

REGULAR MEETING OF THE WEST BRANCH CITY COUNCIL HELD VIA VIDEO CONFERENCE IN THE COUNCIL CHAMBERS OF CITY HALL, 121 NORTH FOURTH STREET ON MONDAY, DECEMBER 7, 2020.

Mayor Frechette called the meeting to order at 6:00 p.m.

Present: Mayor Paul Frechette, Council Member Cathy Zimmerman. Council Members Joanne Bennett, Mike Jackson, Chris Powley, Ellen Pugh and Rusty Showalter via Zoom.

Absent: None

Other officers present: City Manager John Dantzer, City Clerk Amanda Stang, City Treasurer Michelle Frechette, Police Chief Ken Walters, and Public Works Superintendent Mike Killackey.

All stood for the Pledge of Allegiance.

* * * * *

Garrett Dawe and Kevin Schaedig with MDOT discussed the upcoming 2023 reconstruction project on Houghton Ave, from Fairview to M-30 including the possibility of a road diet. Member Zimmerman stated she was not in favor of the road diet while members Powley, Pugh and Showalter stated they were in favor.

* * * * *

Requests for proposals were received from Beckett & Raeder, Fleis & Vanderbrink and C2AE for the USDA Grant that will go toward water system and infrastructure upgrades. Representatives from each company presented their proposals.

MOTION BY FRECHETTE, SECOND BY SHOWALTER TO POSTPONE MAKING A DECISION UNTIL THEY CAN REVIEW THE MATERIAL AND DISCUSS THE MATTER FURTHER.

Yes — Bennett, Frechette, Jackson, Powley, Pugh, Showalter, Zimmerman

No – None

Absent – None

Motion carried

* * * * *

MOTION BY BENNETT, SECOND BY JACKSON, TO APPROVE THE PAYMENT OF BILLS IN THE AMOUNT OF \$92,822.14.

Yes — Bennett, Frechette, Jackson, Powley, Pugh, Showalter, Zimmerman

No – None

Absent – None

Motion carried

* * * * *

WHEREAS, City staff compares the year to date actual with the budgeted amount of all revenue and expenditures monthly; and

WHEREAS, the revenues in Fund 101, general fund, were understated due to the personal property tax loss reimbursement not being accounted for and an understatement in veteran banner contributions, miscellaneous public works and MDOT revenues, and

WHEREAS, the MERS expenses in Fund 101 were understated due to a change in the coding of MERS expenses and the payoff of a land contract in full instead of continuing to make monthly payments, and

WHEREAS, the expenses in Fund 203, local street fund, were understated due to the paving of Lindsay St. that was not accounted for in the original budget, and

WHEREAS, the revenues and the expenses in Fund 248, DDA fund, were overstated due to an understatement in tax increment financing; an overstatement in personal property tax loss reimbursement; and the elimination of veteran banner revenues and expenses, and

WHEREAS, the expenses in Fund 276, Housing Resource Fund, was understated due to expenses required for the recording of land sales, and

WHEREAS, the expenses in Fund 59, Sewer Fund, was overstated due to a change in the coding of MERS expenses, and

NOW, THEREFORE, BE IT RESOLVED, that the West Branch City Council hereby adopts the following budget amendments:

| GL NUMBER | DESCRIPTION | ORIGINAL BUDGET | 2020-21 AMENDED BUDGET |
|---------------------|-------------------------------|-----------------|------------------------|
| Fund 101 - | | | |
| Revenues | | | |
| Dept 000.000 | | | |
| 101-000.000-401.000 | TAXES CONTROL (MANDATORY) | 0.00 | 0.00 |
| 101-000.000-403.400 | CURRENT PROPERTY TAX GEN.OP. | 926,946.00 | 926,946.00 |
| 101-000.000-404.400 | CURRENT PROPERTY TAX REFUSE | 185,472.00 | 185,472.00 |
| | PERSONAL PROPERTY TAX LOSS | | |
| 101-000.000-408.400 | REIMBURSEMENT | 0.00 | 65,625.00 |
| 101-000.000-446.400 | PENALTIES AND INTEREST CUR.TA | 9,211.00 | 9,211.00 |
| 101-000.000-448.400 | ADMINISTRATIVE FEES ON CUR.TA | 27,604.00 | 27,604.00 |
| 101-000.000-477.400 | CABLE TV FRANCHISE FEES | 37,200.00 | 37,200.00 |

