



**CITY COUNCIL WORK SESSION
MONDAY, JANUARY 10, 2022 - 5:30 P.M.
CITY COUNCIL CHAMBERS
110 N. POPLAR STREET, WEST BRANCH, IOWA**

<https://zoom.us/j/5322527574>

or dial in phone number 1-312-626-6799 with Meeting ID 532 252 7574.

AGENDA

1. Call to order
2. Roll call
3. FY 2023 Budget Session
 - a) Budget Assumptions 5:30-5:35pm
 - b) Quick Notes 5:35pm-5:50pm
 - c) Discussion and Approval of Direction Reserve Requirement: 5:50pm-6:00pm
 - d) Discussion and Approval of Direction Role of Set Aside 6:00pm-6:10pm
 - e) Discussion of Budgeting Staff Wage increases to 6% 6:10-6:20pm
 - f) General Fund Basics 6:20-6:30pm; include revenue
 - g) Discussion on initial funding of capital projects 6:30pm-6:40pm
(BREAK)
 - h) Council and Staff Discussion: How did we get here? Issues with the General Fund 6:45-7:00pm
 - i) Fire Department: 7:00-7:10pm
 - j) GF Road Use and Cemetery 7:10-7:20
 - k) Police Department: 7:30-7:40pm
 - l) Parks and Rec: 7:40-7:50pm
 - m) City Hall: 7:50-7:55pm
 - n) Miscellaneous 7:55-8:20pm
 - I. HHTD
 - II. Economic Development
 - III. Mayor Council/City Hall
 - IV. Legal/Professional
 - V. Solid Waste
 - VI. Cable Access
 - VII. Planning and Zoning
4. Council Input – Questions and Comments for Staff 8:20-8:30pm
5. Adjourn

A photograph of a crowded outdoor festival or fair. In the foreground, a white sign on a stand reads "NIABI ZOO 100 & 3 00", "RANGER LED GAMES", and "++". The background is filled with people walking through a dirt path lined with various tents and booths. A large white archway with a red, white, and blue banner is visible in the distance. The overall scene is bright and festive.

City of West Branch

FISCAL YEAR 2022-2023
BUDGET PRESENTATION

City of West Branch FY-23 Budget Summary

Fund	Projected	Projected		Rev vs. Exp	Transfers In	Transfers Out+	To/From	Projected
	Beginning	Revenues	Expenses				Fund Balance	Ending
	Balance							Balance
1. General Fund	\$372,992	\$1,926,362	\$1,924,604	\$1,759	\$108,000	\$103,000	\$6,759	\$379,751
1b Fire Reserve	\$407,423	\$135,000	\$0	\$135,000	\$0	\$0	\$135,000	\$542,423
1c Police Reserve Fund	\$65,567	\$44,000	\$0	\$44,000	\$0	\$0	\$44,000	\$109,567
1d Parks and Rec Reserve Fun	\$18,840	\$0	\$0	\$0	\$0	\$0	\$0	\$18,840
1e Public Works Reserve	\$11,030	\$10,000	\$0	\$10,000	\$20,000	\$0	\$30,000	\$41,030
1g Library Reserve	\$43,553	\$1,500	\$0	\$1,500	\$0	\$0	\$1,500	\$45,053
1h City Hall Reserve Fund	\$0	\$1,500	\$0	\$1,500	\$0	\$0	\$1,500	\$1,500
1i. COVID Emergency Respon	\$50,000	\$0	\$0	\$0	\$0	\$33,000	-\$33,000	\$17,000
1j. Community Betterment	\$0	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$3,000
2. Hotel/Motel Active Fund	\$59,195	\$20,000	\$15,000	\$5,000	0	\$5,000	\$0	\$59,195
2.a Heritage Square Fund	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
3 Civic Center Active Fund	\$41,996	\$22,808	\$19,975	\$2,833	\$0	\$0	\$2,833	\$44,829
4. Debt Service	\$45,322	\$343,819	\$1,434,738	-\$1,090,918	\$1,120,221	\$0	\$29,302	\$74,624
5. All Capital Projects	\$395,840	\$10,850,000	\$11,310,000	-\$460,000	\$200,000	\$0	-\$260,000	\$135,840
5a. Capital Improve. Reserve	\$39,885	\$71,130	\$0	\$71,130	\$0	\$0	\$71,130	\$111,015
6. TIF	\$13,137	\$495,519	\$77,268	\$418,251	\$0	\$418,251	\$0	\$13,137
6a LMI TIF	\$2,000	\$0	\$0	\$0	\$8,774	\$0	\$8,774	\$10,774
7. Tort and Liability	\$9,072	\$72,860	\$68,900	\$3,960	\$0	\$0	\$3,960	\$13,032
8. Employee Benefits	\$93,824	\$334,580	\$334,579	\$1	\$0	\$0	\$1	\$93,825
9. Local Option	\$170,101	\$252,539	\$0	\$252,539	\$0	\$273,975	-\$21,436	\$148,665
10. Road Use Tax	\$196,876	\$319,880	\$317,355	\$2,525	\$0	\$10,000	-\$7,475	\$189,401
11. Water Funds	\$154,754	\$658,222	\$402,791	\$255,432	\$0	\$108,769	\$146,663	\$301,417
11a. Sinking Water Fund	\$20,378	\$0	\$0	\$0	\$0	\$0	\$0	\$20,378
12. Sewer Fund	\$464,037	\$758,907	\$312,772	\$446,136	\$0	\$473,000	-\$26,864	\$437,172
12a Sewer Fund Special	\$218,028	\$0	\$0	\$0	\$0	\$0	\$0	\$218,028
13. Storm Sewer	\$40,703	\$66,277	\$50,960	\$15,316	\$0	\$40,000	-\$24,684	\$16,019
14. Revolving Loan Fund	\$137,082	\$0	\$0	\$0	\$0	\$0	\$0	\$137,082
15. Permanent Funds	\$201,273	\$0	\$0	\$0	\$0	\$0	\$0	\$201,273
TOTAL	\$3,272,907	\$16,384,904	\$16,268,940	\$115,964	\$1,464,995	\$1,464,995	\$115,964	\$3,388,871

FY 22 Peer Communities

Town	Population	City Tax Rate	Median	2080	13.39
Ackley	1589	18.65			
Audubon	2176	20.63			
Bellevue	2191	11.91			
Center Point	2421	14.25			
Colfax	2093	15.85			
Columbus Junction	1899	12.39			
Coralville	18910	14.28			
Durant	1832	14.81			
Ely	1776	8.1			
Fairfax	2123	11			
Greenfield	1982	14			
Hills	700	8.09			
Ida Grove	2142	14.22			
Iowa City	67862	15.67			
Kalona	2363	10.59			
Lone Tree	1300	8.25			
Mechanicsville	1146	13.24			
Monroe	1830	12.5			
Mount Vernon	4506	13			
North Liberty	6689	11.52			
Ogden	2044	14.45			
Parkersburg	1870	13.27			
Postville	2227	14.96			
Prairie City	1680	11.11			
Sigourney	2059	14.5			
Solon	2037	10.92			
Tiffin	1947	11.8			
Tipton	3221	14.72			
Toledo	2341	72,053,376			
Wapello	2067	57,513,105			
West Branch	2322	13.09			
Wilton	2830	13.55			

2022–2023 Budget Overview

All Budget Assumptions

- 4% increase in full time permanent wages.
- 20% increase in health insurance
- 25% increase in fuel, utilities, travel, and equipment.
- Property Tax levy increases from \$13.09509 to \$13.60123/1000 valuation, or roughly a \$55 increase on a home valued at \$200,000.

