



**CITY COUNCIL MEETING
MONDAY, MARCH 4, 2024 - 7:00 P.M.
CITY COUNCIL CHAMBERS
110 N. POPLAR ST., WEST BRANCH, IOWA**

<https://zoom.us/j/5814699699>

or dial in phone number 1-312-626-6799 with Meeting ID 581 469 9699.

1. Call to order
2. Pledge of Allegiance
3. Roll call
4. Welcome
5. Approve Agenda. /Move to action.
6. Approve Consent Agenda/Move to action.
 - a. Approve the minutes from the February 20, 2024 City Council meeting.
 - b. Approve a Class E Retail Alcohol License for Casey's Marketing Company #3463, 615 S. Downey St., West Branch.
 - c. Approve the December 2023 Monthly Financial Report.
 - d. Approve the January 2024 Monthly Financial Report.
 - e. Approve Claims for March 4, 2024.
7. Presentations/Communications/Open Forum
8. Public Hearing/Non-Consent Agenda
 - a. **Resolution 2024-17** – Approving a contract with Willie Guy for Cubby Park concession sales and management for 2024. / Move to action.
 - b. **Resolution 2024-18** – Approving the termination of the West Branch Building Incentive Program. / Move to action.
 - c. **Resolution 2024-19** – Approving to hire Erin Laughlin as the Full-time Parks & Recreation Director. / Move to action.
 - d. **Resolution 2024-20** – Approving Support for the City Administrator to apply for Cedar-Johnson Road Reconstruction Funding under Congressperson Miller-Meeks FY2025 Community Project Funding Program. / Move to action.
9. Discussion – Review trees quotes for the Wapsi Creek Widening Project
10. City Administrator Report
11. City Attorney Report
12. City Engineer Report
13. City Staff Reports
14. Comments from Mayor and Council Members
15. Motion to adjourn.

Mayor: Roger Laughlin • **Council Members:** Nick Goodweiler, Jodee Stoolman, Tom Dean, Jerry Sexton, Mike Horihan
City Administrator Adam Kofoed • **City Clerk** Leslie Brick • **Finance Officer** Heidi Van Auken • **Fire Chief** Kevin Stoolman
• **Police Chief** Greg Hall • **Public Works Director** Matt Goodale • **Library Director** Jessica Schafer

(The following is a synopsis of the minutes of the West Branch City Council meeting. A video recording is available for inspection at westbranchiowa.org. The minutes are not approved until the next regularly scheduled City Council meeting.)

**West Branch, Iowa
Council Chambers**

**City Council
Regular Meeting**

**February 20, 2024
7:00 p.m.**

Mayor Roger Laughlin called the West Branch City Council regular meeting to order at 7:00 p.m.
Roll call: Council members present: Mike Horihan, Jerry Sexton, Tom Dean, Jodee Stoolman and Nick Goodweiler. City Staff present: City Administrator Adam Kofoed, City Clerk Leslie Brick, Library Director Jessie Schafer and Sergeant Cathy Steen. City Staff attending via Zoom: Finance Officer Heidi Van Auken and Public Works Director Matt Goodale.

APPROVE THE AGENDA

Motion by Dean, second by Horihan to approve the agenda. Motion carried on a voice vote.

APPROVE CONSENT AGENDA

Approve the minutes from the February 5, 2024 City Council meeting.
Approve the appointment of Ryan Foley to the Planning & Zoning Commission, term expiration 12/31/2024 (to fill a vacancy).
Approve the appointment of Deb Watson to the Library Board of Trustees.
Approve a Class C Retail Alcohol License, with Outdoor Service for Eldr LLC. (dba Little Lights on the Lane), 2 Ember Lane, West Branch
Approve the November 2023 Monthly Financial Report
Approve Claims for February 20, 2024.

EXPENDITURES	2/20/2024	
AERO RENTAL	BOOM LIFT RENTAL-LIGHTS	559.00
ALLIANT ENERGY	ALLIANT ENERGY	13,323.52
AMAZON.COM	VARIOUS ITEMS-LIBRARY	544.58
ANTHONY TATMAN	MMPI-2 EVALUATION - POLICE	150.00
BAKER & TAYLOR	BOOKS	430.03
BARNHART'S CUSTOM SERVICES	SNOW REMOVAL CEDAR JOHNSON	2,200.00
BOUND TREE MEDICAL	MEDICAL SUPPLIES-FIRE	547.96
BOWERS CUSTOM SERVICES	SAND TO MIX WITH SALT	500.00
BOWERS, CASANDRA	KINDER T-BALL REFUND	15.00
BROWN'S WEST BRANCH	VEHICLE SERVICE-POLICE	1,179.95
CAPITAL ONE	VARIOUS ITEMS-LIBRARY	66.46
CEDAR CO SHERIFF'S OFFICE	PATROL RESERVES	3,535.00
CEDAR COUNTY COOPERATIVE	FUEL-PW	3,147.53
CULLIGAN WATER TECH	WATER SOFTENER SERVICE	30.49
DES MOINES STAMP MFG	SELF-INKING STAMP-POLICE	41.00
FIVE STAR SHOP SERVICE	EQUIPMENT - FIRE	1,459.65
FROESE, AMANDA	KINDER T-BALL REFUND	15.00
HAWKINS	CHEMICALS	2,970.28
HENNING, JOELLE	KINDER T-BALL REFUND	15.00
IA LAW ENFORCEMENT ACADEMY	MMPI-2 EVAL POLICE	150.00
KANOPY	ON DEMAND VIDEO SERVICE	11.00
KIESLER POLICE SUPPLY	EQUIPMENT-POLICE	485.00
KLEVEN, AMBER	1ST/2ND BASKETBALL REFUND	50.00
KOFOED, ADAM	BLDG INCENTIVE PAYMENT	1,000.00
LEAF CAPITAL FUNDING	COPIER LEASE-LIBRARY	142.02
LINN COUNTY R.E.C.	STREET LIGHTS	292.16
LRS HOLDINGS	TRASH & RECYCLING JAN 2024	22,935.75
LYNCH'S PLUMBING	SERVICE BOILER- FIRE	140.00
MERCY IOWA CITY PHYSICIANS	DRUG TEST FEE-POLICE	44.00
MIDWEST FRAME & AXLE	PLOW CUTTING EDGES	1,297.42
MOPPY MO'S	CLEANING SERVICES-CITY, TH, LIBRARY	857.50
OLSON, KEVIN	LEGAL SERVICES-FEB 2024	1,500.00
PIP PRINTING & MARKETING	PRINTING FOR CITY, FIRE	364.14
PROTECT YOUTH SPORTS	BACKGROUND CHECKS-PD, P&R	39.95
QC ANALYTICAL SERVICES	LAB ANALYSIS	1,108.00
QUILL	OFFICE SUPPLIES-CITY OFFICE	19.44