| | | | |
|---------------------|----------------------------------|--------------|--------------|
| 101-000.000-540.400 | MDOT FEDERAL REVENUE | 0.00 | 0.00 |
| 101-000.000-564.400 | INDUSTRIAL PARK | 2,000.00 | 2,000.00 |
| 101-000.000-574.400 | SALES (STATUTORY) | 26,544.00 | 21,550.00 |
| 101-000.000-575.400 | REVENUE SHARING (CONSTITUTIONAL) | 175,000.00 | 175,000.00 |
| 101-000.000-577.400 | LIQUOR LICENSE | 4,280.00 | 4,280.00 |
| 101-000.000-590.400 | SEWER FUND ADMINISTRATION | 60,000.00 | 60,000.00 |
| 101-000.000-590.401 | SEWER COLLECTION ADMIN. | 16,000.00 | 16,000.00 |
| 101-000.000-591.400 | WATER FUND ADMINISTRATION | 20,000.00 | 20,000.00 |
| 101-000.000-592.400 | LOCAL STREET ADMIN. FEE | 4,400.00 | 4,400.00 |
| 101-000.000-593.400 | MAJOR STREET ADMIN. FEE | 9,500.00 | 9,500.00 |
| 101-000.000-594.400 | CEMETERY ADMIN. FEE | 1,000.00 | 1,000.00 |
| 101-000.000-597.400 | DDA ADMINISTRATIVE | 2,400.00 | 2,400.00 |
| 101-000.000-634.400 | GRANT | 0.00 | 0.00 |
| 101-000.000-661.400 | MOTOR VEHICLE FUND | 12,000.00 | 12,000.00 |
| 101-000.000-664.400 | INTEREST INCOME | 6,000.00 | 6,000.00 |
| 101-000.000-672.400 | VETERAN BANNER CONTRIBUTIONS | 0.00 | 4,000.00 |
| 101-000.000-695.400 | MISCELLANEOUS | 15,000.00 | 15,000.00 |
| 101-000.000-695.405 | REFUSE RECYCLING DONATIONS | 2,500.00 | 7,500.00 |
| Total Dept 000.000 | | 1,543,057.00 | 1,612,488.00 |

Dept 441.000 - PUBLIC WORKS DEPARTMENT

| | | | |
|---------------------|-------------------|-----------|-----------|
| 101-441.000-673.400 | DDA MAINTENANCE | 7,500.00 | 7,500.00 |
| 101-441.000-695.400 | MISCELLANEOUS | 750.00 | 9,605.00 |
| 101-441.000-695.410 | MDOT REVENUE | 15,000.00 | 24,510.00 |
| 101-441.000-695.415 | OTHER GOV'T UNITS | 0.00 | 0.00 |
| | | | 41,615.00 |

Expenses

Total Dept 441.000 - PUBLIC WORKS DEPARTMENT 23,250.00

Dept 201.000 - INTERNAL SERVICES

| | | | |
|---------------------|-------------------------------|-----------|-----------|
| 101-201.000-702.700 | PROMOTION/BONUS | 0.00 | 0.00 |
| 101-201.000-703.700 | SALARIES AND WAGES | 77,480.00 | 77,480.00 |
| 101-201.000-708.700 | SICK LEAVE PAYOUT | 0.00 | 0.00 |
| 101-201.000-710.700 | OVERTIME | 500.00 | 500.00 |
| 101-201.000-714.700 | MANDATORY MEDICARE | 1,131.00 | 1,131.00 |
| 101-201.000-715.700 | SOCIAL SECURITY (EMPLOYER) | 4,835.00 | 4,835.00 |
| 101-201.000-716.700 | BC/BS HEALTH INSURANCE PREMIU | 17,777.00 | 17,777.00 |
| 101-201.000-717.700 | LIFE INSURANCE PREMIUM | 150.00 | 150.00 |
| 101-201.000-718.700 | MERS RETIREMENT (EMPLOYER) | 1,430.00 | 7,000.00 |
| 101-201.000-718.701 | EMPLOYER DEFERED COMP. | 1,430.00 | 1,430.00 |
| 101-201.000-719.700 | LONG TERM DISABILITY | 500.00 | 500.00 |
| 101-201.000-720.700 | WORKERS COMPENSATION PREMIUM | 300.00 | 300.00 |
| 101-201.000-724.700 | UNEMPLOYMENT INS. BENEFIT | 400.00 | 200.00 |

