

# 16-142

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: \_\_\_\_\_

The City of: West Branch

County Name: CEDAR & JOHNSON

Date Budget Adopted: \_\_\_\_\_

(Date) xx/xx/xx

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.

County Auditor Date Stamp		Telephone Number		Signature			
		<b>January 1, 2015 Property Valuations</b>				Last Official Census <b>2,322</b>	
		With Gas & Electric		Without Gas & Electric			
		Regular	2a	<b>128,716,634</b>	2b		<b>127,399,914</b>
		<b>DEBT SERVICE</b>	3a	<b>133,841,473</b>	3b		<b>132,524,753</b>
	Ag Land	4a	<b>534,234</b>				

### 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	1,042,605	1,031,939	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	15,000	14,847	0.11654
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(15)	0.06750	Levee Impr. fund in special charter city		0	0
12(17)	Amt Nec	Liability, property & self insurance costs	128,000	126,690	0.99443
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	8,500	8,413	0.06604
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(16)	0.20500	Maintain Institution received by gift/devise		0	0
12(18)	1.00000	City Emergency Medical District		0	0
12(20)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
		<b>Total General Fund Regular Levies (5 thru 24)</b>	<b>1,194,105</b>	<b>1,181,889</b>	
384.1	3.00375	Ag Land	1,605	1,605	3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	<b>1,195,710</b>	<b>1,183,494</b>	<b>Do Not Add</b>
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	34,753	34,398	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	192,817	190,845	1.49800
Rules	Amt Nec	Other Employee Benefits		0	0
		<b>Total Employee Benefit Levies (29,30,31)</b>	<b>192,817</b>	<b>190,845</b>	<b>1.49800</b>
		<b>Sub Total Special Revenue Levies (28+32)</b>	<b>227,570</b>	<b>225,243</b>	
		Valuation			
386	As Req	With Gas & Elec			
		Without Gas & Elec			
		SSMID 1 (A)		0	0
		SSMID 2 (A)		0	0
		SSMID 3 (A)		0	0
		SSMID 4 (A)		0	0
		SSMID 5 (A)		0	0
		SSMID 6 (A)		0	0
		SSMID 7 (A)		0	0
		<b>Total SSMID</b>	<b>0</b>	<b>0</b>	<b>Do Not Add</b>
		<b>Total Special Revenue Levies</b>	<b>227,570</b>	<b>225,243</b>	
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>	<b>207,295</b>	<b>205,256</b>	<b>1.54881</b>
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>		<b>0</b>	<b>0</b>
		<b>Total Property Taxes (27+39+40+41)</b>	<b>1,630,575</b>	<b>1,613,993</b>	<b>12.59382</b>

**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) Commercial - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1 Taxable	46,681,352	5,124,839	12,490,722	0
2 100% Assessed	52,437,595	5,124,839	13,878,580	0

**REPLACEMENT \$**

3 General Fund	\$66,276	REVENUES, LINE 18, COL (C)
4 Special Fund	\$12,631	REVENUES, LINE 18, COL (D)
5 Debt Fund	\$11,065	REVENUES, LINE 18, COL (F)
6 Capital Reserve Fund	\$0	REVENUES, LINE 18, COL (G)

\* Please input the amount of revenue being received from State of Iowa sources in the form of grants or reimbursements below. Separate the revenues by fund receiving the money. The information below will flow to REVENUES line 18.

