CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION

ITEM: Public Hearing, FY 2021-22 Budget Amendment #3 **DATE:** May 16, 2022

FINANCIAL IMPACT: There will be no increase to the tax rates because of this amendment. Details of the more significant adjustments include the following:

General Fund – net increase to the fund of $380,623

The major pieces of this amendment consist of:

- $800,000 increase in Hotel/Motel Tax Revenue due to increased revenue in the first half of the fiscal year.
- $400,000 increase in ambulance charges due to increase in the number of ambulance transports.
- $248,500 increase in EMS operating expenses due to increased ambulance transports and the outsourcing of ambulance billing.
- $76,200 increase in vehicle maintenance expenses for the Police Department, several factors are leading to the increased costs such as rising fuel costs, delays in receiving new vehicles requiring older vehicles to remain in user longer, and an increased number of vehicles in the fleet.
- $50,000 increase in expenses for the purchase of an 800 MHz radio system amplifier for the Emergency Operations Center at the West Public Services Facility.
- $30,00 increase in expenses for the purchase of office furniture at Public Services for an upcoming staff reorganization.
- $50,000 increase in expenses for Public Services building maintenance, first full year of maintenance and building improvements not considered in the original construction.
- $9,600 increase in expenses for the historic survey of the Valley Junction neighborhood.
- $228,571 increase in expenses to the Hotel/Motel tax fund for Greater Des Moines Convention and Visitors Bureau due to increased hotel/motel tax revenue
- $228,571 increase in expenses to the Hotel/Motel tax fund for Bravo Greater Des Moines due to increased hotel/motel tax revenue.

Special Revenue Funds - net decrease to the fund of $94,750

- $67,247 increase to revenue and expenses for the Human Services Housing and Urban Development grant for calendar year 2022.
- $8,450 increase to revenue for the sale of lot at Jordan Cemetery.

- $16,800 increase to revenue for the State of Iowa open access annual contribution to the Library Trust Fund.

- $27,600 increase in expenses for the Library Trust for the replacement of the camera system.

- $77,400 increase to expenses in the Woodland Hills Low-Moderate Income Fund for WDM Owner Occupied Rehabilitation program.

- $15,000 increase to expenses for legal expenses related to creating the new Mills Sub 3 and the S 81st Tax Increment Financing Districts.

Debt Service Fund – net decrease to the fund of $422,100

- $422,100 increase in expenses for early payment of debt related to General Obligation Bonds 2013A & 2014a using cash reserves in the Debt Service Fund.

Capital Projects Fund - net increase to the fund of $90,000

- $90,000 increase in revenue for special assessments for an agricultural deferment of a project in the 1990's that was recently paid.

Business Type / Enterprise Funds - net decrease to the fund of $3,555,627

- $2,005,870 increase in expenses of the MidAmerican Energy RecPlex Fund for expenses needed to complete construction and updated operating expenses.

- $261,610 increase in revenue for the MidAmerican Energy RecPlex Fund for usage and concession sales.

- $871,000 increase to the Digital Enterprise Fund expenses for legal fees and a legal settlement associated with the fiber conduit project.

- $68,500 increase in interest expense for the Digital Enterprise line-of-credit note payable.

- $25,000 increase in Digital Enterprise Fund expenses for maintenance of the fiber conduit network.

- $31,346 increase in revenue of the Sanitary Sewer fund for sewer fee district charges received.

- $38,861 increase in revenue of the Vehicle Replacement fund for sales of used city vehicles

- $48,000 increase in expenses in the Vehicle Replacement fund for the advance purchase of two pick-up truck budgeted in FY 22-23 due to vehicle availability.

- $26,000 increase in expenses in the Sanitary Sewer Fund for the advance purchase of a pick-up truck budgeted in FY 22-23 due to vehicle availability.

- $39,550 increase in expenses in the Stormwater Fund for the increased vehicle replacement costs for street sweepers.

