$ 2,500	001-5-2-210-6490 (GF - Streets)
\$ 2,500	001-5-4-430-6498 (GF - Parks)
\$ 2,500	001-5-6-620-6490 (GF - Clerk)

6504 Minor Equipment-I'd like to outfit each of our trucks with a set of hand tools. Hammer, wrenches, pliers, pipe wrench, vice grips, screwdrivers, etc. Currently we have tools in the shop and a mix of tools in the trucks. This leaves us looking for tools or returning to the shop to get a tool. I believe this would make us a little more efficient in our day to day operations.

6509 Signs/Supplies-Signage regulations are and will be changing. In order to keep up with that we will need to replace a fair amount of signs in the coming year. We also need more temporary signage for road projects, we need to build more barricades and purchase more cones.

6511 Sand-Mainly used during snow removal.

6512 Salt- Used to mix with sand and to make brine for snow removal. I am also looking into getting a bulk supply of another product we will mix with our salt sand that works at much lower temperatures.

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

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

6723 Equipment Set Aside- Included is a proposed equipment replacement schedule.

6727 Equipment- There are two pieces of equipment staff would like to purchase this year. The first being a leaf vac with a new box. The city's leaf vac broke down near the end of the leaf season this past year. We have held off putting the money into it to repair it as there are multiple repairs that would be required in order to get it up and running. Even running its best the vac overheats and requires staff to stop and let it cool down repeatedly during operation.

The second piece of equipment is a truck. This would replace our 1997 Ford dump truck. This would be either a 2014 Ford F550 or a 2014 Dodge 5500, depending on bid price of the two local dealers. This truck would be just a chassis with no box. Staff would like to have the dump box removed from the 2004 Ford F350 we currently use for leaves and everything else, to be placed on the new truck. The box is stainless steel and is in great condition. We would also be adding tool boxes, a sander and a snow plow to the truck. The F350 would then have a new flatbed installed with utility boxes and a rack for hauling longer materials. This would kill two birds with one stone, allowing us to set up two trucks for a price equivalent to just adding a new dump box to the new truck. We also believe this would prolong the life of the F350 as it would not be used in the same manner it previously was.

6761 Capital Improvement Streets- I have broke this down into multiple projects and the estimated cost for completion of them. I have listed the projects which appear to be high priority.

I have also provided a layout of what staff believes to be a manageable schedule for sewer, water, storm sewer and street repairs or replacement. This is laid out for the next ten years and is simply meant to show what is possible to get done at current prices and funding. Staff would be doing some of the work in house and contracting out for the bigger projects. Approaching it in this manner the infrastructure beneath the streets would be replaced prior to work being completed on the surface of the street.

At this point staff would be targeting replacing 4 inch water mains or adding new mains. The 4 inch mains do not provide adequate fire protection and in many cases the valves on corners are either nonexistent or inoperable. This leads to large shut downs in order to repair water main breaks. There are also numerous dead ends which can lead to water quality issues. These can be alleviated by looping dead ends into another line, while also allowing for greater flexibility in the case of a shutdown. There would also be repairs to sewer mains as part of our ongoing I & I work as well as the addition or upgrading of some storm sewers would be needed.

In conjunction with subgrade infrastructure the road surfaces would be upgraded to include a concrete curb, gutter and an asphalt overlay of the existing sealcoat streets. Aside making the older neighborhoods more inviting, the surface would be much cleaner leading to less rock clogging our storm sewers, snow removal will be more complete and the surface has a longer life expectancy which should make it possible to focus our attention to other needs.

1. Oliphant Street Sidewalk (Crestview to Downey)

Estimated Cost \$78,264 001-5-2-210-6761 (GF-Streets)

2. College Street From Downey Street to 1st Street. This would be an asphalt overlay of the existing sealcoat street with a concrete curb and gutter installed from the existing curb line on Downey Street to 1st Street.

Estimated Cost \$35,000

\$17,500 110-5-2-210-6761 (RUT)
\$17,500 600-5-9-810-6783 (Water)

3. Storm Sewer Repairs to the Parkside Drive and Main Street Intersection. This would involve removal of the two catch basins and the underlying pipe. New catch basins and pipe would be installed.

Estimated cost \$20,000 740-5-9-865-6783 (Storm)

4. Sealcoat Greenview and other parts of town as needed. Staff would like to get Greenview on a schedule of being sealcoated in its entirety every 5 years. In between that patching would take place over all of the sealcoat streets in town.

Estimated cost \$25,000 110-5-2-210-6761 (RUT)

5. Sealcoat 1/3 of the cemetery. Staff would like to get this on a schedule for being sealcoated every 4th year. One third of the cemetery would be done per year with a break in it for a year after the cycle was completed.

Estimated Cost \$8,000 001-5-4-450-6498 (GF-Cemetery)

6. Storm sewer installation on Orange Street from 4th Street to 6th Street. This would include removal and installation of new pipe along with replacing the intakes on this street. Pipe would be ran from just east of 5th Street to the corner of 4th Street.