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

Fund Balance Worksheet for City of **West Branch**

		(1) Annual Report FY 2015		(2) Re-Estimated FY 2016		(3) Budget FY 2017		Total Government (H)	Proprietary (I)	Grand Total (J)
		(A) General	(B) Special Rev	(C) TIF Special Rev	(D) Debt Serv	(E) Capt Proj	(G) Permanent			
1	Beginning Fund Balance July 1 (pg 5, line 134) *	1,044,995	246,735	207,611	34,039	0	156,030	1,689,410	428,686	2,118,096
2	Actual Revenues Except Beg Bal (pg 5, line 132) *	1,775,405	612,485	214	469,761	88,183	2,527	2,948,575	792,681	3,741,256
3	Actual Expenditures Except End Bal (pg 12, line 259) *	1,991,240	555,272	95,690	468,291	6,798	0	3,117,291	901,192	4,018,483
4	Ending Fund Balance June 30 (pg 12, line 261) *	829,160	303,948	112,135	35,509	81,385	158,557	1,520,694	320,175	1,840,869
		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
5	Beginning Fund Balance	829,160	303,948	112,135	35,509	81,385	158,557	1,520,694	320,175	1,840,869
6	Re-Est Revenues	1,844,856	686,705	150,000	437,865	855,000	2,000	3,976,426	984,319	4,960,745
7	Re-Est Expenditures	1,970,892	691,307	91,697	436,253	540,000	0	3,730,149	989,319	4,719,468
8	Ending Fund Balance	703,124	299,346	170,438	37,121	396,385	160,557	1,766,971	315,175	2,082,146
		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
9	Beginning Fund Balance	703,124	299,346	170,438	37,121	396,385	160,557	1,766,971	315,175	2,082,146
10	Revenues	1,828,341	700,201	150,000	418,550	0	2,000	3,099,092	1,023,013	4,122,105
11	Expenditures	1,718,092	514,319	187,387	407,485	396,385	0	3,223,668	1,183,013	4,406,681
12	Ending Fund Balance	813,373	485,228	133,051	48,186	0	162,557	1,642,395	155,175	1,797,570

\* The figures in section (1) are taken from FORM F-66(A-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2015

\*\* 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" value="0"/>	<u>0</u>
2	Support of a Local Emerg.Mgmt.Comm. 8,500	8,413
3	<b>TOTAL FOR FISCAL YEAR 2017</b> 8,500	<b>8,413</b>

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1  
 RE-ESTIMATED Fiscal Year Ending 2016

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	RE-ESTIMATED	ACTUAL
		(C)	REVENUE	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2016	2015
			(D)	REVENUES	(F)	(G)	(H)	(I)	(J)	(K)
				(E)						
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	335,680	83,948						419,628	317,186
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	292,637	2,335						294,972	515,227
Ambulance	6								0	0
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	2,500							2,500	3,565
Other Public Safety	10								0	0
<b>TOTAL (lines 1 - 10)</b>	<b>11</b>	<b>630,817</b>	<b>86,283</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>717,100</b>	<b>835,978</b>
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	172,192	251,994						424,186	509,207
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	40,000							40,000	34,938
Traffic Control and Safety	15								0	0
Snow Removal	16								0	0
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport	19								0	0
Garbage	20	63,000							63,000	65,518
Other Public Works	21								0	0
<b>TOTAL (lines 12 - 21)</b>	<b>22</b>	<b>275,192</b>	<b>251,994</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>527,186</b>	<b>609,663</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>										
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
<b>TOTAL (lines 23 - 29)</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>
<b>CULTURE &amp; RECREATION</b>										
Library Services	31	188,870	31,618						220,488	206,105
Museum, Band and Theater	32								0	0
Parks	33								0	0
Recreation	34	110,417	95,936						206,353	141,921
Cemetery	35	102,062	22,798						124,860	106,619
Community Center, Zoo, & Marina	36	17,312							17,312	18,240
Other Culture and Recreation	37	111,000	5,600						116,600	89,107
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>529,661</b>	<b>155,952</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>685,613</b>	<b>561,992</b>

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2**  
**RE-ESTIMATED Fiscal Year Ending 2016**

