

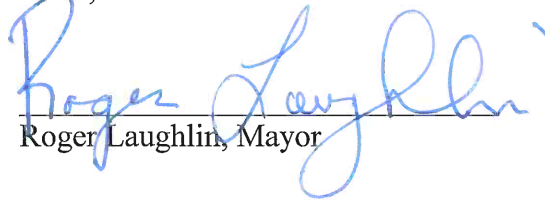
RESOLUTION 2022-24

A RESOLUTION ADOPTING THE FINAL FISCAL YEAR 2023 ANNUAL BUDGET

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST  
BRANCH, IOWA:

The final fiscal year 2023 (July 1, 2022 – June 30, 2023) annual budget as set forth in the budget summary and certification of taxes and in the detailed budget in support thereof showing revenue estimates and appropriation expenditures and allocations to programs for said fiscal year is adopted.

Passed and approved the 21st day of March, 2022.

  
\_\_\_\_\_  
Roger Laughlin, Mayor

ATTEST:

  
\_\_\_\_\_  
Leslie Brick, City Clerk

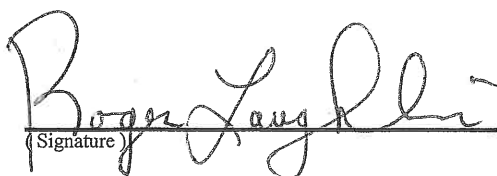
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023  
 ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES  
 The City of: WEST BRANCH County Name: CEDAR COUNTY, JOHNSON  
 Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

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.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	153,020,406	2b	151,799,691	City Number: 16-142 Last Official Census: 2,509
DEBT SERVICE	3a	174,626,444	3b	173,405,729	
Ag Land	4a	514,608			

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000		5	1,239,466	1,229,577	43	8.10000
<b>Non-Voted Other Permissible Levies</b>							
Contract for use of Bridge	0.67500		6	0	0	44	0.00000
Opr & Maint publicly owned Transit	0.95000		7	0	0	45	0.00000
Rent, Ins. Maint of Civic Center	Amt Nec		8	0	0	46	0.00000
Opr & Maint of City owned Civic Center	0.13500		9	20,658	20,493	47	0.13500
Planning a Sanitary Disposal Project	0.06750		10	0	0	48	0.00000
Aviation Authority (under sec.330A.15)	0.27000		11	0	0	49	0.00000
Levee Impr. fund in special charter city	0.06750		13	0	0	51	0.00000
Liability, property & self insurance costs	Amt Nec		14	72,000	71,426	52	0.47053
Support of a Local Emerg.Mgmt.Comm.	Amt Nec		462	11,126	11,037	465	0.07271
<b>Voted Other Permissible Levies</b>							
Instrumental/Vocal Music Groups	0.13500		15	0	0	53	0.00000
Memorial Building	0.81000		16	0	0	54	0.00000
Symphony Orchestra	0.13500		17	0	0	55	0.00000
Cultural & Scientific Facilities	0.27000		18	0	0	56	0.00000
County Bridge	As Voted		19	0	0	57	0.00000
Missi or Missouri River Bridge Const.	1.35000		20	0	0	58	0.00000
Aid to a Transit Company	0.03375		21	0	0	59	0.00000
Maintain Institution received by gift/devise	0.20500		22	0	0	60	0.00000
City Emergency Medical District	1.00000		463	0	0	466	0.00000
Support Public Library	0.27000		23	0	0	61	0.00000
Unified Law Enforcement	1.50000		24	0	0	62	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>			25	1,343,250	1,332,533		
Ag Land	3.00375		26	1,546	1,546	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27	1,344,796	1,334,079		
<b>Special Revenue Levies</b>							
Emergency (if general fund at levy limit)	0.27000		28	41,316	40,986	64	0.27000
Police & Fire Retirement	Amt Nec		29	0	0		0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec		30	165,000	163,684		1.07829
Other Employee Benefits	Amt Nec		31	163,000	161,700		1.06522
<b>Total Employee Benefit Levies (29,30,31)</b>			32	328,000	325,384	65	2.14351
<b>Sub Total Special Revenue Levies (28+32)</b>			33	369,316	366,370		
<b>As Req</b>		<b>With Gas &amp; Elec Valuation</b>					
SSMID 1		0	34		0	66	0.00000
SSMID 2		0	35		0	67	0.00000
SSMID 3		0	36		0	68	0.00000
SSMID 4		0	37		0	69	0.00000
SSMID 5		0	555		0	565	0.00000
SSMID 6		0	556		0	566	0.00000
SSMID 7		0	1177		0	1179	0.00000
SSMID 8		0	1185		0	1187	0.00000
<b>Total Special Revenue Levies</b>			39	369,316	366,370		
Debt Service Levy 76.10(6)	Amt Nec		40	285,764	283,766	70	1.63643
Capital Projects (Capital Improv. Reserve)	0.67500		41	60,000	59,521	71	0.39210
<b>Total Property Taxes (27+39+40+41)</b>			42	2,059,876	2,043,736	72	13.22028