BACKGROUND: This is a public hearing on Amendment #3 to the City's FY 21-22 operating and capital budget. The Finance Director and Senior Budget Analyst developed this amendment after reviewing all expenditure levels and receiving input from several of the departments. The amendment was presented and discussed with the Finance & Administration Committee on April 20, 2022, where the Committee recommended approval.

RECOMMENDATION: Adopt Resolution approving Amendment #3 to the FY 21-22 Operating and Capital Budgets.

Lead Staff Member: **Chris Hamlett, Senior Budget Analyst** CH

STAFF REVIEWS

Department Director	Tim Stiles, Finance Director
Appropriations/Finance	
Legal	
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	The Des Moines Register
Dates(s) Published	April 29, 2022

SUBCOMMITTEE REVIEW (if applicable)

Committee	Finance & Administration		
Date Reviewed	April 20, 2022		
Recommendation	Yes	No	Split

RESOLUTION

A RESOLUTION ADOPTING AN AMENDMENT TO THE ANNUAL BUDGET FOR THE CURRENT FISCAL YEAR ENDING JUNE 30, 2022.

WHEREAS, on May 16, 2022 the City Council approved and adopted an amendment to the City's annual budget for the current fiscal year ending June 30, 2022, and

WHEREAS, further amendment to the City's annual budget for the current fiscal year ending June 30, 2022 is necessary to reflect changing estimates of revenue and expenditure appropriations and adjustments in expenditures across all programs and transfers between funds and between programs; and

WHEREAS, the provisions of Chapter 384, Code of Iowa require a public hearing on the amendment to the City's annual budget for the current fiscal year ending June 30, 2022, and

WHEREAS, those residents and taxpayers of the City interested in the amendment to the City's annual budget for the current fiscal year ending June 30, 2022, have been given an opportunity to present to the City Council objections to any part of the amendment budget and arguments in favor of any part of the amendment budget at this public meeting.

NOW THEREFORE, BE IT RESOLVED that upon due consideration of all view and comments presented by City residents and taxpayers, the public hearing on the amendment to the City of West Des Moines annual budget for the current fiscal year ending June 30, 2022 is hereby closed.

PASSED AND APPROVED this 16th day of May, 2022.

_____
Russ Trimble, Mayor

ATTEST:

_____
Ryan T. Jacobson, CMC
City Clerk

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION - FY 2022 - AMENDMENT # 3

To the Auditor of POLK County, Iowa:

The City Council of WEST DES MOINES in said County/Counties met on 05/16/2022 05:30 PM, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. Thereupon, the following resolution was introduced.

RESOLUTION No. 22-05-16-

A RESOLUTION AMENDING THE CURRENT BUDGET FOR FISCAL YEAR ENDING JUNE 2022

(AS LAST CERTIFIED OR AMENDED ON 02/07/2022)

Be it Resolved by the Council of City of WEST DES MOINES

Section 1. Following notice published/posted 04/29/2022 and the public hearing held 05/16/2022 05:30 PM the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at the hearing:

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	62,376,085	0	62,376,085
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	62,376,085	0	62,376,085
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	22,104,851	0	22,104,851
Other City Taxes	6	15,396,489	800,000	16,196,489
Licenses & Permits	7	3,055,550	9,100	3,064,650
Use of Money & Property	8	3,806,253	32,610	3,838,863
Intergovernmental	9	30,090,421	91,462	30,181,883
Charges for Service	10	26,109,782	-25,768	26,084,014
Special Assessments	11	20,000	90,000	110,000
Miscellaneous	12	14,140,552	832,614	14,973,166
Other Financing Sources	13	100,331,000	38,861	100,369,861
Transfers In	14	173,016,882	0	173,016,882
Total Revenues & Other Sources	15	450,447,865	1,868,879	452,316,744
EXPENDITURES & OTHER FINANCING USES				
Public Safety	16	38,795,559	372,900	39,168,459
Public Works	17	12,514,002	84,000	12,598,002
Health and Social Services	18	1,425,215	59,147	1,484,362
Culture and Recreation	19	12,429,371	-12,400	12,416,971
Community and Economic Development	20	9,841,827	581,142	10,422,969
General Government	21	11,868,213	76,400	11,944,613
Debt Service	22	33,685,136	422,100	34,107,236
Capital Projects	23	104,155,437	0	104,155,437
Total Government Activities Expenditures	24	224,714,760	1,583,289	226,298,049
Business Type/Enterprise	25	98,346,945	3,887,444	102,234,389
Total Gov Activities & Business Expenditures	26	323,061,705	5,470,733	328,532,438
Tranfers Out	27	173,016,882	0	173,016,882
Total Expenditures/Transfers Out	28	496,078,587	5,470,733	501,549,320
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-45,630,722	-3,601,854	-49,232,576
Beginning Fund Balance July 1, 2021	30	340,557,664	0	340,557,664
Ending Fund Balance June 30, 2022	31	294,926,942	-3,601,854	291,325,088