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	Fiscal Years		
									RE-ESTIMATED 2016 (J)	ACTUAL 2015 (K)	
<b>GOVERNMENT ACTIVITIES CONT.</b>											
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
39	Community Beautification									0	0
40	Economic Development	34,973								34,973	139,089
41	Housing and Urban Renewal									0	0
42	Planning & Zoning	25,000								25,000	18,926
43	Other Com & Econ Development									0	0
44											
45	<b>TOTAL (lines 39 - 44)</b>	<b>59,973</b>	<b>0</b>	<b>0</b>						<b>59,973</b>	<b>158,015</b>
<b>GENERAL GOVERNMENT</b>											
46	Mayor, Council, & City Manager	11,250	798								10,884
47	Clerk, Treasurer, & Finance Adm.	144,376	13,139							157,515	83,441
48	Elections									0	0
49	Legal Services & City Attorney	240,000								240,000	85,734
50	City Hall & General Buildings									0	51,838
51	Tort Liability									0	0
52	Other General Government									0	0
53	<b>TOTAL (lines 46 - 52)</b>	<b>395,626</b>	<b>13,937</b>	<b>0</b>						<b>409,563</b>	<b>231,897</b>
<b>DEBT SERVICE</b>											
54	Gov Capital Projects				436,253					436,253	468,291
55	TIF Capital Projects					540,000				540,000	6,798
56										0	0
57	<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>540,000</b>				<b>540,000</b>	<b>6,798</b>
58	<b>TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)</b>	<b>1,891,269</b>	<b>508,166</b>	<b>0</b>	<b>436,253</b>	<b>540,000</b>	<b>0</b>			<b>3,375,688</b>	<b>2,872,634</b>
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
59	Water Utility									438,459	386,108
60	Sewer Utility									254,371	303,245
61	Electric Utility									0	0
62	Gas Utility									0	0
63	Airport									0	0
64	Landfill/Garbage									0	0
65	Transit									0	0
66	Cable TV, Internet & Telephone									0	0
67	Housing Authority									0	0
68	Storm Water Utility									85,000	19,666
69	Other Business Type (city hosp., ISF, parking, etc.)									0	0
70	Enterprise DEBT SERVICE									0	65,475
71	Enterprise CAPITAL PROJECTS									0	0
72	Enterprise TIF CAPITAL PROJECTS									0	0
73	<b>TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)</b>									<b>777,830</b>	<b>774,494</b>
74	<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	<b>1,891,269</b>	<b>508,166</b>	<b>0</b>	<b>436,253</b>	<b>540,000</b>	<b>0</b>			<b>4,153,518</b>	<b>3,647,128</b>
75	Regular Transfers Out	79,623	183,141							211,489	275,665
76	Internal TIF Loan Transfers Out			91,697						91,697	95,690
77	<b>Total ALL Transfers Out</b>	<b>79,623</b>	<b>183,141</b>	<b>91,697</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>211,489</b>	<b>371,355</b>
78	<b>Total Expenditures and Other Fin Uses (lines 73+74)</b>	<b>1,970,892</b>	<b>691,307</b>	<b>91,697</b>	<b>436,253</b>	<b>540,000</b>	<b>0</b>			<b>4,719,468</b>	<b>4,018,483</b>
79	<b>Ending Fund Balance June 30</b>	<b>703,124</b>	<b>299,346</b>	<b>170,438</b>	<b>37,121</b>	<b>396,385</b>	<b>160,567</b>			<b>2,082,146</b>	<b>1,840,869</b>

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.