  
 (Signature)

3-21-22  
 (Date)

\_\_\_\_\_  
 (County Auditor) (Date)

**NOTICE OF PUBLIC HEARING - CITY OF WEST BRANCH - PROPOSED PROPERTY TAX LEVY**  
**Fiscal Year July 1, 2022 - June 30, 2023**

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

**Meeting Date:** 2/22/2022 **Meeting Time:** 07:00 PM **Meeting Location:** 110 N . Poplar Street West Branch, IA 52358

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)  
<https://westbranchiowa.org/>

City Telephone Number  
 (319) 643-5888

	Current Year Certified Property Tax 2021 - 2022	Budget Year Effective Property Tax 2022 - 2023	Budget Year Proposed Maximum Property Tax 2022 - 2023	Annual % CHG
Regular Taxable Valuation	150,927,653	153,020,406	153,020,406	
Tax Levies:				
Regular General	1,222,514	1,222,514	1,239,466	
Contract for Use of Bridge			0	
Opr & Maint Publicly Owned Transit			0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.			0	
Opr & Maint of City-Owned Civic Center	10,000	10,000	20,658	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs	45,378	45,378	72,000	
Support of Local Emer. Mgmt. Commission	9,465	9,465	11,126	
Emergency	40,750	40,750	41,316	
Police & Fire Retirement			0	
FICA & IPERS	154,593	154,593	165,000	
Other Employee Benefits	140,621	140,621	163,000	
<b>Total Tax Levy</b>	<b>1,623,321</b>	<b>1,623,321</b>	<b>1,712,566</b>	<b>5.49</b>
<b>Tax Rate</b>	<b>10.75562</b>	<b>10.60853</b>	<b>11.19175</b>	

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

State mandated property tax reductions and aid forced the city to cut operational expenses with limited property revenue. The additional revenue asked, will be funding new paid on call emergency responders due to limited volunteerism, liability insurance increases, and responds to increased demand of services due to population growth.

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

**FUND BALANCE**

City Name: WEST BRANCH

Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
<b>Annual Report FY 2021</b>									
Beginning Fund Balance July 1	1 1,385,395	656,116	106,977	84,112	150,544	195,781	2,578,925	596,015	3,174,940
Actual Revenues Except Beg Balance	2 2,201,336	941,937	488,910	1,063,279	693,245	9,586	5,398,293	1,555,208	6,953,501
Actual Expenditures Except End Balance	3 1,666,938	799,344	452,339	896,670	426,273	4,368	4,245,932	1,367,844	5,613,776
Ending Fund Balance June 30	4 1,919,793	798,709	143,548	250,721	417,516	200,999	3,731,286	783,379	4,514,665
<b>Re-Estimated FY 2022</b>									
Beginning Fund Balance	5 1,919,793	798,709	143,548	250,721	417,516	200,999	3,731,286	783,379	4,514,665
Re-Est Revenues	6 2,024,029	925,637	533,606	1,026,786	2,552,620	3,000	7,065,678	1,352,000	8,417,678
Re-Est Expenditures	7 1,998,489	951,136	534,356	1,013,986	725,000	0	5,222,967	1,691,051	6,914,018
Ending Fund Balance	8 1,945,333	773,210	142,798	263,521	2,245,136	203,999	5,573,997	444,328	6,018,325
<b>Budget FY 2023</b>									
Beginning Fund Balance	9 1,945,333	773,210	142,798	263,521	2,245,136	203,999	5,573,997	444,328	6,018,325
Revenues	10 2,146,535	939,210	599,780	1,011,417	4,508,100	0	9,205,042	9,201,011	18,406,053
Expenditures	11 2,124,076	978,951	536,910	1,439,005	4,189,467	0	9,268,409	8,006,762	17,275,171
Ending Fund Balance	12 1,967,792	733,469	205,668	-164,067	2,563,769	203,999	5,510,630	1,638,577	7,149,207

