

FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022  
 ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES  
 The City of: WEST BRANCH County Name: CEDAR COUNTY, JOHNSON  
 Adopted On: 3/15/2021 Resolution: 1988

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.

		<b>With Gas &amp; Electric</b>		<b>Without Gas &amp; Electric</b>		<b>City Number: 16-142</b> <b>Last Official Census: 2,322</b>
Regular	2a	150,927,653	2b	149,731,863		
DEBT SERVICE	3a	170,137,140	3b	168,941,350		
Ag Land	4a	541,844				

**TAXES LEVIED**

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW			Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	1,222,514	1,212,828	43	8.10000
<b>Non-Voted Other Permissible Levies</b>								
Contract for use of Bridge	0.67500			6		0	44	0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45	0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46	0.00000
Opr & Maint of City owned Civic Center	0.13500			9	10,000	9,921	47	0.06626
Planning a Sanitary Disposal Project	0.06750			10		0	48	0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49	0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51	0.00000
Liability, property & self insurance costs	Amt Nec			14	45,378	45,018	52	0.30066
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462	9,465	9,390	465	0.06271
<b>Voted Other Permissible Levies</b>								
Instrumental/Vocal Music Groups	0.13500			15		0	53	0.00000
Memorial Building	0.81000			16		0	54	0.00000
Symphony Orchestra	0.13500			17		0	55	0.00000
Cultural & Scientific Facilities	0.27000			18		0	56	0.00000
County Bridge	As Voted			19		0	57	0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58	0.00000
Aid to a Transit Company	0.03375			21		0	59	0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60	0.00000
City Emergency Medical District	1.00000			463		0	466	0.00000
Support Public Library	0.27000			23		0	61	0.00000
Unified Law Enforcement	1.50000			24		0	62	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	1,287,357	1,277,157		
Ag Land	3.00375			26	1,628	1,628	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27	1,288,985	1,278,785		
<b>Special Revenue Levies</b>								
Emergency (if general fund at levy limit)	0.27000			28	40,750	40,428	64	0.27000
Police & Fire Retirement	Amt Nec			29		0		0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	154,593	153,369		1.02429
Other Employee Benefits	Amt Nec			31	140,621	139,507		0.93171
<b>Total Employee Benefit Levies (29,30,31)</b>				32	295,214	292,876	65	1.95600
<b>Sub Total Special Revenue Levies (28+32)</b>				33	335,964	333,304		
<b>As Req</b>		<b>With Gas &amp; Elec Valuation</b>	<b>Without Gas &amp; Elec Valuation</b>					
SSMID 1		0	0	34		0	66	0.00000
SSMID 2		0	0	35		0	67	0.00000
SSMID 3		0	0	36		0	68	0.00000
SSMID 4		0	0	37		0	69	0.00000
SSMID 5		0	0	555		0	565	0.00000
SSMID 6		0	0	556		0	566	0.00000
SSMID 7		0	0	1177		0	1179	0.00000
SSMID 8		0	0	1185		0	1187	0.00000
<b>Total Special Revenue Levies</b>				39	335,964	333,304		
Debt Service Levy 76.10(6)	Amt Nec			40	330,392	328,071	70	1.94192
Capital Projects (Capital Improv. Reserve)	0.67500			41	60,000	59,524	71	0.39754
<b>Total Property Taxes (27+39+40+41)</b>				42	2,015,341	1,999,684	72	13.09509

(Signature)

(Date)

(County Auditor)

(Date)

**NOTICE OF PUBLIC HEARING - CITY OF WEST BRANCH - PROPOSED PROPERTY TAX LEVY**  
**Fiscal Year July 1, 2021 - June 30, 2022**

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

**Meeting Date:** 3/8/2021 **Meeting Time:** 07:00 PM **Meeting Location:** CITY COUNCIL CHAMBERS, CITY OFFICE, 110 N POPLAR, WEST BRANCH, IOWA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)  
westbranchiowa.org

City Telephone Number  
(319) 643-5888

	<b>Current Year Certified Property Tax 2020 - 2021</b>	<b>Budget Year Effective Property Tax 2021 - 2022</b>	<b>Budget Year Proposed Maximum Property Tax 2021 - 2022</b>	<b>Annual % CHG</b>
Regular Taxable Valuation	143,785,299	150,927,653	150,927,653	
<b>Tax Levies:</b>				
Regular General	1,164,661	1,164,661	1,222,514	
Contract for Use of Bridge	0	0	0	
Opr & Maint Publicly Owned Transit	0	0	0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	0	0	0	
Opr & Maint of City-Owned Civic Center	18,885	18,885	18,885	
Planning a Sanitary Disposal Project	0	0	0	
Liability, Property & Self-Insurance Costs	44,451	44,451	44,451	
Support of Local Emer. Mgmt. Commission	8,908	8,908	9,465	
Emergency	38,822	38,822	38,822	
Police & Fire Retirement	0	0	0	
FICA & IPERS	161,782	161,782	161,782	
Other Employee Benefits	120,000	120,000	153,550	
<b>Total Tax Levy</b>	<b>1,557,509</b>	<b>1,557,509</b>	<b>1,649,469</b>	<b>5.9</b>
<b>Tax Rate</b>	<b>10.83219</b>	<b>10.31957</b>	<b>10.92887</b>	