Explanation of Changes: Miscellaneous revenues and expenditures revised from the amended budget due to changes in estimates and changed in projects.

05/16/2022

City Clerk/Administrator Signature of Certification **Adopted On** **Mayor Signature of Certification**

Fund Summary

Fund Type	Revenues Inc. (Dec)	Expenditures Inc. (Dec)	Transfers In	Transfers (Out)	Net Inc. (Dec)
General	$ 1,354,565	$ 973,942	$ -	$ -	$ 380,623
Special Revenue	$ 92,497	$ 187,247	$ -	$ -	$ (94,750)
Debt Service	$ -	$ 422,100	$ -	$ -	$ (422,100)
Capital Projects	$ 90,000	$ -	$ -	$ -	$ 90,000
Business Type / Enterprise	$ 331,817	$ 3,887,444	$ -	$ -	$ (3,555,627)
	$ 1,868,879	**$ 5,470,733**	**$ -**	**$ -**	**$ (3,601,854)**

Revenue Detail

Account Number								
Fund	Dept.	Div.	Acct	Sub Acct	Description	Current Budget	Change Inc. (Dec)	Amended Budget
General Fund								
Other City Taxes								
160	000	000	4070	170	Hotel Motel Tax Revenue	$ 2,982,019	$ 800,000	$ 3,782,019
Sub-total Licenses & Permits							**$ 800,000**	
Intergovernmental								
100	105	700	4300	409	Misc Federal Grants	$ 15,363	$ 7,415	$ 22,778
Sub-total Intergovernmental							**$ 7,415**	
Licenses & Permits								
100	250	700	4110	247	Permits- Utilities	$ 19,050	$ 9,100	$ 28,150
Sub-total Licenses & Permits							**$ 9,100**	
Charges for Services								
100	200	209	4420	568	Nuisance Abatement	$ 40,500	$ 20,000	$ 60,500
100	200	250	4440	580	Inspections - Public Services	$ 30,000	$ 16,200	$ 46,200
100	200	700	4850	830	Sale of Salt Brine	$ 5,000	$ 10,800	$ 15,800
100	250	700	4400	517	Traffic Studies	$ 37,000	$ 15,250	$ 52,250
100	250	700	4440	580	Inspections -Engineering	$ 80,000	$ 5,800	$ 85,800
100	500	700	4400	505	Dev Paid Recordation	$ 2,500	$ 12,200	$ 14,700
130	130	700	4400	502	Ambulance Charges	$ 4,200,000	$ 400,000	$ 4,600,000
Sub-total Charges for Services							**$ 480,250**	
Miscellaneous								
100	200	700	4850	835	Sale of Scrap	$ -	$ 6,800	$ 6,800
130	130	700	4640	737	Scribe Reimbursement	$ -	$ 10,000	$ 10,000
160	000	000	4600	706	Private Contributions	$ -	$ 11,000	$ 11,000
100	610	700	4640	733	Miscellaneous	$ 7,500	$ 30,000	$ 37,500
Sub-Total Miscellaneous							**$ 57,800**	
General Fund Total							**$ 1,354,565**	
Special Revenue Fund								
Intergovernmental								
466	300	560	4300	407	Federal Grant Hud	$ 115,000	$ 67,247	$ 182,247
450	480	700	4360	443	State Library Agreements	$ 60,000	$ 16,800	$ 76,800
Sub-total Intergovernmental							**$ 84,047**	
Miscellaneous								
439	400	430	4850	845	Sale of Cemetery Lots	$ 50,000	$ 8,450	$ 58,450
Sub-Total Miscellaneous							**$ 8,450**	
Special Revenue Fund							**$ 92,497**	
Capital Projects Funds								
Special Assessments								
500	000	000	4500		Assessments	$ 20,000	$ 90,000	$ 110,000
Sub-Total Miscellaneous							**$ 90,000**	
Capital Projects Funds Total							**$ 90,000**	