STATE HYGIENIC LAB	LAB ANALYSIS	43.50
US BANK CORPORATE CARD	CREDIT CARD PURCHASES	2,903.27
WEST BRANCH TIMES	LEGAL PUBLICATIONS	502.46
WEX BANK	VEHICLE FUEL	790.66
TOTAL		65,406.72
PAYROLL-WAGES, TAXES, EMPLOYEE BENEFITS	2/16/2024	48,768.22
PAID BETWEEN MEETINGS		
CARDCONNECT	CREDIT CARD FEES	157.25
SISCO	HEALTH CLAIMS 1-29-2024	1,546.42
SISCO	HEALTH CLAIMS 2-5-2024	15.75
SISCO	HEALTH CLAIMS 2-12-2024	85.50
VARIOUS VENDORS	UB REFUNDS	79.26
VARIOUS VENDORS	UB REFUNDS	374.05
TOTAL		2,258.23
GRAND TOTAL EXPENDITURES		116,433.17
FUND TOTALS		
001 GENERAL FUND	61,252.79	
022 CIVIC CENTER	1,077.94	
031 LIBRARY	6,331.94	
110 ROAD USE TAX	12,398.00	
112 TRUST AND AGENCY	10,852.47	
600 WATER FUND	15,393.41	
610 SEWER FUND	8,637.13	
740 STORM WATER UTILITY	489.49	
GRAND FUND TOTAL	116,433.17	
REVENUE-FISCAL YEAR 2024		
FUND NOVEMBER		
001 GENERAL FUND	156,038.89	
022 CIVIC CENTER	1,565.07	
031 LIBRARY	1,307.31	
036 TORT LIABILITY	3,163.44	
110 ROAD USE TAX	27,772.37	
112 TRUST & AGENCY	15,720.70	
119 EMERGENCY TAX FUND	1,699.95	
121 LOCAL OPTION SALES TAX	28,236.55	
125 TIF	17,428.43	
126 TIF LMI MEADOWS PT 4	712.00	
226 DEBT SERVICE	13,271.87	
300 CAPITAL IMPROVEMENT RESERVE	3,244.56	
500 CEMETERY PERPETUAL FUND	600.00	
600 WATER FUND	82,750.90	
610 SEWER FUND	87,375.45	
740 STORM WATER UTILITY	6,066.75	
TOTAL	446,954.24	

Motion by Dean, second by Horihan to approve the Consent agenda. AYES: Dean, Horihan, Sexton, Stoolman, Goodweiler. NAYS: None. Motion carried.

PRESENTATIONS / COMMUNICATIONS / OPEN FORUM

Anthony Cappel, representing Main Street West Branch addressed the Council reminding them that Main Street West Branch is a partner to the city and shares many of the same goals to work cooperatively with the City. Cappel spoke about the Community Visioning project that both organizations participated in last year to improve the downtown for residents and tourists in hopes of renewing interest in keeping the project moving forward.

PUBLIC HEARING / NON-CONSENT AGENDA

Public Hearing – Phase 2 Eastside Water Main Replacement Project.

Laughlin opened the public hearing at 7:06 p.m. There were no public comments. Laughlin closed the public hearing at 7:07 p.m.

Resolution 2024-11 – Accept and award the contract for the Phase 2 East Side Water Main Replacement Project to Midwest Underground Contractors Inc. in the amount of \$840,277.00. / Move to action.

Of the seven companies that submitted bids for the project, Eric Gould of Veenstra & Kimm said that Midwest Underground Contractors Inc. based out of Walford, Iowa was the apparent low bidder. Midwest Underground Contractors submitted a bid for both project scopes; Scope 1 – open cut trenches and Scope 2 - directional boring. Gould said the Engineer’s estimate cost for the project for Scope 2 was \$1,150,000.00 Midwest Underground Contractors submitted a bid for scope 2 in the amount of \$840,277.00 which is approximately 26.9% below the Engineer’s estimate cost of the project. Gould said Veenstra & Kimm believes that Midwest Underground Contractors Inc., has sufficient experience and resources to complete the project within the contract time and recommends that the City accept the construction contract for Scope 2 with the bid amount of \$840,277.00.

Motion by Dean, second by Sexton to approve Resolution 2024-11. AYES: Dean, Sexton, Stoolman, Goodweiler, Horihan. NAYS: None. Motion carried.

Resolution 2024-12 - Approving Pay Estimate Number 7 in the amount of \$40,000 to Lynch Excavating Inc. for the East Side Water Main Replacement Project. / Move to action.

Eric Gould of Veenstra & Kimm said that the project is substantially complete with only spring seeding remaining. Gould said Lynch has requested a partial release of the retainage for the project.

Motion by Sexton, second by Dean to approve Resolution 2024-12. AYES: Sexton, Dean, Horihan, Goodweiler, Stoolman. NAYS: None. Motion carried.

Resolution 2024-13 - Approving Pay Estimate Number 16 in the amount of \$62,781.19 to Boomerang Corp. for the Wastewater Treatment Facility Improvements Project. / Move to action.

Motion by Sexton, second by Horihan to approve Resolution 2024-13. AYES: Sexton, Horihan, Goodweiler, Stoolman, Dean. NAYS: None. Motion carried.

Resolution 2024-14 – Approving invoice #33192 in the amount of \$4,970.00 to Impact7G Inc. for the Wapsi Creek Widening – SRF Sponsored Project. / Move to action.

Motion by Sexton, second by Dean to approve Resolution 2024-14. AYES: Sexton, Dean, Stoolman, Goodweiler, Horihan. NAYS: None. Motion carried.

Resolution 2024-15 – Establishing an allocation policy for Local Hotel and Motel Tax Revenues. / Move to action.

Motion by Dean, second by Horihan to approve Resolution 2024-15. AYES: Dean, Horihan, Sexton, Stoolman, Goodweiler. NAYS: None. Motion carried.

Resolution 2024-16 – Appointing Gregory Hall to the position of Police Chief for the City of West Branch and setting the annual salary for the position. / Move to action.

Hall, a fourteen-year law enforcement veteran served in Jones County, Tipton, Durant, University Heights and West Branch (part-time) during his career. Hall was interviewed by three panels consisting of city council members, staff, law enforcement professionals and members of the public and was the committee’s top candidate to fill the role of Chief of Police. Hall will start his employment with the City in early March.

Motion by Dean, second by Horihan to approve Resolution 2024-16. AYES: Dean, Horihan, Stoolman, Sexton, Goodweiler. NAYS: None. Motion carried.

Administer Oath of Office - Police Chief Greg Hall

Mayor Laughlin performed the oath of office for Chief Hall.

