

STATE OF IOWA

**2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015**

WEST BRANCH
CITY OF WEST BRANCH, IOWA
DUE: December 1, 2015

16201600800000
West Branch City
PO Box 218
West Branch, IA 52358-0218

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,537,121		1,537,121	1,554,151
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,537,121		1,537,121	1,554,151
Delinquent property taxes	0		0	
TIF revenues	214		214	0
Other city taxes	197,393	0	197,393	181,217
Licenses and permits	30,720	0	30,720	62,000
Use of money and property	5,645	0	5,645	5,900
Intergovernmental	486,290	0	486,290	503,409
Charges for fees and service	172,628	777,465	950,093	1,034,453
Special assessments	0	0	0	0
Miscellaneous	147,209	15,216	162,425	121,639
Other financing sources	371,355	0	371,355	716,917
Total revenues and other sources	2,948,575	792,681	3,741,256	4,179,686
Expenditures and Other Financing Uses				
Public safety	835,978	0	835,978	1,010,889
Public works	609,663	0	609,663	654,491
Health and social services	0	0	0	0
Culture and recreation	561,992	0	561,992	632,577
Community and economic development	158,015	0	158,015	164,325
General government	231,897	0	231,897	240,935
Debt service	468,291	0	468,291	468,298
Capital projects	6,798	0	6,798	251,812
Total governmental activities expenditures	2,872,634	0	2,872,634	3,423,327
Business type activities	0	774,494	774,494	858,518
Total ALL expenditures	2,872,634	774,494	3,647,128	4,281,845
Other financing uses, including transfers out	244,657	126,698	371,355	716,917
Total ALL expenditures/And other financing uses	3,117,291	901,192	4,018,483	4,998,762
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-168,716	-108,511	-277,227	-819,076
Beginning fund balance July 1, 2014	1,689,410	428,686	2,118,096	1,802,022
Ending fund balance June 30, 2015	1,520,694	320,175	1,840,869	982,946

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 218 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 2,700,919	Other long-term debt	\$ 0
Revenue debt	\$ 585,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 9,383,430

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

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FISCAL YEAR ENDED
JUNE 30, 2015

16201600800000
West Branch City
PO Box 218
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CITY OF WEST BRANCH, IOWA

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
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Net current property taxes	1,537,121		1,537,121	1,554,151
Delinquent property taxes	0		0	0
TIF revenues	214		214	0
Other city taxes	197,393	0	197,393	181,217
Licenses and permits	30,720	0	30,720	62,000
Use of money and property	5,645	0	5,645	5,900
Intergovernmental	486,290	0	486,290	503,409
Charges for fees and service	172,628	777,465	950,093	1,034,453
Special assessments	0	0	0	0
Miscellaneous	147,209	15,216	162,425	121,639
Other financing sources	371,355	0	371,355	716,917
Total revenues and other sources	2,948,575	792,681	3,741,256	4,179,686
Expenditures and Other Financing Uses				
Public safety	835,978	0	835,978	1,010,889
Public works	609,663	0	609,663	654,491
Health and social services	0	0	0	0
Culture and recreation	561,992	0	561,992	632,577
Community and economic development	158,015	0	158,015	164,325
General government	231,897	0	231,897	240,935
Debt service	468,291	0	468,291	468,298
Capital projects	6,798	0	6,798	251,812
Total governmental activities expenditures	2,872,634	0	2,872,634	3,423,327
Business type activities	0	774,494	774,494	858,518
Total ALL expenditures	2,872,634	774,494	3,647,128	4,281,845
Other financing uses, including transfers out	244,657	126,698	371,355	716,917
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Note - These balances do not include \$0 held in non-budgeted internal service funds; \$0 held in Pension Trust Funds; \$0 held in Private Purpose Trust Funds and \$218 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2015				
General obligation debt	\$2,700,919	Other long-term debt		\$0
Revenue debt	\$585,000	Short-term debt		\$0
TIF Revenue debt	\$0	General Obligation Debt Limit		\$9,383,430