**RE-ESTIMATED REVENUES DETAIL**  
**RE-ESTIMATED Fiscal Year Ending 2016**

**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 2016 (J)	ACTUAL 2015 (K)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	1,088,466	216,785		238,283				1,543,534	1,537,121
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,088,466	216,785		238,283				1,543,534	1,537,121
Delinquent Property Taxes	4								0	0
TIF Revenues	5			150,000					150,000	214
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	11,672	2,328		2,453				16,453	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	24,172
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11								0	0
Other Local Option Taxes	12		175,000						175,000	173,221
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,672	177,328		2,453	0			191,453	197,393
Licenses & Permits	14	62,000							62,000	30,720
Use of Money & Property	15	4,900							4,900	5,645
Intergovernmental:										
Federal Grants & Reimbursements	16	6,000							6,000	6,000
Road Use Taxes	17		280,000						280,000	241,447
Other State Grants & Reimbursements	18	63,136	12,592		13,266				88,994	114,266
Local Grants & Reimbursements	19	167,310							167,310	124,577
Subtotal - Intergovernmental (lines 16 thru 19)	20	236,446	292,592	0	13,266	0		0	542,304	486,290
Charges for Fees & Services:										
Water Utility	21							494,410	494,410	434,255
Sewer Utility	22							329,896	329,896	307,783
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	45,675						45,675	45,675	45,653
Hospital	28							0	0	0
Transit	29							0	0	0
Cable TV, Internet & Telephone	30							0	0	0
Housing Authority	31							45,000	45,000	35,427
Storm Water Utility	32							78,523	78,523	126,975
Other Fees & Charges for Service	33	78,523						869,306	993,504	950,093
Subtotal - Charges for Service (lines 21 thru 33)	34	124,198	0	0	0	0		0	0	0
Special Assessments	35							2,000	52,100	162,425
Miscellaneous	36	45,100						5,000	162,100	162,425
Other Financing Sources:										
Regular Operating Transfers In	37	180,377						110,013	474,253	275,665
Internal TIF Loan Transfers In	38	91,697			183,863			91,697	91,697	95,690
Subtotal ALL Operating Transfers In	39	272,074	0	0	183,863	0		110,013	565,950	371,355
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					855,000			855,000	0
Proceeds of Capital Asset Sales	41									0
Subtotal-Other Financing Sources (lines 36 thru 39)	42	272,074	0	0	183,863	855,000	0	110,013	1,420,950	371,355
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	1,844,856	686,705	150,000	437,865	855,000	2,000	984,319	4,960,745	3,741,256
Beginning Fund Balance July 1	44	829,160	303,948	112,135	35,509	81,385	158,557	320,175	1,840,869	2,118,096
TOTAL REVENUES & BEGIN BALANCE (lines #1-42)	45	2,674,016	990,653	262,135	473,374	936,385	160,557	1,304,494	6,801,614	5,859,352

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	345,885	82,815						428,700	419,628	317,186
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	268,026	2,745						270,771	294,972	515,227
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	3,565
Other Public Safety	10								0	0	0
<b>TOTAL (lines 1 - 10)</b>	<b>11</b>	<b>616,411</b>	<b>85,560</b>				<b>0</b>		<b>701,971</b>	<b>717,100</b>	<b>835,978</b>
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	86,622	301,764						388,386	424,186	509,207
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	40,000							40,000	40,000	34,938
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 <i>(if not Enterprise)</i>	19								0	0	0
Garbage <i>(if not Enterprise)</i>	20	65,000							65,000	63,000	65,518
Other Public Works	21								0	0	0
<b>TOTAL (lines 12 - 21)</b>	<b>22</b>	<b>191,622</b>	<b>301,764</b>				<b>0</b>		<b>493,386</b>	<b>527,186</b>	<b>609,663</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>TOTAL (lines 23 - 29)</b>	<b>30</b>	<b>0</b>	<b>0</b>				<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	225,370	31,445						256,815	220,488	206,105
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34	95,149	15,388						110,537	206,353	141,921
Cemetery	35	110,949	23,914						134,863	124,860	106,619
Community Center, Zoo, & Marina	36	17,000							17,000	17,312	18,240
Other Culture and Recreation	37	119,846	5,504						125,350	116,600	89,107
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>588,314</b>	<b>76,251</b>				<b>0</b>		<b>644,565</b>	<b>685,613</b>	<b>561,992</b>