2022–2023 Budget Overview

Overall:

- Communities chosen by Iowa State Community Indicator Program and selected local competing communities.
- Levies ranged from 8.09-20.63. Hills being the lowest and Audubon being the higher.
- Median levy is \$13.39, to make West Branch stay afloat in operational funds, levy needs to be \$13.60

General Fund as Presented:

- The General Fund may be close to balanced but is not sustainable.
- Separated active funds in which the city can levy for additional revenue.
- Creates new reserve accounts for all departments and heritage square park renovations, and community betterment.
- Does not fund housing rehab, or business incentive programs.

2022–2023 Budget Overview

General Fund as Presented:

- Does cut or require a matching number of funds before certain rec/library programs can be utilized.
- Cuts one part time position and eliminates some video recording wages.
- Cuts from some equipment set aside asks.
- Cuts from some projects and other operational expenses.
- Maintains current full time staff but does not take staffing cuts off the table.

2022–2023 Budget Overview

Hotel Motel Highlights:

- Proposes 50% goes to CDG which will increase with new hotel.
- Creates a new fund for Heritage square at 25% of hotel motel.
- Establishes a savings fund at 25% of hotel motel.

Civic Center:

- Raises \$10,000 in taxes roughly \$20 for a \$200,000 home.
- Stops the budget deficit.
- Small surplus of \$3,000 that would be used to fund future major structure repairs.

2022–2023 Budget Overview

Debt Service

- \$1.4m in annual debt payments.
- Debt levy asking is \$343,819 to pay for debts not covered by TIF, LOST, and utility revenue.

TIF

- Increase in asking due to full assessment of rebates and increased debt payments as some debt payment schedules have increased.

2022–2023 Budget Overview

Funded Capital Projects

- Sewer Lagoon
- Wapsi Creek Widening, if it goes as high as \$1million

(We will discuss) Not Funded Capital Projects

- HH Roundabout
- East Side Watermain
- HH Turn Lane

2022–2023 Budget Overview

Tort and Liability

- Will discuss next meeting:
- Needs an increase in the levy to pay for the expenses. Gordon Tried.

Employee Benefits

- Increase in the levy to pay for benefits. We will need to keep an eye on future increases or other health programs that are less costly. It's possible our staffing pool is not large enough to get into those programs.

2022–2023 Budget Overview

LOST

- Minimal changes but a 16% increase projection statewide.

Road Use Tax

- Unsustainable and will discuss further.
- Projected increase due to rate and population increase.

Water

- Most healthy fund the city has, but be weary of federal legislation to require cities to locate lead/copper service lines.

2022–2023 Budget Overview

Sewer

- Will discuss next meeting.
- Projected negative balance but projections were conservative and do not anticipate February's fee increase.

Storm Sewer

- Projected revenue of \$66,000, helps fund wapsi creek widening.

Reserve Requirements (Discussion)

General Fund

- 25% of annual receipts.

Business and Enterprise Funds

- Enterprise funds need to be 50% operating expenses + 100% of debts.
(Due to SRF Rules)

Tort and Benefits

- Benefits should be 50% one year expenses, don't want to fall in retirement issues/health insurance issues.
- Liability should be 50% of one years expenses.

Special Funds

- Special funds should strive be 100% of one year for special projects with 50% allowed if savings used as internal loans or matching grant programs.

City Council Self Imposed Reserve Goals

<u>Fund</u>	<u>Reserve Requirement</u>	<u>Amount</u>	To Meet Goal
1. General Fund	25% or 3 Months Operating Expenses	\$ 481,151	\$ (101,400)
1a. Hotel/Motel	One Year's Receipts	\$ 20,000	\$ 39,195
7. Tort and Liability	50% of Expected Operating Expenses	\$ 34,450	\$ (21,418)
8. Employee Benefits Fund	50% of Expected Operating Expenses	\$ 167,289	\$ (73,464)
9 Local Option Fund	One Year's Receipts	\$ 252,539	\$ (103,874)
10 Road Use Tax	50% of Expected Operating Expenses	\$ 158,677	\$ 30,724
11 Water Fund	50% of Operating Expenses & 100% Annual Debt Pmts	\$ 310,164	\$ (8,747)
12 Sewer Fund	50% of Operating Expenses & 100% of Annual Debt Pmts	\$ 583,386	\$ 71,815
13 Storm Sewer Fund	50% of Expected Operating Expenses	\$ 25,480	\$ (9,461)

Role of Set Aside (Discussion)

What should set aside be used as?

- Last resort savings plan
 - Similar to Fire Department
- Savings Account used to offset the cost of higher dollar equipment
 - What's used first reserve accounts or active revenue?

Scenario:

PW has \$100,000 in savings, they asked \$50,000 in operating expenses for equipment this year, the vehicle costs \$125,000. What gets depleted first the 100k, 50k, or do they wait another fiscal year until there is 125k in reserves

Staff Wages (Discussion)

Currently is a budgeted 4% increase.

- Increases will not happen just because its in the budget. 3.5% likely the reality, only 4% if a position is below market rate.
- Today you are just approving its okay to budget for, but do not authorize.
- Salary surveys will take place in February-March
- Merit Pay system will take place March-April.
- Employee evaluations will take place May-June.
- Council approval of individual raises with a recommendation from CA will take place in June.
- What comments, questions, concerns do you have?

			FY-22		FY-23	
Police			<u>Hourly</u>	<u>Yearly</u>	<u>Hourly</u>	<u>Annually</u>
1.	Hanna	John	\$30.77	\$72,000	\$32.00	\$74,880
2.	Holmes	Derek	\$28.50	\$63,356	\$29.64	\$65,890
3.	Murdock	Zach	\$27.00	\$60,021	\$28.08	\$62,422
4.	Steen	Cathy	\$28.50	\$63,356	\$29.64	\$65,890
* 5.	Vacant	Vacant	\$0.00	\$0	\$0.00	\$0
** 6.	Vacant	Vacant	\$ -	\$0	\$0.00	\$0
7.	Parttime Officers				\$0.00	\$0
Total						\$269,082

			FY-22		FY-23		OT	
Park & Rec/Admin.			<u>Hourly</u>	<u>Yearly</u>	<u>Hourly</u>	<u>Wages</u>		<u>Annually</u>
1.	Kofoed	Adam	\$44.23	\$92,000	\$46.00	-		\$95,680
2.	Brick	Leslie	\$23.46	\$48,797	\$24.40	3660		\$54,408
	Leslie Meeting Pay					-		
3.	Van Auken	Heidi	\$25.48	\$53,000	\$27.50	-		\$57,200
4.	Russell	Melissa	\$24.87	\$51,730	\$25.86	-		\$53,799

			FY-22		FY-23		OT	
Library			<u>Hourly</u>	<u>Yearly</u>	<u>Hourly</u>	<u>Wages</u>		<u>Annually</u>
1.	Shmmin	Nick	\$27.58	\$57,376	\$28.69	-		\$59,671
2.	Knocke	Rebecca	\$20.44	\$42,515	\$21.26	-		\$44,216
3.	Schafer	Jessica	\$20.53	\$53,000	\$21.35	-		\$44,410
4	Korsma	Kat	\$12.15	\$16,427				\$16,427
4 Total								\$164,724

			FY-22		104.0%	FY-23		Projected	OT	Projected	Total
Publicworks			<u>Hourly</u>	<u>Annually</u>		<u>Hourly</u>	<u>Annually</u>	<u>OT Hours</u>	<u>Wage</u>	<u>OT Pay</u>	<u>FY-23 Wages</u>
1.	Goodale	Matt	\$34.44	\$71,645		\$35.82	\$74,510	0	\$53.73	\$0	\$74,510
2.	Moss	Tim	\$27.07	\$56,306		\$28.15	\$58,558	208	\$42.23	\$8,784	\$67,342
3.	Tucker***	Nevin	\$20.79	\$43,243		\$23.12	\$48,093	208	\$34.68	\$7,214	\$55,307
4.	Kober***	Max	\$19.89	\$41,371		\$22.19	\$46,146	208	\$33.28	\$6,922	\$53,068
5.	Cilek***	Logan	\$19.89	\$41,371		\$22.19	\$46,146	208	\$33.28	\$6,922	\$53,068
				\$253,936			\$273,453			\$29,842	\$303,295
			* Assumes a \$.50/hr. pay increase for obtaining Grade I Water Treatment certifications.								
			** Assumes a \$.50/hr. pay increase for obtaining Grade I Water Distribution certifications.								
			*** Assumes a \$.50/hr. pay increase for Grade I Wastewater Operators Certificate.								