Revenue Detail

Account Number								
Fund	Dept.	Div.	Acct	Sub Acct	Description	Current Budget	Change Inc. (Dec)	Amended Budget
Business Type Funds								
Use of Money & Property								
692	400	461	4220	379	E-Sports Rental Non-Tournament	$ -	$ 600	$ 600
692	400	461	4220	384	E-Sports Rental Tournament	$ -	$ 1,170	$ 1,170
692	400	467	4220	379	Performance Center Rental	$ -	$ 8,840	$ 8,840
692	400	700	4220	326	Meeting Space Rental	$ 2,000	$ 22,000	$ 24,000
Sub-total Use of Money & Property							**$ 32,610**	
Charges for Service								
692	400	462	4400	548	Ice Rec Fees	$ 25,000	$ 50,000	$ 75,000
692	400	464	4400	539	Courts Rec Fees	$ 35,000	$ 50,000	$ 85,000
692	400	465	4400	548	Pickleball Rec Fees	$ 5,000	$ 9,000	$ 14,000
							$ (615,018)	
Sub-total Charges for Service							**$ (506,018)**	
Miscellaneous								
692	400	700	4850	860	Concession Sales	$ 193,500	$ 120,000	$ 313,500
							$ 615,018	$ 615,018
655	250	700	4400	528	Stormwater Fee District	$ -	$ 31,346	$ 31,346
Sub-total Miscellaenous							**$ 766,364**	
Other Financing Sources								
700	200	240	4850	850	Sale of Property Gov Deals	$ -	$ 38,861	$ 38,861
Sub-total Other Financing Sources							**$ 38,861**	
Business Type Funds Total							**$ 331,817**	
Revenue Total							**$ 1,868,879**	

Expenditure Summary

Program		Change Inc. (Dec)
Public Safety		
Operating		
Police Department	$	76,200
WestPet	$	(1,800)
EMS	$	248,500
Municipal Emergency Management	$	50,000
Operating Total	**$**	**372,900**
Public Safety Total	**$**	**372,900**
Public Works		
Operating		
Public Services Operations	$	15,000
Public Services Community Compliance	$	30,000
Public Services - Buildings & Facilities	$	50,000
Public Services - Street Maintenance	$	(11,000)
Operating Total	**$**	**84,000**
Public Works Total	**$**	**84,000**
Culture & Recreation		
Operating		
Cemeteries	$	5,000
Parks-Public Services	$	(45,000)
Operating Total	**$**	**(40,000)**
Special Revenue		
Library Trust	$	27,600
Special Revenue Total	**$**	**27,600**
Culture & Recreation Total	**$**	**(12,400)**
Health & Social Services		
Operating		
Human Services - Program Outreach	$	(8,100)
Operating Total	**$**	**(8,100)**
Special Revenue		
Housing Solutions	$	67,247
Special Revenue Total	**$**	**67,247**
Culture & Recreation Total	**$**	**59,147**
Community & Economic Development		
Community & Economic Development	$	9,600
Hotel/Motel Tax	$	479,142
Operating Total	**$**	**488,742**
Special Revenue		
Woodland Hills LMI Fund	$	77,400
Mills Parkway #3 TIF	$	5,000
S. 81st Street TIF	$	10,000
Special Revenue Total	**$**	**92,400**