**Explanation of significant increases in the budget:**

West Branch is a growing community, with more residents come greater demand for services. The FY 2021 - 2022 General Fund Budget will need to keep pace with new personnel expenses, added expenses related to the operation of our new Cubby Park. The anticipated demand on General Fund will also need to reflect design expenses related to matching fundings with Johnson County needed for road improvements to Hoover Hwy.

**If applicable, the above notice also available online at:**

\*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

\*\*Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

**Commercial & Industrial Replacement Claim Estimation**

City Name: WEST BRANCH

Fiscal Year July 1, 2021 - June 30, 2022

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.

		Commercial - Non-TIF	Commerical - TIF	Industrial - Non-TIF	Industrial - TIF		
Taxable	1	50,944,398	16,685,207	11,468,601	0		
100% Assessed	2	58,458,797	16,685,207	12,742,890	0		
<b>A</b>		<b>REPLACEMENT</b>					
General Fund	3		56,223		REVENUES, LINE 18		
Special Fund	4		14,673		REVENUES, LINE 18		
Debt Fund	5		12,800		REVENUES, LINE 18		
Capital Reserve Fund	6		2,620		REVENUES, LINE 18		
<b>REPLACEMENT PAYMENT PERCENTAGE</b>							
Beginning in FY 2021-2022, 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.							
<b>Proration Percentage</b>							
75%							
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.							
		General	Special Revenue	TIF Sp. Revenue	Debt Service	Capital Projects	Proprietary
Other State Grants & Reimbursements						700,000	

**Commercial & Industrial Replacement Claim Estimation**

City Name: WEST BRANCH

Fiscal Year July 1, 2021 - June 30, 2022

			Commercial - Reg	Industrial - Reg	Replacement
<b>Special Fund - Total All SSMIDS</b>		1			0
SSMID 1	Taxable	2	0	0	0
	Assessed	3	0	0	0
SSMID 2	Taxable	4	0	0	0
	Assessed	5	0	0	0
SSMID 3	Taxable	6	0	0	0
	Assessed	7	0	0	0
SSMID 4	Taxable	8	0	0	0
	Assessed	9	0	0	0
SSMID 5	Taxable	10	0	0	0
	Assessed	11	0	0	0
SSMID 6	Taxable	12	0	0	0
	Assessed	13	0	0	0
SSMID 7	Taxable	14	0	0	0
	Assessed	15	0	0	0
SSMID 8	Taxable	16	0	0	0
	Assessed	17	0	0	0

**FUND BALANCE**

City Name: WEST BRANCH

Fiscal Year July 1, 2021 - June 30, 2022

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
<b>Annual Report FY 2020</b>										
Beginning Fund Balance July 1	1	1,187,399	632,278	108,571	70,369	1,022,863	171,206	3,192,686	382,774	3,575,460
Actual Revenues Except Beg Balance	2	1,905,912	801,567	467,344	1,014,572	1,355,908	5,266	5,550,569	1,096,430	6,646,999
Actual Expenditures Except End Balance	3	1,702,555	761,550	468,938	1,000,829	2,228,227	0	6,162,099	885,421	7,047,520
Ending Fund Balance June 30	4	1,390,756	672,295	106,977	84,112	150,544	176,472	2,581,156	593,783	3,174,939
<b>Re-Estimated FY 2021</b>										
Beginning Fund Balance	5	1,390,756	672,295	106,977	84,112	150,544	176,472	2,581,156	593,783	3,174,939
Re-Est Revenues	6	1,974,965	856,046	486,238	1,058,852	650,000	2,200	5,028,301	1,138,000	6,166,301
Re-Est Expenditures	7	1,967,782	894,493	486,238	1,005,824	344,000	0	4,698,337	901,354	5,599,691
Ending Fund Balance	8	1,397,939	633,848	106,977	137,140	456,544	178,672	2,911,120	830,429	3,741,549
<b>Budget FY 2022</b>										
Beginning Fund Balance	9	1,397,939	633,848	106,977	137,140	456,544	178,672	2,911,120	830,429	3,741,549
Revenues	10	2,024,029	925,637	533,606	1,026,786	2,552,620	3,000	7,065,678	1,352,000	8,417,678
Expenditures	11	1,967,674	934,633	534,356	1,013,986	2,580,000	0	7,030,649	896,051	7,926,700
Ending Fund Balance	12	1,454,294	624,852	106,227	149,940	429,164	181,672	2,946,149	1,286,378	4,232,527

