

# 16-142

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2018 - ENDING JUNE 30, 2019

Resolution No.: 1691

The City of: West Branch

County Name: CEDAR & JOHNSON

Date Budget Adopted: 3/5/2018  
(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.

319-643-5888  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp

### January 1, 2017 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>131,576,602</u>	2b <u>130,311,085</u>	2,322
DEBT SERVICE	3a <u>146,218,407</u>	3b <u>144,952,890</u>	
Ag Land	4a <u>556,648</u>		

### 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 1,065,770	1,055,520	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	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 6,500	6,437	47 0.04940
12(13)	0.06750	Planning a Sanitary Disposal Project	10 8,881	8,796	48 0.06750
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 45,039	44,605	52 0.34230
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 8,500	8,418	465 0.06460
(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
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 1,134,690	1,123,776	
384.1	3.00375	Ag Land	26 1,672	1,672	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 1,136,362	1,125,448	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 35,525	35,183	64 0.26999
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 134,151	132,861	1.01957
Rules	Amt Nec	Other Employee Benefits	31 148,078	146,653	1.12541
<b>Total Employee Benefit Levies (29,30,31)</b>			32 282,229	279,514	65 2.14498
<b>Sub Total Special Revenue Levies (28+32)</b>			33 317,754	314,697	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		34	66 0
	SSMID 2 (A)	(B)		35	67 0
	SSMID 3 (A)	(B)		36	68 0
	SSMID 4 (A)	(B)		37	69 0
	SSMID 5 (A)	(B)		555	565 0
	SSMID 6 (A)	(B)		556	566 0
	SSMID 7 (A)	(B)		1177	### 0
	SSMID 8 (A)	(B)		1185	### 0
<b>Total Special Revenue Levies</b>			39 317,754	314,697	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 300,287	297,688	70 2.05369
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 1,754,403	1,737,833	72 13.09246

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	<b>Taxable</b>	51,043,123	6,817,122	11,677,617	0
2	<b>100% Assessed</b>	57,472,036	6,817,122	12,975,130	0

REPLACEMENT \$		FILLS TO:
3	<b>General Fund</b>	\$59,968 REVENUES, LINE 18, COL (C)
4	<b>Special Fund</b>	\$16,793 REVENUES, LINE 18, COL (D)
5	<b>Debt Fund</b>	\$14,281 REVENUES, LINE 18, COL (F)
6	<b>Capital Reserve Fund</b>	\$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 estimation 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.

95%  
 94%  
 93%  
 92%  
 91%  
 90%  
 89%

\* 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) <u>General</u>	(B) <u>Special Revenue</u>	(C) <u>TIF Sp. Revenue</u>	(D) <u>Debt Service</u>	(E) <u>Capital Projects</u>	(F) <u>Proprietary</u>
Other State Grants & Reimbursements	18						

Commercial & Industrial Replacement Claim Estimation  
 For SSMIDs  
 The City of West Branch

**SSMID 1**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

		REPLACEMENT \$
1	Special Fund	\$0

**SSMID 2**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 3**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 4**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 5**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 6**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 7**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

**SSMID 8**

		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

Fund Balance Worksheet for City of

**West Branch**

		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)	
<b>(1)</b>											
<b>*Annual Report FY 2017</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	660,377	554,525	72,411	105,815	555,894	160,211	2,109,233	243,147	2,352,380	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	2,046,645	790,525	153,847	922,805	1,750,559	2,708	5,667,089	985,724	6,652,813	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,628,555	1,030,102	172,433	1,027,536	1,716,035	0	5,574,661	832,369	6,407,030	
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,078,467	314,948	53,825	1,084	590,418	162,919	2,201,661	396,502	2,598,163	
<b>(2)</b>											
<b>** Re-Estimated FY 2018</b>											
Beginning Fund Balance	5	1,078,467	314,948	53,825	1,084	590,418	162,919	2,201,661	396,502	2,598,163	
Re-Est Revenues	6	1,714,474	746,255	250,000	741,384	4,398,210	2,000	7,852,323	1,072,135	8,924,458	
Re-Est Expenditures	7	2,253,072	889,647	199,344	741,571	1,000,000	0	5,083,634	1,466,123	6,549,757	
Ending Fund Balance	8	539,869	171,556	104,481	897	3,988,628	164,919	4,970,350	2,514	4,972,864	
<b>(3)</b>											
<b>** Budget FY 2019</b>											
Beginning Fund Balance	9	539,869	171,556	104,481	897	3,988,628	164,919	4,970,350	2,514	4,972,864	
Revenues	10	1,823,958	826,651	406,058	1,078,043	803,600	2,000	4,940,310	995,000	5,935,310	
Expenditures	11	1,588,951	731,677	423,263	1,063,762	4,747,000	0	8,554,653	903,539	9,458,192	
Ending Fund Balance	12	774,876	266,530	87,276	15,178	45,228	166,919	1,356,007	93,975	1,449,982	

