

# 16-142

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2019 - ENDING JUNE 30, 2020

Resolution No.: 1788

The City of: West Branch

County Name: CEDAR & JOHNSON

Date Budget Adopted: 3/4/2019  
(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

*Gordon R. Edgar*  
Signature

County Auditor Date Stamp

### January 1, 2018 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <u>135,421,456</u>	2b <u>134,205,959</u>	2,322
DEBT SERVICE	3a <u>152,368,355</u>	3b <u>151,152,858</u>	
Ag Land	4a <u>566,253</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 1,096,914	1,087,068	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 18,280	18,116	47 0.13499
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 45,543	45,135	52 0.33631
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462 15,032	14,897	465 0.11100
(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 <b>1,175,769</b>	<b>1,165,216</b>	
384.1	3.00375	Ag Land	26 1,701	1,701	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 <b>1,177,470</b>	<b>1,166,917</b>	<b>Do Not Add</b>
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 36,564	36,236	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 139,911	138,655	1.03315
Rules	Amt Nec	Other Employee Benefits	31 119,844	118,768	0.88497
<b>Total Employee Benefit Levies (29,30,31)</b>			32 <b>259,755</b>	<b>257,423</b>	65 <b>1.91812</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			33 <b>296,319</b>	<b>293,659</b>	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
SSMID 1	(A)	(B)	34	0	66 0
SSMID 2	(A)	(B)	35	0	67 0
SSMID 3	(A)	(B)	36	0	68 0
SSMID 4	(A)	(B)	37	0	69 0
SSMID 5	(A)	(B)	555	0	565 0
SSMID 6	(A)	(B)	556	0	566 0
SSMID 7	(A)	(B)	1177	0	### 0
SSMID 8	(A)	(B)	1185	0	### 0
<b>Total Special Revenue Levies</b>			38 <b>296,319</b>	<b>293,659</b>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 337,715	335,021	70 2.21644
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 <b>1,811,504</b>	<b>1,795,597</b>	72 <b>13.08686</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, 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.

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

**Commercial & Industrial Replacement Claim Estimation**

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

The City of West Branch

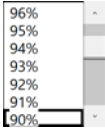
	(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1 <b>Taxable</b>	53,526,280	7,685,828	11,223,322	
2 <b>100% Assessed</b>	60,327,623	7,685,828	12,510,190	

REPLACEMENT \$		FILLS TO:
3 <b>General Fund</b>	\$63,202	REVENUES, LINE 18, COL (C)
4 <b>Special Fund</b>	\$15,928	REVENUES, LINE 18, COL (D)
5 <b>Debt Fund</b>	\$16,134	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 esitimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.



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

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

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 2018</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	1,078,467	314,948	53,825	1,084	590,418	162,919	2,201,661	396,502	2,598,163
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,977,875	972,349	264,151	736,371	4,846,858	3,557	8,801,161	1,075,057	9,876,218
Actual Expenditures Except End Bal (pg 12, line 259) *	3	2,323,449	811,073	199,281	681,872	1,967,986	0	5,983,661	1,176,009	7,159,670
Ending Fund Balance June 30 (pg 12, line 270) *	4	732,893	476,224	118,695	55,583	3,469,290	166,476	5,019,161	295,550	5,314,711
<b>(2)</b>										
<b>** Re-Estimated FY 2019</b>										
Beginning Fund Balance	5	732,893	476,224	118,695	55,583	3,469,290	166,476	5,019,161	295,550	5,314,711
Re-Est Revenues	6	1,857,891	867,104	406,058	1,078,475	578,925	2,000	4,790,453	995,000	5,785,453
Re-Est Expenditures	7	1,722,946	733,315	431,763	1,064,000	3,106,111	0	7,058,135	956,233	8,014,368
Ending Fund Balance	8	867,838	610,013	92,990	70,058	942,104	168,476	2,751,479	334,317	3,085,796
<b>(3)</b>										
<b>** Budget FY 2020</b>										
Beginning Fund Balance	9	867,838	610,013	92,990	70,058	942,104	168,476	2,751,479	334,317	3,085,796
Revenues	10	1,701,623	812,247	466,972	1,017,019	1,554,202	2,350	5,554,413	1,032,370	6,586,783
Expenditures	11	1,802,256	759,781	378,663	1,000,885	2,469,360	0	6,410,945	846,993	7,257,938
Ending Fund Balance	12	767,205	662,479	181,299	86,192	26,946	170,826	1,894,947	519,694	2,414,641