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF WEST BRANCH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	1,146,720	191,009		199,392			1,537,121			1,537,121	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	1,146,720	191,009		199,392	0		1,537,121		T01	1,537,121	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	1,146,720	191,009		199,392	0	0	1,537,121			1,537,121	6	
7	TIF revenues			214				214		T01	214	7	
8	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	24,172						24,172		T15	24,172	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		173,221					173,221		T09	173,221	14	
15	TOTAL OTHER CITY TAXES	24,172	173,221	0	0	0	0	197,393	0		197,393	15	
16	Section B - LICENSES AND PERMITS	30,720						30,720		T29	30,720	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	3,063	45				307	3,415		U20	3,415	18	
19	Rents and royalties	2,230						2,230		U40	2,230	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	5,293	45	0	0	0	307	5,645	0		5,645	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32	NPS Snow Plowing Contract	6,000						6,000			6,000	32	
33	Total Federal grants and reimbursements	6,000	0	0	0	0	0	6,000	0		6,000	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF WEST BRANCH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
41	Section D - INTERGOVERNMENTAL - Continued											41	
42												42	
43	State shared revenues											43	
44	Road use taxes		241,447					241,447		C46	241,447	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants							0		C89	0	49	
50	Iowa Department of Transportation							0		C89	0	50	
51	Iowa Department of Natural Resources					67,500		67,500		C89	67,500	51	
52	Iowa Economic Development Authority							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54	Commercial & Industrial Replacement Claim	32,465	5,414		5,644			43,523		C89	43,523	54	
55	Library Funding	3,243						3,243			3,243	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	35,708	246,861	0	5,644	67,500	0	355,713	0		355,713	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions							0			0	63	
64	Library service	13,523						13,523		D89	13,523	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service	111,054						111,054		D89	111,054	66	
67								0		D89	0	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	124,577	0	0	0	0	0	124,577	0		124,577	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	166,285	246,861	0	5,644	67,500	0	486,290	0		486,290	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	434,255	A91	434,255	73	
74	Sewer							0	307,783	A8Ø	307,783	74	
75	Electric							0		A92	0	75	
76	Gas							0		A93	0	76	
77	Parking							0		A6Ø	0	77	
78	Airport							0		AØ1	0	78	
79	Landfill/garbage	45,653						45,653		A81	45,653	79	
80	Hospital							0		A36	0	80	

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuac					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	35,427	A80	35,427	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	6,250					2,220	8,470		A03	8,470	98
99	Library charges	1,788						1,788		A89	1,788	99
100	Park, recreation, and cultural charges	33,467						33,467		A61	33,467	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Subdivision Charges	83,250						83,250			83,250	103
104	TOTAL CHARGES FOR SERVICE	170,408	0	0	0	0	2,220	172,628	777,465		950,093	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	27,683						27,683		U99	27,683	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	56,925						56,925		U11	56,925	110
111	Fines	4,189						4,189		U30	4,189	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Reimbursements	12,245				13,885		26,130			26,130	114
115	Refunds	1,746						1,746			1,746	115
116	Misc	30,536						30,536			30,536	116
117	Meters							0	15,216		15,216	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	133,324	0	0	0	13,885	0	147,209	15,216		162,425	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuac						CITY OF WEST BRANCH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,676,922	611,136	214	205,036	81,385	2,527	2,577,220	792,681		3,369,901	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	40,180	1,349		227,338	6,798		275,665			275,665	127		
128	Internal TIF loans and transfers in	58,303			37,387			95,690			95,690	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	98,483	1,349	0	264,725	6,798	0	371,355	0		371,355	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,775,405	612,485	214	469,761	88,183	2,527	2,948,575	792,681		3,741,256	132		
133												133		
134	Beginning fund balance July 1, 2014	1,044,995	246,735	207,611	34,039	0	156,030	1,689,410	428,686		2,118,096	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,820,400	859,220	207,825	503,800	88,183	158,557	4,637,985	1,221,367		5,859,352	136		
137												137		
138												138		
139												139		
140												140		
141												141		
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation	247,774	60,736					308,510		E62	308,510	2	
3	Purchase of land and equipment	8,676						8,676		G62	8,676	3	
4	Construction							0		F62	0	4	
5	Jail — Current operation							0		E04	0	5	
6	Purchase of land and equipment							0		G04	0	6	
7	Construction							0		F04	0	7	
8	Emergency management — Current operation							0		E89	0	8	
9	Purchase of land and equipment							0		G89	0	9	
10	Flood control — Current operation							0		E59	0	10	
11	Purchase of land and equipment							0		G59	0	11	
12	Construction							0		F59	0	12	
13	Fire department — Current operation	120,243	6,386					126,629		E24	126,629	13	
14	Purchase of land and equipment	388,598						388,598		G24	388,598	14	
15	Construction							0		F24	0	15	
16	Ambulance — Current operation							0		E32	0	16	
17	Purchase of land and equipment							0		G32	0	17	
18	Building inspections — Current operation							0		E66	0	18	
19	Purchase of land and equipment							0		G66	0	19	
20	Construction							0		F66	0	20	
21	Miscellaneous protective services — Current operation							0		E66	0	21	
22	Purchase of land and equipment							0		G66	0	22	
23	Construction							0		F66	0	23	
24	Animal control — Current operation	3,565						3,565		E32	3,565	24	
25	Purchase of land and equipment							0		G32	0	25	
26	Construction							0		F32	0	26	
27	Other public safety — Current operation							0		E89	0	27	
28	Purchase of land and equipment							0		G89	0	28	
29								0			0	29	
30								0			0	30	
31								0			0	31	
32								0			0	32	
33								0			0	33	
34								0			0	34	
35								0			0	35	
36								0			0	36	
37								0			0	37	
38								0			0	38	
39								0			0	39	
40	TOTAL PUBLIC SAFETY	768,856	67,122	0	0	0	0	835,978			835,978	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
41	Section B — PUBLIC WORKS											41	
42	Roads, bridges, sidewalks — Current operation	87,748	94,710					182,458		E44	182,458	42	
43	Purchase of land and equipment		46,900					46,900		G44	46,900	43	
44	Construction	157,503	122,346					279,849		F44	279,849	44	
45	Parking meter and off-street — Current operation							0		E60	0	45	
46	Purchase of land and equipment							0		G60	0	46	
47	Construction							0		F60	0	47	
48	Street lighting — Current operation	34,938						34,938		E44	34,938	48	
49	Traffic control safety — Current operation							0		E44	0	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation							0		E44	0	52	
53	Purchase of land and equipment							0		G44	0	53	
54	Highway engineering — Current operation							0		E44	0	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation							0		E81	0	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation							0		E01	0	59	
60	Purchase of land and equipment							0		G01	0	60	
61	Construction							0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation	65,518						65,518		E81	65,518	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation							0		E89	0	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	TOTAL PUBLIC WORKS	345,707	263,956	0	0	0	0	609,663			609,663	80	