Discussion – Ending the West Branch Building Incentive Plan to fund a full-time Parks & Recreation Director
Kofoed said that through individual discussions with Council members, staff, residents and other community groups, the consensus is to discontinue tax rebates through the building incentive program. The program which began in 2015, enticed builders and new/current residents to invest in West Branch and build new homes. The incentive gave reduced building permits fees to the builders, waived certain infrastructure charges and a five-thousand-dollar tax rebate to the homeowner for a limited time. It's apparent that the program did what it was intended to do, but is it worth eliminating a department of the city? Kofoed said sixty-thousand dollars is budgeted annually from the general fund for the tax rebates and by ending the program, that money could be allocated to back to the Parks & Recreation department. Sexton said that he doesn't feel that the position needs to be full-time. Kofoed said that increased programming will be expected to fill gaps with adult and senior age groups during the winter months when most of the children's programs occur in the spring through fall. Kofoed said he has also learned that there are many park & recs grants available and that by reinstating a director position, applying for grants would be a requirement to help sustain some of the department needs. Sexton said he would support ending the tax rebate program, but said he is disappointed for those property owners who built homes expecting the incentive. Stoolman said she is in favor of bringing back a recreation department, but wanted to see how funding the police department will affect the general fund first. She also asked if there were still plans for increasing staff in the city office. Kofoed said that a shared park & recreation and deputy clerk position was discussed, but was determined to not be the best situation since the roles are very different and the utility billing responsibilities have many daily and monthly deadlines which would interfere with the recreation duties.

Discussion – Outsourcing concession sales at Cubby Park for 2024

Kofoed said he reached out to a couple of concession vendors who would be able to help with running the Cubby Park concession stand for the upcoming season due to the lack of a park & recreation director. He said one vendor is willing to take on the concession stand and in exchange the City would receive a portion of the sales. Kofoed said a contract between the two parties is being reviewed by legal and would be coming back to Council for consideration in the coming weeks. Sexton asked if the vendor would be offering concessions during park & rec activities or just tournaments. Kofoed said the final details had not been worked out yet with the vendor. The other members agreed that a vendor should take over this year and maybe consider it for future years as well with other community groups if all goes well.

Discussion – Strategic Planning – Planning Projects for the future

More discussion took place on which to prioritize; Cedar-Johnson Road re-construction or Main Street. The Council was split on the issue. Improving Cedar-Johnson Road would allow the city more growth to the west and also not affect interstate traffic detours for the duration of the I-80 widening project which is scheduled to be completed in 2027. Main Street (from Parkside Drive to the round-about) a heavily trafficked thoroughway is in dire need of repair from Thomas Drive to the round-about according to Public Works Director Matt Goodale. Goodale said the road is literally "falling apart". Kofoed suggested Main Street through downtown be prioritized as there are grants available and would spur the community visioning of street scaping the downtown and Heritage Square area. After much discussion, Kofoed asked the Council for direction to give to the city engineer to start the planning and design phases of the proposed projects. The Council finally landed on 1) Cedar-Johnson Road, 2) West Main Street (from Thomas Drive to the round-about), 3) Main Street (downtown area and street scaping).

CITY ADMINISTRATOR REPORT

Kofoed said he recently was notified that the Lower West Branch Road bridge that crosses the interstate just to the west of the city limits will be taken down during the week of March 4th. Kofoed said interstate traffic will be detoured through West Branch during the overnight lane closure.

CITY ATTORNEY REPORT – Absent

CITY ENGINEER REPORT - Absent

STAFF REPORTS – No reports

COMMENTS FROM MAYOR AND COUNCIL MEMBERS

Laughlin noted that the new mobility lift had been installed at the Town Hall. Horihan thanked Sgt. Steen and incoming Chief Hall for their combined efforts in rebuilding the police department.

ADJOURNMENT

Motion to adjourn by Dean, second by Sexton. Motion carried on a voice vote. City Council meeting adjourned at 8:37 p.m.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk



REQUEST FOR CONSIDERATION

MEETING DATE: March 4, 2024

AGENDA ITEM: Approve a Class E Retail Alcohol License for Casey's Marketing Company #3463, 615 S. Downey St., West Branch.

PREPARED BY: City Clerk, Leslie Brick
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DATE: February 21, 2024

BACKGROUND:

Class E Retail Alcohol licenses now include the ability to sell beer and all types of wine with no additional fee. Separate wine and beer sub permits are no longer required.

Renewal is effective March 31, 2024 – March 30, 2025.



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: March 4, 2024

AGENDA ITEM: December 2023 & January 2024 Monthly Financial Reports
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PREPARED BY: Heidi Van Auken, Finance Officer
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DATE: February 20, 2024

SUMMARY:

Monthly Financial Report: This report includes revenue, investments, expenditures, and balances for the month of December 2023 and January 2024.

BANK TO BOOK RECONCILIATION				
12/31/2023				
BANK BALANCE @				
	CASH - FIDELITY BANK & TRUST			\$ 6,931,247.27
	CASH - FIDELITY BANK & TRUST - PERPETUAL CARE FUND			\$ 33,690.60
	SUB TOTAL			\$ 6,964,937.87
ADD:	CD'S:	Bank/CD #	Maturity Date	
	ENLOW BUILDING CD	LIBERTY SAVINGS-10447	5/2/2024	\$ 11,229.94
	CEMETERY PERPETUAL CARE	HILLS BANK-30282503	1/11/2024	\$ 100,264.49
	LIBRARY-HANSEN DONATION CD	GREENSTATE-1034 (Old 1029)	8/1/2024	\$ 58,528.36
	LIBRARY-KROUTH PRINCIPAL CD	GREENSTATE-1035 (Old 1030)	9/2/2024	\$ 53,894.66
	LIBRARY-KROUTH INTEREST CD	GREENSTATE-1036 (Old 1031)	9/2/2024	\$ 25,265.35
	GEN FUND-STREETScape-ACCIONA DONATION CD	GREENSTATE-1033 (Old 1028)	12/6/2024	\$ 7,380.21
	SAVINGS ACCOUNTS			
	GENERAL FUND SAVINGS	GREENSTATE-0001		\$ 5.00
	LIBRARY - KROUTH INTEREST	FIDELITY-SAVINGS ACCOUNT		\$ 8,521.26
	LIBRARY - M GRAY SAVINGS	FIDELITY-SAVINGS ACCOUNT		\$ 16,351.21
	TOTAL CD'S & SAVINGS ACCOUNTS			\$ 281,440.48
	SUB TOTAL			\$ 7,246,378.35
PLUS	O/S DEPOSITS			\$ -
PLUS	ADJUSTMENTS			\$ -
LESS:	O/S CREDIT CARD			\$ -
LESS:	O/S CHECKS			\$ 8,423.86
	ENDING BOOK BALANCE			\$ 7,237,954.49
	NON-RECONCILIATION ITEM-CUBBY PARK CONCESSIONS			\$ 600.00