Capital Projects (Discussion)

East Side Watermain/Taxes

- What is the maximum amount you are willing to raise in taxes or in water rates to pay for a \$2.5 million project? With no TIF, it would be \$1.22 increase per 1,000 or roughly a \$131 a year for a house valued at \$200,000

HH Roundabout

- Getting a few different estimates from Dave

Wapsi Creek Widening

- Assuming we don't get the grant, do we raise taxes/stormwater fees to fund or do we drop the project?

City of West Branch FY-23 Budget Summary

Fund	Projected	Projected		Rev vs. Exp	Transfers In	Transfers Out+	To/From	Projected
	Beginning	Revenues	Expenses				Fund Balance	Ending
	<u>Balance</u>							<u>Balance</u>
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1b Fire Reserve	\$407,423	\$135,000	\$0	\$135,000	\$0	\$0	\$135,000	\$542,423
1c Police Reserve Fund	\$65,567	\$44,000	\$0	\$44,000	\$0	\$0	\$44,000	\$109,567
1d Parks and Rec Reserve Fun	\$18,840	\$0	\$0	\$0	\$0	\$0	\$0	\$18,840
1e Public Works Reserve	\$11,030	\$10,000	\$0	\$10,000	\$20,000	\$0	\$30,000	\$41,030
1g Library Reserve	\$43,553	\$1,500	\$0	\$1,500	\$0	\$0	\$1,500	\$45,053
1h City Hall Reserve Fund	\$0	\$1,500	\$0	\$1,500	\$0	\$0	\$1,500	\$1,500
1i. COVID Emergency Respon	\$50,000	\$0	\$0	\$0	\$0	\$33,000	-\$33,000	\$17,000
1j. Community Betterment	\$0	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$3,000
TOTAL	\$3,272,907	\$16,384,904	\$16,268,940	\$115,964	\$1,464,995	\$1,464,995	\$115,964	\$3,388,871

How did we get here?



General Fund Issues

Core Problem:

The general fund has not been sustainable for years.

Reasons it hasn't been sustainable:

1. Limited guiding hand for council regarding the future costs of:
 - a. New Staff
 - b. New Projects
2. Internal loans have been subsidizing general fund operational expenses when they should go back into savings. Roughly \$50,000-\$75,000 a year from the E 2nd/College St. TIF paybacks are funding the general budget. GF balance if it was sustainable should be \$260,000 higher.
 - a. Relying on interloan paybacks to fund the operating budget when in reality the paybacks should fund new project creating a virtuous cycle.
3. Financial tricks over multiple administrations to fund positions were not sustainable and have caught up with us now that revenue is not increasing as fast as projected.
4. Town Hall Budget not sustainable, separated it from the general fund with a small surplus to hopefully fund major renovations. Last year we were -\$10,000.
5. The general fund has been subsidizing the cost of trash and recycling by \$16,000 a year.
6. Tort and Liability has not been self-sufficient.

Reasons this budget is still not sustainable:

1. We are gaining roughly +\$20,000 in revenue but subtract \$10,000 a year for eight years due to the elimination of state promised backfill.
2. Relying on Building Permits profits to fund too much of General Budget \$30,000. Need to wean ourselves off as building permits are a highly volatile revenue source. Would like to phase off in future, and profits made on bldg. permits to go into capital projects to capture uncaptured costs of growth.
3. New staff, new overtime policies, new on call policies, and the call to have a merit-based pay system. All these are the right thing to do, but we can't afford them all.
4. The backfill is completely eliminated from this budget. All proceeds we receive will be used to pay for Wapsi Creek Widening or will go into building back the general fund reserve.
5. The building incentive program will continue to take away from the general fund until completely phased out.
6. When we cut from capital equipment we are losing in the long run. It will cost \$120,000 in inflation to wait three years to purchase a new pumper fire truck.
7. Increased pressure to use new tif dollars to fund projects. Remember TIF cuts future general fund dollars.



8. Additional costs to fire and first responders could be an increasing costs in three years, if the county doesn't provide additional emergency assistance.
9. Increased need to set aside for projects.

Steps in the budget taken to be more sustainable:

1. The backfill is completely eliminated from this budget. All proceeds we receive will be used to pay for Wapsi Creek Widening or will go into building back the general fund reserve.
2. The building incentive program is going away. In five years, we should see a decrease in expenditures of \$60,000. However, expenditures in other areas always go up.
3. Trash and recycling will break even.
4. Civic center will break even, likely not enough for a huge renovation but it's a start.
5. Creates new set aside accounts to help the city absorb future costs.
6. Increased emphasis on reserve requirements.
7. Aims to finally fully fund tort and liability.
8. Hotel/Motel has the potential to be a machine for downtown development and tourism.
9. We can't do it alone, and hope to continue support and capitalize what partnerships with ECIA, CDG, CCEDCO, ICAD, NPS, and Hoover Foundation can do.

The Goal

Turn the vicious cycle into a virtuous cycle. Where we have comfortable fund balances where the right decisions can be made with unexpected costs leading to a future savings. Where the city can borrow from itself reducing interest and bonding costs while leveraging the extra savings as a way of pursuing additional matching grants which in terms saves the city money in the long run again.

General Fund Budget

Overall:

- Revenues: \$1,925,000
- Expenditures: \$1,924,000
- Net Surplus: \$6,000 due to transfers.

General Fund tax levy remains at \$8.10/1000 valuation.

Budget is marked by a \$20,000 increase-\$90,000 state backfill –increase in expenditures by \$150,000 due to inflation and increased needs =-18% workable dollars.

9. 001-950-4553									
Subdivision Charges	\$33,118	\$27,552	\$20,000	\$5,332	\$10,000	-\$10,000			
10. 001-950-4765									
Fines	\$971	\$1,619	\$500	\$315	\$500	\$0			
11. 001-950-4705									
Private Contributions	\$2,525	\$8,300	\$800	\$10,400	\$25,000	\$24,200	HHTD		
12 NEW Item									\$5 early
Inflatables	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$10 day off		
11a 001-950-4710									
Reimbursements	\$0	\$26	\$0	\$2,595	\$0	\$0	\$0		
									\$0
									\$153,020,406
GENERAL FUND	2-YEARS	LAST	CURRENT		NEW	Budget			\$151,799,691.00
VARIOUS REVENUES	AGO	BUDGET	BUDGET	YTD	BUDGET	Change			
1. 001-950-4000									\$568,000
PROPERTY TAXES	\$895,098	\$980,701	\$1,212,828	\$618,976	\$1,231,280	\$18,452	\$18,452		\$8.10000
				\$1,237,952					\$3.00375
3. 001-950-4085									
Hotel Motel Tax	\$20,743	\$20,452	\$18,000	\$10,253	\$20,000	\$2,000	9890		\$18,452
4. 001-950-4300									
Interest Income	\$22,878	\$10,346	\$8,000	\$2,176	\$4,000	-\$4,000			\$4,352.00
5. 001-950-4400									
Federal Grants	\$0	\$59,226	\$0	\$0	\$0	\$0			
6. 001-950-4432									
NPS Snow Plow	\$6,000	\$6,000	\$8,500	\$0	\$8,500	\$0			
7. 001-950-4440									
State Grants	\$0	\$0	\$0	\$0	\$0	\$0			
8. 001-950-4464									
Comm/ Ind Rplacement	\$57,000	\$57,414	\$56,223	\$28,000	\$0	-\$56,223	Dependent on State		
9. 001-950-4706									
Private Grants	\$0	\$0	\$0	\$0	\$0	\$0			
10. 001-950-4760									
Solid Waste Stickers	\$2,616	\$1,021	\$1,000	\$274	\$500	-\$500			
11. 001-950-4463									

Fire Budget Summary

Revenues: \$246,842

Expenditures: \$288,500

General funding: \$71,000

Increase/decrease: \$35,500, but \$33,000 most is for on call pay increases.