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

\*\* 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 style="width: 100px; height: 20px;" type="text"/>	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	8,500	8,418
3 TOTAL FOR FISCAL YEAR 2018	8,500	8,418

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2018

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2018	ACTUAL 2017
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	414,170	94,820						508,990	434,703
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	809,950	2,800						812,750	154,918
Ambulance	6								0	0
Building Inspections	7	8,500	1,500						10,000	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	3,000							3,000	2,461
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	1,235,620	99,120				0		1,334,740	592,082
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	58,000	312,000						370,000	362,984
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	40,000							40,000	39,321
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	65,377
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	163,000	312,000				0		475,000	467,682
<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
TOTAL (lines 23 - 29)	30	0	0				0		0	0
<b>CULTURE &amp; RECREATION</b>										
Library Services	31	199,477	34,272						233,749	235,743
Museum, Band and Theater	32								0	0
Parks	33	0	0						0	0
Recreation	34	111,375	18,278						129,653	113,124
Cemetery	35	125,071	26,714						151,785	125,286
Community Center, Zoo, & Marina	36	17,312							17,312	12,506
Other Culture and Recreation	37	112,266							112,266	124,133
TOTAL (lines 31 - 37)	38	565,501	79,264				0		644,765	610,792

CITY OF West Branch

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

		RE-ESTIMATED Fiscal Year Ending 2018						Fiscal Years		
GOVERNMENT ACTIVITIES CONT.	(A)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2018 (J)	ACTUAL 2017 (K)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39								0	0
Economic Development	40	37,770	25,000						62,770	536,379
Housing and Urban Renewal	41								0	0
Planning & Zoning	42	25,000							25,000	28,442
Other Com & Econ Development	43								0	90,302
	44									
<b>TOTAL (lines 39 - 44)</b>	45	62,770	25,000	0			0		87,770	655,123
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	17,000	2,488						19,488	16,399
Clerk, Treasurer, & Finance Adm.	47	126,681	14,648						141,329	156,774
Elections	48	0							0	0
Legal Services & City Attorney	49	32,500							32,500	100,713
City Hall & General Buildings	50								0	0
Tort Liability	51								0	0
Other General Government	52								0	0
<b>TOTAL (lines 46 - 52)</b>	53	176,181	17,136	0			0		193,317	273,886
<b>DEBT SERVICE</b>	54				741,571				741,571	532,538
Gov Capital Projects	55					1,000,000			1,000,000	1,707,846
TIF Capital Projects	56					0			0	8,189
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		1,000,000	0		1,000,000	1,716,035
<b>TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)</b>	58	2,203,072	532,520	0	741,571	1,000,000	0		4,477,163	4,848,138
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59							410,600	410,600	339,991
Sewer Utility	60							347,700	347,700	205,397
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							100,000	100,000	65,823
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0
Enterprise DEBT SERVICE	70							57,135	57,135	58,355
Enterprise CAPITAL PROJECTS	71							329,000	329,000	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
<b>TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)</b>	73							1,244,435	1,244,435	669,566
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	2,203,072	532,520	0	741,571	1,000,000	0	1,244,435	5,721,598	5,517,704
Regular Transfers Out	75	50,000	357,127					221,688	628,815	716,893
Internal TIF Loan Transfers Out	76			199,344					199,344	172,433
<b>Total ALL Transfers Out</b>	77	50,000	357,127	199,344	0	0	0	221,688	828,159	889,326
<b>Total Expenditures and Other Fin Uses (lines 73+74)</b>	78	2,253,072	889,647	199,344	741,571	1,000,000	0	1,466,123	6,549,757	6,407,030
<b>Ending Fund Balance June 30</b>	79	539,869	171,556	104,481	897	3,988,628	164,919	2,514	4,972,864	2,598,163