\* 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>	15,032	14,897
3 TOTAL FOR FISCAL YEAR 2018	15,032	14,897

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2019

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2019	ACTUAL 2018
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	369,000	99,000						468,000	480,012
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	266,000	2,800						268,800	800,492
Ambulance	6								0	0
Building Inspections	7	14,000	2,400						16,400	11,670
Miscellaneous Protective Services	8								0	0
Animal Control	9	2,500							2,500	2,464
Other Public Safety	10								0	0
<b>TOTAL (lines 1 - 10)</b>	<b>11</b>	<b>651,500</b>	<b>104,200</b>				<b>0</b>		<b>755,700</b>	<b>1,294,638</b>
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	20,000	270,000						290,000	294,099
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	43,000							43,000	31,109
Traffic Control and Safety	15								0	0
Snow Removal	16								0	7,510
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport <i>(if not Enterprise)</i>	19								0	0
Garbage <i>(if not Enterprise)</i>	20	70,000							70,000	62,656
Other Public Works	21								0	0
<b>TOTAL (lines 12 - 21)</b>	<b>22</b>	<b>133,000</b>	<b>270,000</b>				<b>0</b>		<b>403,000</b>	<b>395,374</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>CULTURE &amp; RECREATION</b>										
Library Services	31	222,000	40,000						262,000	253,709
Museum, Band and Theater	32								0	0
Parks	33								0	120,201
Recreation	34	110,000	19,000						129,000	0
Cemetery	35	136,000	24,000						160,000	143,995
Community Center, Zoo, & Marina	36	14,000							14,000	13,547
Other Culture and Recreation	37	84,000	5,700						89,700	111,942
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>566,000</b>	<b>88,700</b>				<b>0</b>		<b>654,700</b>	<b>643,394</b>

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

		RE-ESTIMATED Fiscal Year Ending 2019						Fiscal Years		
GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2019	2018
			(D)	REVENUES	(F)	(G)			(J)	(K)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39								0	0
Economic Development	40	42,000							42,000	42,963
Housing and Urban Renewal	41								0	0
Planning & Zoning	42	25,000							25,000	9,694
Other Com & Econ Development	43								0	0
	44									
<b>TOTAL (lines 39 - 44)</b>	45	67,000	0	0			0		67,000	52,657
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	17,000	3,000						20,000	17,727
Clerk, Treasurer, & Finance Adm.	47	124,000	16,000						140,000	152,803
Elections	48								0	0
Legal Services & City Attorney	49	28,000							28,000	30,381
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	169,000	19,000	0			0		188,000	200,911
<b>DEBT SERVICE</b>	54			8,500	1,064,000				1,072,500	681,872
Gov Capital Projects	55					3,098,826			3,098,826	1,629,485
TIF Capital Projects	56								0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		3,098,826	0		3,098,826	1,629,485
<b>TOTAL Governmental Activities Expenditures</b>	58	1,586,500	481,900	8,500	1,064,000	3,098,826	0		6,239,726	4,898,331
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59						366,000		366,000	414,204
Sewer Utility	60						289,000		289,000	288,636
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	2,464
Landfill/Garbage	64								0	0
Transit	65								0	0
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68						40,000		40,000	33,759
Other Business Type (city hosp., ISF, parking, etc.)	69								0	-2,464
Enterprise DEBT SERVICE	70						59,000		59,000	58,365
Enterprise CAPITAL PROJECTS	71								0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0
<b>TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)</b>	73						754,000		754,000	794,964
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	1,586,500	481,900	8,500	1,064,000	3,098,826	0	754,000	6,993,726	5,693,295
Regular Transfers Out	75	136,446	35,525			7,285		202,233	381,489	1,267,094
Internal TIF Loan Transfers Out	76	0	215,890	423,263					639,153	199,281
<b>Total ALL Transfers Out</b>	77	136,446	251,415	423,263	0	7,285	0	202,233	1,020,642	1,466,375
<b>Total Expenditures and Other Fin Uses (lines 73+74)</b>	78	1,722,946	733,315	431,763	1,064,000	3,106,111	0	956,233	8,014,368	7,159,670
<b>Ending Fund Balance June 30</b>	79	867,838	610,013	92,990	70,058	942,104	168,476	334,317	3,085,796	5,314,711