**LOCAL EMC SUPPORT**

City Name: WEST BRANCH

Fiscal Year July 1, 2021 - June 30, 2022

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 for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	<b>Request with Utility Replacement</b>	<b>Property Taxes Levied</b>
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg.Mgmt.Comm.	9,465	9,390
<b>TOTAL FOR FY 2022</b>	<b>9,465</b>	<b>9,390</b>

**RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1**

City Name: WEST BRANCH

Fiscal Year July 1, 2020 - June 30, 2021

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	439,318	106,514						545,832	513,736
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	279,889	16,504						296,393	142,409
Ambulance	6								0	0
Building Inspections	7	13,937	2,350						16,287	15,838
Miscellaneous Protective Services	8								0	0
Animal Control	9	3,250							3,250	1,167
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	736,394	125,368				0		861,762	673,150
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	56,111	407,220						463,331	303,680
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	37,000							37,000	33,609
Traffic Control and Safety	15								0	0
Snow Removal	16								0	16,028
Highway Engineering	17								0	3,310
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20	203,700							203,700	68,190
Other Public Works	21								0	10,228
TOTAL (lines 12 - 21)	22	296,811	407,220				0		704,031	435,045
<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	225,209	34,871						260,080	251,373
Museum, Band and Theater	32								0	0
Parks	33	218,476	31,156						249,632	162,033
Recreation	34								0	0
Cemetery	35	91,240	16,285						107,525	122,305
Community Center, Zoo, & Marina	36	18,885	233						19,118	15,072
Other Culture and Recreation	37	97,080	3,492						100,572	78,231
TOTAL (lines 31 - 37)	38	650,890	86,037				0		736,927	629,014

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: WEST BRANCH

Fiscal Year July 1, 2020 - June 30, 2021

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>									
Community Beautification	39							0	0
Economic Development	40	69,659						69,659	56,362
Housing and Urban Renewal	41							0	0
Planning & Zoning	42	25,000						25,000	28,195
Other Com & Econ Development	43			33,899				33,899	0
TIF Rebates	44							0	40,275
TOTAL (lines 39 - 44)	45	94,659	0	33,899			0	128,558	124,832
<b>GENERAL GOVERNMENT</b>									
Mayor, Council, & City Manager	46	16,500	2,564					19,064	13,012
Clerk, Treasurer, & Finance Adm.	47	145,528	20,507					166,035	134,431
Elections	48							0	0
Legal Services & City Attorney	49	27,000						27,000	25,867
City Hall & General Buildings	50							0	0
Tort Liability	51							0	4,332
Other General Government	52							0	0
TOTAL (lines 46 - 52)	53	189,028	23,071	0			0	212,099	177,642
<b>DEBT SERVICE</b>									
Gov Capital Projects	54			1,005,824				1,005,824	1,000,829
TIF Capital Projects	55				344,000			344,000	1,382,663
TOTAL CAPITAL PROJECTS	56							0	445,564
TOTAL CAPITAL PROJECTS	57	0	0	0	344,000	0	0	344,000	1,828,227
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	1,967,782	641,696	33,899	1,005,824	344,000	0	3,993,201	4,868,739
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility	59						395,957	395,957	394,769
Sewer Utility	60						309,162	309,162	261,643
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
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						50,000	50,000	47,716
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70						60,235	60,235	59,305
Enterprise CAPITAL PROJECTS	71							0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						815,354	815,354	763,433
TOTAL ALL EXPENDITURES (lines 58+73)	74	1,967,782	641,696	33,899	1,005,824	344,000	0	815,354	4,808,555
Regular Transfers Out	75		252,797					86,000	338,797
Internal TIF Loan Transfers Out	76			452,339				452,339	428,663
Total ALL Transfers Out	77	0	252,797	452,339	0	0	86,000	791,136	1,415,348
Total Expenditures and Other Fin Uses (lines 74+77)	78	1,967,782	894,493	486,238	1,005,824	344,000	0	901,354	5,599,691
Ending Fund Balance June 30	79	1,397,939	633,848	106,977	137,140	456,544	178,672	830,429	3,174,939