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

2018

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 2018 (J)	ACTUAL 2017 (K)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	1,117,289	268,170		250,094				1,635,553	1,613,353
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,117,289	268,170		250,094	0			1,635,553	1,613,353
Delinquent Property Taxes	4								0	0
TIF Revenues	5			250,000					250,000	152,449
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	11,241	2,702		2,365				16,308	16,606
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	24,123
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	11,310
Hotel/Motel Taxes	11								0	0
Other Local Option Taxes	12		180,000						180,000	219,609
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,241	182,702		2,365	0			196,308	271,648
Licenses & Permits	14	41,897							41,897	25,159
Use of Money & Property	15	4,150							4,150	19,289
Intergovernmental:										
Federal Grants & Reimbursements	16	6,000				75,000			81,000	12,612
Road Use Taxes	17		280,000						280,000	288,262
Other State Grants & Reimbursements	18	63,998	15,383		13,463				92,844	130,901
Local Grants & Reimbursements	19	191,563							191,563	165,293
Subtotal - Intergovernmental (lines 16 thru 19)	20	261,561	295,383	0	13,463	75,000		0	645,407	597,068
Charges for Fees & Service:										
Water Utility	21							540,000	540,000	511,115
Sewer Utility	22							375,000	375,000	364,032
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	44,752
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							50,000	50,000	49,800
Other Fees & Charges for Service	33	72,758							72,758	71,848
Subtotal - Charges for Service (lines 21 thru 33)	34	117,074	0		0	0	0	965,000	1,082,074	1,041,547
Special Assessments	35								0	0
Miscellaneous	36	38,910					2,000		40,910	148,647
Other Financing Sources:										
Regular Operating Transfers In	37	35,049			363,421	123,210		107,135	628,815	716,893
Internal TIF Loan Transfers In	38	87,303			112,041				199,344	172,433
Subtotal ALL Operating Transfers In	39	122,352	0	0	475,462	123,210	0	107,135	828,159	889,326
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					4,200,000			4,200,000	1,886,751
Proceeds of Capital Asset Sales	41								0	7,576
Subtotal-Other Financing Sources (lines 36 thru 38)	42	122,352	0	0	475,462	4,323,210	0	107,135	5,028,159	2,783,653
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	<b>43</b>	<b>1,714,474</b>	<b>746,255</b>	<b>250,000</b>	<b>741,384</b>	<b>4,398,210</b>	<b>2,000</b>	<b>1,072,135</b>	<b>8,924,458</b>	<b>6,652,813</b>
Beginning Fund Balance July 1	44	1,078,467	314,948	53,825	1,084	590,418	162,919	396,502	2,598,163	2,352,380
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 41+42)</b>	<b>45</b>	<b>2,792,941</b>	<b>1,061,203</b>	<b>303,825</b>	<b>742,468</b>	<b>4,988,628</b>	<b>164,919</b>	<b>1,468,637</b>	<b>11,522,621</b>	<b>9,005,193</b>



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2019

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2019	2018	2017
			REVENUES	SPECIAL	SERVICE	PROJECTS			2019	2018	2017
			(D)	REVENUES	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	368,925	99,252						468,177	508,990	434,703
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	277,627	2,800						280,427	812,750	154,918
Ambulance	6								0	0	0
Building Inspections	7	9,000	1,538						10,538	10,000	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	2,500							2,500	3,000	2,461
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	658,052	103,590				0		761,642	1,334,740	592,082
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	19,575	268,478						288,053	370,000	362,984
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	43,000							43,000	40,000	39,321
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	65,000							65,000	65,000	65,377
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	127,575	268,478				0		396,053	475,000	467,682
<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
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	212,818	38,210						251,028	233,749	235,743
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34	103,967	18,926						122,893	129,653	113,124
Cemetery	35	135,949	27,149						163,098	151,785	125,286
Community Center, Zoo, & Marina	36	14,000							14,000	17,312	12,506
Other Culture and Recreation	37	69,375	5,719						75,094	112,266	124,133
TOTAL (lines 31 - 37)	38	536,109	90,004				0		626,113	644,765	610,792