**LOCAL EMC SUPPORT**

City Name: WEST BRANCH

Fiscal Year July 1, 2022 - June 30, 2023

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.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg. Mgmt. Comm.	11,126	11,037
<b>TOTAL FOR FY 2023</b>	<b>11,126</b>	<b>11,037</b>

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: WEST BRANCH

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
<b>PUBLIC SAFETY</b>								
1 Police Department/Crime Prevention	369,106	83,466					452,572	445,235
2 Jail							0	0
3 Emergency Management							0	0
4 Flood Control							0	0
5 Fire Department	284,000	18,992					302,992	180,873
6 Ambulance							0	0
7 Building Inspections	20,190	3,900					24,090	17,589
8 Miscellaneous Protective Services							0	0
9 Animal Control	3,250						3,250	797
10 Other Public Safety							0	0
11 TOTAL (lines 1 - 10)	676,546	106,358				0	782,904	644,494
<b>PUBLIC WORKS</b>								
12 Roads, Bridges, & Sidewalks	83,410	457,508					540,918	345,437
13 Parking - Meter and Off-Street							0	0
14 Street Lighting	37,000						37,000	31,635
15 Traffic Control and Safety							0	0
16 Snow Removal		15,000					15,000	15,943
17 Highway Engineering							0	0
18 Street Cleaning							0	0
19 Airport (if not Enterprise)							0	0
20 Garbage (if not Enterprise)	211,598						211,598	195,563
21 Other Public Works							0	0
22 TOTAL (lines 12 - 21)	332,008	472,508				0	804,516	588,578
<b>HEALTH &amp; SOCIAL SERVICES</b>								
23 Welfare Assistance							0	0
24 City Hospital							0	0
25 Payments to Private Hospitals							0	0
26 Health Regulation and Inspection							0	0
27 Water, Air, and Mosquito Control							0	0
28 Community Mental Health							0	0
29 Other Health and Social Services							0	25,000
30 TOTAL (lines 23 - 29)	0	0				0	0	25,000
<b>CULTURE &amp; RECREATION</b>								
31 Library Services	225,204	32,923					258,127	246,792
32 Museum, Band and Theater							0	0
33 Parks	216,800	34,750					251,550	194,607
34 Recreation							0	0
35 Cemetery	96,084	14,759					110,843	120,675
36 Community Center, Zoo, & Marina	19,750						19,750	12,117
37 Other Culture and Recreation	85,644	4,254					89,898	13,278
38 TOTAL (lines 31 - 37)	643,482	86,686				0	730,168	587,469