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued							CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	175,101	31,004					206,105		E52	206,105	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation							0		E61	0	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	127,737	14,184					141,921		E61	141,921	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	86,975	19,644					106,619		E03	106,619	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	18,240						18,240		E61	18,240	135
136	Other culture and recreation	84,376	4,731					89,107		E61	89,107	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	492,429	69,563	0	0	0	0	561,992			561,992	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	139,089						139,089		E89	139,089	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	18,926						18,926		E29	18,926	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	158,015	0	0	0	0	0	158,015			158,015	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF WEST BRANCH					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
159	Section F -- GENERAL GOVERNMENT											159			
160	Mayor, council and city manager -- Current operation	10,320	564					10,884		E29	10,884	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	70,194	13,247					83,441		E23	83,441	162			
163	Purchase of land and equipment							0		G23	0	163			
164	Elections -- Current operation							0		E89	0	164			
165	Purchase of land and equipment							0		G89	0	165			
166	Legal services and city attorney -- Current operation	85,734						85,734		E25	85,734	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings -- Current operation	51,838						51,838		E31	51,838	168			
169	Purchase of land and equipment							0		G31	0	169			
170	Construction							0		F31	0	170			
171	Tort liability -- Current operation							0		E89	0	171			
172	Other general government -- Current operation							0		E89	0	172			
173	Purchase of land and equipment							0		G89	0	173			
174								0			0	174			
175								0			0	175			
176	TOTAL GENERAL GOVERNMENT	218,086	13,811	0	0	0	0	231,897			231,897	176			
177	Section G -- DEBT SERVICE							468,291			468,291	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	TOTAL DEBT SERVICE	0	0	0	468,291	0	0	468,291			468,291	182			
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183			
184	PARKSIDE DR IMP					6,798		6,798			6,798	184			
185								0			0	185			
186								0			0	186			
187	Subtotal Regular Capital Projects	0	0	0	0	6,798	0	6,798			6,798	187			
188	-- TIF CAPITAL PROJECTS -- Specify										0	188			
189								0			0	189			
190								0			0	190			
191								0			0	191			
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192			
193	TOTAL CAPITAL PROJECTS	0	0	0	0	6,798	0	6,798			6,798	193			
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,983,093	414,452	0	468,291	6,798	0	2,872,634			2,872,634	194			
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195			
196												196			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF WEST BRANCH					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
197	Section I — BUSINESS TYPE ACTIVITIES											197			
198	Water — Current operation							386,108	E91	386,108	198				
199	Purchase of land and equipment								G91	0	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							303,245	E80	303,245	201				
202	Purchase of land and equipment								G80	0	202				
203	Construction								F80	0	203				
204	Electric — Current operation								E92	0	204				
205	Purchase of land and equipment								G92	0	205				
206	Construction								F92	0	206				
207	Gas Utility — Current operation								E93	0	207				
208	Purchase of land and equipment								G93	0	208				
209	Construction								F93	0	209				
210	Parking — Current operation								E60	0	210				
211	Purchase of land and equipment								G60	0	211				
212	Construction								F60	0	212				
213	Airport — Current operation								E01	0	213				
214	Purchase of land and equipment								G01	0	214				
215	Construction								F01	0	215				
216	Landfill/Garbage — Current operation								E81	0	216				
