

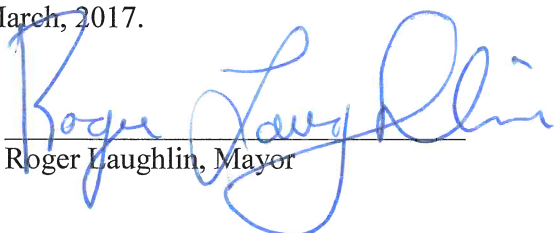
RESOLUTION NO. 1576

A RESOLUTION ADOPTING THE FINAL FISCAL YEAR 2017-2018 ANNUAL
BUDGET

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST
BRANCH, IOWA:

The final fiscal year 2017-2018 annual budget as set forth in the budget summary
and certification of taxes and in the detailed budget in support thereof showing
revenue estimates and appropriation expenditures and allocations to programs for
said fiscal year is adopted.

Passed and approved the 6th day of March, 2017.



Roger Laughlin, Mayor

ATTEST:



Matt Muckler, City Administrator/Clerk



Adoption of Budget and Certification of City Taxes

16-142

FISCAL YEAR BEGINNING JULY 1, 2017 - ENDING JUNE 30, 2018

Resolution No.: 1576

The City of: West Branch

County Name: CEDAR & JOHNSON

Date Budget Adopted: 3/6/2017

(Date) xoxoxx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

(319) 643-5888

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2016 Property Valuations

	Regular	2a	With Gas & Electric	2b	Without Gas & Electric	Last Official Census
DEBT SERVICE						
		3a	129,810,782	3b	128,515,852	2,322
			138,248,631		136,953,701	
Ag Land		4a	545,523			

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 1,051,467	1,040,978	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8 4,924	4,875	46 0.03793
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 62,000	61,382	52 0.47762
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 8,500	8,415	465 0.06548
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 1,126,891	1,115,650	
384.1	3.00375	Ag Land	26 1,639	1,639	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 1,128,530	1,117,289	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 35,049	34,699	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 113,823	112,688	0.87684
Rules	Amt Nec	Other Employee Benefits	31 122,000	120,783	0.93983
Total Employee Benefit Levies (29,30,31)			32 235,823	233,471	65 1.81667
Sub Total Special Revenue Levies (28+32)			33 270,872	268,170	
Valuation					
386	As Req	With Gas & Elec Without Gas & Elec			
	SSMID 1 (A)	(B)	34	0	66 0
	SSMID 2 (A)	(B)	35	0	67 0
	SSMID 3 (A)	(B)	36	0	68 0
	SSMID 4 (A)	(B)	37	0	69 0
	SSMID 5 (A)	(B)	555	0	565 0
	SSMID 6 (A)	(B)	556	0	566 0
	SSMID 7 (A)	(B)	1177	0	### 0
	SSMID 8 (A)	(B)	1185	0	### 0
Total Special Revenue Levies			39 270,872	268,170	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 252,459	250,094	70 1.82612
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 1,651,861	1,635,553	72 12.59382

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

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

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

CHECK CITY VALUATIONS
 Taxable Valuations By Class By Levy Authority
 100% Valuations By Class By Levy Authority

Commercial & Industrial Replacement Claim Estimation

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

The City of West Branch

	(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1 Taxable	46,024,382	7,834,707	11,887,580	603,142
2 100% Assessed	52,008,725	7,834,707	13,275,438	603,142

	REPLACEMENT \$	FILLS TO:
3 General Fund	\$63,998	REVENUES, LINE 18, COL (C)
4 Special Fund	\$15,383	REVENUES, LINE 18, COL (D)
5 Debt Fund	\$13,463	REVENUES, LINE 18, COL (F)
6 Capital Reserve Fund	\$0	REVENUES, LINE 18, COL (G)

REPLACEMENT PAYMENT PERCENTAGE

Beginning in FY 2017-2018, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an esitimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

100%
 99%
 98%
 97%
 96%
 95%
 94%

* Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.