Estimated Cost \$12,000 740-5-9-865-6783 (Storm)

7. Concrete street patches. Staff would coordinate repairs with sewer and water main repairs when possible. Any repairs done that did not coincide with subsurface work would be chosen based on the observations of city staff, complaints or by utilizing the map of street valuations put together by the city engineer.

Estimated Cost \$10,000 110-5-2-210-6761 (RUT)

8. Storm water catch basin repairs. Staff would like to repair or replace some of the older catch basins. There are a few undermining street and some that will be if not repaired.

Estimated Cost \$5,000 740-5-9-865-6783 (Storm)

9. Pedestrian Bridge (Hoover Trail to West Branch Village)

Estimated Cost \$34,700 (without grant) 001-5-4-430-6792 (GF-Park & Rec)
\$16,000 (with grant) 001-5-4-430-6792 (GF-Park & Rec)

10. Wapsi Creek Sidewalks (East side of 2nd from College to Green & around perimeter of Trailhead Lot)

Estimated Cost \$7,500 001-5-4-430-6792 (GF-Park & Rec)

11. Work on alleys in town. Concrete approaches and seal coat on three most problematic alleys: 1) Cedar St., 2) north of Main Street between 4th and 5th, and 3) Terror Trail (south of Main Street east of 6th Street). Grading and seal coat on alley behind Groom Station.

Estimated Cost \$18,700 001-5-2-210-6761 (GF-Streets)

Capital Improvement Lines:		
001-5-2-210-6761 (GF-Streets)	96,964	
110-5-2-210-6761 (RUT)	<u>52,500</u>	
Capital Improvement Subtotal -		149,464
 Other Funding Sources:		
001-5-4-450-6498 (GF-Cemetery)	8,000	
001-5-4-430-6792 (GF-Park & Rec)	42,200	
600-5-9-810-6783 (Water)	17,500	
740-5-9-865-6783 (Storm)	<u>37,000</u>	
Other Funding Sources Subtotal -		<u>104,700</u>

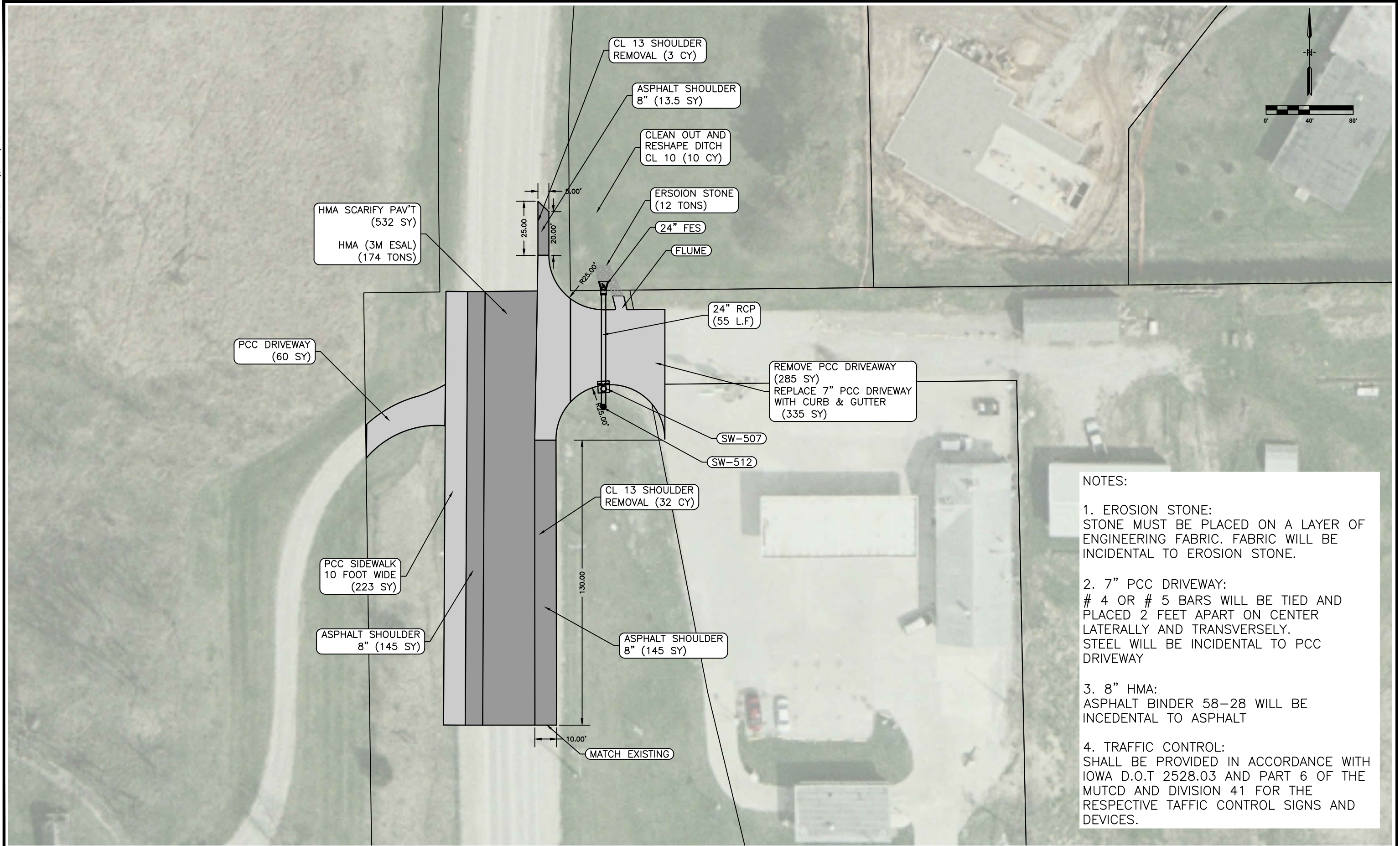
Total projected cost for all improvements: \$254,164