| | | | |
|----------------------------------------|-------------------------------|------------|------------|
| 101-201.000-727.700 | OPERATING SUPPLIES | 4,500.00 | 4,500.00 |
| 101-201.000-741.700 | POSTAGE | 4,000.00 | 4,000.00 |
| 101-201.000-801.700 | CONTRACTUAL SERVICES | 1,020.00 | 3,558.00 |
| 101-201.000-811.700 | MEMBERSHIP AND DUES | 400.00 | 400.00 |
| 101-201.000-853.700 | TELEPHONE/RADIO COMMUNICATION | 720.00 | 720.00 |
| 101-201.000-865.700 | PROFESSIONAL DEVELOPMENT | 1,600.00 | 600.00 |
| 101-201.000-901.700 | PRINTING AND PUBLISHING | 3,000.00 | 3,000.00 |
| 101-201.000-956.700 | EXPENSES | 1,000.00 | 1,000.00 |
| Total Dept 201.000 - INTERNAL SERVICES | | 122,173.00 | 129,081.00 |

Dept 253.000 - CITY CLERK/TREASURER

| | | | |
|-------------------------------------------|--------------------------------|------------|------------|
| 101-253.000-702.700 | PROMOTION/BONUS | 0.00 | 0.00 |
| 101-253.000-703.700 | SALARIES AND WAGES | 63,000.00 | 63,000.00 |
| 101-253.000-708.700 | SICK LEAVE PAYOUT | 0.00 | 0.00 |
| 101-253.000-713.700 | EMP. HEALTH OPTION | 0.00 | 0.00 |
| 101-253.000-714.700 | MANDATORY MEDICARE | 914.00 | 914.00 |
| 101-253.000-715.700 | SOCIAL SECURITY (EMPLOYER) | 3,906.00 | 3,906.00 |
| 101-253.000-716.700 | BC/BS HEALTH INSURANCE PREMIUM | 20,065.00 | 20,065.00 |
| 101-253.000-717.700 | LIFE INSURANCE PREMIUM | 250.00 | 250.00 |
| 101-253.000-718.700 | MERS RETIREMENT (EMPLOYER) | 1,043.00 | 5,500.00 |
| 101-253.000-718.701 | EMPLOYER DEFERED COMP. | 1,200.00 | 1,200.00 |
| 101-253.000-719.700 | LONG TERM DISABILITY | 650.00 | 630.00 |
| 101-253.000-720.700 | WORKERS COMPENSATION PREMIUM | 500.00 | 250.00 |
| 101-253.000-724.700 | UNEMPLOYMENT INS. BENEFIT | 50.00 | 40.00 |
| 101-253.000-727.700 | OPERATING SUPPLIES | 500.00 | 500.00 |
| 101-253.000-803.700 | AUDIT | 38,500.00 | 38,500.00 |
| 101-253.000-811.700 | MEMBERSHIP AND DUES | 200.00 | 200.00 |
| 101-253.000-853.700 | TELEPHONE/RADIO COMMUNICATIONS | 0.00 | 720.00 |
| 101-253.000-865.700 | PROFESSIONAL DEVELOPMENT | 150.00 | 160.00 |
| 101-253.000-956.700 | EXPENSES | 300.00 | 0.00 |
| 101-253.000-956.800 | BANKING FEES | 150.00 | 0.00 |
| 101-253.000-977.700 | CAPITAL ACQUISITIONS | 0.00 | 0.00 |
| Total Dept 253.000 - CITY CLERK/TREASURER | | 131,378.00 | 135,835.00 |

Dept 265.999 - INSTALLMENT PURCHASE AGREEMENT EXPENSE

| | | | |
|-------------------------------------------------------------|------------------------------------------|-----------|------------|
| 101-265.999-000.011 | INSTALLMENT PURCHASE AGREEMENT PRINCIPAL | 16,772.00 | 102,455.00 |
| Total Dept 265.999 - INSTALLMENT PURCHASE AGREEMENT EXPENSE | | 16,772.00 | 102,455.00 |