## RE-ESTIMATED REVENUES DETAIL

City Name: WEST BRANCH

Fiscal Year July 1, 2020 - June 30, 2021

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2021	ACTUAL 2020
Taxes Levied on Property	1	1,227,770	317,789		363,017				1,908,576	1,768,219
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,227,770	317,789		363,017	0			1,908,576	1,768,219
Delinquent Property Taxes	4								0	0
TIF Revenues	5			486,238					486,238	461,103
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	10,858	2,815		2,855				16,528	16,843
Utility franchise tax (Iowa Code Chapter 364.2)	7	24,000							24,000	21,486
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	11,057
Hotel/Motel Taxes	11	18,000							18,000	20,743
Other Local Option Taxes	12		210,000						210,000	225,688
Subtotal - Other City Taxes (lines 6 thru 12)	13	52,858	212,815		2,855	0			268,528	295,817
Licenses & Permits	14	35,100							35,100	126,170
Use of Money & Property	15	13,000					1,000	6,000	20,000	45,733
Intergovernmental:										
Federal Grants & Reimbursements	16	6,000				450,000			456,000	6,000
Road Use Taxes	17		310,000						310,000	299,187
Other State Grants & Reimbursements	18	59,575	15,442		15,666				90,683	783,255
Local Grants & Reimbursements	19	201,720							201,720	197,758
Subtotal - Intergovernmental (lines 16 thru 19)	20	267,295	325,442	0	15,666	450,000		0	1,058,403	1,286,200
Charges for Fees & Service:										
Water Utility	21							545,000	545,000	534,909
Sewer Utility	22							518,000	518,000	468,141
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27	188,700							188,700	47,993
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							60,000	60,000	61,854
Other Fees & Charges for Service	33	46,500							46,500	72,785
Subtotal - Charges for Service (lines 21 thru 33)	34	235,200	0		0	0	0	1,123,000	1,358,200	1,185,682
Special Assessments	35								0	0
Miscellaneous	36	29,920					1,200	9,000	40,120	57,725
Other Financing Sources:										
Regular Operating Transfers In	37	38,822			299,975				338,797	986,685
Internal TIF Loan Transfers In	38	75,000			377,339				452,339	428,663
Subtotal ALL Operating Transfers In	39	113,822	0	0	677,314	0	0	0	791,136	1,415,348
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					200,000			200,000	0
Proceeds of Capital Asset Sales	41								0	5,002
Subtotal-Other Financing Sources (lines 36 thru 38)	42	113,822	0	0	677,314	200,000	0	0	991,136	1,420,350
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	1,974,965	856,046	486,238	1,058,852	650,000	2,200	1,138,000	6,166,301	6,646,999
Beginning Fund Balance July 1	44	1,390,756	672,295	106,977	84,112	150,544	176,472	593,783	3,174,939	3,575,460
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	3,365,721	1,528,341	593,215	1,142,964	800,544	178,672	1,731,783	9,341,240	10,222,459

**EXPENDITURES SCHEDULE PAGE 1**

City Name: WEST BRANCH

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	369,106	83,466						452,572	545,832	513,736
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	269,759	18,992						288,751	296,393	142,409
Ambulance	6								0	0	0
Building Inspections	7	14,214	2,397						16,611	16,287	15,838
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	3,250							3,250	3,250	1,167
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	656,329	104,855				0		761,184	861,762	673,150
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	83,410	437,508						520,918	463,331	303,680
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	37,000							37,000	37,000	33,609
Traffic Control and Safety	15								0	0	0
Snow Removal	16		15,000						15,000	0	16,028
Highway Engineering	17		5,000						5,000	0	3,310
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage (if not Enterprise)	20	201,000							201,000	203,700	68,190
Other Public Works	21								0	0	10,228
TOTAL (lines 12 - 21)	22	321,410	457,508				0		778,918	704,031	435,045
<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	225,204	32,923						258,127	260,080	251,373
Museum, Band and Theater	32								0	0	0
Parks	33	216,800	34,750						251,550	249,632	162,033
Recreation	34								0	0	0
Cemetery	35	96,084	14,759						110,843	107,525	122,305
Community Center, Zoo, & Marina	36	19,750							19,750	19,118	15,072
Other Culture and Recreation	37	85,644	4,254						89,898	100,572	78,231
TOTAL (lines 31 - 37)	38	643,482	86,686				0		730,168	736,927	629,014