The following is a list of future projects that we wanted to complete in FY 15, but had inadequate funding. We hope that these projects receive priority during the CIP process:

1. Beranek Drive and Beranek Park Parking Lot. This would be a complete street replacement. The street would be realigned, curb and gutter installed with and asphalt overlay and a new sidewalk to the park.
2. 4th Street Sidewalk (West Branch Animal Clinic to West Branch Village)
3. Main Street Stormwater Project (Pedersen Street to the Creek by Main Street Place)
4. Wapsi Creek Park Trailhead Parking Lot
5. Kofron/Gaskill Stormwater Project behind City Shop
6. 1st Street Green to Main, including the Main & Parkside intersection, new concrete street
7. Orange Street from 4th to 6th, curb & gutter and asphalt


PLOTTED: Monday, January 27, 2014 7:58:03 AM

X-REFS: Aerial & Parcels
FILE PATH: Z:\WEST BRANCH 368101 BP DRIVEWAY\DRAWINGS\DESIGN DRAWING\DESIGN



NOTES:

1. EROSION STONE:
STONE MUST BE PLACED ON A LAYER OF ENGINEERING FABRIC. FABRIC WILL BE INCIDENTAL TO EROSION STONE.
2. 7" PCC DRIVEWAY:
4 OR # 5 BARS WILL BE TIED AND PLACED 2 FEET APART ON CENTER Laterally and TRANSVERSELY. STEEL WILL BE INCIDENTAL TO PCC DRIVEWAY
3. 8" HMA:
ASPHALT BINDER 58-28 WILL BE INCEDENTAL TO ASPHALT
4. TRAFFIC CONTROL:
SHALL BE PROVIDED IN ACCORDANCE WITH IOWA D.O.T 2528.03 AND PART 6 OF THE MUTCD AND DIVISION 41 FOR THE RESPECTIVE TAFFIC CONTROL SIGNS AND DEVICES.

DATE	REVISIONS	SCALE	AS NOTED	VERIFY SCALE	BP DRIVEWAY CITY OF WEST BRANCH		DESIGN		DWG. NO.
		DRAWN	EDG	BAR IS ONE INCH ON ORIGINAL DRAWING.	 VEENSTRA & KIMM, INC.				1
		CHECKED	DRS	0 1"					
		APPROVED	DRS	IF NOT ONE INCH ON THIS SHEET, ADJUST SCALES ACCORDINGLY.	860 22nd Avenue • Suite 4 • Coralville, Iowa 52241-1565 319-466-1000 • 319-466-1000(FAX) • 800-241-0007(VATS)				PROJECT 3681001
		DATE	5-21-13						
		ISSUED FOR	REVIEW						