Dept 301.000 - POLICE DEPARTMENT

| | | | |
|----------------------------------------|-------------------------------|------------|------------|
| 101-301.000-702.700 | PROMOTION/BONUS | 0.00 | 0.00 |
| 101-301.000-703.700 | SALARIES AND WAGES | 194,501.00 | 194,501.00 |
| 101-301.000-705.700 | CHIEF OF POLICE | 64,790.00 | 64,790.00 |
| 101-301.000-706.700 | COMMUNITY POLICING | 100.00 | 100.00 |
| 101-301.000-708.700 | SICK LEAVE PAYOUT | 250.00 | 390.00 |
| 101-301.000-710.700 | OVERTIME | 8,500.00 | 8,500.00 |
| 101-301.000-713.700 | EMP. HEALTH OPTION | 6,000.00 | 6,000.00 |
| 101-301.000-714.700 | MANDATORY MEDICARE | 3,883.00 | 3,883.00 |
| 101-301.000-715.700 | SOCIAL SECURITY (EMPLOYER) | 16,603.00 | 16,603.00 |
| 101-301.000-716.700 | BC/BS HEALTH INSURANCE PREMIU | 28,840.00 | 28,840.00 |
| 101-301.000-717.700 | LIFE INSURANCE PREMIUM | 855.00 | 855.00 |
| 101-301.000-718.700 | MERS RETIREMENT (EMPLOYER) | 30,944.00 | 50,000.00 |
| 101-301.000-718.701 | EMPLOYER DEFERED COMP. | 6,000.00 | 6,000.00 |
| 101-301.000-719.700 | LONG TERM DISABILITY | 2,440.00 | 2,440.00 |
| 101-301.000-720.700 | WORKERS COMPENSATION PREMIUM | 6,820.00 | 6,820.00 |
| 101-301.000-724.700 | UNEMPLOYMENT INS. BENEFIT | 300.00 | 160.00 |
| 101-301.000-727.700 | OPERATING SUPPLIES | 4,500.00 | 4,500.00 |
| 101-301.000-801.700 | CONTRACTUAL SERVICES | 9,975.00 | 9,675.00 |
| 101-301.000-811.700 | MEMBERSHIP AND DUES | 325.00 | 325.00 |
| 101-301.000-817.700 | UNIFORMS | 4,000.00 | 4,000.00 |
| 101-301.000-853.700 | TELEPHONE/RADIO COMMUNICATION | 4,000.00 | 4,000.00 |
| 101-301.000-941.700 | EQUIPMENT RENTAL | 9,000.00 | 9,000.00 |
| 101-301.000-955.700 | DATA PROCESSING | 4,500.00 | 3,850.00 |
| 101-301.000-956.700 | EXPENSES | 0.00 | 950.00 |
| 101-301.000-956.702 | POLICE SAFETY EXPENSE | 3,000.00 | 3,000.00 |
| 101-301.000-956.707 | FORFEITURE EXPENSE | 400.00 | 400.00 |
| 101-301.000-957.700 | EDUCATION AND TRAINING LOCAL | 5,000.00 | 5,000.00 |
| 101-301.000-957.701 | EDUCATION 302 | 1,000.00 | 1,000.00 |
| 101-301.000-968.700 | STING | 3,000.00 | 3,000.00 |
| 101-301.000-977.700 | CAPITAL ACQUISITIONS | 0.00 | 0.00 |
| Total Dept 301.000 - POLICE DEPARTMENT | | 419,526.00 | 438,582.00 |

Dept 441.000 - PUBLIC WORKS DEPARTMENT

| | | | |
|---------------------|-------------------------------|-----------|-----------|
| 101-441.000-702.700 | PROMOTION/BONUS | 0.00 | 0.00 |
| 101-441.000-703.700 | SALARIES AND WAGES | 59,893.00 | 59,893.00 |
| 101-441.000-708.700 | SICK LEAVE PAYOUT | 200.00 | 200.00 |
| 101-441.000-710.700 | OVERTIME | 1,500.00 | 1,500.00 |
| 101-441.000-713.700 | EMP. HEALTH OPTION | 0.00 | 0.00 |
| 101-441.000-714.700 | MANDATORY MEDICARE | 890.00 | 890.00 |
| 101-441.000-715.700 | SOCIAL SECURITY (EMPLOYER) | 3,806.00 | 3,806.00 |
| 101-441.000-716.700 | BC/BS HEALTH INSURANCE PREMIU | 26,519.00 | 26,519.00 |