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 2019**

**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 2019 (J)	ACTUAL 2018 (K)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	1,125,000	315,000		298,000				1,738,000	1,631,622
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,125,000	315,000		298,000	0			1,738,000	1,631,622
Delinquent Property Taxes	4								0	0
TIF Revenues	5			406,058					406,058	249,972
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	11,000	3,000		3,000				17,000	16,145
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	26,166
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	10,579
Hotel/Motel Taxes	11								0	0
Other Local Option Taxes	12		200,000						200,000	193,266
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,000	203,000		3,000	0			217,000	246,156
Licenses & Permits	14	45,000							45,000	34,538
Use of Money & Property	15	32,000							32,000	63,664
Intergovernmental:										
Federal Grants & Reimbursements	16	6,000				404,791			410,791	20,000
Road Use Taxes	17		300,000						300,000	296,264
Other State Grants & Reimbursements	18	60,000	17,000		14,000				91,000	167,253
Local Grants & Reimbursements	19	204,000				30,962			234,962	189,819
Subtotal - Intergovernmental (lines 16 thru 19)	20	270,000	317,000	0	14,000	435,753		0	1,036,753	673,336
Charges for Fees & Service:										
Water Utility	21							555,000	555,000	524,912
Sewer Utility	22							390,000	390,000	393,777
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27	48,000							48,000	45,780
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	54,613
Other Fees & Charges for Service	33	50,000							50,000	76,827
Subtotal - Charges for Service (lines 21 thru 33)	34	98,000	0		0	0		995,000	1,093,000	1,095,909
Special Assessments	35								0	0
Miscellaneous	36	30,000					2,000		32,000	172,119
Other Financing Sources:										
Regular Operating Transfers In	37	42,810	32,104		163,403	143,172			381,489	1,267,094
Internal TIF Loan Transfers In	38	39,081			600,072				639,153	199,281
Subtotal ALL Operating Transfers In	39	81,891	32,104	0	763,475	143,172	0	0	1,020,642	1,466,375
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	4,242,527
Proceeds of Capital Asset Sales	41	165,000							165,000	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	246,891	32,104	0	763,475	143,172	0	0	1,185,642	5,708,902
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	43	<b>1,857,891</b>	<b>867,104</b>	<b>406,058</b>	<b>1,078,475</b>	<b>578,925</b>	<b>2,000</b>	<b>995,000</b>	<b>5,785,453</b>	<b>9,876,218</b>
Beginning Fund Balance July 1	44	732,893	476,224	118,695	55,583	3,469,290	166,476	295,550	5,314,711	2,598,163
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 41+42)</b>	45	<b>2,590,784</b>	<b>1,343,328</b>	<b>524,753</b>	<b>1,134,058</b>	<b>4,048,215</b>	<b>168,476</b>	<b>1,290,550</b>	<b>11,100,164</b>	<b>12,474,381</b>



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2020

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 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	437,604	99,252						536,856	468,000	480,012
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	273,108	8,450						281,558	268,800	800,492
Ambulance	6								0	0	0
Building Inspections	7	13,880	2,350						16,230	16,400	11,670
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	3,250							3,250	2,500	2,464
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	727,842	110,052				0		837,894	755,700	1,294,638
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	24,510	288,709						313,219	290,000	294,099
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	40,000							40,000	43,000	31,109
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	7,510
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	69,000							69,000	70,000	62,656
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	133,510	288,709				0		422,219	403,000	395,374
<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	209,124	40,767						249,891	262,000	253,709
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	120,201
Recreation	34	125,577	21,658						147,235	129,000	0
Cemetery	35	129,838	27,588						157,426	160,000	143,995
Community Center, Zoo, & Marina	36	19,940							19,940	14,000	13,547
Other Culture and Recreation	37	99,820	3,063						102,883	89,700	111,942
TOTAL (lines 31 - 37)	38	584,299	93,076				0		677,375	654,700	643,394