ESTIMATE OF COST
BP DRIVEWAY IMPROVEMENTS
WEST BRANCH, IOWA

Project Cost

	<u>Description</u>	<u>Unit</u>	<u>Estimated Quantities</u>	<u>Unit Price</u>	<u>Extended Price</u>
1	Mobilization	LS	xxxxx	xxxxx	\$ 3,000.00
2	Traffic Control	LS	xxxxx	xxxxx	\$ 4,000.00
3	Excavation CL 10	CY	10	\$ 50.00	\$ 500.00
4	Excavation CL 13	CY	35	\$ 50.00	\$ 1,750.00
5	Erosion stone	Tons	12	\$ 30.00	\$ 360.00
6	Intake SW-507	Ea.	1	\$ 3,000.00	\$ 3,000.00
7	24" Flared End	Ea.	1	\$ 750.00	\$ 750.00
8	Beehive SW-512	Ea.	1	\$ 1,500.00	\$ 1,500.00
9	Special Flume	Ea.	1	\$ 1,500.00	\$ 1,500.00
10	24" RCP Pipe	LF	55	\$ 55.00	\$ 3,025.00
11	HMA Shoulder 8" Pavement	SY	304	\$ 55.00	\$ 16,720.00
12	7" PCC Pavement	SY	395	\$ 50.00	\$ 19,750.00
13	PCC Removal	SY	285	\$ 10.00	\$ 2,850.00
14	PAV'T SCARIFICATION 6"	SY	532	\$ 3.90	\$ 2,074.80
15	HMA (3M ESAL) BASE 1/2"	Tons	174	\$ 83.30	\$ 14,494.20
16	PAINT PAV'T WATERBORNE SALVENT	STA	4	\$ 2,275.00	\$ 9,100.00
17	10' PCC SIDEWALK	SY	223	\$ 30.00	\$ 6,690.00
(Items 1-17)					\$ 91,064.00
10% cont.					9,103.40
Sub Total					\$ 100,167.40
15% Eng.					15,025.11
Total					\$ 115,192.51



ESTIMATE OF COST
BP DRIVEWAY IMPROVEMENTS
WEST BRANCH, IOWA

City of West Branch Cost

	<u>Description</u>	<u>Unit</u>	<u>Estimated Quantities</u>	<u>Unit Price</u>	<u>Extended Price</u>
1	Mobilization	LS	xxxxx	xxxxx	\$3,000.00
2	Traffic Control	LS	xxxxx	xxxxx	\$4,000.00
3	Excavation CL 10	CY	10	\$ 50.00	\$500.00
4	Excavation CL 13	CY	35	\$ 50.00	\$1,750.00
5	Erosion stone	Tons	0	\$ 30.00	\$0.00
6	Intake SW-507	Ea.	0	\$ 3,000.00	\$0.00
7	24" Flared End	Ea.	0	\$ 750.00	\$0.00
8	Beehive SW-512	Ea.	0	\$ 1,500.00	\$0.00
9	Special Flume	Ea.	0	\$ 1,500.00	\$0.00
10	24" RCP Pipe	LF	0	\$ 55.00	\$0.00
11	HMA Pavement	SY	304	\$ 55.00	\$16,720.00
12	7" PCC Pavement	SY	395	\$ 50.00	\$19,750.00
13	PCC Removal	SY	285	\$ 10.00	\$2,850.00
14	PAV'T SCARIFICATION 6"	SY	532	\$ 3.90	\$2,074.80
15	HMA (3M ESAL) BASE 1/2"	Tons	174	\$ 83.30	\$14,494.20
16	PAINT PAV'T WATERBORNE SALVENT	STA	4	\$ 2,275.00	\$9,100.00
17	10' PCC SIDEWALK	SY	223	\$ 30.00	\$6,690.00
(Items 1-17)					\$80,929.00
10% cont.					9,103.40
Sub Total					\$90,032.40
15% Eng.					15,025.11
Total					\$105,057.51



ESTIMATE OF COST
BP DRIVEWAY IMPROVEMENTS
WEST BRANCH, IOWA

Gary Kofran Property Cost

	<u>Description</u>	<u>Unit</u>	<u>Estimated Quantities</u>	<u>Unit Price</u>	<u>Extended Price</u>
1	Mobilization	LS	xxxxx	xxxxx	\$0.00
2	Traffic Control	LS	xxxxx	xxxxx	\$0.00
3	Excavation CL 10	CY	0	\$ 50.00	\$0.00
4	Excavation CL 13	CY	0	\$ 50.00	\$0.00
5	Erosion stone	Tons	12	\$ 30.00	\$360.00
6	Intake SW-507	Ea.	1	\$ 3,000.00	\$3,000.00
7	24" Flared End	Ea.	1	\$ 750.00	\$750.00
8	Beehive SW-512	Ea.	1	\$ 1,500.00	\$1,500.00
9	Special Flume	Ea.	1	\$ 1,500.00	\$1,500.00
10	24" RCP Pipe	LF	55	\$ 55.00	\$3,025.00
11	HMA Pavement	SY	0	\$ 55.00	\$0.00
12	7" PCC Pavement	SY	0	\$ 50.00	\$0.00
13	PCC Removal	SY	0	\$ 10.00	\$0.00
14	PAV'T SCARIFICATION 6"	SY	0	\$ 3.90	\$0.00
15	HMA (3M ESAL) BASE 1/2"	Tons	0	\$ 83.30	\$0.00
16	PAINT PAV'T WATERBORNE SALVENT	STA	0	\$ 2,275.00	\$0.00
17	10' PCC SIDEWALK	SY	0	\$ 30.00	\$0.00
(Items 1-17)					\$10,135.00