CLERK'S REPORT FOR THE MONTH OF DECEMBER 2023

DESCRIPTION	CHECKING	INVESTMENT	BEGINNING BALANCE	RECEIPTS	TRANSFER IN	DISBURSED	TRANSFER OUT	NET CHANGE LIABILITIES	CLERK'S BALANCE
GENERAL									
*(001) GENERAL OPERATING FUND	\$ 2,281,857.91	\$ 5.00	\$ 2,281,862.91	\$ 70,129.61		\$ 125,790.98			\$ 2,226,201.54
** FIRE APPARATUS RESERVE	\$ -	\$ -	\$ -						\$ -
POLICE APPARATUS RESERVE	\$ 88,178.95	\$ -	\$ 88,178.95						\$ 88,178.95
PARK & RECREATION RESERVE	\$ 17,340.39	\$ -	\$ 17,340.39						\$ 17,340.39
PUBLIC WORKS RESERVE	\$ 14,660.00	\$ -	\$ 14,660.00						\$ 14,660.00
CEMETERY BLDG/EQUIP INVESTMENT	\$ -	\$ -	\$ -						\$ -
SIGNS-ACCIONA DTN INVESTMENT	\$ -	\$ 7,293.44	\$ 7,293.44	\$ 86.77					\$ 7,380.21
PARK EQUIPMENT/RESERVE	\$ 13,000.00	\$ -	\$ 13,000.00						\$ 13,000.00
(022) CIVIC CENTER	\$ 57,734.42	\$ -	\$ 57,734.42	\$ 880.16		\$ 9,419.21			\$ 49,195.37
(027) MEMORIAL GARDEN PROJECT	\$ 414.00	\$ -	\$ 414.00						\$ 414.00
(028) SPLASH PAD RESERVE	\$ 100.00	\$ -	\$ 100.00						\$ 100.00
(031) LIBRARY	\$ (21,381.64)	\$ 93,820.44	\$ 72,438.80	\$ 1,260.76		\$ 15,728.44			\$ 57,971.12
(036) TORT LIABILITY	\$ (23,170.65)	\$ -	\$ (23,170.65)	\$ 968.16		\$ 8,776.62			\$ (30,979.11)
SPECIAL REVENUE									
(110) ROAD USE TAX	\$ 163,316.44	\$ -	\$ 163,316.44	\$ 30,219.22		\$ 33,797.85			\$ 159,737.81
(112) TRUST & AGENCY (EMPLOYEE BENEFITS)	\$ 434,013.07	\$ -	\$ 434,013.07	\$ 6,136.02		\$ 23,084.47			\$ 417,064.62
(119) EMERGENCY TAX FUND	\$ 28,171.63	\$ -	\$ 28,171.63	\$ 520.31					\$ 28,691.94
(121) LOCAL OPTION SALES TAX	\$ 491,188.15	\$ -	\$ 491,188.15	\$ 27,214.58					\$ 518,402.73
(125) TIF	\$ 402,356.82	\$ -	\$ 402,356.82	\$ 2,448.39		\$ 25,560.00			\$ 379,245.21
(126) TIF LMI MEADOWS PT 4	\$ 48,430.48	\$ -	\$ 48,430.48	\$ 619.98					\$ 49,050.46
(160) REVOLVING LOAN FUND	\$ 137,082.45	\$ -	\$ 137,082.45						\$ 137,082.45
DEBT SERVICE									
(226) DEBT SERVICE	\$ 373,783.79	\$ -	\$ 373,783.79	\$ 3,943.63		\$ 1,250.00			\$ 376,477.42
CAPITAL PROJECTS									
(300) CAPITAL IMPROVEMENT RESERVE	\$ 169,425.33	\$ -	\$ 169,425.33	\$ 993.02					\$ 170,418.35
(302) ARPA NEU FUND	\$ (0.00)	\$ -	\$ (0.00)						\$ (0.00)
(304) W MAIN ST STORMWATER IMP	\$ 10,000.00	\$ -	\$ 10,000.00						\$ 10,000.00
(308) PARK IMP - PEDERSEN VALLEY	\$ 14,827.20	\$ -	\$ 14,827.20						\$ 14,827.20
(312) DOWNTOWN EAST REDEVELOPMENT	\$ 22,412.82	\$ -	\$ 22,412.82						\$ 22,412.82
(319) RELOCATION OF WATER & SEWER LINES	\$ (365,332.95)	\$ -	\$ (365,332.95)						\$ (365,332.95)
(321) WIDENING WAPSI CREEK @ BERANEK PARK	\$ 178,178.81	\$ -	\$ 178,178.81			\$ 3,681.00			\$ 174,497.81
(322) SPLASH PAD	\$ -	\$ -	\$ -						\$ -
(323) I-80 WEST, WATER MAIN RELOCATE	\$ (24,271.48)	\$ -	\$ (24,271.48)						\$ (24,271.48)
(324) WW TREATMT FAC IMP 2021	\$ (747,262.61)	\$ -	\$ (747,262.61)	\$ 556,055.90		\$ 339,287.14			\$ (530,493.85)
(326) ROUNDABOUT MAIN & CEDAR	\$ 440,072.84	\$ -	\$ 440,072.84			\$ 6,450.00			\$ 433,622.84
(327) SPONSORED WATER QUALITY IMPE 2021	\$ (20,000.00)	\$ -	\$ (20,000.00)						\$ (20,000.00)
(329) EASTSIDE WATER MAINS PH1	\$ 388,332.21	\$ -	\$ 388,332.21			\$ 7,592.54			\$ 380,739.67
(330) EASTSIDE WATER MAINS PH2	\$ -	\$ -	\$ -			\$ 44,155.50			\$ (44,155.50)
PERMANENT									
(500) CEMETERY PERPETUAL FUND	\$ 33,690.60	\$ 99,759.60	\$ 133,450.20	\$ 504.89					\$ 133,955.09
(501) KROUTH PRINCIPAL FUND	\$ 0.00	\$ 53,172.17	\$ 53,172.17	\$ 742.95					\$ 53,915.12
(502) KROUTH INTEREST FUND	\$ -	\$ 24,918.03	\$ 24,918.03	\$ 347.32					\$ 25,265.35
ENTERPRISE									
(600) WATER FUND	\$ 443,431.05	\$ -	\$ 443,431.05	\$ 60,428.78		\$ 48,722.92	\$ 5,147.29		\$ 449,989.62
(603) WATER SINKING FUND	\$ 30,910.03	\$ -	\$ 30,910.03	\$ -	\$ 5,147.29	\$ 1,660.00			\$ 34,397.32
(610) SEWER FUND	\$ 865,096.27	\$ -	\$ 865,096.27	\$ 79,117.88		\$ 35,885.03	\$ 42,904.31		\$ 865,424.81
(611) SEWER FUND SPECIAL	\$ 765,204.43	\$ -	\$ 765,204.43	\$ -	\$ 42,904.31	\$ 57,129.92			\$ 750,978.82
(614) WASTEWATER LIFT STATION	\$ -	\$ -	\$ -						\$ -
(740) STORM WATER UTILITY	\$ 187,957.69	\$ -	\$ 187,957.69	\$ 5,541.09		\$ 950.44			\$ 192,548.34
TOTAL	\$ 6,899,748.45	\$ 278,968.68	\$ 7,178,717.13	\$ 848,159.42	\$ 48,051.60	\$ 788,922.06	\$ 48,051.60	\$ -	\$ 7,237,954.49
O/S CHECKS			\$2,678.56						\$8,423.86
ADJUSTMENTS			\$0.00						\$0.00
O/S DEPOSIT			\$0.00						\$0.00
O/S CREDIT CARD			\$0.00						\$0.00
BANK STATEMENT BALANCE			\$7,181,395.69						\$7,246,378.35