Highlights:

- On call night increases \$25 a night for three people to increase emergency response coverage. Continued savings for equipment purchases.



Fire Budget Summary



City of West Branch
FY-23 Budget Worksheets

**GENERAL FUND
POLICE DEPT. REVENUES**

	2-YEARS AGO	LAST YEAR	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change
1. 001-4-1-110-1-4550 Misc. Charges	\$11,849	\$2,635	\$9,000	\$6,610	\$14,826	\$5,826
2. 001-4-1-110-1-4710 Police Reimbursement	\$510	\$3,283	\$0	\$0	\$0	\$0
3. 001-4-1-110-1-4400 Grants	\$0	\$0	\$0	\$0	\$0	\$0
4. 001-4-1-110-1-4405 Contributions	\$100	\$3,000	\$2,500	\$0	\$0	-\$2,500
5. 001-4-1-110-1-4405 STEP Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
7 001-110-4830 Transfer In Police	\$0	\$10,000	\$10,000	\$0	\$0	-\$10,000
TOTAL POLICE REVENUES	\$12,459	\$18,918	\$21,500	\$6,610	\$14,826	-\$6,674

**GENERAL FUND
FIRE DEPT. REVENUES**

	2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change
1. 001-150-4550 Fire Charge for Serv.	\$3,178	\$1,131	\$0	\$0	\$0	\$0
2. 001-150-4402 Fire Dept. Grants	\$0	\$0	\$0	\$0	\$0	\$0
3. 001-160-4450 IDNR Grant	\$0	\$0	\$0	\$0	\$0	\$0
4 001-150-4475 TWP. Fire Contracts	\$176,457	\$178,919	\$183,571	\$37,647	\$191,000	\$7,429 112941
5 001-150-4705 Contributions	\$2,225	\$6,765	\$3,000	\$2,150	\$3,000	\$0
6 001-150-4001 Delinq. Taxes	\$0	\$3	\$0	\$7	\$0	\$0
7 001-150-4017 Emerg. Mang.	\$11,145	\$8,929	\$9,465	\$4,792	\$11,126	\$1,661
8 001-150-4060, 4080						\$153,020,406 Taxable Va \$0.07271

Excise EMT, Mobile Homes	\$234	\$155	\$0	\$82	\$100	\$100
9 001-150-4464						
Comm/Indust	\$4,309	\$439	\$0	\$221	\$0	\$0
10 001-150-4715	\$2,511	\$0	\$0	\$0	\$0	\$0
Refunds						\$0
11 001-150-4799						
Misc. Revenue	\$0	\$50	\$0	\$0	\$0	\$0

EMERGENCY TAX FUND ACTIVE FIRE

VARIOUS REVENUES	2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change
1 119-950-4001						
Delinquent Property Tax	\$0	\$14	\$0	\$33	\$0	\$0
2 119-950-4014						Max Rate
Emergency Tax	\$35,739	\$38,700	\$40,750	\$20,633	\$41,316	\$566 0.27
3. 119-950-4060						
Excise Tax	\$348	\$345	\$0	\$166	\$300	\$300
4. 119-950-4080						
Mobile Home Taxes	\$228	\$307	\$0	\$191	\$0	\$0
5 119-950-44414						
Comm Indus. Replace	\$1,902	\$1,914	\$0	\$950	\$0	\$0 backfill
TOTAL EMERGENCY TAX FUND ACTIVE FIRE	\$238,276	\$237,671	\$236,786	\$66,872	\$246,842	\$10,056

GENERAL FUND

LIBRARY REVENUES

LIBRARY REVENUES	2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change
1. 031-410-4461						
State Library Funds	\$2,864	\$2,846	\$2,800	\$1,759	\$2,800	\$0 open access state aid
2. 031-140-4765						
Fines	\$409	\$89	\$400	\$70	\$400	\$0
3. 031-410-4705						
Private Contributions	\$956	\$1,159	\$900	\$736	\$3,000	\$2,100
4. 031-410-4000						
General Property Tax	\$177,085	\$180,312	\$196,791	\$0	\$0	-\$196,791

GF Roads and Streets

Revenues: \$0

Expenditures: \$51,000

General funding: \$51,000

Highlights:

- Moved beautification items to general fund roads. Tree trimming cut from \$25,000 to \$20,000. (May not be a great choice with older tree stock but needed make cuts to balance budget).

Cemetery

Revenues: \$10,000

Expenditures: \$61,000 (down \$32,000)

General funding: \$51,000

Highlights:

- Cuts one part time position.
- Cuts a small portion of equipment set aside.
- Maintains same level of building and ground maintenance, contract assistance, and vehicle maintenance to continue high quality care for the town cemetery.



Police Budget Summary

Revenues: \$14,826

Expenditures: \$415,244 (Up \$56,000)

General funding: \$400,418

Highlights:

- West Branch Community School District is reimbursing the City for 50% of Officer Steen's wages according to 28E agreement. professional organization memberships.

Police Budget Summary



Capital Expenditures FY23:

- Trade in of old handguns (Smith & Wesson MP40 .40S&W for Glock 22 Gen5 .40S&W.)
 - MP40 purchased in FY12, after 10 years night sights need replaced and several internal components need to be replaced for continued duty use, those costs (night sights alone, \$165 each) are greater than the replacement of the firearm.
- Switch back to Glock for uniformity between neighboring agencies.
- Additional expenditures from capital purchase FY 23
 - Duty gear, level 3 retention holsters and magazine holders for all Officers roughly an additional \$1200 on top of firearm purchase.



Future Year Expenditures:

- FY24 replacement of 2015 Dodge Durango (\$70,000 planned cost including upfit and aftermarket equipment) and replacement of main data server (\$15,000 planned cost), estimated cost combined \$85,000. Intended to be funded from set aside.

5	031-410-4300						
	Interest Income	\$1,324	\$1,096	\$0	\$115	\$0	\$0
6.	031-410-4799						
	Misc. Revenue	\$1,162	\$334	\$1,000	\$240	\$1,000	\$0
TOTAL LIBRARY REVENUES		\$183,800	\$185,836	\$201,891	\$2,920	\$7,200	-\$194,691

GENERAL FUND

PARK FEES

	2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change	
1. 001-430-4550							
Fitness	\$0	\$255	\$0	\$450	\$1,200	\$1,200	
2. 001-430-4551							
Adult Sports	\$500	\$600	\$500	\$300	\$2,000	\$1,500	
3 001-430-4552							
Swimming	\$500	\$600	\$500	\$0	\$750	\$250 Transportation Costs Partner with School	
1. 001-430-4555							
Rec Activities	\$0	\$3,286	\$1,000	\$0	\$1,300	\$300 old man's league	
2. 001-430-4556							
Summer League	\$0	\$0	\$0	\$0	\$0	\$0	
3. 001-430-4557							
Camp	\$9,600	\$6,285	\$7,000	\$940	\$7,000	180 per week \$0	
4. 001-430-4558							
Youth Sports	\$5,530	\$7,180	\$7,000	\$5,560	\$10,000	\$3,000	
5. 001-430-4755							
Consession Sales	\$27	\$12,672	\$3,000	\$3,426	\$20,700	\$17,700	
6. 001-430-4505							
Field Rental	\$223	\$3,036	\$1,000	\$350	\$3,000	\$2,000	
TOTAL PARK REVENUES		\$16,380	\$33,914	\$20,000	\$11,026	\$45,950	\$25,950 \$0

GENERAL FUND

CEMETARY

	2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change
1. 001-1450-4559						
Grave Openings	\$7,275	\$8,600	\$6,000	\$2,750	\$6,000	\$0
2 001-450-4741 & 500						
Sale of Cemetery Lots	\$3,500	\$4,760	\$4,000	\$300	\$3,000	-\$1,000



Parks, Recreation

Parks Revenue: \$45,950 (up \$25,000)

Parks Expenses: Funding: \$223,000 (up \$9,000)

General Funding: \$175,000

Highlights:

- Assertive revenue goals directed City Administrator to hit concession stand, donation, and grant revenue to fund programs.
- Only keeps one non break even program that swimming program which is primarily used by low to moderate families in mobile home park and east side residents.
- Pushes back cement paths at parks.