	(A) General	(B) Special Revenue	(C) TIF Sp. Revenue	(D) Debt Service	(E) Capital Projects	(F) Proprietary
Other State Grants & Reimbursements	18				\$0	

Fund Balance Worksheet for City of

West Branch

(1) *Annual Report FY 2016		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	829,160	303,948	112,135	35,509	81,385	158,557	1,520,694	320,175	1,840,869
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,858,081	809,523	154,921	442,421	957,875	1,985	4,224,806	917,047	5,141,853
Actual Expenditures Except End Bal (pg 12, line 259) *	3	2,026,864	558,946	194,645	372,115	483,366	331	3,636,267	994,075	4,630,342
Ending Fund Balance June 30 (pg 12, line 261) *	4	660,377	554,525	72,411	105,815	555,894	160,211	2,109,233	243,147	2,352,380
(2) ** Re-Estimated FY 2017		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	660,377	554,525	72,411	105,815	555,894	160,211	2,109,233	243,147	2,352,380
Re-Est Revenues	6	1,828,341	700,201	150,000	418,550	1,571,750	2,000	4,670,842	1,023,013	5,693,855
Re-Est Expenditures	7	1,728,092	799,064	187,387	507,485	1,692,935	0	4,914,963	1,056,329	5,971,292
Ending Fund Balance	8	760,626	455,662	35,024	16,880	434,709	162,211	1,865,112	209,831	2,074,943
(3) ** Budget FY 2018		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	760,626	455,662	35,024	16,880	434,709	162,211	1,865,112	209,831	2,074,943
Revenues	10	1,714,474	746,255	250,000	527,371	4,140,778	2,000	7,380,878	1,072,135	8,453,013
Expenditures	11	1,730,031	788,831	133,435	513,908	4,541,269	0	7,707,474	1,190,135	8,897,609
Ending Fund Balance	12	745,069	413,086	151,589	30,343	34,218	164,211	1,538,516	91,831	1,630,347

* The figures in section (1) are taken from FORM F-56(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

2016

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

CITY OF West Branch

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

Input the amount of General Fund Levy request to be used

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input type="text"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	8,500	8,415
3 TOTAL FOR FISCAL YEAR 2018	8,500	8,415

CITY OF West Branch

Department of Management

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending

2017

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	REVENUE	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2017	2016
			(D)	REVENUES	(F)	(G)			(J)	(K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	345,885	82,815						428,700	406,635
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	268,026	2,745						270,771	286,538
Ambulance	6								0	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	2,500							2,500	2,636
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	616,411	85,560	0			0		701,971	695,809
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	86,622	301,764						388,386	339,799
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	45,000							45,000	40,698
Traffic Control and Safety	15								0	0
Snow Removal	16								0	0
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20	65,000							65,000	58,287
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	196,622	301,764	0			0		498,386	438,784
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0
CULTURE & RECREATION										
Library Services	31	225,370	31,445						256,815	247,407
Museum, Band and Theater	32								0	0
Parks	33								0	234,696
Recreation	34	95,149	15,388						110,537	0
Cemetery	35	110,949	23,914						134,863	115,643
Community Center, Zoo, & Marina	36	17,000							17,000	8,022
Other Culture and Recreation	37	119,846	5,504						125,350	119,542
TOTAL (lines 31 - 37)	38	568,314	76,251	0			0		644,565	725,312