EXPENDITURES SCHEDULE PAGE 2  
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)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
<b>GOVERNMENT ACTIVITIES CONT.</b>												
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
39	Community Beautification									0	0	0
40	Economic Development	31,973								31,973	34,973	139,089
41	Housing and Urban Renewal									0	0	0
42	Planning and Zoning	25,000								25,000	25,000	18,926
43	Other Com & Econ Development									0	0	0
44												
45	TOTAL (lines 39 - 44)	56,973	0							56,973	59,973	158,015
<b>GENERAL GOVERNMENT</b>												
46	Mayor, Council, & City Manager	18,750	2,487							21,237	12,048	10,884
47	Clerk, Treasurer, & Finance Adm.	139,538	13,504							153,042	157,515	83,441
48	Elections									0	0	0
49	Legal Services & City Attorney	81,484								81,484	240,000	85,734
50	City Hall & General Buildings									0	0	51,838
51	Tort Liability									0	0	0
52	Other General Government									0	0	0
53	TOTAL (lines 46 - 52)	239,772	15,991	0						255,763	409,563	231,897
54	<b>DEBT SERVICE</b>					407,485				407,485	436,253	468,291
55	Gov Capital Projects						396,385			396,385	540,000	6,798
56	TIF Capital Projects									0	0	0
57	TOTAL CAPITAL PROJECTS	0	0	0			396,385	0		396,385	540,000	6,798
58	TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	1,673,092	479,566	0		407,485	396,385	0		2,956,528	3,375,688	2,872,634
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
59	Water Utility									491,722	438,459	386,108
60	Sewer Utility									373,475	254,371	303,245
61	Electric Utility									0	0	0
62	Gas Utility									0	0	0
63	Airport									0	0	0
64	Landfill/Garbage									0	0	0
65	Transit									0	0	0
66	Cable TV, Internet & Telephone									0	0	0
67	Housing Authority									0	0	0
68	Storm Water Utility									0	0	0
69	Other Business Type (city hosp., ISF, parking, etc.)									90,000	85,000	19,666
70	Enterprise DEBT SERVICE									0	0	65,475
71	Enterprise CAPITAL PROJECTS									0	0	0
72	Enterprise TIF CAPITAL PROJECTS									0	0	0
73	TOTAL Business Type Expenditures (lines 59 - 73)									955,197	777,830	774,494
74	TOTAL ALL EXPENDITURES (lines 58+74)	1,673,092	479,566	0		407,485	396,385	0		3,911,725	4,153,518	3,647,128
75	Regular Transfers Out	45,000	34,753							307,569	474,253	275,665
76	Internal TIF Loan / Repayment Transfers Out			187,387						187,387	91,697	95,690
77	Total ALL Transfers Out	45,000	34,753	187,387		0				494,956	565,950	371,355
78	Total Expenditures & Fund Transfers Out (lines 75+78)	1,718,092	514,319	187,387		407,485	396,385	0	1,183,013	4,406,681	4,719,468	4,018,483
79	Ending Fund Balance June 30	813,373	485,228	133,051		48,186	0	162,557	155,175	1,797,570	2,082,146	1,840,869

\* 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.