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2020

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 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40	74,659							74,659	42,000	42,963
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	25,000							25,000	25,000	9,694
Other Com & Econ Development	43	33,319							33,319	0	0
TOTAL (lines 39 - 44)	45	132,978	0	0			0		132,978	67,000	52,657
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	16,250	2,564						18,814	20,000	17,727
Clerk, Treasurer, & Finance Adm.	47	126,175	16,297						142,472	140,000	152,803
Elections	48								0	0	0
Legal Services & City Attorney	49	27,000							27,000	28,000	30,381
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	169,425	18,861	0			0		188,286	188,000	200,911
<b>DEBT SERVICE</b>	54				1,000,885				1,000,885	1,072,500	681,872
Gov Capital Projects	55					1,969,360			1,969,360	3,098,826	1,629,485
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		1,969,360	0		1,969,360	3,098,826	1,629,485
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	1,748,054	510,698	0	1,000,885	1,969,360	0		5,228,997	6,239,726	4,898,331
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							363,965	363,965	366,000	414,204
Sewer Utility	60							301,735	301,735	289,000	288,636
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	2,464
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							50,000	50,000	40,000	33,759
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	-2,464
Enterprise DEBT SERVICE	70							59,305	59,305	59,000	58,365
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							775,005	775,005	754,000	794,964
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	1,748,054	510,698	0	1,000,885	1,969,360	0	775,005	6,004,002	6,993,726	5,693,295
Regular Transfers Out	75	54,202	249,083			500,000		71,988	875,273	381,489	1,267,094
Internal TIF Loan / Repayment Transfers Out	76			378,663					378,663	639,153	199,281
<b>Total ALL Transfers Out</b>	77	54,202	249,083	378,663	0	500,000	0	71,988	1,253,936	1,020,642	1,466,375
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	1,802,256	759,781	378,663	1,000,885	2,469,360	0	846,993	7,257,938	8,014,368	7,159,670
<b>Ending Fund Balance June 30</b>	79	767,205	662,479	181,299	86,192	26,946	170,826	519,694	2,414,641	3,085,796	5,314,711

\* 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 2020

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	1,166,917	293,659		335,021	0			1,795,597	1,738,000	1,631,622
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,166,917	293,659		335,021	0			1,795,597	1,738,000	1,631,622
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			461,222					461,222	406,058	249,972
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	10,553	2,660		2,694	0			15,907	17,000	16,145
Utility franchise tax (Iowa Code Chapter 364.2)	7	24,000							24,000	0	26,166
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	10,579
Hotel/Motel Taxes	11	16,000							16,000	0	0
Other Local Option Taxes	12		200,000						200,000	200,000	193,266
Subtotal - Other City Taxes (lines 6 thru 12)	13	50,553	202,660		2,694	0			255,907	217,000	246,156
Licenses & Permits	14	35,500							35,500	45,000	34,538
Use of Money & Property	15	15,500		5,750			1,150	6,750	29,150	32,000	63,664
Intergovernmental:											
Federal Grants & Reimbursements	16	6,000				500,000			506,000	410,791	20,000
Road Use Taxes	17		300,000						300,000	300,000	296,264
Other State Grants & Reimbursements	18	63,202	15,928	0	16,134	0		0	95,264	91,000	167,253
Local Grants & Reimbursements	19	199,687							199,687	234,962	189,819
Subtotal - Intergovernmental (lines 16 thru 19)	20	268,889	315,928	0	16,134	500,000		0	1,100,951	1,036,753	673,336
Charges for Fees & Service:											
Water Utility	21							551,060	551,060	555,000	524,912
Sewer Utility	22							410,560	410,560	390,000	393,777
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	48,000							48,000	48,000	45,780
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							55,000	55,000	50,000	54,613
Other Fees & Charges for Service	33	46,000							46,000	50,000	76,827
Subtotal - Charges for Service (lines 21 thru 33)	34	94,000	0		0	0	0	1,016,620	1,110,620	1,093,000	1,095,909
Special Assessments	35								0	0	0
Miscellaneous	36	33,700					1,200	9,000	43,900	32,000	172,119
Other Financing Sources:											
Regular Operating Transfers In	37	36,564			284,507	554,202			875,273	381,489	1,267,094
Internal TIF Loan Transfers In	38				378,663				378,663	639,153	199,281
Subtotal ALL Operating Transfers In	39	36,564	0	0	663,170	554,202	0	0	1,253,936	1,020,642	1,466,375
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					500,000			500,000	0	4,242,527
Proceeds of Capital Asset Sales	41								0	165,000	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	36,564	0	0	663,170	1,054,202	0	0	1,753,936	1,185,642	5,708,902
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	1,701,623	812,247	466,972	1,017,019	1,554,202	2,350	1,032,370	6,586,783	5,785,453	9,876,218
Beginning Fund Balance July 1	44	867,838	610,013	92,990	70,058	942,104	168,476	334,317	3,085,796	5,314,711	2,598,163
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	2,569,461	1,422,260	559,962	1,087,077	2,496,306	170,826	1,366,687	9,672,579	11,100,164	12,474,381