CITY OF West Branch

Department of Management

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED Fiscal Year Ending 2017

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2017 (J)	ACTUAL 2016 (K)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39									0	0
Economic Development	40		31,973	104,745						136,718	40,246
Housing and Urban Renewal	41									0	0
Planning & Zoning	42		30,000							30,000	24,651
Other Com & Econ Development	43									0	0
TOTAL (lines 39 - 44)	45		61,973	104,745	0			0		166,718	64,897
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46		18,750	2,487						21,237	10,510
Clerk, Treasurer, & Finance Adm.	47		139,538	13,504						153,042	159,770
Elections	48									0	0
Legal Services & City Attorney	49		81,484							81,484	229,031
City Hall & General Buildings	50									0	0
Tort Liability	51									0	0
Other General Government	52									0	0
TOTAL (lines 46 - 52)	53		239,772	15,991	0			0		255,763	399,311
DEBT SERVICE	54					507,485				507,485	372,115
Gov Capital Projects	55						1,692,935			1,692,935	258,366
TIF Capital Projects	56									0	225,000
TOTAL CAPITAL PROJECTS	57		0	0	0		1,692,935	0		1,692,935	483,366
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58		1,683,092	584,311	0	507,485	1,692,935	0		4,467,823	3,179,594
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								374,722	374,722	436,311
Sewer Utility	60								373,475	373,475	275,327
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								80,316	80,316	74,292
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	61,669
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 69)	73								828,513	828,513	847,599
TOTAL ALL EXPENDITURES (lines 58+74)	74		1,683,092	584,311	0	507,485	1,692,935	0	828,513	5,296,336	4,027,193
Regular Transfers Out	75		45,000	214,753					227,816	487,569	408,504
Internal TIF Loan Transfers Out	76				187,387					187,387	194,645
Total ALL Transfers Out	77		45,000	214,753	187,387	0	0	0	227,816	674,956	603,149
Total Expenditures and Other Fin Uses (lines 73+74)	78		1,728,092	799,064	187,387	507,485	1,692,935	0	1,056,329	5,971,292	4,630,342
Ending Fund Balance June 30	79		760,626	455,662	35,024	16,880	434,709	162,211	209,831	2,074,943	2,352,380

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

CITY OF

West Branch

Department of Management

RE-ESTIMATED REVENUES DETAIL

RE-ESTIMATED Fiscal Year Ending

2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2017 (J)	ACTUAL 2016 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	1,183,494	225,243		205,256				1,613,993	1,544,428
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,183,494	225,243		205,256	0			1,613,993	1,544,428
Delinquent Property Taxes	4								0	0
TIF Revenues	5			150,000					150,000	154,260
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	12,216	2,327		2,039				16,582	18,557
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	24,797
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	12,003
Hotel/Motel Taxes	11					0			0	0
Other Local Option Taxes	12		180,000			0			180,000	183,721
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,216	182,327		2,039	0			196,582	239,078
Licenses & Permits	14	35,788							35,788	34,143
Use of Money & Property	15	3,900							3,900	8,430
Intergovernmental:										
Federal Grants & Reimbursements	16	6,000							6,000	11,200
Road Use Taxes	17		280,000						280,000	286,951
Other State Grants & Reimbursements	18	66,276	12,631		11,065				89,972	92,277
Local Grants & Reimbursements	19	179,285							179,285	202,324
Subtotal - Intergovernmental (lines 16 thru 19)	20	251,561	292,631	0	11,065	0		0	555,257	592,752
Charges for Fees & Service:										
Water Utility	21							514,000	514,000	473,358
Sewer Utility	22							354,000	354,000	340,427
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27	44,316							44,316	44,670
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							45,000	45,000	45,605
Other Fees & Charges for Service	33	67,613							67,613	65,018
Subtotal - Charges for Service (lines 21 thru 33)	34	111,929	0		0	0	0	913,000	1,024,929	969,078
Special Assessments	35								0	0
Miscellaneous	36	44,700					2,000		46,700	146,685
Other Financing Sources:										
Regular Operating Transfers In	37	34,753			162,803	180,000		110,013	487,569	408,504
Internal TIF Loan Transfers In	38	150,000			37,387				187,387	194,645
Subtotal ALL Operating Transfers In	39	184,753	0	0	200,190	180,000	0	110,013	674,956	603,149
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					1,391,750			1,391,750	849,850
Proceeds of Capital Asset Sales	41								0	0
Subtotal-Other Financing Sources (lines 39 thru 41)	42	184,753	0	0	200,190	1,571,750	0	110,013	2,066,706	1,452,999
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	1,828,341	700,201	150,000	418,550	1,571,750	2,000	1,023,013	5,693,855	5,141,853
Beginning Fund Balance July 1	44	660,377	554,525	72,411	105,815	555,894	160,211	243,147	2,352,380	1,840,869
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	2,488,718	1,254,726	222,411	524,365	2,127,644	162,211	1,266,160	8,046,235	6,982,722