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: WEST BRANCH

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>									
39 Community Beautification								0	0
40 Economic Development	74,159							74,159	68,360
41 Housing and Urban Renewal								0	0
42 Planning & Zoning	25,000							25,000	18,515
43 Other Com & Econ Development								0	0
44 TIF Rebates			75,233					75,233	0
45 TOTAL (lines 39 - 44)	99,159	0	75,233			0		174,392	86,875
<b>GENERAL GOVERNMENT</b>									
46 Mayor, Council, & City Manager	16,500	2,564						19,064	16,193
47 Clerk, Treasurer, & Finance Adm.	153,794	20,799						174,593	149,910
48 Elections								0	0
49 Legal Services & City Attorney	27,000							27,000	26,198
50 City Hall & General Buildings								0	0
51 Tort Liability								0	4,519
52 Other General Government								0	27,687
53 TOTAL (lines 46 - 52)	197,294	23,363	0	1,013,986		0		220,657	224,507
54 <b>DEBT SERVICE</b>					725,000			1,013,986	896,670
55 Gov Capital Projects								725,000	188,058
56 TIF Capital Projects								0	93,210
57 TOTAL CAPITAL PROJECTS	0	0	0		725,000	0		725,000	281,268
58 TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	1,948,489	688,915	75,233	1,013,986	725,000	0		4,451,623	3,334,861
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>									
59 Water Utility							449,707	449,707	354,257
60 Sewer Utility							295,231	295,231	269,490
61 Electric Utility								0	0
62 Gas Utility								0	0
63 Airport								0	0
64 Landfill/Garbage								0	0
65 Transit								0	0
66 Cable TV, Internet & Telephone								0	0
67 Housing Authority								0	0
68 Storm Water Utility								0	12,602
69 Other Business Type (city hosp., ISF, parking, etc.)							61,113	61,113	3,710
70 Enterprise DEBT SERVICE							800,000	800,000	60,235
71 Enterprise CAPITAL PROJECTS									109,020
72 Enterprise TIF CAPITAL PROJECTS									0
73 TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)							1,606,051	1,606,051	809,314
74 TOTAL ALL EXPENDITURES (lines 58+73)	1,948,489	688,915	75,233	1,013,986	725,000	0	1,606,051	6,057,674	4,144,175
75 Regular Transfers Out	50,000	262,221						397,221	1,017,262
76 Internal TIF Loan Transfers Out			459,123					459,123	452,339
77 Total ALL Transfers Out	50,000	262,221	459,123	0	0	0	85,000	856,344	1,469,601
78 Total Expenditures and Other Fin Uses (lines 74+77)	1,998,489	951,136	534,356	1,013,986	725,000	0	1,691,051	6,914,018	5,613,776
79 Ending Fund Balance June 30	1,945,333	773,210	142,798	263,521	2,245,136	203,999	444,328	6,018,325	4,514,665

RE-ESTIMATED REVENUES DETAIL  
 City Name: WEST BRANCH  
 Fiscal Year July 1, 2021 - June 30, 2022

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
1 Taxes Levied on Property	1,278,785	333,304		328,071	59,524			1,999,684	1,916,098
2 Less: Uncollected Property Taxes - Levy Year								0	0
3 Net Current Property Taxes (line 1 minus line 2)	1,278,785	333,304		328,071	59,524			1,999,684	1,916,098
4 Delinquent Property Taxes								0	685
5 TIF Revenues			533,606					533,606	486,296
6 Other City Taxes:									
7 Utility Tax Replacement Excise Taxes	10,200	2,660		2,321	476			15,657	16,738
8 Utility franchise tax (Iowa Code Chapter 364.2)	20,000							20,000	19,423
9 Parimutuel wager tax								0	0
10 Gaming wager tax								0	0
11 Mobile Home Taxes								0	14,849
12 Hotel/Motel Taxes	18,000							18,000	20,452
13 Other Local Option Taxes		240,000						240,000	266,112
14 Subtotal - Other City Taxes (lines 6 thru 12)	48,200	242,660		2,321	476			293,657	337,574
15 Licenses & Permits	30,800							30,800	50,845
16 Use of Money & Property	11,000					600	4,000	15,600	26,338
17 Intergovernmental:									
18 Federal Grants & Reimbursements	8,500							8,500	169,135
19 Road Use Taxes		335,000						335,000	347,516
20 Other State Grants & Reimbursements	56,223	14,673		12,800	702,620			786,316	104,506
21 Local Grants & Reimbursements	210,371							210,371	206,671
22 Subtotal - Intergovernmental (lines 16 thru 19)	275,094	349,673	0	12,800	702,620		0	1,340,187	827,828
23 Charges for Fees & Service:									
24 Water Utility							612,500	612,500	594,299
25 Sewer Utility							663,000	663,000	636,078
26 Electric Utility								0	0
27 Gas Utility								0	0
28 Parking								0	0
29 Airport								0	0
30 Landfill/Garbage	186,000							186,000	174,728
31 Hospital								0	0
32 Transit								0	0
33 Cable TV, Internet & Telephone								0	0
34 Housing Authority								0	0
35 Storm Water Utility								0	0
36 Other Fees & Charges for Service	52,000						63,500	63,500	63,242
37 Subtotal - Charges for Service (lines 21 thru 33)	238,000	0	0	0	0	0	1,339,000	1,577,000	1,527,262
38 Special Assessments								0	0
39 Miscellaneous	19,400					2,400	9,000	30,800	132,067
40 Other Financing Sources:									
41 Regular Operating Transfers In	40,750			306,471	50,000		0	397,221	1,017,262
42 Internal TIF Loan Transfers In	82,000			377,123				459,123	452,339
43 Subtotal ALL Operating Transfers In	122,750	0	0	683,594	50,000	0	0	856,344	1,469,601
44 Proceeds of Debt (Excluding TIF Internal Borrowing)					1,740,000			1,740,000	87,450
45 Proceeds of Capital Asset Sales								0	91,457
46 Subtotal-Other Financing Sources (lines 36 thru 38)	122,750	0	0	683,594	1,790,000	0	0	2,596,344	1,648,508
47 Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	2,024,029	925,637	533,606	1,026,786	2,552,620	3,000	1,352,000	8,417,678	6,953,501
48 Beginning Fund Balance July 1	1,919,793	798,709	143,548	250,721	417,516	200,999	783,379	4,514,665	3,174,940
49 TOTAL REVENUES & BEGIN BALANCE (lines 41-42)	3,943,822	1,724,346	677,154	1,277,507	2,970,136	203,999	2,135,379	12,932,343	10,128,441