**CITY OF West Branch**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2020**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2020 (J)	RE-ESTIMATED 2019 (K)	ACTUAL 2018 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	1,166,917	293,659		335,021	0			1,795,597	1,738,000	1,631,622
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,166,917	293,659		335,021	0			1,795,597	1,738,000	1,631,622
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			461,222					461,222	406,058	249,972
Other City Taxes	6	50,553	202,660		2,694	0			255,907	217,000	246,156
Licenses & Permits	7	35,500	0					0	35,500	45,000	34,538
Use of Money and Property	8	15,500	0	5,750	0	0	1,150	6,750	29,150	32,000	63,664
Intergovernmental	9	268,889	315,928	0	16,134	500,000		0	1,100,951	1,036,753	673,336
Charges for Fees & Service	10	94,000	0		0	0	0	1,016,620	1,110,620	1,093,000	1,095,909
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	33,700	0		0	0	1,200	9,000	43,900	32,000	172,119
Sub-Total Revenues	13	1,665,059	812,247	466,972	353,849	500,000	2,350	1,032,370	4,832,847	4,599,811	4,167,316
<b>Other Financing Sources:</b>											
Total Transfers In	14	36,564	0	0	663,170	554,202	0	0	1,253,936	1,020,642	1,466,375
Proceeds of Debt	15	0	0	0	0	500,000		0	500,000	0	4,242,527
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	165,000	0
Total Revenues and Other Sources	17	1,701,623	812,247	466,972	1,017,019	1,554,202	2,350	1,032,370	6,586,783	5,785,453	9,876,218
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	727,842	110,052	0			0		837,894	755,700	1,294,638
Public Works	19	133,510	288,709	0			0		422,219	403,000	395,374
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	584,299	93,076	0			0		677,375	654,700	643,394
Community and Economic Development	22	132,978	0	0			0		132,978	67,000	52,657
General Government	23	169,425	18,861	0			0		188,286	188,000	200,911
Debt Service	24	0	0	0	1,000,885		0		1,000,885	1,072,500	681,872
Capital Projects	25	0	0	0		1,969,360	0		1,969,360	3,098,826	1,629,485
Total Government Activities Expenditures	26	1,748,054	510,698	0	1,000,885	1,969,360	0		5,228,997	6,239,726	4,898,331
Business Type Proprietary: Enterprise & ISF	27							775,005	775,005	754,000	794,964
Total Gov & Bus Type Expenditures	28	1,748,054	510,698	0	1,000,885	1,969,360	0	775,005	6,004,002	6,993,726	5,693,295
Total Transfers Out	29	54,202	249,083	378,663	0	500,000	0	71,988	1,253,936	1,020,642	1,466,375
Total ALL Expenditures/Fund Transfers Out	30	1,802,256	759,781	378,663	1,000,885	2,469,360	0	846,993	7,257,938	8,014,368	7,159,670
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-100,633	52,466	88,309	16,134	-915,158	2,350	185,377	-671,155	-2,228,915	2,716,548
Beginning Fund Balance July 1	33	867,838	610,013	92,990	70,058	942,104	168,476	334,317	3,085,796	5,314,711	2,598,163
Ending Fund Balance June 30	34	767,205	662,479	181,299	86,192	26,946	170,826	519,694	2,414,641	3,085,796	5,314,711