**EXPENDITURES SCHEDULE PAGE 2**

City Name: WEST BRANCH  
 Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39							0	0	0
Economic Development	40	74,159		75,233				149,392	69,659	56,362
Housing and Urban Renewal	41							0	0	0
Planning & Zoning	42	25,000						25,000	25,000	28,195
Other Com & Econ Development	43							0	33,899	0
TIF Rebates	44							0	0	40,275
TOTAL (lines 39 - 44)	45	99,159	0	75,233		0		174,392	128,558	124,832
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	16,500	2,564					19,064	19,064	13,012
Clerk, Treasurer, & Finance Adm.	47	153,794	20,799					174,593	166,035	134,431
Elections	48							0	0	0
Legal Services & City Attorney	49	27,000						27,000	27,000	25,867
City Hall & General Buildings	50							0	0	0
Tort Liability	51							0	0	4,332
Other General Government	52							0	0	0
TOTAL (lines 46 - 52)	53	197,294	23,363	0		0		220,657	212,099	177,642
<b>DEBT SERVICE</b>										
Gov Capital Projects	55				2,580,000			2,580,000	344,000	1,382,663
TIF Capital Projects	56							0	0	445,564
TOTAL CAPITAL PROJECTS	57	0	0	0	2,580,000	0		2,580,000	344,000	1,828,227
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	58	1,917,674	672,412	75,233	1,013,986	2,580,000	0	6,259,305	3,993,201	4,868,739
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59						409,707	409,707	395,957	394,769
Sewer Utility	60						295,231	295,231	309,162	261,643
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						45,000	45,000	50,000	47,716
Other Business Type (city hosp., ISF, parking, etc.)	69						0	0	0	0
Enterprise DEBT SERVICE	70						61,113	61,113	60,235	59,305
Enterprise CAPITAL PROJECTS	71						0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72						0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73						811,051	811,051	815,354	763,433
<b>TOTAL ALL EXPENDITURES (lines 58 + 73)</b>	74	1,917,674	672,412	75,233	1,013,986	2,580,000	0	811,051	7,070,356	4,808,555
Regular Transfers Out	75	50,000	262,221					85,000	397,221	338,797
Internal TIF Loan / Repayment Transfers Out	76			459,123				459,123	452,339	428,663
<b>Total ALL Transfers Out</b>	77	50,000	262,221	459,123	0	0	0	85,000	856,344	791,136
<b>Total Expenditures &amp; Fund Transfers Out (lines 74+77)</b>	78	1,967,674	934,633	534,356	1,013,986	2,580,000	0	896,051	7,926,700	5,599,691
<b>Ending Fund Balance June 30</b>	79	1,454,294	624,852	106,227	149,940	429,164	181,672	1,286,378	4,232,527	3,741,549

**REVENUES DETAIL**

City Name: WEST BRANCH

Fiscal Year July 1, 2021 - June 30, 2022

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	1,278,785	333,304		328,071	59,524			1,999,684	1,908,576	1,768,219
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,278,785	333,304		328,071	59,524			1,999,684	1,908,576	1,768,219
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			533,606					533,606	486,238	461,103
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	10,200	2,660		2,321	476			15,657	16,528	16,843
Utility franchise tax (Iowa Code Chapter 364.2)	7	20,000							20,000	24,000	21,486
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	11,057
Hotel/Motel Taxes	11	18,000							18,000	18,000	20,743
Other Local Option Taxes	12		240,000						240,000	210,000	225,688
Subtotal - Other City Taxes (lines 6 thru 12)	13	48,200	242,660		2,321	476			293,657	268,528	295,817
Licenses & Permits	14	30,800							30,800	35,100	126,170
Use of Money & Property	15	11,000					600	4,000	15,600	20,000	45,733
Intergovernmental:											
Federal Grants & Reimbursements	16	8,500							8,500	456,000	6,000
Road Use Taxes	17		335,000						335,000	310,000	299,187
Other State Grants & Reimbursements	18	56,223	14,673	0	12,800	702,620		0	786,316	90,683	783,255
Local Grants & Reimbursements	19	210,371							210,371	201,720	197,758
Subtotal - Intergovernmental (lines 16 thru 19)	20	275,094	349,673	0	12,800	702,620		0	1,340,187	1,058,403	1,286,200
Charges for Fees & Service:											
Water Utility	21							612,500	612,500	545,000	534,909
Sewer Utility	22							663,000	663,000	518,000	468,141
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	186,000							186,000	188,700	47,993
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							63,500	63,500	60,000	61,854
Other Fees & Charges for Service	33	52,000							52,000	46,500	72,785
Subtotal - Charges for Service (lines 21 thru 33)	34	238,000	0		0	0	0	1,339,000	1,577,000	1,358,200	1,185,682
Special Assessments	35								0	0	0
Miscellaneous	36	19,400					2,400	9,000	30,800	40,120	57,725
Other Financing Sources:											
Regular Operating Transfers In	37	40,750			306,471	50,000			397,221	338,797	986,685
Internal TIF Loan Transfers In	38	82,000			377,123				459,123	452,339	428,663
Subtotal ALL Operating Transfers In	39	122,750	0	0	683,594	50,000	0	0	856,344	791,136	1,415,348
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					1,740,000			1,740,000	200,000	0
Proceeds of Capital Asset Sales	41								0	0	5,002
Subtotal-Other Financing Sources (lines 38 thru 40)	42	122,750	0	0	683,594	1,790,000	0	0	2,596,344	991,136	1,420,350
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	2,024,029	925,637	533,606	1,026,786	2,552,620	3,000	1,352,000	8,417,678	6,166,301	6,646,999
Beginning Fund Balance July 1	44	1,397,939	633,848	106,977	137,140	456,544	178,672	830,429	3,741,549	3,174,939	3,575,460
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45	3,421,968	1,559,485	640,583	1,163,926	3,009,164	181,672	2,182,429	12,159,227	9,341,240	10,222,459