EXPENDITURES SCHEDULE PAGE 1

City Name: WEST BRANCH

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1 423,128	118,349						541,477	452,572	445,235
Jail	2							0	0	0
Emergency Management	3							0	0	0
Flood Control	4							0	0	0
Fire Department	5 322,716	12,950						335,666	302,992	180,873
Ambulance	6							0	0	0
Building Inspections	7 21,267	2,400						23,667	24,090	17,589
Miscellaneous Protective Services	8							3,000	3,250	797
Animal Control	9 3,000							0	0	0
Other Public Safety	10							0	0	0
TOTAL (lines 1 - 10)	11 770,111	133,699				0		903,810	782,904	644,494
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12 66,510	354,726						421,236	540,918	345,437
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14 45,477							45,477	37,000	31,635
Traffic Control and Safety	15							0	0	0
Snow Removal	16 18,000							18,000	15,000	15,943
Highway Engineering	17							0	0	0
Street Cleaning	18							0	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20 212,447							212,447	211,598	195,563
Other Public Works	21							0	0	0
TOTAL (lines 12 - 21)	22 324,434	372,726				0		697,160	804,516	588,578
<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	25,000
TOTAL (lines 23 - 29)	30 0	0				0		0	0	25,000
<b>CULTURE &amp; RECREATION</b>										
Library Services	31 231,472	56,035						287,507	258,127	246,792
Museum, Band and Theater	32							0	0	0
Parks	33 230,131	38,361						268,492	251,550	194,607
Recreation	34							0	0	0
Cemetery	35 63,256	10,891						74,147	110,843	120,675
Community Center, Zoo, & Marina	36 19,975							19,975	19,750	12,117
Other Culture and Recreation	37 81,469							81,469	89,898	13,278
TOTAL (lines 31 - 37)	38 626,303	105,287				0		731,590	730,168	587,469