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2018

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	412,585	94,820						507,405	428,700	406,635
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	269,679	2,700						272,379	270,771	286,538
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	2,500							2,500	2,500	2,636
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	684,764	97,520				0		782,284	701,971	695,809
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	60,134	303,642						363,776	388,386	339,799
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	46,000							46,000	45,000	40,698
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	70,000							70,000	65,000	58,287
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	176,134	303,642				0		479,776	498,386	438,784
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	239,256	35,149						274,405	256,815	247,407
Museum, Band and Theater	32								0	0	0
Parks	33	0	0						0	0	234,698
Recreation	34	104,147	18,278						122,425	110,537	0
Cemetery	35	123,430	26,714						150,144	134,883	115,643
Community Center, Zoo, & Marina	36	17,312							17,312	17,000	8,022
Other Culture and Recreation	37	105,897	6,369						112,266	125,350	119,542
TOTAL (lines 31 - 37)	38	590,042	86,510				0		676,552	644,565	725,312

CITY OF West Branch

Department of Management

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2018

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2018	2017	2016
			REVENUES	REVENUES	SERVICE	PROJECTS			(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	32,770	75,000						107,770	136,718	40,246
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	25,000							25,000	30,000	24,651
Other Com & Econ Development	43								0	0	0
TOTAL (lines 39 - 44)	45	57,770	75,000	0			0		132,770	166,718	64,897
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	17,000	2,488						19,488	21,237	10,510
Clerk, Treasurer, & Finance Adm.	47	126,321	14,648						140,969	153,042	159,770
Elections	48								0	0	0
Legal Services & City Attorney	49	28,000							28,000	81,484	229,031
City Hall & General Buildings	50								0	0	0
Tort Liability	51								0	0	0
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	171,321	17,136	0			0		188,457	255,763	399,311
DEBT SERVICE											
Gov Capital Projects	55				513,908	4,541,269			513,908	507,485	372,115
TIF Capital Projects	56								4,541,269	1,692,935	258,366
TOTAL CAPITAL PROJECTS	57	0	0	0		4,541,269	0		4,541,269	1,692,935	483,366
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	1,680,031	579,808	0	513,908	4,541,269	0		7,315,016	4,467,823	3,179,594
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							467,722	467,722	374,722	436,311
Sewer Utility	60							347,725	347,725	373,475	275,327
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							153,000	153,000	80,316	74,292
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	61,669
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							968,447	968,447	828,513	847,599
TOTAL ALL EXPENDITURES (lines 58+74)	74	1,680,031	579,808	0	513,908	4,541,269	0	968,447	8,283,463	5,296,336	4,027,193
Regular Transfers Out	75	50,000	209,023					221,688	480,711	487,569	408,504
Internal TIF Loan / Repayment Transfers Out	76			133,435					133,435	187,387	194,645
Total ALL Transfers Out	77	50,000	209,023	133,435	0	0	0	221,688	614,146	674,956	603,149
Total Expenditures & Fund Transfers Out (lines 75+78)	78	1,730,031	788,831	133,435	513,908	4,541,269	0	1,190,135	8,897,609	5,971,292	4,630,342
Ending Fund Balance June 30	79	745,069	413,086	151,589	30,343	34,218	164,211	91,831	1,630,347	2,074,943	2,352,380