| | | | |
|----------------------------------------------|-------------------------------|------------|------------|
| 101-441.000-717.700 | LIFE INSURANCE PREMIUM | 600.00 | 600.00 |
| 101-441.000-718.700 | MERS RETIREMENT (EMPLOYER) | 28,610.00 | 50,000.00 |
| 101-441.000-718.701 | EMPLOYER DEFERED COMP. | 2,370.00 | 2,370.00 |
| 101-441.000-719.700 | LONG TERM DISABILITY | 1,820.00 | 1,820.00 |
| 101-441.000-720.700 | WORKERS COMPENSATION PREMIUM | 2,480.00 | 2,480.00 |
| 101-441.000-724.700 | UNEMPLOYMENT INS. BENEFIT | 10.00 | 10.00 |
| 101-441.000-727.700 | OPERATING SUPPLIES | 7,000.00 | 7,000.00 |
| 101-441.000-801.700 | CONTRACTUAL SERVICES | 2,500.00 | 2,500.00 |
| 101-441.000-801.701 | INFRASTRUCTURE PROJECT | 0.00 | 0.00 |
| 101-441.000-817.700 | UNIFORMS | 4,500.00 | 4,500.00 |
| 101-441.000-853.700 | TELEPHONE/RADIO COMMUNICATION | 3,800.00 | 3,800.00 |
| 101-441.000-865.700 | PROFESSIONAL DEVELOPMENT | 2,500.00 | 2,500.00 |
| 101-441.000-941.700 | EQUIPMENT RENTAL | 15,000.00 | 15,000.00 |
| 101-441.000-956.700 | EXPENSES | 600.00 | 600.00 |
| Total Dept 441.000 - PUBLIC WORKS DEPARTMENT | | 164,598.00 | 185,988.00 |

Fund 101:

| | | |
|--------------------------------|--------------|--------------|
| TOTAL REVENUES | 1,595,257.00 | 1,720,367.00 |
| TOTAL EXPENDITURES | 1,629,529.00 | 1,765,685.00 |
| NET OF REVENUES & EXPENDITURES | (34,272.00) | (45,318.00) |

Fund 203- LOCAL STREET FUND

Dept 463.000 - ROUTINE MAINTENANCE

| | | | |
|------------------------------------------|--------------------------------|-----------|------------|
| 203-463.000-703.700 | SALARIES AND WAGES | 8,820.00 | 8,820.00 |
| 203-463.000-710.700 | OVERTIME | 235.00 | 235.00 |
| 203-463.000-714.700 | MANDATORY MEDICARE | 131.00 | 131.00 |
| 203-463.000-715.700 | SOCIAL SECURITY (EMPLOYER) | 561.00 | 561.00 |
| 203-463.000-716.700 | BC/BS HEALTH INSURANCE PREMIUM | 2,243.00 | 2,243.00 |
| 203-463.000-718.700 | MERS RETIREMENT (EMPLOYER) | 130.00 | 130.00 |
| 203-463.000-720.700 | WORKERS COMPENSATION PREMIUM | 570.00 | 570.00 |
| 203-463.000-724.700 | UNEMPLOYMENT INS. BENEFIT | 5.00 | 5.00 |
| 203-463.000-727.700 | OPERATING SUPPLIES | 2,500.00 | 2,500.00 |
| 203-463.000-801.700 | CONTRACTUAL SERVICES | 6,300.00 | 98,375.00 |
| 203-463.000-941.700 | EQUIPMENT RENTAL | 12,700.00 | 12,700.00 |
| 203-463.000-956.700 | EXPENSES | 740.00 | 740.00 |
| Total Dept 463.000 - ROUTINE MAINTENANCE | | 34,935.00 | 127,010.00 |

Fund 203 - LOCAL STREET FUND:

| | | |
|--------------------------------|------------|-------------|
| TOTAL REVENUES | 124,715.00 | 124,715.00 |
| TOTAL EXPENDITURES | 66,033.00 | 158,108.00 |
| NET OF REVENUES & EXPENDITURES | 58,682.00 | (33,393.00) |