Finance, Legal & City Hall

Revenues: \$7,000

Expenditures: \$155,000 (up \$10,000)

General Funding: \$148,000

Highlights:

- Better representation of salaries. Stops over charging other funds.
- Establishes a set aside account.
- Cuts ICMA national conference unless budget allows at later time.
- Saves city money by CA taking over more duties that are contracted out.
- Increase in auditor expenses since city will need to see a private firm instead of state auditor.
- Funds personnel handbook updating projects.

Community & Economic Development:

Revenues: \$27,000

Expenditures: \$150,000 (Up \$1,000)

General funding: \$47,000 (\$51,000 due to building incentive program.)

Highlights:

- Starts small phase out of outdated Christmas decorations
- Maintains city's commitment HHTD's but some expenses may be cut if a minimum of \$25,000 isn't raised.
- Cuts down on some HHTD events and Cubby Park
- Recommends paid wristbands for inflatables in 2023.

Garbage and Recycling

Revenues: \$212,000

Expenditures: \$212,000

Surplus: \$0

Would be the first time the general fund is not subsidizing solid waste.



3	500-450-4300						
	Interest Income	\$2,005	\$1,296	\$600	\$49	\$600	\$0 6 @ \$65/ea.
TOTAL ANIMAL CONTROL		\$12,780	\$14,656	\$10,600	\$3,099	\$9,600	-\$1,000
GENERAL FUND							
	SOLID WASTE	2-YEARS	LAST	CURRENT		NEW	Budget
		AGO	BUDGET	BUDGET	YTD	BUDGET	Change
1.	001-840-4755						
	Yard Waste Bags	\$249	\$204	\$0	\$133	\$200	\$200
2.	001-840-4510						
	Recycling Collection	\$47,993	\$51,068	\$54,000	\$21,883	\$53,004	-\$996
3	New Proposal						
	Landfill due fees	\$0	\$0	\$0	\$0	\$16,000	\$16,000
4	001-840-4511						
	Trash Collection	\$0	\$123,660	\$132,000	\$58,706	\$142,443	\$10,443
TOTAL SOLID WASTE		\$48,242	\$174,932	\$186,000	\$80,722	\$211,647	\$25,647
GENERAL FUND							
	VARIOUS REVENUES	2-YEARS	LAST	CURRENT		NEW	Budget
		AGO	BUDGET	BUDGET	YTD	BUDGET	Change
1.	001-950-4100						
	Beer and Liquor Permits	\$4,607	\$600	\$0	\$3,488	\$3,000	\$3,000
2.	001-950-4015						
	Cigarette Permits	\$338	\$319	\$0	\$0	\$300	\$300
3.	001-950-4170						
	Building Permits	\$118,315	\$47,432	\$30,000	\$54,135	\$81,418	\$51,418 Average last three years
4.	001-950-4100						
	Peddler Permits	\$110	\$145	\$0	\$10	\$0	\$0
5.	001-950-4171						
	Special Event Vendors	\$405	\$700	\$0	\$215	\$200	\$200
6.	001-950-4190						
	Animal Licenses	\$1,495	\$650	\$800	\$215	\$600	-\$200
7.	001-950-4160						
	Dog Park Licenses	\$901	\$999	\$0	\$575	\$1,000	\$1,000
8.	001-950-4500						
	Misc. Services	\$4,171	\$4,117	\$0	\$2,799	\$2,000	\$2,000

Miscellaneous General Fund Notes

\$3,000 to Animal Control maintains current level of spending

Nuisance Abatement and Legal Fees stay as budgeted which means not enough financial support to ramp up nuisance program this fiscal year.

Cable Access, received \$20,000 with expenditures of \$25,000. Used to fund IT/Library Director position plus meeting recordings.

Mayor Council budget used for meeting wages and trainings budgeted at \$18,000.

Planning and Zoning

- Has a budget of \$50,000, NEW includes building inspector.
- Projected to be plus \$30,000 in building permits-building inspector fees, and meeting expenses.
- Is currently subsidizing the general fund.
- Would like to eventually phase profits out of general fund into a project fund to better capture the costs of growth. For example, trails, turning lanes, roundabouts, and others.

City of West Branch
FY-23 Budget Worksheets

GENERAL FUND FIRE DEPARTMENT	2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change	
1. 001-150-6010 Salaries and Wages	\$38,113	\$42,816	\$42,000	\$0	\$75,000	\$33,000	Hoping one year deal
2. 001-150-6210 Dues/Memberships	\$5,350	\$5,356	\$6,000	\$5,517	\$6,000	\$0	9464 J
3. 001-150-6230 Training/Education	\$70	\$1,371	\$5,000	\$14	\$5,000	\$0	
4. 001-150-6310 Building Maint	\$15,750	\$1,356	\$5,000	\$318	\$5,000	\$0	
5. 001-150-6331 Fuel	\$2,965	\$4,076	\$5,000	\$2,262	\$6,500	\$1,500	
6. 011-150-6350 Equipment Repair	\$1,108	\$10,278	\$12,000	\$2,195	\$10,000	-\$2,000	
7. 001-150-6501 Repairs/Radios	\$2,248	\$2,798	\$6,500	\$285	\$3,000	-\$3,500	
8. 011-150-6371 Utilities	\$8,407	\$6,607	\$10,000	\$3,717	\$8,500	-\$1,500	\$8,258.75
9. 011-150-6373 Telephone	\$1,704	\$1,997	\$2,000	\$557	\$2,000	\$0	
10. 001-150-6399 Siren Maint.	\$1,225	\$500	\$1,000	\$0	\$1,000	\$0	
11. 001-150-6441 Fire Prevention	\$277	\$125	\$500	\$0	\$500	\$0	
12. 001-150-6490, 6498 Consultant and Professional Services	\$402	\$1,333	\$0	\$0	\$0	\$0	
13. 001-150-6504, 6510 Minor and Safety Equipment	\$17,895	\$13,624	\$18,000	\$0	\$16,000	-\$2,000	
14. 001-150-6506, 6599 Office Supplies and Misc. Supplies	\$2,171	\$2,367	\$5,000	\$281	\$5,000	\$0	
15. 001-150-6514 Medical Supplies	\$961	\$3,606	\$5,000	\$92	\$5,000	\$0	