Expenditure Summary

Program		Change Inc. (Dec)
Community & Economic Development Total	**$**	**581,142**
General Government		
Operating		
City Clerk	$	10,000
Elections	$	(10,000)
City Hall	$	(1,000)
ITS	$	77,400
Operating Total	**$**	**76,400**
General Government Total	**$**	**76,400**
Debt Service	**$**	**422,100**
Capital Projects	**$**	**-**
Total Government Activities Expenditures	**$**	**1,583,289**
Business Type / Enterprise	**$**	**3,887,444**
Total Government Activities & Business Expenditures	**$**	**5,470,733**

Expenditure Detail - Public Safety

Account Number									
Fund	Dept.	Div.	Acct	Sub Acct	Description	Current Budget	Change Inc. (Dec)	Amended Budget
Public Safety								
Operating								
Police Department								
100	105	111	5220	320	SERT Vehicle Maintenance	$ 800	$ 4,200	$ 5,000
100	105	700	5220	320	Vehicle Maintenance	$ 218,000	$ 72,000	$ 290,000
Sub-total Police Department							**$ 76,200**	
EMS								
130	130	133	5220	365	Maintenance Medical Equipment	$ 25,000	$ 13,000	$ 38,000
130	130	133	5230	503	Supplies - Miscellaneous	$ 36,000	$ 4,000	$ 40,000
130	130	133	5230	585	Supplies - Consumables	$ 80,000	$ 80,000	$ 160,000
130	130	133	5230	586	Supplies - Medication	$ 20,000	$ 6,000	$ 26,000
130	130	133	5230	587	Supplies Oxygen	$ 40,000	$ 22,000	$ 62,000
130	130	133	5250	400	Accreditation Fee	$ -	$ 6,000	$ 6,000
130	130	700	5250	400	Accreditation Fee	$ -	$ 7,500	$ 7,500
130	130	700	5250	417	Billing Collection Services	$ -	$ 100,000	$ 100,000
130	130	700	5250	503	Scribe Services	$ -	$ 10,000	$ 10,000
Sub-total EMS							**$ 248,500**	
Municipal Emergency Management								
100	150	160	5400	750	Equipment Misc. $5,000 or more	$ -	$ 50,000	$ 50,000
Sub-total Municipal Emergency Management							**$ 50,000**	
WestPet								
119	105	119	5250	411	Computer Software Maintenance	$ 5,675	$ (1,800)	$ 3,875
Sub-total WestPet							**$ (1,800)**	
Operating Total							**$ 372,900**	
Public Safety Total							**$ 372,900**	

Expenditure Detail - Public Works

Account Number						Current Budget	Change Inc. (Dec)	Amended Budget
Fund	Dept.	Div.	Acct	Sub Acct	Description			
Public Works								
Operating								
Public Services-Community Compliance								
100	200	209	5250	458	Nusiance Abatement	$ 35,000	$ 15,000	$ 50,000
Sub-total Public Services-Community Compliance							**$ 15,000**	
Public Services- Operations								
100	200	220	5400	720	Equipment Furniture & Fixtures	$ -	$ 30,000	$ 30,000
Sub-total Public Services-Operations							**$ 30,000**	
Public Services- Buildings & Facilities								
100	200	235	5220	310	Building Maintenance	$ 150,000	$ 50,000	$ 200,000
Sub-total Public Services-Buildings & Facilities							**$ 50,000**	
Engineering Services-Capital Improvements								
100	250	292	5250	411	Computer Software Maintenance		$ (11,000)	$ (11,000)
Sub-total Engineering Serivces-Capital Improvements							**$ (11,000)**	
Operating Total							**$ 84,000**	
Public Works Total							**$ 84,000**	