Fund 248 - DDA OPERATING FUND

Revenues

Dept 000.000

| | | | |
|---------------------|------------------------------------------------------------|-----------|-----------|
| 248-000.000-400.400 | TAX INCREMENT FINANCING | 46,718.00 | 55,273.00 |
| 248-000.000-403.400 | CURRENT PROPERTY TAX GEN.OP. PERSONAL PROPERTY TAX LOSS | 10,000.00 | 10,000.00 |
| 248-000.000-408.400 | REIMBURSEMENT | 28,000.00 | 19,445.00 |
| 248-000.000-634.400 | GRANT | 0.00 | 0.00 |
| 248-000.000-664.400 | INTEREST INCOME | 500.00 | 500.00 |
| 248-000.000-672.400 | VETERAN BANNER CONTRIBUTIONS | 3,000.00 | 0.00 |
| 248-000.000-695.400 | MISCELLANEOUS | 800.00 | 800.00 |
| Total Dept 000.000 | | 89,018.00 | 86,018.00 |
| TOTAL REVENUES | | 89,018.00 | 86,018.00 |

Expenditures

Dept 000.000

| | | | |
|---------------------|----------------------------------------------|-----------|-----------|
| 248-000.000-729.700 | FLOWER PROJECT | 5,000.00 | 5,000.00 |
| 248-000.000-750.700 | RETAIL MERCHANTS | 7,500.00 | 7,500.00 |
| 248-000.000-782.700 | ADMINISTRATION | 2,400.00 | 2,400.00 |
| 248-000.000-801.700 | CONTRACTUAL SERVICES | 60,818.00 | 60,818.00 |
| 248-000.000-865.700 | PROFESSIONAL DEVELOPMENT | 1,000.00 | 1,000.00 |
| 248-000.000-884.700 | VETERAN BANNER EXPENSE | 3,000.00 | 0.00 |
| 248-000.000-935.703 | SHOWMOBILE EXPENSES GEN. MAINTENANCE/SNOW | 300.00 | 300.00 |
| 248-000.000-940.700 | REMOVAL | 7,500.00 | 7,500.00 |
| 248-000.000-948.700 | DDA MAINTENANCE | 0.00 | 0.00 |
| 248-000.000-956.700 | EXPENSES | 1,500.00 | 1,500.00 |
| 248-000.000-956.802 | BAD DEBT EXPENSE | 0.00 | 0.00 |
| Total Dept 000.000 | | 89,018.00 | 86,018.00 |
| TOTAL EXPENDITURES | | 89,018.00 | 86,018.00 |

Fund 248 - DDA OPERATING FUND:

| | | | |
|--------------------------------|--|-----------|-----------|
| TOTAL REVENUES | | 89,018.00 | 86,018.00 |
| TOTAL EXPENDITURES | | 89,018.00 | 86,018.00 |
| NET OF REVENUES & EXPENDITURES | | 0.00 | 0.00 |

Fund 276 - HOUSING RESOURCE FUND

Expenditures

Dept 000.000

| | | | |
|---------------------|----------------------|------|--------|
| 276-000.000-801.700 | CONTRACTUAL SERVICES | 0.00 | 0.00 |
| 276-000.000-956.700 | EXPENSES | 0.00 | 100.00 |
| Total Dept 000.000 | | 0.00 | 100.00 |