CITY OF
West Branch
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	1,159,659	193,154		201,338	0			1,554,151	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	1,159,659	193,154		201,338	0			1,554,151	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	12,097	167,017		2,103	0			181,217	151,208	166,391
Licenses & Permits	7	62,000	0					0	62,000	50,375	60,216
Use of Money and Property	8	5,900	0	0	0	0	0	0	5,900	5,600	7,084
Intergovernmental	9	200,837	229,434	0	5,638	0		0	435,909	378,285	381,215
Charges for Fees & Service	10	128,037	0		0	0	0	850,216	978,253	866,181	717,006
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	36,100	0		0	0	2,000	5,000	43,100	110,100	155,801
Sub-Total Revenues	13	1,604,630	589,605	0	209,079	0	2,000	855,216	3,260,530	3,316,425	2,914,818
Other Financing Sources:											
Total Transfers In	14	99,399	0	0	100,772	143,750	0	67,000	410,921	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	1,704,029	589,605	0	309,851	143,750	2,000	922,216	3,671,451	3,987,522	6,017,347
Expenditures & Other Financing Uses											
Public Safety	18	582,465	63,696	0			0		646,161	594,632	495,544
Public Works	19	344,490	246,326	0			0		590,816	545,525	706,657
Health and Social Services	20	0	0	0					0	0	0
Culture and Recreation	21	554,573	72,004	0			0		626,577	954,991	457,385
Community and Economic Development	22	63,480	0	37,387			0		100,867	352,277	58,637
General Government	23	188,621	14,314	0			0		202,935	195,256	221,738
Debt Service	24	0	0	0	304,213		0		304,213	343,205	1,612,805
Capital Projects	25	0	0	0		143,750	0		143,750	0	0
Total Government Activities Expenditures	26	1,733,629	396,340	37,387	304,213	143,750	0		2,615,319	2,985,886	3,552,766
Business Type Proprietary: Enterprise & ISF	27							1,005,216	1,005,216	1,553,814	1,208,338
Total Gov & Bus Type Expenditures	28	1,733,629	396,340	37,387	304,213	143,750	0	1,005,216	3,620,535	4,539,700	4,761,104
Total Transfers Out	29	143,750	200,171	0	0	0	0	67,000	410,921	271,097	245,005
Total ALL Expenditures/Fund Transfers Out	30	1,877,379	596,511	37,387	304,213	143,750	0	1,072,216	4,031,456	4,810,797	5,006,109
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-173,350	-6,906	-37,387	5,638	0	2,000	-150,000	-360,005	-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	717,993	73,187	170,700	38,308	0	128,043	313,786	1,442,017	1,802,022	2,625,297

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		Last Official Census	
		With Gas & Electric		Without Gas & Electric	
Regular		2a	130,264,563	2b	128,918,052
DEBT SERVICE		3a	130,264,563	3b	128,918,052
Ag Land		4a	494,357		
				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 1,055,143	1,044,236	43 8.10000
(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 17,586	17,404	47 0.13500
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 91,542	90,596	52 0.70274
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 6,000	5,938	465 0.04606
(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 1,170,271	1,158,174	
384.1	3.00375	Ag Land	26 1,485	1,485	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 1,171,756	1,159,659	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 35,171	34,808	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 160,000	158,346	1.22827
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 160,000	158,346	65 1.22827
Sub Total Special Revenue Levies (28+32)			33 195,171	193,154	
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			39 195,171	193,154	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 203,441	201,338	70 1.56175
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 1,570,368	1,554,151	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)

CHECK CITY VALUATIONS
Taxable Valuations By Class By Levy Authority

Commercial & Industrial Replacement Claim Estimation

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of West Branch

		(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1	Taxable	51,137,666		17,453,373	
2	Assessed	53,829,122	0	18,371,972	0

REPLACEMENT \$		FILLS TO:
3	General Fund	\$33,407 REVENUES, LINE 18, COL (C)
4	Special Fund	\$4,434 REVENUES, LINE 18, COL (D)
5	Debt Fund	\$5,638 REVENUES, LINE 18, COL (F)

* Please input the amount of revenue being received from State of Iowa sources in the form of grants or reimbursements below.
Separate the revenues by fund receiving the money. The information below will flow to REVENUES line 18.

		<u>General</u>	<u>Special Revenue</u>	<u>TIF Sp. Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Proprietary</u>
Other State Grants & Reimbursements	18	\$3,500					

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		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		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		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	1,704,029	589,605	0	309,851	143,750	2,000	2,749,235	922,216	3,671,451
Expenditures	11	1,877,379	596,511	37,387	304,213	143,750	0	2,959,240	1,072,216	4,031,456
Ending Fund Balance	12	717,993	73,187	170,700	38,308	0	128,043	1,128,231	313,786	1,442,017

* 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.	<div></div>	<div>0</div>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	6,000	5,938
3 TOTAL FOR FISCAL YEAR 2014	6,000	5,938