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2019

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)	BUDGET 2019 (J)	RE-ESTIMATED 2018 (K)	ACTUAL 2017 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40	41,960							41,960	62,770	536,379
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	25,000							25,000	25,000	28,442
Other Com & Econ Development	43								0	0	90,302
TOTAL (lines 39 - 44)	45	66,960	0	0			0		66,960	87,770	655,123
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	17,000	2,564						19,564	19,488	16,399
Clerk, Treasurer, & Finance Adm.	47	123,151	15,626						138,777	141,329	156,774
Elections	48								0	0	0
Legal Services & City Attorney	49	28,000							28,000	32,500	100,713
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	168,151	18,190	0			0		186,341	193,317	273,886
<b>DEBT SERVICE</b>	54				1,063,762				1,063,762	741,571	532,538
Gov Capital Projects	55					4,747,000			4,747,000	1,000,000	1,707,846
TIF Capital Projects	56								0	0	8,189
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		4,747,000	0		4,747,000	1,000,000	1,716,035
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	1,556,847	480,262	0	1,063,762	4,747,000	0		7,847,871	4,477,163	4,848,138
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							366,420	366,420	410,600	339,991
Sewer Utility	60							289,361	289,361	347,700	205,397
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							25,000	25,000	100,000	65,823
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							59,355	59,355	57,135	58,355
Enterprise CAPITAL PROJECTS	71							0	0	329,000	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							740,136	740,136	1,244,435	669,566
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	1,556,847	480,262	0	1,063,762	4,747,000	0	740,136	8,588,007	5,721,598	5,517,704
Regular Transfers Out	75	32,104	35,525					163,403	231,032	628,815	716,893
Internal TIF Loan / Repayment Transfers Out	76		215,890	423,263				0	639,153	199,344	172,433
<b>Total ALL Transfers Out</b>	77	32,104	251,415	423,263	0	0	0	163,403	870,185	828,159	889,326
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	1,588,951	731,677	423,263	1,063,762	4,747,000	0	903,539	9,458,192	6,549,757	6,407,030
<b>Ending Fund Balance June 30</b>	79	774,876	266,530	87,276	15,178	45,228	166,919	93,975	1,449,982	4,972,864	2,598,163

\* 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 2019

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2019 (J)	RE-ESTIMATED 2018 (K)	ACTUAL 2017 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	1,125,448	314,697		297,688	0			1,737,833	1,635,553	1,613,353
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,125,448	314,697		297,688	0			1,737,833	1,635,553	1,613,353
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			406,058					406,058	250,000	152,449
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	10,914	3,057		2,599	0			16,570	16,308	16,606
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	24,123
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	11,310
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12		180,000						180,000	180,000	219,609
Subtotal - Other City Taxes (lines 6 thru 12)	13	10,914	183,057		2,599	0			196,570	196,308	271,648
Licenses & Permits	14	39,500							39,500	41,897	25,159
Use of Money & Property	15	7,000							7,000	4,150	19,289
Intergovernmental:											
Federal Grants & Reimbursements	16	6,000				803,600			809,600	81,000	12,612
Road Use Taxes	17		280,000						280,000	280,000	288,262
Other State Grants & Reimbursements	18	59,968	16,793	0	14,281	0		0	91,042	92,844	130,901
Local Grants & Reimbursements	19	203,897							203,897	191,563	165,293
Subtotal - Intergovernmental (lines 16 thru 19)	20	269,865	296,793	0	14,281	803,600		0	1,384,539	645,407	597,068
Charges for Fees & Service:											
Water Utility	21							555,000	555,000	540,000	511,115
Sewer Utility	22							390,000	390,000	375,000	364,032
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	47,475							47,475	44,316	44,752
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	50,000	49,800
Other Fees & Charges for Service	33	49,900							49,900	72,758	71,848
Subtotal - Charges for Service (lines 21 thru 33)	34	97,375	0		0	0		995,000	1,092,375	1,082,074	1,041,547
Special Assessments	35								0	0	0
Miscellaneous	36	34,250					2,000		36,250	40,910	148,647
Other Financing Sources:											
Regular Operating Transfers In	37	35,525	32,104		163,403			0	231,032	628,815	716,893
Internal TIF Loan Transfers In	38	39,081			600,072				639,153	199,344	172,433
Subtotal ALL Operating Transfers In	39	74,606	32,104	0	763,475	0		0	870,185	828,159	889,326
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	4,200,000	1,886,751
Proceeds of Capital Asset Sales	41	165,000							165,000	0	7,576
Subtotal-Other Financing Sources (lines 38 thru 40)	42	239,606	32,104	0	763,475	0		0	1,035,185	5,028,159	2,783,653
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	1,823,958	826,651	406,058	1,078,043	803,600	2,000	995,000	5,935,310	8,924,458	6,652,813
Beginning Fund Balance July 1	44	539,869	171,556	104,481	897	3,988,628	164,919	2,514	4,972,864	2,598,163	2,352,380
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	2,363,827	998,207	510,539	1,078,940	4,792,228	166,919	997,514	10,908,174	11,522,621	9,005,193