EXPENDITURES SCHEDULE PAGE 2

City Name: WEST BRANCH

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39							0	0	0
Economic Development	40	67,159						67,159	74,159	68,360
Housing and Urban Renewal	41							0	0	0
Planning & Zoning	42	29,383						29,383	25,000	18,515
Other Com & Econ Development	43							0	0	0
TIF Rebates	44		77,268					77,268	75,233	0
TOTAL (lines 39 - 44)	45	96,542	0	77,268		0		173,810	174,392	86,875
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	17,800	2,228					20,028	19,064	16,193
Clerk, Treasurer, & Finance Adm.	47	161,886	36,715					198,601	174,593	149,910
Elections	48							0	0	0
Legal Services & City Attorney	49	27,000						27,000	27,000	26,198
City Hall & General Buildings	50							0	0	0
Tort Liability	51							0	0	4,519
Other General Government	52							0	0	27,687
TOTAL (lines 46 - 52)	53	206,686	38,943	0		0		245,629	220,657	224,507
<b>DEBT SERVICE</b>										
Gov Capital Projects	54			1,439,005	4,189,467			4,189,467	725,000	188,058
TIF Capital Projects	55							0	0	93,210
TOTAL CAPITAL PROJECTS	56							0	0	27,687
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	2,024,076	650,655	77,268	4,189,467	0		8,380,471	4,451,623	3,334,861
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59						412,791	412,791	449,707	354,257
Sewer Utility	60						312,772	312,772	295,231	269,490
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						50,960	50,960	0	12,602
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	3,710
Enterprise DEBT SERVICE	70						61,538	61,538	61,113	60,235
Enterprise CAPITAL PROJECTS	71						7,000,000	7,000,000	800,000	109,020
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73						7,838,061	7,838,061	1,606,051	809,314
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	2,024,076	650,655	77,268	4,189,467	0	7,838,061	16,218,532	6,057,674	4,144,175
Regular Transfers Out	75	100,000	328,296				168,701	596,997	397,221	1,017,262
Internal TIF Loan / Repayment Transfers Out	76							459,642	459,123	452,339
Total ALL Transfers Out	77	100,000	328,296					1,056,639	856,344	1,469,601
Total Expenditures & Fund Transfers Out (lines 74+77)	78	2,124,076	978,951	536,910	4,189,467	0	8,006,762	17,275,171	6,914,018	5,613,776
Ending Fund Balance June 30	79	1,967,792	733,469	205,668	2,563,769	203,999	1,638,577	7,149,207	6,018,325	4,514,665

REVENUES DETAIL

City Name: WEST BRANCH

Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
1	1,334,079	366,370		283,766	59,521			2,043,736	1,999,684	1,916,098
2								0	0	0
3	1,334,079	366,370		283,766	59,521			2,043,736	1,999,684	1,916,098
4								0	0	685
5			599,780					599,780	533,606	486,296
Other City Taxes:										
6	10,717	2,946		1,998				16,140	15,657	16,738
7	20,000							20,000	20,000	19,423
8								0	0	0
9								0	0	0
10	8,500							8,500	0	14,849
11	20,000							20,000	18,000	20,452
12		252,539						252,539	240,000	266,112
13	59,217	255,485		1,998	479			317,179	293,657	337,574
14	86,518							86,518	30,800	50,845
15	11,500							11,500	15,600	26,338
Use of Money & Property										
Intergovernmental:										
16	8,500							8,500	8,500	169,135
17		317,355						317,355	335,000	347,516
18	85,912				658,100		719,000	1,463,012	786,316	104,506
19	191,000							191,000	210,371	206,671
20	285,412	317,355	0	0	658,100		719,000	1,979,867	1,340,187	827,828
Charges for Fees & Service:										
21								658,222	612,500	594,299
22								758,907	663,000	636,078
23								0	0	0
24								0	0	0
25								0	0	0
26								0	0	0
27	211,647							211,647	186,000	174,728
28								0	0	0
29								0	0	0
30								0	0	0
31								0	0	0
32								64,882	63,500	63,242
33	86,176							86,176	52,000	58,915
34	297,823	0	0	0	0	0	1,482,011	1,779,834	1,577,000	1,527,262
35								0	0	0
36	31,000							31,000	30,800	132,067
Other Financing Sources:										
37	40,986			356,011	200,000			596,997	397,221	1,017,262
38				369,642	90,000			459,642	459,123	452,339
39	40,986	0	0	725,653	290,000	0	0	1,056,639	856,344	1,469,601
40					3,500,000		7,000,000	10,500,000	1,740,000	87,450
41								0	0	91,457
42	40,986	0	0	725,653	3,790,000	0	7,000,000	11,556,639	2,596,344	1,648,508
43	2,146,535	939,210	599,780	1,011,417	4,508,100	0	9,201,011	18,406,053	8,417,678	6,953,501
44	1,945,333	773,210	142,798	263,521	2,245,136	203,999	444,328	6,018,325	4,514,665	3,174,940
45	4,091,868	1,712,420	742,578	1,274,938	6,753,236	203,999	9,645,339	24,424,378	12,932,343	10,128,441
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>										