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)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2014	2013
			(D)	REVENUES	(F)	(G)			(J)	(K)
				(E)						
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		0	0	0		0	0		0	0
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)		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)								1,553,814	1,553,814	1,208,338
TOTAL ALL EXPENDITURES (lines 58+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		0	177,647	0	0	0	30,000	63,450	271,097	245,005
Total Expenditures and Other Fin Uses (lines 73+74)		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		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	280,592	63,696						344,288	322,916	315,893
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	296,873							296,873	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	5,000							5,000	3,000	2,131
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	582,465	63,696	0			0		646,161	594,632	495,544
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	239,990	246,326						486,316	457,970	622,506
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	40,000							40,000	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	64,500							64,500	55,555	55,173
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	344,490	246,326	0			0		590,816	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	209,708	30,484						240,192	218,141	226,169
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34	145,366	14,347						159,713	532,313	88,949
Cemetery	35	98,593	21,786						120,379	125,355	85,267
Community Center, Zoo, & Marina	36	17,586							17,586	16,219	32,121
Other Culture and Recreation	37	83,320	5,387						88,707	62,963	24,879
TOTAL (lines 31 - 37)	38	554,573	72,004	0			0		626,577	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	38,480							38,480	21,250	21,250
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	25,000							25,000	28,500	0
Other Com & Econ Development	43			37,387					37,387	302,527	37,387
TOTAL (lines 39 - 44)	45	63,480	0	37,387			0		100,867	352,277	58,637
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	11,250	674						11,924	8,374	6,796
Clerk, Treasurer, & Finance Adm.	47	131,580	13,640						145,220	142,440	163,785
Elections	48								0	0	0
Legal Services & City Attorney	49	45,791							45,791	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	188,621	14,314	0			0		202,935	195,256	221,738
DEBT SERVICE					304,213				304,213	343,205	1,612,805
Gov Capital Projects	55					143,750			143,750	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		143,750	0		143,750	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	1,733,629	396,340	37,387	304,213	143,750	0		2,615,319	2,985,886	3,552,766
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							565,320	565,320	451,880	259,473
Sewer Utility	60							379,896	379,896	1,101,934	883,628
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							60,000	60,000	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0	65,237
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							1,005,216	1,005,216	1,553,814	1,208,338
TOTAL ALL EXPENDITURES (lines 58+74)	74	1,733,629	396,340	37,387	304,213	143,750	0	1,005,216	3,620,535	4,539,700	4,761,104
Regular Transfers Out	75	143,750	200,171					67,000	410,921	271,097	245,005
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	0
Total ALL Transfers Out	77	143,750	200,171	0	0	0	0	67,000	410,921	271,097	245,005
Total Expenditures & Fund Transfers Out (lines 75+78)	78	1,877,379	596,511	37,387	304,213	143,750	0	1,072,216	4,031,456	4,810,797	5,006,109
Ending Fund Balance June 30	79	717,993	73,187	170,700	38,308	0	128,043	313,786	1,442,017	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

REVENUES DETAIL
Fiscal Year Ending

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	1,159,659	193,154		201,338	0			1,554,151	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	1,159,659	193,154		201,338	0			1,554,151	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	12,097	2,017		2,103	0			16,217	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		165,000						165,000	135,514	166,391
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,097	167,017		2,103	0			181,217	151,208	166,391
Licenses & Permits	14	62,000							62,000	50,375	60,216
Use of Money & Property	15	5,900							5,900	5,600	7,084
Intergovernmental:											
Federal Grants & Reimbursements	16	6,000							6,000	6,000	6,000
Road Use Taxes	17		225,000						225,000	217,328	222,198
Other State Grants & Reimbursements	18	36,907	4,434	0	5,638	0		0	46,979	2,350	3,500
Local Grants & Reimbursements	19	157,930							157,930	152,607	149,517
Subtotal - Intergovernmental (lines 16 thru 19)	20	200,837	229,434	0	5,638	0		0	435,909	378,285	381,215
Charges for Fees & Service:											
Water Utility	21							460,320	460,320	446,880	371,083
Sewer Utility	22							329,896	329,896	314,683	261,952
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	43,500							43,500	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							60,000	60,000	0	0
Other Fees & Charges for Service	33	84,537							84,537	61,130	40,225
Subtotal - Charges for Service (lines 21 thru 33)	34	128,037	0		0	0	0	850,216	978,253	866,181	717,006
Special Assessments	35								0	0	0
Miscellaneous	36	36,100					2,000	5,000	43,100	110,100	155,801
Other Financing Sources:											
Regular Operating Transfers In	37	99,399			100,772	143,750		67,000	410,921	271,097	245,005
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	99,399	0	0	100,772	143,750	0	67,000	410,921	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	99,399	0	0	100,772	143,750	0	67,000	410,921	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	1,704,029	589,605	0	309,851	143,750	2,000	922,216	3,671,451	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	2,595,372	669,698	208,087	342,521	143,750	128,043	1,386,002	5,473,473	6,612,819	7,631,406