CITY OF WEST BRANCH
 MTD TREASURERS REPORT
 AS OF: DECEMBER 31ST, 2023

FUND	BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
001-GENERAL FUND	2,422,335.69	70,216.38	125,790.98	2,366,761.09	0.00	0.00	2,366,761.09
011-POLICE APPARATUS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
014-FIRE APPARATUS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
016-CEMETERY BLDG/EQUIP RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
017-PARK & REC RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
018-PUBLIC WORKS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
022-CIVIC CENTER	57,734.42	880.16	9,419.21	49,195.37	0.00	0.00	49,195.37
026-SIGNS-ACCIONA DONATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
027-MEMORIAL GARDEN PROJECT	414.00	0.00	0.00	414.00	0.00	0.00	414.00
028-SPLASH PAD RESERVE	100.00	0.00	0.00	100.00	0.00	0.00	100.00
031-LIBRARY	72,438.80	1,260.76	15,728.44	57,971.12	0.00	0.00	57,971.12
036-TORT LIABILITY	(23,170.65)	968.16	8,776.62	(30,979.11)	0.00	0.00	(30,979.11)
050-HOME TOWN DAYS FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110-ROAD USE TAX	163,316.44	30,219.22	33,797.85	159,737.81	0.00	0.00	159,737.81
111-POLICE RECOVERY ACT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-TRUST AND AGENCY	434,013.07	6,136.02	23,084.47	417,064.62	0.00	0.00	417,064.62
119-EMERGENCY TAX FUND	28,171.63	520.31	0.00	28,691.94	0.00	0.00	28,691.94
121-OPTION TAX	491,188.15	27,214.58	0.00	518,402.73	0.00	0.00	518,402.73
125-T I F	402,356.82	2,448.39	25,560.00	379,245.21	0.00	0.00	379,245.21
126-TIF LMI MEADOWS PT 4	48,430.48	619.98	0.00	49,050.46	0.00	0.00	49,050.46
160-REVOLVING LOAN FUND	137,082.45	0.00	0.00	137,082.45	0.00	0.00	137,082.45
225-TIF DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
226-GO DEBT SERVICE	373,783.79	3,943.63	1,250.00	376,477.42	0.00	0.00	376,477.42
300-CAPITAL IMPROV. RESERVE	169,425.33	993.02	0.00	170,418.35	0.00	0.00	170,418.35
301-REAP GRANT PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
302-ARPA NEU FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303-FIRE CAP PROJECT ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
304-W MAIN ST STORMWATER IMP	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
305-MAIN ST CROSSINGS PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
306-4TH ST IMPROVEMENTS PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307-MAIN ST INTERSECTION IMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
308-PARK IMP - PEDERSEN VALLE	14,827.20	0.00	0.00	14,827.20	0.00	0.00	14,827.20
309-PHASE I PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310-COLLEGE STREET BRIDGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311-BERANEK PARKING IMPROVEME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312-DOWNTOWN EAST REDEVELOPME	22,412.82	0.00	0.00	22,412.82	0.00	0.00	22,412.82
313-MAIN ST SIDEWALK-PHASE 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314-N FIRST ST IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315-MAIN ST WATER MAIN IMPROV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316-I & I LINE/GROUT PH 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
317-ORANGE ST 4TH TO 5TH IMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318-COLLEGE ST & 2ND ST IMPRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319-RELOCATING WATER & SEWER	(365,332.95)	0.00	0.00	(365,332.95)	0.00	0.00	(365,332.95)
320-LIBRARY PARKING LOT IMPRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321-WIDENING WAPSI CREEK @ BE	178,178.81	0.00	3,681.00	174,497.81	0.00	0.00	174,497.81
322-SPLASH PAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
323-I-80 WEST, WATER MAIN REL	(24,271.48)	0.00	0.00	(24,271.48)	0.00	0.00	(24,271.48)
324-WW TREATMT FAC IMP 2021	(747,262.61)	556,055.90	339,287.14	(530,493.85)	0.00	0.00	(530,493.85)
326-ROUNDAABOUT MAIN & CEDAR-J	440,072.84	0.00	6,450.00	433,622.84	0.00	0.00	433,622.84
327-SPONS WATER QUAL IMP 2021	(20,000.00)	0.00	0.00	(20,000.00)	0.00	0.00	(20,000.00)

CITY OF WEST BRANCH
 MTD TREASURERS REPORT
 AS OF: DECEMBER 31ST, 2023

FUND	BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
328-GREENVIEW WATER MAIN NLOO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
329-EASTSIDE WATER MAIN PH1	388,332.21	0.00	7,592.54	380,739.67	0.00	0.00	380,739.67
330-EASTSIDE WATER MAIN PH2	0.00	0.00	44,155.50	(44,155.50)	0.00	0.00	(44,155.50)
500-CEMETERY PERPETUAL FUND	133,450.20	504.89	0.00	133,955.09	0.00	0.00	133,955.09
501-KROUTH PRINCIPAL FUND	53,172.17	742.95	0.00	53,915.12	0.00	0.00	53,915.12
502-KROUTH INTEREST FUND	24,918.03	347.32	0.00	25,265.35	0.00	0.00	25,265.35
600-WATER FUND	443,431.05	60,428.78	53,870.21	449,989.62	0.00	0.00	449,989.62
601-WATER RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-WATER SINKING FUND	30,910.03	5,147.29	1,660.00	34,397.32	0.00	0.00	34,397.32
610-SEWER FUND	865,096.27	79,117.88	78,789.34	865,424.81	0.00	0.00	865,424.81
611-SEWER FUND SPECIAL	765,204.43	42,904.31	57,129.92	750,978.82	0.00	0.00	750,978.82
614-WASTEWATER LIFT STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740-STORM WATER UTILITY	187,957.69	5,541.09	950.44	192,548.34	0.00	0.00	192,548.34
950-BC/BS FLEXIBLE BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	7,178,717.13	896,211.02	836,973.66	7,237,954.49	0.00	0.00	7,237,954.49