Dept 567.000 - TREATMENT PLANT

| | | | |
|---------------------|-------------------------------|------------|------------|
| 590-567.000-702.700 | PROMOTION/BONUS | 0.00 | 0.00 |
| 590-567.000-703.700 | SALARIES AND WAGES | 192,777.00 | 192,777.00 |
| 590-567.000-708.700 | SICK LEAVE PAYOUT | 0.00 | 0.00 |
| 590-567.000-710.700 | OVERTIME | 10,700.00 | 10,700.00 |
| 590-567.000-713.701 | OTHER HEALTH BENEFITS | 0.00 | 0.00 |
| 590-567.000-714.700 | MANDATORY MEDICARE | 2,950.00 | 2,950.00 |
| 590-567.000-715.700 | SOCIAL SECURITY (EMPLOYER) | 12,616.00 | 12,616.00 |
| 590-567.000-716.700 | BC/BS HEALTH INSURANCE PREMIU | 36,575.00 | 36,575.00 |
| 590-567.000-717.700 | LIFE INSURANCE PREMIUM | 700.00 | 700.00 |
| 590-567.000-718.700 | MERS RETIREMENT (EMPLOYER) | 114,000.00 | 35,000.00 |
| 590-567.000-718.701 | EMPLOYER DEFERED COMP. | 4,800.00 | 4,800.00 |
| 590-567.000-718.702 | PENSION EXPENSE GASB 68 | 0.00 | 0.00 |
| 590-567.000-719.700 | LONG TERM DISABILITY | 2,900.00 | 2,900.00 |
| 590-567.000-720.700 | WORKERS COMPENSATION PREMIUM | 3,900.00 | 3,900.00 |
| 590-567.000-724.700 | UNEMPLOYMENT INS. BENEFIT | 150.00 | 150.00 |
| 590-567.000-727.700 | OPERATING SUPPLIES | 32,000.00 | 32,000.00 |
| 590-567.000-727.702 | SAFETY SUPPLIES | 650.00 | 650.00 |
| 590-567.000-727.703 | LAB SUPPLIES | 6,500.00 | 6,500.00 |
| 590-567.000-741.700 | POSTAGE | 600.00 | 600.00 |
| 590-567.000-752.700 | LICENSES - PERMITS | 4,000.00 | 4,000.00 |
| 590-567.000-782.700 | ADMINISTRATION | 60,000.00 | 60,000.00 |
| 590-567.000-801.700 | CONTRACTUAL SERVICES | 28,000.00 | 28,000.00 |
| 590-567.000-811.700 | MEMBERSHIP AND DUES | 500.00 | 500.00 |
| 590-567.000-817.700 | UNIFORMS | 3,500.00 | 3,500.00 |
| 590-567.000-818.700 | INS. PREMIUM - LIABILITY | 3,200.00 | 3,200.00 |
| 590-567.000-853.700 | TELEPHONE/RADIO COMMUNICATION | 4,320.00 | 4,320.00 |
| 590-567.000-865.700 | PROFESSIONAL DEVELOPMENT | 4,400.00 | 4,400.00 |

| | | | |
|--------------------------------------|-----------------------|------------|------------|
| 590-567.000-922.700 | PUBLIC UTILITIES | 88,000.00 | 88,000.00 |
| 590-567.000-934.700 | FACILITY MAINTENANCE | 8,500.00 | 8,500.00 |
| 590-567.000-936.700 | EQUIPMENT MAINTENANCE | 9,000.00 | 9,000.00 |
| 590-567.000-941.700 | EQUIPMENT RENTAL | 10,000.00 | 10,000.00 |
| 590-567.000-956.700 | EXPENSES | 50.00 | 50.00 |
| 590-567.000-966.700 | DEPRECIATION | 0.00 | 0.00 |
| 590-567.000-975.700 | BUDGETED PERCENTAGE | 13,160.00 | 13,160.00 |
| Total Dept 567.000 - TREATMENT PLANT | | 658,448.00 | 579,448.00 |

| | | | |
|--------------------------------|--|--------------|-------------|
| Fund 590 - SEWER FUND: | | | |
| TOTAL REVENUES | | 542,500.00 | 542,500.00 |
| TOTAL EXPENDITURES | | 666,448.00 | 587,448.00 |
| NET OF REVENUES & EXPENDITURES | | (123,948.00) | (44,948.00) |

MOTION BY SHOWALTER, SECOND BY BENNETT, TO APPROVE RESOLUTION 20-26-NOVEMBER BUDGET AMENDMENT.

Yes — Bennett, Frechette, Jackson, Powley, Pugh, Showalter, Zimmerman

No – None

Absent – None

Motion carried

* * * * *

RESOLUTION 20-27

Resolution to adopt Capital Assets & Depreciation Policy

WHEREAS, the City of West Branch wishes to comply with GASB Statement #87 for financial reporting, and

WHEREAS, effective January 1, 2021 the City of West Branch will capitalize all individual assets that cost \$5,000.00 or more and that have an estimated useful life of 5 years or more, and

WHEREAS, individual assets that cost less than \$5,000.00, but that operate as a part of a network system will be capitalized in the aggregate, using the group method, if the estimated average useful life of the individual asset is 5 years or more. (A network is determined to be where individual components valued under \$5,000.00 but are interdependent and the overriding value to the City is on the entire network and not the individual asset. The City currently has one network system which is the computer system), and

WHEREAS, after reviewing the various methods of calculating the depreciation of our assets it is recommended to use the "Straight-line Method" whereby the asset is written off evenly over the useful life of the asset, and the same amount of the depreciation is taken each year and,

WHEREAS, the City hereby establishes the depreciable life, in years, of its asset types as follows: except for in the case of a lease in which case the useful life would be the same as the lease term.