**ADOPTED BUDGET SUMMARY**

City Name: WEST BRANCH

Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>Revenues &amp; Other Financing Sources</b>										
Taxes Levied on Property	1,334,079	366,370		283,766	59,521			2,043,736	1,999,684	1,916,098
Less: Uncollected Property Taxes-Levy Year	0	0		0	0			0	0	0
Net Current Property Taxes	1,334,079	366,370		283,766	59,521			2,043,736	1,999,684	1,916,098
Delinquent Property Taxes	0	0		0	0			0	0	685
TIF Revenues			599,780					599,780	533,606	486,296
Other City Taxes	59,217	255,485		1,998	479			317,179	293,657	337,574
Licenses & Permits	86,518	0		0	0		0	86,518	30,800	50,845
Use of Money and Property	11,500	0		0	0		0	11,500	15,600	26,338
Intergovernmental	285,412	317,355		0	658,100		719,000	1,979,867	1,340,187	827,828
Charges for Fees & Service	297,823	0		0	0		1,482,011	1,779,834	1,577,000	1,527,262
Special Assessments	0	0		0	0		0	0	0	0
Miscellaneous	31,000	0		0	0		0	31,000	30,800	132,067
Sub-Total Revenues	2,105,549	939,210	599,780	285,764	718,100		2,201,011	6,849,414	5,821,334	5,304,993
<b>Other Financing Sources:</b>										
Total Transfers In	40,986	0		725,653	290,000		0	1,056,639	856,344	1,469,601
Proceeds of Debt	0	0		0	3,500,000		7,000,000	10,500,000	1,740,000	87,450
Proceeds of Capital Asset Sales	0	0		0	0		0	0	0	91,457
Total Revenues and Other Sources	2,146,535	939,210	599,780	1,011,417	4,508,100		9,201,011	18,406,053	8,417,678	6,953,501
<b>Expenditures &amp; Other Financing Uses</b>										
Public Safety	770,111	133,699		0			0	903,810	782,904	644,494
Public Works	324,434	372,726		0			0	697,160	804,516	588,578
Health and Social Services	0	0		0			0	0	0	25,000
Culture and Recreation	626,303	105,287		0			0	731,590	730,168	587,469
Community and Economic Development	96,542	0	77,268	0			0	173,810	174,392	86,875
General Government	206,686	38,943		0			0	245,629	220,657	224,507
Debt Service	0	0		1,439,005			0	1,439,005	1,013,986	896,670
Capital Projects	0	0		0	4,189,467		0	4,189,467	725,000	281,268
Total Government Activities Expenditures	2,024,076	650,655	77,268	1,439,005	4,189,467		0	8,380,471	4,451,623	3,334,861
Business Type Proprietary: Enterprise & ISF								7,838,061	1,606,051	809,314
Total Gov & Bus Type Expenditures	2,024,076	650,655	77,268	1,439,005	4,189,467		0	16,218,532	6,057,674	4,144,175
Total Transfers Out	100,000	328,296	459,642	0	0		168,701	1,056,639	856,344	1,469,601
Total ALL Expenditures/Fund Transfers Out	2,124,076	978,951	556,910	1,439,005	4,189,467		8,006,762	17,275,171	6,914,018	5,613,776
Excess Revenues & Other Sources Over										
(Under) Expenditures/Transfers Out	22,459	-39,741	62,870	-427,588	318,633		0	1,194,249	1,503,660	1,339,725
Beginning Fund Balance July 1	1,945,333	773,210	142,798	263,521	2,245,136		203,999	6,018,325	4,514,665	3,174,940
Ending Fund Balance June 30	1,967,792	733,469	205,668	-164,067	2,563,769		1,638,577	7,149,207	6,018,325	4,514,665