*** END OF REPORT ***

CITY OF WEST BRANCH
 YTD TREASURERS REPORT
 AS OF: DECEMBER 31ST, 2023

FUND	BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
001-GENERAL FUND	1,927,106.54	1,091,166.48	651,511.93	2,366,761.09	0.00	0.00	2,366,761.09
011-POLICE APPARATUS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
014-FIRE APPARATUS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
016-CEMETERY BLDG/EQUIP RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
017-PARK & REC RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
018-PUBLIC WORKS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
022-CIVIC CENTER	48,004.54	14,471.34	13,280.51	49,195.37	0.00	0.00	49,195.37
026-SIGNS-ACCIONA DONATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
027-MEMORIAL GARDEN PROJECT	414.00	0.00	0.00	414.00	0.00	0.00	414.00
028-SPLASH PAD RESERVE	100.00	0.00	0.00	100.00	0.00	0.00	100.00
031-LIBRARY	140,264.18	22,046.32	104,339.38	57,971.12	0.00	0.00	57,971.12
036-TORT LIABILITY	19,354.65	43,578.71	93,912.47	(30,979.11)	0.00	0.00	(30,979.11)
050-HOME TOWN DAYS FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110-ROAD USE TAX	143,232.45	181,456.27	164,950.91	159,737.81	0.00	0.00	159,737.81
111-POLICE RECOVERY ACT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-TRUST AND AGENCY	337,376.69	203,990.41	124,302.48	417,064.62	0.00	0.00	417,064.62
119-EMERGENCY TAX FUND	5,268.84	23,423.10	0.00	28,691.94	0.00	0.00	28,691.94
121-OPTION TAX	354,223.23	164,179.50	0.00	518,402.73	0.00	0.00	518,402.73
125-T I F	107,755.95	297,049.26	25,560.00	379,245.21	0.00	0.00	379,245.21
126-TIF LMI MEADOWS PT 4	13,479.59	35,570.87	0.00	49,050.46	0.00	0.00	49,050.46
160-REVOLVING LOAN FUND	137,082.45	0.00	0.00	137,082.45	0.00	0.00	137,082.45
225-TIF DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
226-GO DEBT SERVICE	285,179.39	179,371.78	88,073.75	376,477.42	0.00	0.00	376,477.42
300-CAPITAL IMPROV. RESERVE	125,745.00	44,673.35	0.00	170,418.35	0.00	0.00	170,418.35
301-REAP GRANT PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
302-ARPA NEU FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303-FIRE CAP PROJECT ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
304-W MAIN ST STORMWATER IMP	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
305-MAIN ST CROSSINGS PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
306-4TH ST IMPROVEMENTS PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307-MAIN ST INTERSECTION IMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
308-PARK IMP - PEDERSEN VALLE	14,827.20	0.00	0.00	14,827.20	0.00	0.00	14,827.20
309-PHASE I PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310-COLLEGE STREET BRIDGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311-BERANEK PARKING IMPROVEME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312-DOWNTOWN EAST REDEVELOPME	22,412.82	0.00	0.00	22,412.82	0.00	0.00	22,412.82
313-MAIN ST SIDEWALK-PHASE 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314-N FIRST ST IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315-MAIN ST WATER MAIN IMPROV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316-I & I LINE/GROUT PH 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
317-ORANGE ST 4TH TO 5TH IMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318-COLLEGE ST & 2ND ST IMPRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319-RELOCATING WATER & SEWER	(413,188.80)	392,074.29	344,218.44	(365,332.95)	0.00	0.00	(365,332.95)
320-LIBRARY PARKING LOT IMPRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321-WIDENING WAPSI CREEK @ BE	(8,983.52)	250,641.43	67,160.10	174,497.81	0.00	0.00	174,497.81
322-SPLASH PAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
323-I-80 WEST, WATER MAIN REL	(24,271.48)	0.00	0.00	(24,271.48)	0.00	0.00	(24,271.48)
324-WW TREATMT FAC IMP 2021	80,000.00	1,820,981.60	2,431,475.45	(530,493.85)	0.00	0.00	(530,493.85)
326-ROUNDABOUT MAIN & CEDAR-J	(51,236.09)	1,347,197.70	862,338.77	433,622.84	0.00	0.00	433,622.84
327-SPONS WATER QUAL IMP 2021	(20,000.00)	0.00	0.00	(20,000.00)	0.00	0.00	(20,000.00)

CITY OF WEST BRANCH
 YTD TREASURERS REPORT
 AS OF: DECEMBER 31ST, 2023

FUND	BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
328-GREENVIEW WATER MAIN NLOO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
329-EASTSIDE WATER MAIN PH1	(39,352.46)	1,535,178.77	1,115,086.64	380,739.67	0.00	0.00	380,739.67
330-EASTSIDE WATER MAIN PH2	0.00	0.00	44,155.50	(44,155.50)	0.00	0.00	(44,155.50)
500-CEMETERY PERPETUAL FUND	131,922.36	2,032.73	0.00	133,955.09	0.00	0.00	133,955.09
501-KROUTH PRINCIPAL FUND	52,634.25	1,280.87	0.00	53,915.12	0.00	0.00	53,915.12
502-KROUTH INTEREST FUND	24,666.83	598.52	0.00	25,265.35	0.00	0.00	25,265.35
600-WATER FUND	327,497.42	457,090.68	334,598.48	449,989.62	0.00	0.00	449,989.62
601-WATER RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-WATER SINKING FUND	5,173.58	30,883.74	1,660.00	34,397.32	0.00	0.00	34,397.32
610-SEWER FUND	724,784.24	540,772.58	400,132.01	865,424.81	0.00	0.00	865,424.81
611-SEWER FUND SPECIAL	550,682.88	257,425.86	57,129.92	750,978.82	0.00	0.00	750,978.82
614-WASTEWATER LIFT STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740-STORM WATER UTILITY	183,444.34	35,112.36	26,008.36	192,548.34	0.00	0.00	192,548.34
950-BC/BS FLEXIBLE BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	5,215,601.07	8,972,248.52	6,949,895.10	7,237,954.49	0.00	0.00	7,237,954.49