217	Purchase of land and equipment								G81	0	217				
218	Construction								F81	0	218				
219	Hospital — Current operation								E36	0	219				
220	Purchase of land and equipment								G36	0	220				
221	Construction								F36	0	221				
222	Transit — Current operation								E94	0	222				
223	Purchase of land and equipment								G94	0	223				
224	Construction								F94	0	224				
225	Cable TV, telephone, Internet — Current operation								E03	0	225				
226	Purchase of land and equipment								G03	0	226				
227	Housing authority — Current operation								E50	0	227				
228	Purchase of land and equipment								G50	0	228				
229	Construction								F50	0	229				
230	Storm water — Current operation							19,666	E80	19,666	230				
231	Purchase of land and equipment								G80	0	231				
232	Construction								F80	0	232				
233											233				
234											234				
235											235				
236											236				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF WEST BRANCH					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237			
238	Other business type — Current operation									E89	0	238			
239	Purchase of land and equipment									G89	0	239			
240	Construction									F89	0	240			
241												241			
242	Enterprise Debt Service								65,475		65,475	242			
243	Enterprise Capital Projects										0	243			
244	Enterprise TIF Capital Projects										0	244			
245	Internal service funds — <i>Specify</i>											245			
246											0	246			
247											0	247			
248											0	248			
249											0	249			
250											0	250			
251	TOTAL BUSINESS TYPE ACTIVITIES								774,494		774,494	251			
252												252			
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,983,093	414,452	0	468,291	6,798	0	2,872,634	774,494		3,647,128	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254			
255	Regular transfers out	8,147	140,820					148,967	126,698		275,665	255			
256	Internal TIF loans/repayments and transfers out			95,690				95,690			95,690	256			
257								0			0	257			
258	TOTAL OTHER FINANCING USES	8,147	140,820	95,690	0	0	0	244,657	126,698		371,355	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,991,240	555,272	95,690	468,291	6,798	0	3,117,291	901,192		4,018,483	259			
260												260			
261	Ending fund balance June 30, 2015:											261			
262	Governmental:											262			
263	Nonspendable						158,557	158,557			158,557	263			
264	Restricted	247,406	303,948	112,135	35,509	81,385		780,383			780,383	264			
265	Committed	82,004						82,004			82,004	265			
266	Assigned							0			0	266			
267	Unassigned	499,750						499,750			499,750	267			
268	Total Governmental	829,160	303,948	112,135	35,509	81,385	158,557	1,520,694			1,520,694	268			
269	Proprietary								320,175		320,175	269			
270	Total ending fund balance June 30, 2015	829,160	303,948	112,135	35,509	81,385	158,557	1,520,694	320,175		1,840,869	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,820,400	859,220	207,825	503,800	88,183	158,557	4,637,985	1,221,367		5,859,352	271			
272												272			

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF WEST BRANCH

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		763,425

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 630,000	29U \$	39U \$ 45,000	49U \$	49U \$	49U \$ 585,000	49U \$	191 \$ 20,475
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Lawsuit Loan	19U 90,529	29U	39U 42,208	49U 48,321	49U	49U	49U	189 5,545
10. Fire Station Expansion	19U 99,013	29U	39U 99,013	49U 0	49U	49U	49U	189 1,627
11. Street Equipment	19U 74,682	29U	39U 74,682	49U 0	49U	49U	49U	189 1,307
12. GO refund & sewer project	19U 2,480,000	29U	39U 155,000	49U 2,325,000	49U	49U	49U	189 42,240
13. 2013 Parkland Property	19U 363,365	29U	39U 35,767	49U 327,598	49U	49U	49U	189 10,901
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	3,737,589	0	451,670	2,700,919	0	585,000	0	82,095

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Amount - Omit cents		
\$	187,668,595	x .05 = \$ 9,383,430

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31	W61		
	\$ 147,645	\$	34,810	1,658,632	1,841,087

REMARKS V98