LONG TERM DEBT SCHEDULE - LT DEBT  
 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
1 GO Corp Purpose & Ref Bonds Series 2013	2,730,000	GO	1081	180,000	26,188	206,188	500		166,688	40,000
2 GO Corp Purpose Bonds Series 2015	855,000	GO	1377	90,000	6,600	96,600	500			97,100
3 GO Corp Purpose Bonds Series 2016A	1,000,000	GO	1483	90,000	10,588	100,588	500		50,294	50,794
4 GO Taxable UR Bonds Series 2016B	40,000	GO	1484	50,000	4,950	54,950	500		54,950	500
5 GO Judgement Settlement Note 2017	495,000	GO	1584	99,000	3,218	102,218			102,218	0
6 GO Corp Purpose Bonds Series 2017	4,200,000	GO	1963	375,000	73,373	448,373	500		351,503	97,370
7 Water Revenue Bonds	943,000	NON-GO	798	56,000	4,950	60,950	588		61,538	0
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>				940,000	129,867	1,069,867	3,088	0	787,191	285,764

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./ Paving 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
TOTALS				940,000	129,867	1,069,867	3,088	0	787,191	285,764

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
TOTALS				940,000	129,867	1,069,867	3,088	0	787,191	285,764

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>				940,000	129,867	1,069,867	3,088	0	787,191	285,764



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
TOTALS				940,000	129,867	1,069,867	3,088	0	787,191	285,764

LONG TERM DEBT SCHEDULE - LT DEBT6  
 GENERAL OBLIGATION BONDS, TF 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
TOTALS				940,000	129,867	1,069,867	3,088	0	787,191	285,764

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
TOTALS				940,000	129,867	1,069,867	3,088	0	787,191	285,764

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

	Principal Due FY 2023	Interest Due FY 2023	Total Obligation Due FY 2023	Bond Reg./ Paying Agent Fees Due FY 2023	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	884,000	124,917	1,008,917	2,500	0	725,653	285,764
NON GO - TOTAL	56,000	4,950	60,950	588	0	61,538	0
GRAND - TOTAL	940,000	129,867	1,069,867	3,088	0	787,191	285,764

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**

Fiscal Year July 1, 2022 - June 30, 2023

City of: WEST BRANCH

The City Council will conduct a public hearing on the proposed Budget at: 110 N Poplar Street West Branch, IA 52358 Meeting Date: 3/21/2022 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	13.22028
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  
Heidi Van Auken

	Budget FY 2023	Re-estimated FY 2022	Actual FY 2021
<b>Revenues &amp; Other Financing Sources</b>			
Taxes Levied on Property	1 2,043,736	1,999,684	1,916,098
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
<b>Net Current Property Taxes</b>	3 2,043,736	1,999,684	1,916,098
Delinquent Property Taxes	4 0	0	685
TIF Revenues	5 599,780	533,606	486,296
Other City Taxes	6 317,179	293,657	337,574
Licenses & Permits	7 86,518	30,800	50,845
Use of Money and Property	8 11,500	15,600	26,338
Intergovernmental	9 1,979,867	1,340,187	827,828
Charges for Fees & Service	10 1,779,834	1,577,000	1,527,262
Special Assessments	11 0	0	0
Miscellaneous	12 31,000	30,800	132,067
Other Financing Sources	13 10,500,000	1,740,000	178,907
Transfers In	14 1,056,639	856,344	1,469,601
<b>Total Revenues and Other Sources</b>	15 18,406,053	8,417,678	6,953,501
<b>Expenditures &amp; Other Financing Uses</b>			
Public Safety	16 903,810	782,904	644,494
Public Works	17 697,160	804,516	588,578
Health and Social Services	18 0	0	25,000
Culture and Recreation	19 731,590	730,168	587,469
Community and Economic Development	20 173,810	174,392	86,875
General Government	21 245,629	220,657	224,507
Debt Service	22 1,439,005	1,013,986	896,670
Capital Projects	23 4,189,467	725,000	281,268
<b>Total Government Activities Expenditures</b>	24 8,380,471	4,451,623	3,334,861
Business Type / Enterprises	25 7,838,061	1,606,051	809,314
<b>Total ALL Expenditures</b>	26 16,218,532	6,057,674	4,144,175
Transfers Out	27 1,056,639	856,344	1,469,601
<b>Total ALL Expenditures/Transfers Out</b>	28 17,275,171	6,914,018	5,613,776
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	29 1,130,882	1,503,660	1,339,725
Beginning Fund Balance July 1	30 6,018,325	4,514,665	3,174,940
<b>Ending Fund Balance June 30</b>	31 7,149,207	6,018,325	4,514,665