Expenditure Detail - Culture Recreation

Account Number						Current Budget	Change Inc. (Dec)	Amended Budget
Fund	Dept.	Div.	Acct	Sub Acct	Description			
Culture & Recreation								
Cemeteries								
100	400	430	5250	425	Grave Openings	$ 18,000	$ 5,000	$ 23,000
Sub-total Cemeteries							**$ 5,000**	
Parks - Public Services								
100	200	405	5450	785	Heavy Equipment Tractor	$ 90,000	$ (45,000)	$ 45,000
Sub-total Parks-Public Services							**$ (45,000)**	
General Fund Total							**$ (40,000)**	
Special Revenue								
Library Trust								
450	480	700	5250	460	Contractual Services	$ 10,000	$ 27,600	$ 37,600
Sub-total Library Trust							**$ 27,600**	
Special Revenue Total							**$ 27,600**	
Culture & Recreation Total							**$ (12,400)**	

Expenditure Detail - Health Social Services

Account Number						Current Budget	Change Inc. (Dec)	Amended Budget
Fund	Dept.	Div.	Acct	Sub Acct	Description			
Health & Social Services								
Human Services								
100	300	310	5250	411	Computer Software Maintenance	$ 8,100	$ (8,100)	$ -
Sub-total Human Services							**$ (8,100)**	
General Fund Total							**$ (8,100)**	
Special Revenue								
Housing Solutions Program								
466	300	560	5230	515	Supplies Programs	$ 50,000	$ 67,247	$ 117,247
Sub-total Housing Solutions Program							**$ 67,247**	
Special Revenue Total							**$ 67,247**	
Health & Social Services Total							**$ 59,147**	

Expenditure Detail - Community and Economic Development

Account Number						Current Budget	Change Inc. (Dec)	Amended Budget
Fund	Dept.	Div.	Acct	Sub Acct	Description			
Community and Economic Development								
Operating								
Community & Economic Development								
100	550	700	5250	460	Contractual Services	$ 323,466	$ 9,600	$ 333,066
Sub-total Community & Economic Development							**$ 9,600**	
Hotel/Motel Tax								
160	600	680	5250	424	Contractual Services	$ 2,201,010	$ 457,142	$ 2,658,152
160	600	680	5250	424	Contractual Services		$ 22,000	$ 22,000
Sub-total Hotel/Motel Tax							**$ 479,142**	
Operating Total							**$ 488,742**	
Special Revenue								
Woodland Hills LMI								
353	000	000	5230	515	Supplies Programs	$ -	$ 77,400	$ 77,400
Sub-total Woodland Hills LMI							**$ 77,400**	
Mills Parkway Sub 3 TIF								
347	000	000	5250	431	Legal Fees	$ -	$ 5,000	$ 5,000
Sub-total Mills Parkway Sub 3 TIF							**$ 5,000**	
S. 81st Street TIF								
358	000	000	5250	431	Legal Fees	$ -	$ 10,000	$ 10,000
Sub-total S. 81st Street TIF							**$ 10,000**	
Special Revenue Total							**$ 92,400**	
Community & Economic Development Total							**$ 581,142**	

Expenditure Detail-General Government

Account Number								
Fund	Dept.	Div.	Acct	Sub Acct	Description	Current Budget	Change Inc. (Dec)	Amended Budget
General Government								
Operating								
City Clerk								
100	600	615	5230	518	Recording Fee	$ 12,000	$ 7,500	$ 19,500
100	600	615	5230	520	Codification	$ 12,000	$ 2,500	$ 14,500
Sub-total City Clerk							**$ 10,000**	
Elections								
100	600	617	5250	419	Elections	$ 20,000	$ (10,000)	$ 10,000
Sub-total Elections							**$ (10,000)**	
City Hall								
100	600	630	5300	630	Telephone	$ 24,000	$ (1,000)	$ 23,000
Sub-total City Hall							**$ (1,000)**	
ITS								
100	650	655	5250	411	Computer Software Maintenance		$ 1,800	$ 1,800
100	650	655	5250	411	Computer Software Maintenance		$ 11,000	$ 11,000
100	650	655	5250	411	Computer Software Maintenance		$ 8,100	$ 8,100
100	650	655	5250	460	Contractual Services Miscellaneous	$ 15,000	$ 55,000	$ 70,000
100	650	700	5220	320	Vehicle Maintenance	$ -	$ 500	$ 500
100	650	700	5300	630	Telephone	$ 1,080	$ 1,000	$ 2,080
Sub-total ITS							**$ 77,400**	
Operating Total							**$ 76,400**	
General Government Total							**$ 76,400**	