**ADOPTED BUDGET SUMMARY**  
 City Name: WEST BRANCH  
 Fiscal Year July 1, 2021 - June 30, 2022

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2022	RE-ESTIMATED 2021	ACTUAL 2020
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	1,278,785	333,304		328,071	59,524			1,999,684	1,908,576	1,768,219
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,278,785	333,304		328,071	59,524			1,999,684	1,908,576	1,768,219
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			533,606					533,606	486,238	461,103
Other City Taxes	6	48,200	242,660		2,321	476			293,657	268,528	295,817
Licenses & Permits	7	30,800	0					0	30,800	35,100	126,170
Use of Money and Property	8	11,000	0	0	0	0	600	4,000	15,600	20,000	45,733
Intergovernmental	9	275,094	349,673	0	12,800	702,620		0	1,340,187	1,058,403	1,286,200
Charges for Fees & Service	10	238,000	0		0	0		1,339,000	1,577,000	1,358,200	1,185,682
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	19,400	0		0	0	2,400	9,000	30,800	40,120	57,725
Sub-Total Revenues	13	1,901,279	925,637	533,606	343,192	762,620	3,000	1,352,000	5,821,334	5,175,165	5,226,649
<b>Other Financing Sources:</b>											
Total Transfers In	14	122,750	0	0	683,594	50,000	0	0	856,344	791,136	1,415,348
Proceeds of Debt	15	0	0	0	0	1,740,000		0	1,740,000	200,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	5,002
Total Revenues and Other Sources	17	2,024,029	925,637	533,606	1,026,786	2,552,620	3,000	1,352,000	8,417,678	6,166,301	6,646,999
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	656,329	104,855	0			0		761,184	861,762	673,150
Public Works	19	321,410	457,508	0			0		778,918	704,031	435,045
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	643,482	86,686	0			0		730,168	736,927	629,014
Community and Economic Development	22	99,159	0	75,233			0		174,392	128,558	124,832
General Government	23	197,294	23,363	0			0		220,657	212,099	177,642
Debt Service	24	0	0	0	1,013,986		0		1,013,986	1,005,824	1,000,829
Capital Projects	25	0	0	0		2,580,000	0		2,580,000	344,000	1,828,227
Total Government Activities Expenditures	26	1,917,674	672,412	75,233	1,013,986	2,580,000	0		6,259,305	3,993,201	4,868,739
Business Type Proprietary: Enterprise & ISF	27							811,051	811,051	815,354	763,433
Total Gov & Bus Type Expenditures	28	1,917,674	672,412	75,233	1,013,986	2,580,000	0	811,051	7,070,356	4,808,555	5,632,172
Total Transfers Out	29	50,000	262,221	459,123	0	0	0	85,000	856,344	791,136	1,415,348
Total ALL Expenditures/Fund Transfers Out	30	1,967,674	934,633	534,356	1,013,986	2,580,000	0	896,051	7,926,700	5,599,691	7,047,520
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	56,355	-8,996	-750	12,800	-27,380	3,000	455,949	490,978	566,610	-400,521
Beginning Fund Balance July 1	33	1,397,939	633,848	106,977	137,140	456,544	178,672	830,429	3,741,549	3,174,939	3,575,460
Ending Fund Balance June 30	34	1,454,294	624,852	106,227	149,940	429,164	181,672	1,286,378	4,232,527	3,741,549	3,174,939