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

CITY OF

West Branch

Department of Management

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

REVENUES DETAIL

Fiscal Year Ending

2018

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	1,117,289	268,170		250,094	0			1,635,553	1,613,993	1,544,428
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,117,289	268,170		250,094	0			1,635,553	1,613,993	1,544,428
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			250,000					250,000	150,000	154,260
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	11,241	2,702		2,365	0			16,308	16,582	18,557
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	24,797
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	12,003
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		180,000						180,000	180,000	183,721
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,241	182,702		2,365	0			196,308	196,582	239,078
Licenses & Permits	14	41,897							41,897	35,788	34,143
Use of Money & Property	15	4,150							4,150	3,900	8,430
Intergovernmental:											
Federal Grants & Reimbursements	16	6,000				500,000			506,000	6,000	11,200
Road Use Taxes	17		280,000						280,000	280,000	286,951
Other State Grants & Reimbursements	18	63,998	15,383	0	13,463	0		0	92,844	89,972	92,277
Local Grants & Reimbursements	19	191,563							191,563	179,285	202,324
Subtotal - Intergovernmental (lines 16 thru 19)	20	261,561	295,383	0	13,463	500,000		0	1,070,407	555,257	592,752
Charges for Fees & Service:											
Water Utility	21							540,000	540,000	514,000	473,358
Sewer Utility	22							375,000	375,000	354,000	340,427
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	44,316							44,316	44,316	44,670
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							50,000	50,000	45,000	45,605
Other Fees & Charges for Service	33	72,758							72,758	67,613	65,018
Subtotal - Charges for Service (lines 21 thru 33)	34	117,074	0		0	0	0	965,000	1,082,074	1,024,929	969,078
Special Assessments	35								0	0	0
Miscellaneous	36	38,910					2,000		40,910	46,700	146,685
Other Financing Sources:											
Regular Operating Transfers In	37	35,049			215,317	123,210		107,135	480,711	487,569	408,504
Internal TIF Loan Transfers In	38	87,303			46,132				133,435	187,387	194,645
Subtotal ALL Operating Transfers In	39	122,352	0	0	261,449	123,210	0	107,135	614,146	674,956	603,149
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0				3,517,568			3,517,568	1,391,750	849,850
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	122,352	0	0	261,449	3,640,778	0	107,135	4,131,714	2,066,706	1,452,999
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	1,714,474	746,255	250,000	527,371	4,140,778	2,000	1,072,135	8,453,013	5,693,855	5,141,853
Beginning Fund Balance July 1	44	760,626	455,662	35,024	16,880	434,709	162,211	209,831	2,074,943	2,352,380	1,840,869
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	2,475,100	1,201,917	285,024	544,251	4,575,487	164,211	1,281,966	10,527,956	8,046,235	6,982,722

CITY OF

West Branch

Department of Management

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2018

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	1,117,289	268,170		250,094	0			1,635,553	1,613,993	1,544,428
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,117,289	268,170		250,094	0			1,635,553	1,613,993	1,544,428
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			250,000					250,000	150,000	154,260
Other City Taxes	6	11,241	182,702		2,365	0			196,308	196,582	239,078
Licenses & Permits	7	41,897	0		0	0		0	41,897	35,788	34,143
Use of Money and Property	8	4,150	0	0	0	0	0	0	4,150	3,900	8,430
Intergovernmental	9	261,561	295,383	0	13,463	500,000		0	1,070,407	555,257	592,752
Charges for Fees & Service	10	117,074	0		0	0	0	965,000	1,082,074	1,024,929	969,078
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	38,910	0		0	0	2,000	0	40,910	46,700	146,685
Sub-Total Revenues	13	1,592,122	746,255	250,000	265,922	500,000	2,000	965,000	4,321,299	3,627,149	3,688,854
Other Financing Sources:											
Total Transfers In	14	122,352	0	0	261,449	123,210	0	107,135	614,146	674,956	603,149
Proceeds of Debt	15	0	0	0	0	3,517,568		0	3,517,568	1,391,750	849,850
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	1,714,474	746,255	250,000	527,371	4,140,778	2,000	1,072,135	8,453,013	5,693,855	5,141,853
Expenditures & Other Financing Uses											
Public Safety	18	684,764	97,520	0			0		782,284	701,971	695,809
Public Works	19	176,134	303,642	0			0		479,776	498,386	438,784
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	590,042	86,510	0			0		676,552	644,565	725,312
Community and Economic Development	22	57,770	75,000	0			0		132,770	166,718	64,897
General Government	23	171,321	17,136	0			0		188,457	255,763	399,311
Debt Service	24	0	0	0	513,908		0		513,908	507,485	372,115
Capital Projects	25	0	0	0		4,541,269	0		4,541,269	1,692,935	483,366
Total Government Activities Expenditures	26	1,680,031	579,808	0	513,908	4,541,269	0		7,315,016	4,467,823	3,179,594
Business Type Proprietary; Enterprise & ISF	27							968,447	968,447	828,513	847,599
Total Gov & Bus Type Expenditures	28	1,680,031	579,808	0	513,908	4,541,269	0	968,447	8,283,463	5,296,336	4,027,193
Total Transfers Out	29	50,000	209,023	133,435	0	0	0	221,688	614,146	674,956	603,149
Total ALL Expenditures/Fund Transfers Out	30	1,730,031	788,831	133,435	513,908	4,541,269	0	1,190,135	8,897,609	5,971,292	4,630,342
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-15,557	-42,576	116,565	13,463	-400,491	2,000	-118,000	-444,596	-277,437	511,511
Beginning Fund Balance July 1	33	760,626	455,662	35,024	16,880	434,709	162,211	209,831	2,074,943	2,352,380	1,840,869
Ending Fund Balance June 30	34	745,069	413,086	151,589	30,343	34,218	164,211	91,831	1,630,347	2,074,943	2,352,380