Expenditure Detail - Debt Service

Account Number						Current Budget	Change Inc. (Dec)	Amended Budget
Fund	Dept.	Div.	Acct	Sub Acct	Description			
Debt Service								
Debt Service								
200	000	070	5700	800	Principal	$ -	$ 422,100	$ 422,100
Sub-total Debt Service							**$ 422,100**	
Debt Service Total							**$ 422,100**	

Business Type/Enterprise

Account Number									
Fund	Dept.	Div.	Acct	Sub Acct	Description	Current Budget	Change Inc. (Dec)	Amended Budget
Sanitary Sewer								
600	200	250	5500	774	Vehicles Pick-Up Truck	$ -	$ 26,000	$ 26,000
Sub-total Sanitary Sewer							**$ 26,000**	
Stormwater								
650	200	260	5350	670	Vehilce Replacement Charges	$ 92,000	$ 39,550	$ 131,550
Sub-total Stormwater							**$ 39,550**	
Fiber Conduit								
670	000	000	5250	502	Settlement	$ -	$ 595,000	$ 595,000
670	000	000	5700	850	Interest	$ 50,000	$ 68,500	$ 118,500
670	250	294	5220	332	Maintenance Repairs	$ -	$ 25,000	$ 25,000
670	250	294	5250	411	Software Maintenance Agreement	$ -	$ 270	$ 270
670	250	294	5250	431	Legal Fees	$ -	$ 276,000	$ 276,000
Sub-total Fiber Conduit							**$ 964,770**	
MidAmerican Energy RecPlex								
								$ -
692	400	700	5120		Part-Time Pay	$ 350,000	$ 160,000	$ 510,000
692	400	700	5230	503	Supplies Miscellaneous	$ 8,000	$ 7,000	$ 15,000
692	400	700	5230	510	Supplies Building	$ 30,000	$ 53,000	$ 83,000
692	400	700	5230	508	Supplies Tools	$ 1,000	$ 2,000	$ 3,000
692	400	700	5230	589	Supplies Concession	$ 100,000	$ 150,000	$ 250,000
692	400	700	5230	515	Supplies Programs	$ 46,775	$ 10,000	$ 56,775
692	400	700	5250	489	Building Security	$ -	$ 2,000	$ 2,000
692	400	700	5250	414	Credit Card Processing Fees	$ 10,000	$ 18,000	$ 28,000
692	400	700	5250	429	Insurance Premiums	$ 40,000	$ 4,500	$ 44,500
692	400	700	5250	490	Contracts	$ 6,635,000	$ 1,344,855	$ 7,979,855
692	400	700	5250	490	Contracts	$ -	$ 95,515	$ 95,515
692	400	700	5250	490	Contracts	$ -	$ 58,000	$ 58,000
692	400	700	5250	490	Contractual Services	$ -	$ 24,500	$ 24,500
692	400	700	5300	610	Electricity	$ 265,000	$ 55,000	$ 320,000
692	400	700	5400	700	Computer Hardware		$ 21,500	$ 21,500
Sub-total MidAmerican Energy RecPlex							**$ 2,005,870**	
Vehicle Replacement								
700	200	250	5500	774	Vehicles Pick-Up Truck	$ -	$ 24,000	$ 24,000
700	200	250	5500	774	Vehicles Pick-Up Truck	$ -	$ 24,000	$ 24,000
700	150	155	5500	771	Vehicles Fire Truck	$ -	$ 799,754	$ 799,754
700	200	240	5250	449	Sales Tax	$ -	$ 3,500	$ 3,500
Sub-total Vehicle Replacemenbt							**$ 851,254**	
Business Type Total							**$ 3,887,444**	