16. 001-150-6529							
Uniforms	\$2,537	\$10,808	\$10,000	\$0	\$10,000	\$0 hose testing	
17 001-150-6727							
Capital Equipment	\$0	\$25,080	\$120,000	\$0	\$135,000	\$15,000	
<hr/>							
TOTAL FIRE DEPARTMENT	\$101,183	\$134,098	\$253,000	\$15,238	\$293,500	\$40,500	
GENERAL FUND	2-YEARS	LAST	CURRENT		NEW	Budget	
Road Use	AGO	BUDGET	BUDGET	YTD	BUDGET	Change	
1. 001-210-6010							
SALARIES & WAGES	\$0	\$0	\$82,472	\$0	\$18,008	-\$64,464	
2. 001-410-6020							
Salaries Part Time	\$0	\$0	\$0	\$0	\$0	\$0	
3. 001-410-6040							
Overtime	\$0	\$0	\$0	\$0	\$0	\$0	
4. 001-410-6320							
Building/ground	\$0	\$0	\$0	\$0	\$0	\$0	
5. 001-410-6444							
Tree Trimming	\$0	\$0	\$0	\$0	\$20,000	\$20,000	Change to GF plus RUT
6. 011-410-6490 and 6496							
Consultant/contract, professional services	\$0	\$2,723	\$5,000	\$225	\$5,000	\$0	small engineering services
7. 001-410-6498							
Sidewalk Repair	\$720	\$0	\$3,500	\$0	\$3,500	\$0	Sidewalk Repair Program
8. 001-410-6723							
Equipment Set Aside	\$0	\$0	\$0	\$0	\$5,000	\$5,000	Transfer
9. 001-210-6727							
Equipment	\$9,500	\$12,500	\$12,500	\$0	\$0	-\$12,500	
10. 001-410-6761							
Capital Improvement Streets	\$4,596	\$6,125	\$20,000	\$0	\$0	-\$20,000	Small Projects in the Queue, in hopes of Gr
<hr/>							
TOTAL GF STREETS EXPENSES	\$14,816	\$21,348	\$123,472	\$225	\$51,508	-\$71,964	
GENERAL FUND	2-YEARS	LAST	CURRENT		NEW	Budget	
CEMETERY	AGO	BUDGET	BUDGET	YTD	BUDGET	Change	
1. 001-450-6010							
Salaries and Wages	\$81,182	\$78,260	\$56,974	\$26,226	\$30,028	-\$26,946	
2 001-450-6020							

Part Time Employees	\$0	\$0	\$0	\$0	\$0	\$0 \$15/hr
3 001-450-6040 Overtime	\$0	\$0	\$0	\$0	\$0	\$0
4 001-450-6190& 6498 Consultant, Contracts, Professional Services	\$7,150	\$7,185	\$8,000	\$1,745	\$8,000	\$0
5 001-450-6230 Training and Education	\$0	\$0	\$400	\$0	\$400	\$0
6 001-450-6310 & 6320 Building Grounds, and Building Maint	\$1,901	\$2,334	\$3,000	\$190	\$4,000	\$1,000
7 001-450-6331 Fuel	\$3,701	\$4,694	\$4,000	\$3,502	\$5,600	\$1,600 Inflation
8 001-450-6332, 6521 Repair Maint, Motor Veh. Maint	\$2,618	\$4,364	\$3,000	\$347	\$6,000	\$3,000 Maintenance increasing/ Diesel engines mor
9 001-450-6414 Advertising	\$0	\$37	\$0	\$0	\$0	
10 001-450-6501 Chemicals	\$0	\$0	\$500	\$0	\$500	\$0
11 001-450-6504 6727 Minor, large equipment. DO NOT COMBINE M	\$1,500	\$220	\$16,500	\$72	\$5,000	-\$11,500
12 001-450-6510 & 6599 Safety Supplies & Supplies	\$756	\$1,670	\$1,250	\$689	\$1,500	\$250
TOTAL CEMETERY	\$98,808	\$98,764	\$93,624	\$32,771	\$61,028	-\$32,596 Income v rev \$0 -\$51,428

**GENERAL FUND
POLICE DEPARTMENT**

	2-YEARS AGO	LAST YEAR	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change	
1. 001-110-6010 SALARIES & WAGES	\$286,483	\$277,941	\$245,354	\$110,358	\$269,082	\$23,728	\$ 269,082
2. 001-110-6020 Part Time Wages	\$0	\$0	\$0	\$0	\$2,000	\$2,000	Certified officers
3. 001-110-6040 Overtime 10% of wages	\$0	\$0	\$0	\$0	\$26,908	\$26,908	
4. 001-110-6210 Dues, Memberships	\$4,619	\$5,378	\$5,000	\$5,242	\$7,000	\$2,000	EMA, IA Police Chief , School Resource O
5. 001-110-6230 and 40 Training, Travel Education Combined	\$3,555	\$3,713.00	\$4,442.00	\$3,517	\$4,442	\$0	
6. 001-110-6310							

Building Maint., and building grounds COMBIN	\$2,939	\$3,097.00	\$3,826.00	\$2,901	\$3,826	\$0	
7. 001-110-6320							
Building and Grounds	\$113	\$271	\$1,000	\$75	\$1,000	\$0	
8. 001-110-6331							
Motor Operation Fuel	\$9,855	\$8,976	\$15,000	\$4,547	\$15,000	\$0	Same with 25% increase in fuel costs
9. 001-110-6332 AND 6521							
Vehicle Repair/Maint	\$7,711	\$10,527	\$8,000	\$1,680	\$9,000	\$1,000	
10. 001-110-6350							
Equipment Repair	\$235	\$531	\$0	\$0	\$1,000	\$1,000	
11. 011-110-6371							
Utilities	\$3,267	\$2,409	\$3,250	\$1,298	\$3,894	\$644	
12. 001-110-6373							
Telephone Operation	\$6,340	\$7,998	\$8,000	\$2,918	\$8,000	\$0	
13. 001-110-6399							
Other Maintenance	\$0	\$330	\$0	\$0	\$0	\$0	
14. 001-110-6411							
legal and Advertisements COMBINED	\$2,436	\$330	\$1,000	\$0	\$500	-\$500	Kevin Contract
15. 001-110-6498,6490, 6419							
Contracts and Professional Services COMBINEI	\$5,183	\$5,714	\$4,300	\$183	\$5,300	\$1,000	
16. 001-110-6491							
Reserve Officers	\$0	\$0	\$1,500	\$1,500	\$500	-\$1,000	
001-110-6504,06,08,6599							
Small Equipment, Office Suplies, Postage, Misc.	\$5,150	\$6,274	\$7,200	\$873	\$5,200	-\$2,000	
17 001-110-6513							
Ammunition	\$244	\$884	\$1,150	\$0	\$1,150	\$0	
18 001-110-6529							
Uniforms	\$1,813	\$11	\$2,000	\$805	\$2,000	\$0	
19 011-111-6723							
POLICE Vehicle Set aside	\$47,072	\$544	\$30,000	\$0	\$35,000	\$5,000	8 year cycle
20 001-110-6725,6727							
Office Eq & Equipment	\$24,659	\$11,481	\$19,000	\$6,578	\$9,000	-\$10,000	
						\$0	Income V. Exp
TOTAL POLICE DEPARTMENT	\$411,674	\$346,409	\$360,022	\$142,475	\$409,802	\$49,780	-\$394,976