**LONG TERM DEBT SCHEDULE - LT DEBT1**  
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
GO Corp Purpose and Refunding Bonds Series 2013	1	2,730,000	GO	1081	175,000	28,900	203,900	500		122,987	81,413
Water Revenue Bonds	2	943,000	NON-GO	798	55,000	5,388	60,388	725		61,113	0
GO Corp Purpose Bonds Series 2015	3	855,000	GO	1377	90,000	8,640	98,640	500			99,140
GO Corp Purpose Bonds Series 2016A	4	1,000,000	GO	1483	90,000	11,938	101,938	500		51,219	51,219
GO Corp Purpose Bonds Series 2016B	5	400,000	GO	1484	50,000	5,900	55,900	500		56,400	0
GO Judgement Settlement Note 2017	6	495,000	GO	1584	99,000	6,435	105,435			105,435	0
GO Corp Purpose Bonds Series 2017	7	4,200,000	GO	1963	365,000	80,673	445,673	500		347,553	98,620
	8	-					0				0
	9	-					0				0
	10	-					0				0
	11	-					0				0
	12	-					0				0
	13	-					0				0
	14	-					0				0
	15	-					0				0
	16	-					0				0
	17	-					0				0
	18	-					0				0
	19	-					0				0
	20	-					0				0
	21	-					0				0
	22	-					0				0
	23	-					0				0
	24	-					0				0
	25	-					0				0
	26	-					0				0
	27	-					0				0
	28	-					0				0
	29	-					0				0
	30	-					0				0
<b>TOTALS</b>					924,000	147,874	1,071,874	3,225	0	744,707	330,392

**LONG TERM DEBT SCHEDULE - LT DEBT2**  
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	31	-				0				0
	32	-				0				0
	33	-				0				0
	34	-				0				0
	35	-				0				0
	36	-				0				0
	37	-				0				0
	38	-				0				0
	39	-				0				0
	40	-				0				0
	41	-				0				0
	42	-				0				0
	43	-				0				0
	44	-				0				0
	45	-				0				0
	46	-				0				0
	47	-				0				0
	48	-				0				0
	49	-				0				0
	50	-				0				0
	51	-				0				0
	52	-				0				0
	53	-				0				0
	54	-				0				0
	55	-				0				0
	56	-				0				0
	57	-				0				0
	58	-				0				0
	59	-				0				0
	60	-				0				0
<b>TOTALS</b>				924,000	147,874	1,071,874	3,225	0	744,707	330,392

**LONG TERM DEBT SCHEDULE - LT DEBT3**  
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61	-				0				0
	62	-				0				0
	63	-				0				0
	64	-				0				0
	65	-				0				0
	66	-				0				0
	67	-				0				0
	68	-				0				0
	69	-				0				0
	70	-				0				0
	71	-				0				0
	72	-				0				0
	73	-				0				0
	74	-				0				0
	75	-				0				0
	76	-				0				0
	77	-				0				0
	78	-				0				0
	79	-				0				0
	80	-				0				0
	81	-				0				0
	82	-				0				0
	83	-				0				0
	84	-				0				0
	85	-				0				0
	86	-				0				0
	87	-				0				0
	88	-				0				0
	89	-				0				0
	90	-				0				0
<b>TOTALS</b>				924,000	147,874	1,071,874	3,225	0	744,707	330,392

**LONG TERM DEBT SCHEDULE - LT DEBT4**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-				0				0
	92	-				0				0
	93	-				0				0
	94	-				0				0
	95	-				0				0
	96	-				0				0
	97	-				0				0
	98	-				0				0
	99	-				0				0
	100	-				0				0
	101	-				0				0
	102	-				0				0
	103	-				0				0
	104	-				0				0
	105	-				0				0
	106	-				0				0
	107	-				0				0
	108	-				0				0
	109	-				0				0
	110	-				0				0
	111	-				0				0
	112	-				0				0
	113	-				0				0
	114	-				0				0
	115	-				0				0
	116	-				0				0
	117	-				0				0
	118	-				0				0
	119	-				0				0
	120	-				0				0
<b>TOTALS</b>				924,000	147,874	1,071,874	3,225	0	744,707	330,392

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

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121	-				0				0
	122	-				0				0
	123	-				0				0
	124	-				0				0
	125	-				0				0
	126	-				0				0
	127	-				0				0
	128	-				0				0
	129	-				0				0
	130	-				0				0
	131	-				0				0
	132	-				0				0
	133	-				0				0
	134	-				0				0
	135	-				0				0
	136	-				0				0
	137	-				0				0
	138	-				0				0
	139	-				0				0
	140	-				0				0
	141	-				0				0
	142	-				0				0
	143	-				0				0
	144	-				0				0
	145	-				0				0
	146	-				0				0
	147	-				0				0
	148	-				0				0
	149	-				0				0
	150	-				0				0
<b>TOTALS</b>				924,000	147,874	1,071,874	3,225	0	744,707	330,392