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)	GO Corporate Purpose and Refunding Bonds, Series 2013	2,730,000		155,000	41,740		196,740	164,085	32,655
(2)	Water Revenue Bond	943,000		56,025	9,450		65,475	65,475	0
(3)	Fobian Lawsuit	197,500		41,579	6,549		48,128		48,128
(4)	Fire Department Expansion Project	376,700		99,013	1,759		100,772	100,772	0
(5)	Elgin Pelican Street Sweeper & Skid Loader	148,576		74,682	1,307		75,989		75,989
(6)	GO Property Acquisition Note	400,000		40,000	6,669		46,669		46,669
(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				466,299	67,474	0	533,773	330,332	203,441

CONGRATULATIONS! THE BUDGET FILE CONTAINS NO ERRORS IN THE FOUR CATEGORIES

(1) OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS

(2) ENDING YEAR FUND BALANCE / BEGINNING YEAR FUND BALANCE COMPARISONS

0
0

0
0

0
0

(3) AN ERROR MESSAGE APPEARS IN RED BELOW IF THE BUDGET DOES NOT CONTAIN ALL 3 YEARS OF DATA

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 110 N. Poplar St., West Branch, IA

on 3/3/2014 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 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,554,151	1,452,149	1,329,718
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,554,151	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	181,217	151,208	166,391
Licenses & Permits	7	62,000	50,375	60,216
Use of Money and Property	8	5,900	5,600	7,084
Intergovernmental	9	435,909	378,285	381,215
Charges for Fees & Service	10	978,253	866,181	717,006
Special Assessments	11	0	0	0
Miscellaneous	12	43,100	110,100	155,801
Other Financing Sources	13	410,921	671,097	3,102,529
Total Revenues and Other Sources	14	3,671,451	3,987,522	6,017,347
Expenditures & Other Financing Uses				
Public Safety	15	646,161	594,632	495,544
Public Works	16	590,816	545,525	706,657
Health and Social Services	17	0	0	0
Culture and Recreation	18	626,577	954,991	457,385
Community and Economic Development	19	100,867	352,277	58,637
General Government	20	202,935	195,256	221,738
Debt Service	21	304,213	343,205	1,612,805
Capital Projects	22	143,750	0	0
Total Government Activities Expenditures	23	2,615,319	2,985,886	3,552,766
Business Type / Enterprises	24	1,005,216	1,553,814	1,208,338
Total ALL Expenditures	25	3,620,535	4,539,700	4,761,104
Transfers Out	26	410,921	271,097	245,005
Total ALL Expenditures/Transfers Out	27	4,031,456	4,810,797	5,006,109
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-360,005	-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	1,442,017	1,802,022	2,625,297

	Revenue	Expenditures	Difference
001 GF	\$ 1,414,785.00	\$ 1,561,255.00	\$ (146,470.00) Interfund Loan, Town Hall, & Cable
022 CC	\$ 20,086.00	\$ 17,586.00	\$ 2,500.00 Town Hall Rent Budgeted in GF
031 LIB	\$ 177,216.00	\$ 207,216.00	\$ (30,000.00) \$30,000 from Lib. CD's for planning
036 Tort	\$ 91,542.00	\$ 91,322.00	\$ 220.00 Cable Television \$220 liability payment
110 RUT	\$ 225,000.00	\$ 225,000.00	\$ -
112 TRU	\$ 164,434.00	\$ 171,340.00	\$ (6,906.00) Using fund balance
119 EME	\$ 35,171.00	\$ 35,171.00	\$ -
121 LOC	\$ 165,000.00	\$ 165,000.00	\$ -
125 TIF	\$ -	\$ 37,387.00	\$ (37,387.00) Using fund balance
226 DEB	\$ 309,851.00	\$ 304,213.00	\$ 5,638.00
302 CAP	\$ 143,750.00	\$ 143,750.00	\$ -
500 CEM	\$ 2,000.00	\$ -	\$ 2,000.00 Sale of lots - goes in perpetual fund
502 KRO	\$ 400.00	\$ -	\$ 400.00 Library not spending this interest in FY15
600 WAT	\$ 465,320.00	\$ 565,320.00	\$ (100,000.00) \$50k FY15, \$50k park
603 WS	\$ 67,000.00	\$ 67,000.00	\$ - Balance in fund short
610 SEW	\$ 329,896.00	\$ 379,896.00	\$ (50,000.00) \$50,000 of balance for FY15 projects
740 STO	\$ 60,000.00	\$ 60,000.00	\$ -
	<u>\$ 3,671,451.00</u>	<u>\$ 4,031,456.00</u>	
	\$ 4,031,456.00	Total Expenditures	
	<u>\$ 3,671,451.00</u>	Total Revenue	
	\$ 360,005.00	Difference	
	<u>\$ 100,000.00</u>	Water - Fund Balance	
	\$ 260,005.00	Subtotal 1	
	<u>\$ 50,000.00</u>	Sewer - Fund Balance	
	\$ 210,005.00	Subtotal 2	
	<u>\$ 37,387.00</u>	TIF - Fund Balance	
	\$ 172,618.00	Subtotal 3	
	<u>\$ 30,000.00</u>	Library CD's	
	\$ 142,618.00	Subtotal 3	
	<u>\$ 6,906.00</u>	Trust and Agency - Using Fund Balance	
	\$ 135,712.00	Subtotal 4	
	<u>\$ 143,750.00</u>	Interfund Loan	
	\$ (8,038.00)	Subtotal 5	
	<u>\$ 2,000.00</u>	Cemetery Perpetual Fund	
	\$ (6,038.00)	Subtotal 6	
	<u>\$ 400.00</u>	Krouth Interest Fund	
	\$ (5,638.00)	Subtotal 7	
	<u>\$ 5,638.00</u>	Debt Service Backfill	
	\$ -	Final Difference	