Non-infrastructure

| | |
|---------------------------------------------------------------------------------------------|------------|
| Furniture, Office Equipment Desks, tables, chairs | 5 years |
| Computer Hardware Monitor, CPU, Printer | 5 years |
| Telephone Equipment | 10 years |
| Motor Vehicles Cars & light trucks | 5 years |
| Buildings – Temporary T-buildings, other portable | 25 years |
| Buildings | 40 years |
| HVAC Systems Air-conditioning | 20 years |
| Heating, ventilation system | 20 years |
| Roofing | 20 years |
| Carpet Replacement | 7 years |
| Electrical/Plumbing | 30 years |
| Kitchen Equipment Appliances | 12 years |
| Heavy Construction Equipment Backhoes, trucks, dozers, front-end loaders, large tractors | 5-10 years |
| Engineering, Scientific Equip. Lab equipment | 10 years |
| Police Special Equipment | 10 years |
| Traffic Control Equipment Spotlights | 10 years |
| Radio, Communications Equipment Mobile, portable radios | 10 years |

| | |
|------------------------------------------------------------------------------------------------------|-----------------|
| Outdoor Equipment Playground equipment | 20 years |
| Custodial Equipment Floor scrubber, vacuums | 12 years |
| Grounds Equipment Mowers, tractors & attachments | 15 years |
| Land Improvements – Structure Parking lots, sidewalks, bus ramp, fencing, rivertrails flagpole | 20 years |
| Land Improvements – Ground Work Park landscaping, ball fields | 30 years |
| Land | No depreciation |
| Sewerage Treatment Plants | 25 years |
| Infrastructure | |
| Easements | No depreciation |
| Drainage Systems | 25 years |
| Water Systems | 25 years |
| Sewerage Disposal Works System | 25 years |
| Roads | |
| -Paved | 40 years |
| -Asphalt – urban | 20 years |
| -Non-paved | 50 years |

NOW, THEREFORE, BE IT RESOVLED, that the West Branch City Council hereby adopts the above resolution in its entirety.

MOTION BY JACKSON, SECOND BY POWLEY, TO APPROVE RESOLUTION 20-27-CAPITAL ASSET SCHEDULE.

Yes — Bennett, Frechette, Jackson, Powley, Pugh, Showalter, Zimmerman

No – None

Absent – None

Motion carried

MOTION BY FRECHETTE, SECOND BY PUGH, TO RECEIVE AND FILE THE TREASURER’S REPORT AND INVESTMENT SUMMARY; THE MINUTES FROM THE DDA MEETING HELPD ON OCTOBER 27, 2020 AND THE DDA SPECIAL MEETING HELD ON NOVEMBER 5, 2020; THE MINUTES FROM THE AIRPORT BOARD MEETING HELD ON OCTOBER 21, 2020.

Yes — Bennett, Frechette, Jackson, Powley, Pugh, Showalter, Zimmerman

No – None

Absent – None

Motion carried

* * * * *

MOTION BY SHOWALTER, SECOND BY JACKSON, TO APPROVE THE MAYOR’S RE-APPOINTMENT OF KEN WALTERS, CATHY ZIMMERMAN, AND ANTHONY BAIR TO THE DDA BOARD.

Yes — Bennett, Frechette, Jackson, Powley, Pugh, Showalter, Zimmerman

No – None

Absent – None

Motion carried

* * * * *

Member Zimmerman reported that she thinks the weekly reports from Manager Dantzer are awesome and very informative.

Member Powley agreed and thanked Manager Dantzer for being pro-active and closing City Hall.

Member Jackson agreed with what Members Zimmerman and Powley stated and thanked DPW for the brush pick-up.

Member Bennett agreed as well and thanked the DPW for the great job on Christmas lights.

Member Showalter concurred stating the lights are marvelous.

Manager Dantzer discussed the need for an updated smoking ordinance.

Superintendent Killackey gave an update on DPW stating they have buttoned up fall clean up and Christmas lights. He stated they have been short handed due to COVID but are back to normal now.

Chief Walters reiterated what Superintendent Killackey mentioned. Stating he has had scheduling issues with his officers due to COVID as well.

City Attorney Meihn gave Council an update on the COVID restrictions and Vaccine information. He noted that Manager Dantzer is staying ahead OF things and doing well.

Mayor Frechette adjourned the meeting at 7:42 pm.

Paul Frechette, Mayor

Amanda Stang, Clerk