CITY OF

West Branch

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2019

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2019 (J)	RE-ESTIMATED 2018 (K)	ACTUAL 2017 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	1,125,448	314,697		297,688	0			1,737,833	1,635,553	1,613,353
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,125,448	314,697		297,688	0			1,737,833	1,635,553	1,613,353
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			406,058					406,058	250,000	152,449
Other City Taxes	6	10,914	183,057		2,599	0			196,570	196,308	271,648
Licenses & Permits	7	39,500	0					0	39,500	41,897	25,159
Use of Money and Property	8	7,000	0	0	0	0	0	0	7,000	4,150	19,289
Intergovernmental	9	269,865	296,793	0	14,281	803,600		0	1,384,539	645,407	597,068
Charges for Fees & Service	10	97,375	0		0	0	0	995,000	1,092,375	1,082,074	1,041,547
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	34,250	0		0	0	2,000	0	36,250	40,910	148,647
Sub-Total Revenues	13	1,584,352	794,547	406,058	314,568	803,600	2,000	995,000	4,900,125	3,896,299	3,869,160
<b>Other Financing Sources:</b>											
Total Transfers In	14	74,606	32,104	0	763,475	0	0	0	870,185	828,159	889,326
Proceeds of Debt	15	0	0	0	0	0		0	0	4,200,000	1,886,751
Proceeds of Capital Asset Sales	16	165,000	0	0	0	0	0	0	165,000	0	7,576
Total Revenues and Other Sources	17	1,823,958	826,651	406,058	1,078,043	803,600	2,000	995,000	5,935,310	8,924,458	6,652,813
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	658,052	103,590	0			0		761,642	1,334,740	592,082
Public Works	19	127,575	268,478	0			0		396,053	475,000	467,682
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	536,109	90,004	0			0		626,113	644,765	610,792
Community and Economic Development	22	66,960	0	0			0		66,960	87,770	655,123
General Government	23	168,151	18,190	0			0		186,341	193,317	273,886
Debt Service	24	0	0	0	1,063,762		0		1,063,762	741,571	532,538
Capital Projects	25	0	0	0		4,747,000	0		4,747,000	1,000,000	1,716,035
Total Government Activities Expenditures	26	1,556,847	480,262	0	1,063,762	4,747,000	0		7,847,871	4,477,163	4,848,138
Business Type Proprietary: Enterprise & ISF	27							740,136	740,136	1,244,435	669,566
Total Gov & Bus Type Expenditures	28	1,556,847	480,262	0	1,063,762	4,747,000	0	740,136	8,588,007	5,721,598	5,517,704
Total Transfers Out	29	32,104	251,415	423,263	0	0	0	163,403	870,185	828,159	889,326
Total ALL Expenditures/Fund Transfers Out	30	1,588,951	731,677	423,263	1,063,762	4,747,000	0	903,539	9,458,192	6,549,757	6,407,030
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	235,007	94,974	-17,205	14,281	-3,943,400	2,000	91,461	-3,522,882	2,374,701	245,783
Beginning Fund Balance July 1	33	539,869	171,556	104,481	897	3,988,628	164,919	2,514	4,972,864	2,598,163	2,352,380
Ending Fund Balance June 30	34	774,876	266,530	87,276	15,178	45,228	166,919	93,975	1,449,982	4,972,864	2,598,163