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

Fiscal Year
2018

City Name: West Branch

Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2018 (F)	Interest Due FY 2018 +(G)	Bond Reg./ Paying Agent Fees Due FY 2018 +(H)	Total Obligation Due FY 2018 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(1) GO Corp. Purpose and Refunding Bonds, Series 2013	2,730,000	GO	02/19/2013	1081	165,000	36,940		201,940	201,940	0
(2) Water Revenue Bonds	943,000	NON - GO	02/20/2007	798	48,000	9,135		57,135	57,135	0
(3) GO Property Acquisition Note	400,000	GO	07/22/2013	1130	91,000	10,955		101,955		101,955
(4) GO Corp. Purpose Bonds, Series 2015	855,000	GO	08/03/2015	1377	85,000	14,420	500	99,920		99,920
(5) GO Corp. Purpose Bonds, Series 2016A	1,000,000	GO	07/05/2016	1483	85,000	15,848	500	101,348	50,764	50,584
(6) GO Corp. Purpose Bonds, Series 2016B	400,000	GO	07/05/2016	1484	0	8,245	500	8,745	8,745	0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					474,000	95,543	1,500	571,043	318,584	252,459

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

(1) OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS

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

0
0

0
0

0
0

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

(4) AN ERROR MESSAGE APPEARS IN RED BELOW IF A "DEBT TYPE" WAS NOT SELECTED ON THE LT DEBT TAB.

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2017 - ENDING JUNE 30, 2018

City of West Branch, Iowa

The City Council will conduct a public hearing on the proposed Budget at 110 N. Poplar St, West Branch, IA
on 3/6/2017 at 7:00 p.m.
(Date) xx/xx/xx (hour)

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

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 12.59382
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

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

(319) 643-5888
phone number

Matt Muckler
City Clerk/Finance Officer's NAME

		Budget FY 2018	Re-estimated FY 2017	Actual FY 2016
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,635,553	1,613,993	1,544,428
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,635,553	1,613,993	1,544,428
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	250,000	150,000	154,260
Other City Taxes	6	196,308	196,582	239,078
Licenses & Permits	7	41,897	35,788	34,143
Use of Money and Property	8	4,150	3,900	8,430
Intergovernmental	9	1,070,407	555,257	592,752
Charges for Fees & Service	10	1,082,074	1,024,929	969,078
Special Assessments	11	0	0	0
Miscellaneous	12	40,910	46,700	146,685
Other Financing Sources	13	3,517,568	1,391,750	849,850
Transfers In	14	614,146	674,956	603,149
Total Revenues and Other Sources	15	8,453,013	5,693,855	5,141,853
Expenditures & Other Financing Uses				
Public Safety	16	782,284	701,971	695,809
Public Works	17	479,776	498,386	438,784
Health and Social Services	18	0	0	0
Culture and Recreation	19	676,552	644,565	725,312
Community and Economic Development	20	132,770	166,718	64,897
General Government	21	188,457	255,763	399,311
Debt Service	22	513,908	507,485	372,115
Capital Projects	23	4,541,269	1,692,935	483,366
Total Government Activities Expenditures	24	7,315,016	4,467,823	3,179,594
Business Type / Enterprises	25	968,447	828,513	847,599
Total ALL Expenditures	26	8,283,463	5,296,336	4,027,193
Transfers Out	27	614,146	674,956	603,149
Total ALL Expenditures/Transfers Out	28	8,897,609	5,971,292	4,630,342
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-444,596	-277,437	511,511
Beginning Fund Balance July 1	30	2,074,943	2,352,380	1,840,869
Ending Fund Balance June 30	31	1,630,347	2,074,943	2,352,380