*** END OF REPORT ***

PROGRAM EXPENDITURES FOR THE MONTH OF DECEMBER 2023

50.00%

FUNCTIONS	BUDGET EXP	MTD EXP	YTD EXP	REMAINING BALANCE	PERCENT OF EXPENSES
PUBLIC SAFETY					
POLICE DEPARTMENT					
GENERAL FUND	\$ 421,181.00	\$ 19,512.19	\$ 156,743.93	\$ 264,437.07	37.22%
TORT LIABILITY	\$ 19,122.00	\$ 402.42	\$ 12,883.24	\$ 6,238.76	67.37%
TRUST & AGENCY	\$ 93,277.00	\$ 5,352.85	\$ 36,556.23	\$ 56,720.77	39.19%
FIRE DEPARTMENT					
GENERAL FUND	\$ 287,550.00	\$ 34,104.36	\$ 52,497.26	\$ 235,052.74	18.26%
TORT LIABILITY	\$ 35,668.00	\$ 7,626.24	\$ 45,249.47	\$ (9,581.47)	126.86%
TRUST & AGENCY	\$ 41,303.00	\$ 4,658.18	\$ 8,648.94	\$ 32,654.06	20.94%
BUILDING INSPECTIONS				\$ -	#DIV/0!
GENERAL FUND	\$ 70,623.00	\$ 3,354.38	\$ 22,810.84	\$ 47,812.16	32.30%
TORT LIABILITY	\$ 200.00	\$ 47.99	\$ 399.94	\$ (199.94)	199.97%
TRUST & AGENCY	\$ 17,850.00	\$ 917.98	\$ 5,961.22	\$ 11,888.78	33.40%
ANIMAL CONTROL	\$ 3,800.00	\$ -	\$ -	\$ 3,800.00	0.00%
TOTAL PUBLIC SAFETY	\$ 990,574.00	\$ 75,976.59	\$ 341,751.07	\$ 648,822.93	34.50%
PUBLIC WORKS					
ROADS & STREETS					
GENERAL FUND	\$ 43,000.00	\$ 19,637.77	\$ 21,021.54	\$ 21,978.46	48.89%
TORT LIABILITY	\$ 18,022.00	\$ 338.47	\$ 14,807.62	\$ 3,214.38	82.16%
ROAD USE TAX FUND	\$ 299,953.00	\$ 33,797.85	\$ 164,950.91	\$ 135,002.09	54.99%
TRUST & AGENCY	\$ 60,195.00	\$ 2,618.51	\$ 18,688.24	\$ 41,506.76	31.05%
STREET LIGHTING - GENERAL FUND	\$ 40,000.00	\$ 3,069.34	\$ 18,153.08	\$ 21,846.92	45.38%
SOLID WASTE - GENERAL FUND	\$ 275,218.00	\$ 315.00	\$ 98,172.07	\$ 177,045.93	35.67%
TOTAL PUBLIC WORKS	\$ 736,388.00	\$ 59,776.94	\$ 335,793.46	\$ 400,594.54	45.60%
TOTAL HEALTH & SOCIAL SERVICES	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CULTURE & RECREATION					
LIBRARY					
GENERAL FUND	\$ 231,365.00	\$ 15,728.44	\$ 104,339.38	\$ 127,025.62	45.10%
TORT LIABILITY	\$ 5,260.00	\$ 16.68	\$ 5,412.83	\$ (152.83)	102.91%
TRUST & AGENCY	\$ 42,841.00	\$ 4,746.35	\$ 24,510.94	\$ 18,330.06	57.21%
PARKS & RECREATION				\$ -	
GENERAL FUND	\$ 228,196.00	\$ 4,876.16	\$ 67,178.62	\$ 161,017.38	29.44%
TORT LIABILITY	\$ 6,863.00	\$ 215.29	\$ 6,409.27	\$ 453.73	93.39%
TRUST & AGENCY	\$ 53,368.00	\$ 726.88	\$ 8,589.23	\$ 44,778.77	16.09%

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
CEMETERY					
GENERAL FUND	\$ 92,223.00	\$ 3,070.10	\$ 35,705.74	\$ 56,517.26	38.72%
TORT LIABILITY	\$ 3,094.00	\$ 90.51	\$ 2,372.15	\$ 721.85	76.67%
TRUST & AGENCY	\$ 18,293.00	\$ 961.06	\$ 6,490.03	\$ 11,802.97	35.48%
CIVIC CENTER				\$ -	
GENERAL FUND	\$ 19,900.00	\$ 9,419.21	\$ 13,280.51	\$ 6,619.49	66.74%
TRUST & AGENCY	\$ -	\$ -	\$ -	\$ -	#DIV/0!
COMMUNITY & CULTURAL DEV. (HHTD)	\$ 32,050.00	\$ 10,650.99	\$ 26,465.16	\$ 5,584.84	82.57%
LOCAL CABLE ACCESS				\$ -	
GENERAL FUND	\$ 22,801.00	\$ 254.75	\$ 17,336.05	\$ 5,464.95	76.03%
TRUST & AGENCY	\$ 3,846.00	\$ -	\$ -	\$ 3,846.00	0.00%
TOTAL CULTURE & RECREATION	\$ 760,100.00	\$ 50,756.42	\$ 318,089.91	\$ 442,010.09	41.85%
COMMUNITY & ECONOMIC DEV.					
ECONOMIC DEVELOPMENT	\$ 91,500.00	\$ 3,110.00	\$ 19,169.96	\$ 72,330.04	20.95%
PLANNING & ZONING	\$ 20,000.00	\$ 1,520.55	\$ 6,501.48	\$ 13,498.52	32.51%
REVOLVING LOAN FUND	\$ -	\$ -	\$ -	\$ -	
TIF DEBT SERVICE	\$ 183,881.00	\$ 25,560.00	\$ 25,560.00	\$ 158,321.00	13.90%
TOTAL COMMUNITY & E.D.	\$ 295,381.00	\$ 30,190.55	\$ 51,231.44	\$ 244,149.56	17.34%
GENERAL GOVERNMENT					
MAYOR & COUNCIL					
GENERAL FUND	\$ 20,500.00	\$ 9,793.91	\$ 11,969.86	\$ 8,530.14	58.39%
TRUST & AGENCY	\$ 2,906.00	\$ 820.20	\$ 1,057.15	\$ 1,848.85	36.38%
CLERK & TREASURER					
GENERAL FUND	\$ 181,346.00	\$ 9,869.48	\$ 83,296.20	\$ 98,049.80	45.93%
TORT LIABILITY	\$ 6,792.00	\$ 39.02	\$ 6,377.95	\$ 414.05	93.90%
TRUST & AGENCY	\$ 44,670.00	\$ 2,282.46	\$ 13,800.50	\$ 30,869.50	30.89%
LEGAL SERVICES	\$ 27,000.00	\$ 2,652.00	\$ 14,490.14	\$ 12,509.86	53.67%
TOTAL GENERAL GOVERNMENT	\$ 283,214.00	\$ 25,457.07	\$ 130,991.80	\$ 152,222.20	46.25%
GO DEBT SERVICE	\$ 930,769.00	\$ 1,250.00	\$ 88,073.75	\$ 842,695.25	9.46%
CAPITAL PROJECTS					
ARPA FUNDED PROJECT	\$ 372,612.00	\$ -	\$ -	\$ 372,612.00	0.00%
RELOCATING WATER & SEWER LINES	\$ 658,100.00	\$ -	\$ 344,218.44	\$ 313,881.56	52.30%
WIDENING WAPSI CREEK @ BERANEK	\$ 1,000,000.00	\$ 3,681.00	\$ 67,160.10	\$ 932,839.90	6.72%
WW TREATMENT FACILITY IMP 2021	\$ 7,000,000.00	\$ 339,287.14	\$ 2,431,475.45	\$ 4,568,524.55	34.74%