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

City Name: West Branch

Fiscal Year  
2019

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 2019 (F)	Interest Due FY 2019 +(G)	Bond Reg./Paying Agent Fees Due FY 2019 +(H)	Total Obligation Due FY 2019 =(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	35,290	500	200,790	200,790	0
(2) Water Revenue Bonds	943,000	NON - GO	02/20/2007	798	50,000	8,245	1,110	59,355	59,355	0
(3) GO Property Acq EXPECT TO PAY OFF 6-01-18	400,000	GO	07/22/2013	1130	51,673	1,550		53,223		53,223
(4) GO Corp. Purpose Bonds, Series 2015	855,000	GO	08/03/2015	1377	85,000	13,145	500	98,645		98,645
(5) GO Corp. Purpose Bonds, Series 2016A	1,000,000	GO	07/05/2016	1483	85,000	14,998	500	100,498	50,249	50,249
(6) GO Corp. Purpose Bonds, Series 2016B	400,000	GO	07/05/2016	1484	45,000	8,245	500	53,745	53,745	0
(7) GO Judgement Settlement Note 2017	495,000	GO	3/07/2017	1584	99,000	16,088		115,088	115,088	0
(8) GO Corp. Purpose Bonds, Series 2017	4,200,000	GO	1/21/2017 & 11/22/201	1663	340,000	101,273	500	441,773	343,603	98,170
(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
<b>TOTALS</b>					<b>920,673</b>	<b>198,834</b>	<b>3,610</b>	<b>1,123,117</b>	<b>822,830</b>	<b>300,287</b>

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, 2018 - ENDING JUNE 30, 2019

City of West Branch, Iowa

The City Council will conduct a public hearing on the proposed Budget at 110 N Poplar, West Branch, IA  
on 3/5/2018 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 . . . . . \$ 13.09246

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

Redmond Jones II  
City Clerk/Finance Officer's NAME

		Budget FY 2019	Re-estimated FY 2018	Actual FY 2017
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	1,737,833	1,635,553	1,613,353
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>1,737,833</b>	<b>1,635,553</b>	<b>1,613,353</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	406,058	250,000	152,449
Other City Taxes	6	196,570	196,308	271,648
Licenses & Permits	7	39,500	41,897	25,159
Use of Money and Property	8	7,000	4,150	19,289
Intergovernmental	9	1,384,539	645,407	597,068
Charges for Fees & Service	10	1,092,375	1,082,074	1,041,547
Special Assessments	11	0	0	0
Miscellaneous	12	36,250	40,910	148,647
Other Financing Sources	13	165,000	4,200,000	1,894,327
Transfers In	14	870,185	828,159	889,326
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>5,935,310</b>	<b>8,924,458</b>	<b>6,652,813</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	761,642	1,334,740	592,082
Public Works	17	396,053	475,000	467,682
Health and Social Services	18	0	0	0
Culture and Recreation	19	626,113	644,765	610,792
Community and Economic Development	20	66,960	87,770	655,123
General Government	21	186,341	193,317	273,886
Debt Service	22	1,063,762	741,571	532,538
Capital Projects	23	4,747,000	1,000,000	1,716,035
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>7,847,871</b>	<b>4,477,163</b>	<b>4,848,138</b>
Business Type / Enterprises	25	740,136	1,244,435	669,566
<b>Total ALL Expenditures</b>	<b>26</b>	<b>8,588,007</b>	<b>5,721,598</b>	<b>5,517,704</b>
Transfers Out	27	870,185	828,159	889,326
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>9,458,192</b>	<b>6,549,757</b>	<b>6,407,030</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-3,522,882</b>	<b>2,374,701</b>	<b>245,783</b>
Beginning Fund Balance July 1	30	4,972,864	2,598,163	2,352,380
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>1,449,982</b>	<b>4,972,864</b>	<b>2,598,163</b>