**LONG TERM DEBT SCHEDULE - LT DEBT6**  
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	151	-				0				0
	152	-				0				0
	153	-				0				0
	154	-				0				0
	155	-				0				0
	156	-				0				0
	157	-				0				0
	158	-				0				0
	159	-				0				0
	160	-				0				0
	161	-				0				0
	162	-				0				0
	163	-				0				0
	164	-				0				0
	165	-				0				0
	166	-				0				0
	167	-				0				0
	168	-				0				0
	169	-				0				0
	170	-				0				0
	171	-				0				0
	172	-				0				0
	173	-				0				0
	174	-				0				0
	175	-				0				0
	176	-				0				0
	177	-				0				0
	178	-				0				0
	179	-				0				0
	180	-				0				0
<b>TOTALS</b>				924,000	147,874	1,071,874	3,225	0	744,707	330,392

**LONG TERM DEBT SCHEDULE - LT DEBT7**  
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	181	-				0				0
	182	-				0				0
	183	-				0				0
	184	-				0				0
	185	-				0				0
	186	-				0				0
	187	-				0				0
	188	-				0				0
	189	-				0				0
	190	-				0				0
	191	-				0				0
	192	-				0				0
	193	-				0				0
	194	-				0				0
	195	-				0				0
	196	-				0				0
	197	-				0				0
	198	-				0				0
	199	-				0				0
	200	-				0				0
	201	-				0				0
	202	-				0				0
	203	-				0				0
	204	-				0				0
	205	-				0				0
	206	-				0				0
	207	-				0				0
	208	-				0				0
	209	-				0				0
	210	-				0				0
<b>TOTALS</b>				924,000	147,874	1,071,874	3,225	0	744,707	330,392

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

	Principal Due FY 2022	Interest Due FY 2022	Total Obligation Due FY 2022	Bond Reg./ Paying Agent Fees Due FY 2022	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	869,000	142,486	1,011,486	2,500	0	683,594	330,392
NON GO - TOTAL	55,000	5,388	60,388	725	0	61,113	0
GRAND - TOTAL	924,000	147,874	1,071,874	3,225	0	744,707	330,392

## NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2021 - June 30, 2022

The City of: WEST BRANCH

The City Council will conduct a public hearing on the proposed budget as follows:

Location: COUNCIL CHAMBERS, CITY OFFICE, 110 N POPLAR, WEST BRANCH, IOWA Meeting Date: 3/15/2021 Meeting Time: 07:00 PM  
 At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

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	13.09509
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.

Phone Number  
(319) 643-5888

City Clerk/Finance Officer's NAME  
GORDON EDGAR

	Budget FY 2022	Re-estimated FY 2021	Actual FY 2020
<b>Revenues &amp; Other Financing Sources</b>			
Taxes Levied on Property	1 1,999,684	1,908,576	1,768,219
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
<b>Net Current Property Taxes</b>	3 1,999,684	1,908,576	1,768,219
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 533,606	486,238	461,103
Other City Taxes	6 293,657	268,528	295,817
Licenses & Permits	7 30,800	35,100	126,170
Use of Money and Property	8 15,600	20,000	45,733
Intergovernmental	9 1,340,187	1,058,403	1,286,200
Charges for Fees & Service	10 1,577,000	1,358,200	1,185,682
Special Assessments	11 0	0	0
Miscellaneous	12 30,800	40,120	57,725
Other Financing Sources	13 1,740,000	200,000	5,002
Transfers In	14 856,344	791,136	1,415,348
<b>Total Revenues and Other Sources</b>	15 8,417,678	6,166,301	6,646,999
<b>Expenditures &amp; Other Financing Uses</b>			
Public Safety	16 761,184	861,762	673,150
Public Works	17 778,918	704,031	435,045
Health and Social Services	18 0	0	0
Culture and Recreation	19 730,168	736,927	629,014
Community and Economic Development	20 174,392	128,558	124,832
General Government	21 220,657	212,099	177,642
Debt Service	22 1,013,986	1,005,824	1,000,829
Capital Projects	23 2,580,000	344,000	1,828,227
<b>Total Government Activities Expenditures</b>	24 6,259,305	3,993,201	4,868,739
Business Type / Enterprises	25 811,051	815,354	763,433
<b>Total ALL Expenditures</b>	26 7,070,356	4,808,555	5,632,172
Transfers Out	27 856,344	791,136	1,415,348
Total ALL Expenditures/Transfers Out	28 7,926,700	5,599,691	7,047,520
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	29 490,978	566,610	-400,521
Beginning Fund Balance July 1	30 3,741,549	3,174,939	3,575,460
<b>Ending Fund Balance June 30</b>	31 4,232,527	3,741,549	3,174,939