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

REVENUES DETAIL

Fiscal Year Ending 2017

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	2017	2016	2015
									(J)	(K)	(L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	1,183,494	225,243		205,256	0			1,613,993	1,543,534	1,537,121
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,183,494	225,243		205,256	0			1,613,993	1,543,534	1,537,121
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			150,000					150,000	150,000	214
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	12,216	2,327		2,039	0			16,582	16,453	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	24,172
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		180,000						180,000	175,000	173,221
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,216	182,327		2,039	0			196,582	191,453	197,393
Licenses & Permits	14	35,788							35,788	62,000	30,720
Use of Money & Property	15	3,900							3,900	4,900	5,645
Intergovernmental:											
Federal Grants & Reimbursements	16	6,000							6,000	6,000	6,000
Road Use Taxes	17		280,000						280,000	280,000	241,447
Other State Grants & Reimbursements	18	66,276	12,631	0	11,065	0			89,972	88,994	114,266
Local Grants & Reimbursements	19	179,285							179,285	167,310	124,577
Subtotal - Intergovernmental (lines 16 thru 19)	20	251,561	292,631	0	11,065	0			555,257	542,304	486,290
Charges for Fees & Service:											
Water Utility	21							514,000	514,000	494,410	434,255
Sewer Utility	22							354,000	354,000	329,896	307,783
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	45,675	45,653
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							45,000	45,000	45,000	35,427
Other Fees & Charges for Service	33	67,613							67,613	78,523	126,975
Subtotal - Charges for Service (lines 21 thru 33)	34	111,929	0		0	0		913,000	1,024,929	993,504	950,093
Special Assessments	35								0	0	0
Miscellaneous	36	44,700					2,000		46,700	52,100	162,425
Other Financing Sources:											
Regular Operating Transfers In	37	34,753			162,803			110,013	307,569	474,253	275,665
Internal TIF Loan Transfers In	38	150,000			37,387				187,387	91,697	95,690
Subtotal ALL Operating Transfers In	39	184,753	0	0	200,190	0		110,013	494,956	565,950	371,355
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	855,000	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	184,753	0	0	200,190	0		110,013	494,956	1,420,950	371,355
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	1,823,341	700,201	150,000	418,550	0	2,000	1,023,013	4,122,105	4,960,745	3,741,256
Beginning Fund Balance July 1	44	703,124	299,346	170,438	37,121	396,385	160,557	315,175	2,082,146	1,840,869	2,118,096
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45	2,531,465	999,547	320,438	455,671	396,385	162,557	1,338,188	6,204,251	6,801,614	5,859,352

CITY OF

West Branch

ADOPTED BUDGET SUMMARY  
YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL REVENUES	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	2017	2016	2015
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	1,183,494	225,243		205,256	0			1,613,993	1,543,534	1,537,121
Less: Uncollected Property Taxes-Levy Year	2	0	0			0			0	0	0
Net Current Property Taxes	3	1,183,494	225,243		205,256	0			1,613,993	1,543,534	1,537,121
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			150,000					150,000	150,000	214
Other City Taxes	6	12,216	182,327		2,039	0			196,582	191,453	197,393
Licenses & Permits	7	35,788	0						35,788	62,000	30,720
Use of Money and Property	8	3,900	0	0	0	0	0	0	3,900	4,900	5,645
Intergovernmental	9	251,561	292,631	0	11,065	0			555,257	542,304	486,290
Charges for Fees & Service	10	111,929	0		0	0		913,000	1,024,929	993,504	950,093
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	44,700	0		0	0	2,000		46,700	52,100	162,425
Sub-Total Revenues	13	1,643,588	700,201	150,000	218,360	0	2,000	913,000	3,627,149	3,539,795	3,369,901
Other Financing Sources:											
Total Transfers In	14	184,753	0	0	200,190	0	0	110,013	494,956	565,950	371,355
Proceeds of Debt	15	0	0	0	0	0	0	0	0	855,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	1,828,341	700,201	150,000	418,550	0	2,000	1,023,013	4,122,105	4,960,745	3,741,256
Expenditures & Other Financing Uses											
Public Safety	18	616,411	85,560	0			0		701,971	717,100	835,978
Public Works	19	191,622	301,764	0			0		493,386	527,186	609,663
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	568,314	76,251	0			0		644,565	685,613	561,992
Community and Economic Development	22	56,973	0	0			0		56,973	59,973	158,015
General Government	23	239,772	15,991	0			0		255,763	409,563	231,897
Debt Service	24	0	0	0	407,485		0		407,485	436,253	468,291
Capital Projects	25	0	0	0		396,385	0		396,385	540,000	6,798
Total Government Activities Expenditures	26	1,673,092	479,566	0	407,485	396,385	0		2,956,528	3,375,688	2,872,634
Business Type Proprietary: Enterprise & ISF	27							955,197	955,197	777,830	774,494
Total Gov & Bus Type Expenditures	28	1,673,092	479,566	0	407,485	396,385	0	955,197	3,911,725	4,153,518	3,647,128
Total Transfers Out	29	45,000	34,753	187,387	0	0	0	227,816	494,956	565,950	371,355
Total ALL Expenditures/Fund Transfers Out	30	1,718,092	514,319	187,387	407,485	396,385	0	1,183,013	4,406,681	4,719,468	4,018,483
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	110,249	185,882	-37,387	11,065	-396,385	2,000	-160,000	-284,576	241,277	-277,227
Beginning Fund Balance July 1	33	703,124	299,346	170,438	37,121	396,385	160,557	315,175	2,082,146	1,840,869	2,118,096
Ending Fund Balance June 30	34	813,373	485,228	133,051	48,186	0	162,557	155,175	1,797,570	2,082,146	1,840,869