Brief Commentary by City Administrator Matt Muckler

There have been a few changes to the budget proposal since our last meeting. Three notable changes include:

- 1) **Backfill funds** have been identified in the amount of \$43,479. These revenues have been appropriated in this version of the budget proposal.
- 2) The **Parkside Drive Road Improvement Project** has been added in the amount of \$140,000.
- 3) The **Capital Improvement Plan** expenditures have been reallocated to better represent the various parts of the budget that have projects included in the plan.

More detail on each of these changes is detailed below:

- 1) **Backfill Funds** – Due to commercial and industrial property tax relief, the City of West Branch will receive 95% of commercial and industrial property taxes in the coming fiscal year. The 5% that is not collected as property taxes from commercial and industrial property owners will be distributed to the City of West Branch through an intergovernmental reimbursement (the backfill). This backfill is received as revenue in three separate funds: general, special revenue and debt service. For fiscal year 2015, the backfill amounts will be received as follows:

General Fund -	\$33,407
Special Revenue Fund -	\$4,434
Debt Service Fund -	\$5,638

The revenue for the special revenue and debt service funds will be applied to the fund balances for those funds. The general funds are recommended to be used in the following areas:

- a. \$18,700 for alley work in the Road and Street Budget. This work was previously contingent upon the receipt of a REAP Grant for the Pedestrian Bridge Project.
 - b. \$1,000 for advertisement in the Legal Services budget
 - c. \$6,000 for consultant and professional fees in the Legal Services budget
 - d. \$1,000 for telephone in the Clerk & Treasurer budget
 - e. \$6,707 for consultant and professional fees in the Clerk & Treasurer budget
- 2) **Parkside Drive Road Improvement Project** – The recently adopted Urban Renewal Plan includes several road improvement projects. The Parkside Drive Road Improvement Project includes the portion of Parkside Drive from the Herbert Hoover National Historic Site to the portion of Parkside maintained by the Iowa Department of Transportation (just south of I-80). This includes approximately 170 feet of the road.

The project would resurface this section of the road and provide for paved shoulders. There would also be a ten-foot sidewalk installed on the west side of the road. In the case that the Council approves this project, the DOT would then be responsible for extending the sidewalk to the Interstate and the National Historic Site would be responsible for extending the sidewalk onto their property.

The culvert under the entrance of the BP Station (owned by Gary Kofron) is failing and would be included in this project. The portion of the project that repairs the culvert would be the responsibility of the property owner. Cost estimates for the city and the property owner have been prepared by Veenstra & Kimm. The project is estimated at approximately \$115,000. Staff recommends the appropriation of \$140,000 for the project in the case that more extensive stormwater work is needed to accommodate the sidewalk.

Staff is recommending the use of TIF funds on this project. TIF funds cannot be spent directly on a project, rather only on a debt. After consultation with our budget mentor and independent financial advisor, the recommended approach would be to lend ourselves funds for the project from the general fund in FY 15 and then pay the general fund back with TIF dollars in FY 16. Staff has reviewed the fund balance for the general fund and the general fund would be able to remain solvent and provide for this interfund loan.

- 3) Capital Improvement Plan** – Councilperson Pierce suggested that we allocate funds for the CIP across several departments, as this plan will include projects from many departments. These funds in the initial budget proposal were budgeted from Road Use Tax and General Funds supporting the Roads and Streets budget. The new allocation is proposed below. Staff agrees that this is a positive change for the FY15 budget proposal.

\$12,500	110-5-2-210-6490 (RUT)
\$ 2,500	600-5-9-810-6490 (Water)
\$ 2,500	610-5-9-815-6490 (Sewer)
\$ 2,500	001-5-2-210-6490 (GF - Streets)
\$ 2,500	001-5-4-430-6498 (GF - Parks)
\$ 2,500	001-5-6-620-6490 (GF - Clerk)