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
 PAGE 1

City Name: West Branch

Fiscal Year  
2020

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 2020 (F)	Interest Due FY 2020 +(G)	Bond Reg./Paying Agent Fees Due FY 2020 +(H)	Total Obligation Due FY 2020 =(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	170,000	33,475	500	203,975	109,975	94,000
(2) Water Revenue Bonds	943,000	NON - GO	2/20/07	798	51,000	7,320	985	59,305	59,305	0
(3) GO Property Acquisition	400,000	GO	07/22/2013	1130	0			0		0
(4) GO Corp Purpose Bonds, Series 2015	855,000	GO	08/03/2015	1377	85,000	11,870	500	97,370		97,370
(5) GO Corp. Purpose Bonds, Series 2016A	1,000,000	GO	07/05/2016	1483	85,000	14,148	500	99,648	49,824	49,824
(6) GO Corp Purpose Bonds, Series 2016B	400,000	GO	07/05/2016	1484	45,000	7,548	500	53,048	53,048	0
(7) GO Judgement Settlement Note 2017	495,000	GO	3/07/2017	1584	99,000	12,870		111,870	111,870	0
(8) GO Corp. Purpose Bonds, Series 2017	4,200,000	GO	11/21 & 11/22/2017	1663	340,000	94,474	500	434,974	338,453	96,521
(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>					875,000	181,705	3,485	1,060,190	722,475	337,715

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, 2019 - ENDING JUNE 30, 2020

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 3/4/2019 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 . . . . . \$ 13.08686

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 2020	Re-estimated FY 2019	Actual FY 2018
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	1,795,597	1,738,000	1,631,622
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>1,795,597</b>	<b>1,738,000</b>	<b>1,631,622</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	461,222	406,058	249,972
Other City Taxes	6	255,907	217,000	246,156
Licenses & Permits	7	35,500	45,000	34,538
Use of Money and Property	8	29,150	32,000	63,664
Intergovernmental	9	1,100,951	1,036,753	673,336
Charges for Fees & Service	10	1,110,620	1,093,000	1,095,909
Special Assessments	11	0	0	0
Miscellaneous	12	43,900	32,000	172,119
Other Financing Sources	13	500,000	165,000	4,242,527
Transfers In	14	1,253,936	1,020,642	1,466,375
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>6,586,783</b>	<b>5,785,453</b>	<b>9,876,218</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	837,894	755,700	1,294,638
Public Works	17	422,219	403,000	395,374
Health and Social Services	18	0	0	0
Culture and Recreation	19	677,375	654,700	643,394
Community and Economic Development	20	132,978	67,000	52,657
General Government	21	188,286	188,000	200,911
Debt Service	22	1,000,885	1,072,500	681,872
Capital Projects	23	1,969,360	3,098,826	1,629,485
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>5,228,997</b>	<b>6,239,726</b>	<b>4,898,331</b>
Business Type / Enterprises	25	775,005	754,000	794,964
<b>Total ALL Expenditures</b>	<b>26</b>	<b>6,004,002</b>	<b>6,993,726</b>	<b>5,693,295</b>
Transfers Out	27	1,253,936	1,020,642	1,466,375
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>7,257,938</b>	<b>8,014,368</b>	<b>7,159,670</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-671,155</b>	<b>-2,228,915</b>	<b>2,716,548</b>
Beginning Fund Balance July 1	30	3,085,796	5,314,711	2,598,163
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>2,414,641</b>	<b>3,085,796</b>	<b>5,314,711</b>