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

Fiscal Year  
2017

City Name: West Branch

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 (G)	Bond Reg./Paying Agent Fees Due FY 2017 (H)	Total Obligation Due FY 2017 (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	160,000	40,190	0	200,190	200,190	0
(2) Water Revenue Bonds	943,000	NON - GO	02/20/2007	798	56,238	8,775	0	65,013	65,013	0
(3) GO Property Acquisition Note	400,000	GO	07/22/2013	1130	100,000	10,995	500	111,495	0	111,495
(4) GO Corp. Purpose Bonds, Series 2015	855,000	GO	08/03/2015	1377	80,000	15,300	500	95,800	0	95,800
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		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					396,238	75,260	1,000	472,498	265,203	207,295

ERRORS LISTING PAGE SCROLL TO VIEW ALL ERROR MESSAGES (You may also print this page)

**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, 2016 - ENDING JUNE 30, 2017

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 3/7/2016 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 2017	Re-estimated FY 2016	Actual FY 2015
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	1,613,993	1,543,534	1,537,121
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>1,613,993</b>	<b>1,543,534</b>	<b>1,537,121</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	150,000	150,000	214
Other City Taxes	6	196,582	191,453	197,393
Licenses & Permits	7	35,788	62,000	30,720
Use of Money and Property	8	3,900	4,900	5,645
Intergovernmental	9	555,257	542,304	486,290
Charges for Fees & Service	10	1,024,929	993,504	950,093
Special Assessments	11	0	0	0
Miscellaneous	12	46,700	52,100	162,425
Other Financing Sources	13	0	855,000	0
Transfers In	14	494,956	565,950	371,355
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>4,122,105</b>	<b>4,960,745</b>	<b>3,741,256</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	701,971	717,100	835,978
Public Works	17	493,386	527,186	609,663
Health and Social Services	18	0	0	0
Culture and Recreation	19	644,565	685,613	561,992
Community and Economic Development	20	56,973	59,973	158,015
General Government	21	255,763	409,563	231,897
Debt Service	22	407,485	436,253	468,291
Capital Projects	23	396,385	540,000	6,798
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>2,956,528</b>	<b>3,375,688</b>	<b>2,872,634</b>
Business Type / Enterprises	25	955,197	777,830	774,494
<b>Total ALL Expenditures</b>	<b>26</b>	<b>3,911,725</b>	<b>4,153,518</b>	<b>3,647,128</b>
Transfers Out	27	494,956	565,950	371,355
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>4,406,681</b>	<b>4,719,468</b>	<b>4,018,483</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-284,576</b>	<b>241,277</b>	<b>-277,227</b>
Beginning Fund Balance July 1	30	2,082,146	1,840,869	2,118,096
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>1,797,570</b>	<b>2,082,146</b>	<b>1,840,869</b>