**GENERAL FUND
PARKS**

2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change
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							Total from Wages Spreads
1.	001-430-6010						
	SALARIES	\$47,000	\$48,000	\$51,000	\$6,053	\$97,796	\$46,796
2.	001-430-6020						
	Part Time Salary	\$31,542	\$39,536	\$74,505	\$0	\$38,000	-\$36,505 37152
3	001-430-6040						
	Overtime	\$0	\$0	\$0	\$0	\$0	\$0
4.	001-430-6210						
	Membership and Dues	\$60	\$624	\$400	\$170	\$345	-\$55
5	001-430-6230 & 6240						
	Travel and Training Combined	\$0	\$540	\$500	\$0	\$900	\$400
3.	001-430-6310 & 6320 COMBINED						
	BLDINGS/GROUND MAINT/SUPPLIES	\$10,483	\$17,411	\$8,000	\$2,421	\$8,000	\$0
5.	001-430-6331						
	Motor Operation Fuel	\$0	\$1,169	\$1,000	\$40	\$1,000	\$0
4.	001-430-6332& 6350						
	Vehicle and Equipment Repair	\$1,971	\$1,169	\$7,000	\$4,410	\$7,000	\$0 more gas for snow removal
5.	001-430-6371						
	Utilities	\$955	\$2,900	\$4,000	\$3,060	\$8,000	\$4,000 25% increase in utilities expected plus more
6.	001-430-6373						
	Telephone Operations	\$2,715	\$4,066	\$2,500	\$1,350	\$3,000	\$500
7.	001-430-6374						
	Water and Sewer	\$0	\$4,923	\$10,000	\$0	\$10,000	\$0
8.	001-430-6402						
	Advertising Expenses	\$126	\$349	\$100	\$0	\$100	\$0
9.	001-430-6409, 6419, 6490						
	Contracts and professional services	\$537	\$4,071	\$9,000	\$1,152	\$9,300	\$300
10.	001-430-6501						
	Chemicals	\$0	\$0	\$0	\$0	\$0	\$0
	001-430-6502 and 6503						
	Concession supplies and merchandise	\$0	\$6,944	\$2,500	\$1,744	\$6,150	\$3,650
	001-430-6504,06,08,10						
	Small Equipment, Office Suplies, Postage, Safety	\$1,499	\$2,866	\$2,425	\$589	\$2,025	-\$400
	001-430-6520, 6599						
	Rec Supplies, & Misc. Supplies	\$3,431	\$5,456	\$2,500	\$661	\$3,200	\$700

001-430-6522							
Swimming	\$138	\$0	\$1,500	\$0	\$1,500	\$0	
001-430-6523							
Adult Sports	\$1,850	\$1,440	\$1,500	\$155	\$2,000	\$500	
001-430-6525							
Youth Sports	\$7,903	\$4,457	\$7,000	\$1,670	\$8,480	\$1,480	
001-430-6526							
Fitness	\$0	\$0	\$0	\$265	\$750	\$750	
001-430-6527							
Summer League	\$420	\$0	\$0	\$0	\$0	\$0	
001-430-6599							
Camp	\$10,845	\$2,806	\$7,000	\$6,153	\$7,000	\$0	
001-430-6723							
Equipment	\$0	\$10,000	\$6,500	\$0	\$5,000	-\$1,500	
11. 001-430-6792							
Capital Improvements	\$14,525	\$6,812	\$15,000	\$0	\$4,000	-\$11,000	No concrete at beranek
Set Aside??	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL PARKS	\$136,000	\$165,539	\$213,930	\$29,893	\$223,546	\$9,616	
							Income v Rev -\$177,596
GENERAL FUND MAYOR/COUNCIL	2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change	
1. 001-610-6010							
SALARIES	\$11,583	\$14,556	\$15,000	\$2,176	\$16,000	\$1,000	
2. 001-610-6240							
CONFERENCES/MEETINGS/Mileage	\$380	\$49	\$1,500	\$0	\$1,500	\$0	
3. 001-610-6506							
OFFICE SUPPLIES	\$0	\$307	\$0	\$50	\$300	\$300	
TOTAL MAYOR/COUNCIL	\$11,963	\$14,912	\$16,500	\$2,226	\$17,800	\$1,300	
Finance Spot							
GENERAL FUND CITY HALL	2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change	
1. 001-620-6010							
SALARIES	\$66,773	\$67,269	\$84,137	\$36,281	\$94,690	\$10,553	\$94,687 Total from Wages Spreads

2. 001-620-6210								
Dues Memberships	\$4,198	\$4,077	\$4,500	\$3,736	\$4,000	-\$500		
3. 001-620-6230 & 6340								
Conferences and Training	\$5,058	\$2,465	\$9,820	\$3,000	\$8,000	-\$1,820		
4. 001-620-6310 & 6320								
Building Maint and Bldg Ground	\$818	\$1,181	\$1,250	\$969	\$1,600	\$350	Window cleaning	ice forming on the cement, next few years
5. 001-620-6371								
Utilities	\$3,411	\$2,926	\$3,500	\$1,510	\$4,530	\$1,030		
6. 001-620-6373								
Phone	\$4,153	\$2,926	\$3,500	\$1,698	\$5,500	\$2,000	lcom	
7. 011-620-6401								
Auditing Expense	\$15,097	\$18,611	\$15,000	\$0	\$18,000	\$3,000		
8. 001-620-6409								
Janitorial Expense	\$50	\$1,035	\$1,800	\$561	\$1,500	-\$300		
9. 001-620-6414								
Advertisement & Legal	\$0	\$568	\$250	\$1,728	\$1,000	\$750	city wide cleanup, job ads	
10. 001-620-6419, 6490, 6498								
Tech, Consultant, Contract Payments	\$10,002	\$13,951	\$11,500	\$7,536	\$8,000	-\$3,500	Suite, emails, tec \	Employee Handbook
11. 001-620-6506								
Office Supplies	\$3,952	\$4,291	\$3,500	\$985	\$3,500	\$0		
12. 001-620-6508, 65081								
Postage and Shipping	\$2,937	\$2,773	\$3,220	\$1,014	\$3,000	-\$220		
13. 001-620-6725								
Office Equipment	\$364	\$8,999	\$3,300	\$266	\$1,000	-\$2,300		
14. 001-620-6506								
SET ASIDE	\$0	\$0	\$0	\$0	\$1,500	\$1,500	Printer past its cycle	\$10,543
TOTAL CITY HALL	\$116,813	\$131,072	\$145,277	\$59,284	\$155,820	\$10,543	Income vs Expense	-\$148,220
GENERAL FUND	2-YEARS	LAST	CURRENT		NEW	Budget		
COMMUNITY DEVELOPMENT	AGO	BUDGET	BUDGET	YTD	BUDGET	Change		
1. 001-470-6402								
Advertising Expenses	\$4,539	\$80	\$4,000	\$2,575	\$2,000	-\$2,000	Hoover Foundation	Helping on their events
2. 001-470-6599								

Misc. Supplies	\$60	\$0	\$0	\$0	\$0	\$0	
3. 001-470-6601 HHTD Fireworks	\$20,000	\$25,000	\$25,000	\$20,000	\$32,000	\$7,000	Must get 25k in donationa
4. 001-470-6602 HHTD Inflatables	\$11,250	\$11,250	\$12,000	\$0	\$12,000	\$0	Inflation
5. 001-470-6603 HHTD Misc.	\$11,250	\$0	\$12,000	\$12,000	\$7,450	-\$4,550	No cubby events
6. 001-599-6605 Community Events	\$3,371	\$4,815	\$5,000	\$367	\$5,275	\$275	
7. 001-599-6505 X-MAS DECORATIONS, banners, welcome sig KEEP IOWA BEAUTIFUL	\$0	\$250	\$250	\$0	\$3,000 \$500	\$2,750	4 wreaths 4 wreaths Set aside?
TOTAL COMMUNITY DEVELOPMENT	\$50,470	\$41,395	\$58,250	\$34,942	\$62,225	\$3,975	

GENERAL FUND	2-YEARS	LAST	CURRENT		NEW	Budget	
ECONOMIC DEVELOPMENT	AGO	BUDGET	BUDGET	YTD	BUDGET	Change	
1. 001-520-6211 CCEDCO Dues	\$6,409	\$6,409	\$6,409	\$6,409	\$6,409	\$0	
2. 001-520-6212 ICAD Dues	\$2,750	\$0	\$2,750	\$0	\$2,750	\$0	
3. 001-520-6213 National Parks Service	\$0	\$0	\$0	\$0	\$0	\$0	
4. 001-520-6214 Main Street Dues	\$10,000	\$10,000	\$10,000	\$10,000	\$3,000	-\$7,000	Xmas Past
5. 001-520-6402 Advertising	\$29	\$0	\$0	\$0	\$0	\$0	
6. 001-520-6498 Building Incentive Program	\$35,447	\$51,951	\$55,000	\$20,435	\$55,000	\$0	\$49,044
7. 001-520-6599 Professional Services	\$1,727	\$0	\$0	\$0	\$0	\$0	
Others	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL ECONOMIC DEVELOPMENT	\$56,362	\$68,360	\$74,159	\$36,844	\$67,159	-\$7,000	Income v Expenses -\$42,159

GENERAL FUND	2-YEARS	LAST	CURRENT	NEW	Budget
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ELECTIONS	<u>AGO</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>YTD</u>	<u>BUDGET</u>	<u>Change</u>
1. 001-630-6413						\$0
ELECTION EXPENSES	\$1,828	\$0	\$2,000	\$3,000	\$0	-\$2,000
TOTAL ELECTION EXPENSES	\$1,828	\$0	\$2,000	\$3,000	\$0	-\$2,000
						\$0
						\$0
GENERAL FUND	<u>2-YEARS</u>	<u>LAST</u>	<u>CURRENT</u>		<u>NEW</u>	<u>Budget</u>
LEGAL/PROFESSIONAL	<u>AGO</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>YTD</u>	<u>BUDGET</u>	<u>Change</u>
1. 001-640-6414						
Advertisement & Legal	\$7,867	\$7,773	\$9,000	\$2,392	\$9,000	\$0
2. 001-640-6490						
Consultant and Prof. Services	\$18,000	\$18,425	\$18,000	\$7,500	\$18,000	\$0 Nusiances
TOTAL LEGAL/PROFESSIONAL	\$25,867	\$26,198	\$27,000	\$9,892	\$27,000	\$0
GENERAL FUND	<u>2-YEARS</u>	<u>LAST</u>	<u>CURRENT</u>		<u>NEW</u>	<u>Budget</u>
SOLID WASTE	<u>AGO</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>YTD</u>	<u>BUDGET</u>	<u>Change</u>
1. 001-290-6120						
LANDFILL DUES	\$14,595	\$14,393	\$15,000	\$14,332	\$15,000	\$0 Landfill Dues???
3. 001-290-6421						
Contract Payments	\$53,596	\$181,170	\$186,000	\$82,477	\$195,447	\$9,447 195444
4. 001-290-6426						
CLEAN UP DAY	\$0	\$0	\$0	\$0	\$2,000	\$2,000
TOTAL SOLID WASTE	\$68,191	\$195,563	\$201,000	\$96,809	\$212,447	\$11,447 Revenue vs. Expenses -\$800
GENERAL FUND	<u>2-YEARS</u>	<u>LAST</u>	<u>CURRENT</u>		<u>NEW</u>	<u>Budget</u>
CABLE ACCESS	<u>AGO</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>YTD</u>	<u>BUDGET</u>	<u>Change</u>
1. 001-855-6010						
Salaries and Wages	\$19,529	\$20,183	\$23,322	\$9,076	\$16,744	-\$6,578
2 001-855-6210						
Training and Education	\$0	\$0	\$0	\$0	\$0	\$0
3 001-855-6310						
Building Maint	\$0	\$0	\$0	\$0	\$0	\$0
4 001-855-6350						
Equipment Repair	\$46	\$70	\$0	\$0	\$0	\$0
5 001-855-6371						

Utilities	\$1,200	\$1,200	\$1,200	\$600	\$1,800	\$600	Part of dept. paying for building
6 001-855-64083 Commercial Property Ins	\$139	\$138	\$172	\$166	\$200	\$28	
7 001-855-6414 Advertisement and Legal	\$0	\$95	\$0	\$0	\$0	\$0	
8 001-855-6498 Contracts and Prof Services	\$1,250	\$600	\$0	\$420	\$500	\$500	
9 001-855-6504 Minor Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
10 001-855-6506 Office Supplies	\$521	\$491	\$400	\$24	\$0	-\$400	
15 001-855-6727 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL CABLE ACCESS	\$22,685	\$22,777	\$25,094	\$10,286	\$19,244	-\$5,850	\$756
							Income Vs Expense
GENERAL FUND COMMISSIONS	2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change	
1. 001-856-6446, & 170-6010 Planning and Zoning	\$41,519	\$33,367	\$39,027	\$21,025	\$50,460	\$11,433	Bldg Permits
TOTAL Commissions	\$41,519	\$33,367	\$39,027	\$21,025	\$50,460	\$11,433	
							Income vs Expenses \$30,958
GENERAL FUND NUISANCE ABATEMENT	2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change	
1. 001-191-6499 NUISANCE ABATEMENT	\$13,049	\$2,500	\$2,500	\$0	\$2,500	\$0	Increase for proactive nuisance checks
TOTAL NUISANCE ABATEMENT	\$13,049	\$2,500	\$2,500	\$0	\$2,500	\$0	
GENERAL FUND Memorial Garden	2-YEARS AGO	LAST BUDGET	CURRENT BUDGET	YTD	NEW BUDGET	Budget Change	
027-450-6499 Misc. Contract Work	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL MEMORIAL GARDEN	\$0	\$0	\$0	\$0	\$0	\$0	
							Income v Rev -\$46,658

GENERAL FUND		2-YEARS	LAST	CURRENT		NEW	Budget	
ANIMAL CONTROL		AGO	BUDGET	BUDGET	YTD	BUDGET	Change	
1.	001-190-6490, 6498, 6510, 6599							\$2000for vet costs to neuter/adopt
	Animal Control Combined	\$1,104	\$357	\$3,000	\$29	\$3,000	\$0	\$1000 for Trap, Neuter, and Release supplie
	TOTAL ANIMAL CONTROL	\$1,104	\$357	\$3,250	\$29	\$3,000	-\$250	

GENERAL FUND		2-YEARS	LAST	CURRENT		NEW	Budget	
Street Lighting		AGO	BUDGET	BUDGET	YTD	BUDGET	Change	
1	001-230-6371							
	Utility Service Gas	\$33,609	\$31,635	\$37,000	\$15,159	\$45,477	\$8,477	25% increase
	Total Street Lighting	\$33,609	\$31,635	\$37,000	\$15,159	\$45,477	\$8,477	

GENERAL FUND		2-YEARS	LAST	CURRENT		NEW	Budget	
Health & Social Services		AGO	BUDGET	BUDGET	YTD	BUDGET	Change	
1	001-399-6310							
	Building Maintenance	\$0	\$4,000	\$0	\$0	\$0	\$0	
2	001-399-6499							
	Other Contractual Services	\$0	\$21,000	\$0	\$0	\$0	\$0	
	Total Health & Social Services	\$0	\$21,000	\$3,250	\$0	\$0	-\$3,250	

GENERAL FUND		2-YEARS	LAST	CURRENT		NEW	Budget	
LIBRARY		AGO	BUDGET	BUDGET	YTD	BUDGET	Change	
1.	001-410-6010							
	SALARIES & WAGES	\$146,080	\$146,043	\$149,238	\$63,663	\$154,580	\$5,342	
2.	001-410-6210							
	Dues and Memberships	\$497	\$393	\$435	\$207	\$435	\$0	
3.	001-410-6230 and 6240							
	Training, Education, and Travel	\$71	\$300	\$2,230	\$1,342	\$2,910	\$680	
4.	001-410-6310 & 6320							
	Building Maint, and Bldg Grounds	\$14,507	\$13,692	\$10,348	\$6,146	\$11,002	\$654	
5.	001-410-6371							
	Utilities	\$7,622	\$5,649	\$8,000	\$4,853	\$9,000	\$1,000	Inflation
6.	001-410-6373							
	Telephone	\$2,211	\$2,685	\$2,544	\$921	\$2,500	-\$44	
7.	001-410-6409							
	Janitorial Expenses	\$280	\$2,520	\$3,000	\$594	\$4,784	\$1,784	
8.	001-410-6414							
	Advertising & Legal	\$230	\$389	\$500	\$145	\$200	-\$300	