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
ROUNDAABOUT MAIN & CEDAR	\$ 1,100,000.00	\$ 6,450.00	\$ 862,338.77	\$ 237,661.23	78.39%
EASTSIDE WATER MAINS PHASE 1	\$ 1,800,000.00	\$ 7,592.54	\$ 1,115,086.64	\$ 684,913.36	61.95%
EASTSIDE WATER MAINS PHASE 2	\$ -	\$ 44,155.50	\$ 44,155.50	\$ (44,155.50)	#DIV/0!
TOTAL CAPITAL PROJECTS	\$ 11,930,712.00	\$ 401,166.18	\$ 4,864,434.90	\$ 7,066,277.10	40.77%
BUSINESS TYPE ACTIVITIES					
WATER FUND	\$ 475,028.00	\$ 48,722.92	\$ 303,714.74	\$ 171,313.26	63.94%
TRUST & AGENCY	\$ 28,597.00	\$ -	\$ -	\$ 28,597.00	
WATER SINKING FUND	\$ 61,768.00	\$ 1,660.00	\$ 1,660.00	\$ 60,108.00	2.69%
SEWER FUND	\$ 318,560.00	\$ 35,885.03	\$ 142,706.15	\$ 175,853.85	44.80%
TRUST & AGENCY	\$ 23,652.00	\$ -	\$ -	\$ 23,652.00	
SEWER FUND SPECIAL	\$ 503,360.00	\$ 57,129.92	\$ 57,129.92	\$ 446,230.08	11.35%
STORM WATER UTILITY	\$ 49,664.00	\$ 950.44	\$ 26,008.36	\$ 23,655.64	52.37%
TRUST & AGENCY	\$ 2,522.00	\$ -	\$ -	\$ 2,522.00	0.00%
TOTAL BUSINESS TYPE ACTIVITIES	\$ 1,463,151.00	\$ 144,348.31	\$ 531,219.17	\$ 931,931.83	36.31%
NON-DEPARTMENTAL TRANSFERS					
GENERAL FUND	\$ 199,791.00	\$ -	\$ -	\$ 199,791.00	0.00%
ROAD USE TAX	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TRUST AND AGENCY	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EMERGENCY TAX FUND	\$ 42,822.00	\$ -	\$ -	\$ 42,822.00	0.00%
LOCAL OPTION SALES TAX	\$ 238,200.00	\$ -	\$ -	\$ 238,200.00	0.00%
TIF	\$ 381,273.00	\$ -	\$ -	\$ 381,273.00	0.00%
WATER FUND	\$ 131,377.00	\$ 5,147.29	\$ 30,883.74	\$ 100,493.26	23.51%
SEWER FUND	\$ 584,395.00	\$ 42,904.31	\$ 257,425.86	\$ 326,969.14	44.05%
SEWER FUND SPECIAL	\$ -	\$ -	\$ -	\$ -	#DIV/0!
STORM WATER UTILITY	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL NON-DEPARTMENTAL TRANSFERS	\$ 1,577,858.00	\$ 48,051.60	\$ 288,309.60	\$ 1,289,548.40	18.27%
TOTAL FOR ALL FUNCTIONS	\$ 18,968,147.00	\$ 836,973.66	\$ 6,949,895.10	\$ 12,018,251.90	36.64%

CITY OF WEST BRANCH
EXPENDITURES BY ACTIVITY (UNAUDITED)
AS OF: DECEMBER 31ST, 2023

001-GENERAL FUND

50.00% OF FISCAL YEAR

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL NON-PROGRAM	1,577,858.00	48,051.60	288,309.60	18.27	1,289,548.40
TOTAL PUBLIC SAFETY	990,574.00	75,976.59	341,751.07	34.50	648,822.93
TOTAL PUBLIC WORKS	736,388.00	59,776.94	335,793.46	45.60	400,594.54
TOTAL HEALTH & SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL CULTURE & RECREATION	760,100.00	50,756.42	318,089.91	41.85	442,010.09
TOTAL COMMUNITY & ECON DEVELOP	295,381.00	30,190.55	51,231.44	17.34	244,149.56
TOTAL GENERAL GOVERNMENT	283,214.00	25,457.07	130,991.80	46.25	152,222.20
TOTAL DEBT SERVICE	930,769.00	1,250.00	88,073.75	9.46	842,695.25
TOTAL CAPITAL PROJECTS	11,930,712.00	401,166.18	4,864,434.90	40.77	7,066,277.10
TOTAL BUSINESS TYPE/ENTERPRISE	1,463,151.00	144,348.31	531,219.17	36.31	931,931.83
TOTAL EXPENDITURES	18,968,147.00	836,973.66	6,949,895.10	36.64	12,018,251.90

BANK TO BOOK RECONCILIATION				
1/31/2024				
BANK BALANCE @ _____				
	CASH - FIDELITY BANK & TRUST			\$ 7,263,690.31
	CASH - FIDELITY BANK & TRUST - PERPETUAL CARE FUND			\$ 33,690.60
	SUB TOTAL			\$ 7,297,380.91
ADD:	CD'S:	Bank/CD #	Maturity Date	
	ENLOW BUILDING CD	LIBERTY SAVINGS-10447	5/2/2024	\$ 11,229.94
	CEMETERY PERPETUAL CARE	HILLS BANK-30282503	1/11/2024	\$ 100,437.36
	LIBRARY-HANSEN DONATION CD	GREENSTATE-1034 (Old 1029)	8/1/2024	\$ 58,528.36
	LIBRARY-KROUTH PRINCIPAL CD	GREENSTATE-1035 (Old 1030)	9/2/2024	\$ 53,894.66
	LIBRARY-KROUTH INTEREST CD	GREENSTATE-1036 (Old 1031)	9/2/2024	\$ 25,265.35
	GEN FUND-STREETScape-ACCIONA DONATION CD	GREENSTATE-1033 (Old 1028)	12/6/2024	\$ 7,380.21
	SAVINGS ACCOUNTS			
	GENERAL FUND SAVINGS	GREENSTATE-0001		\$ 5.00
	LIBRARY - KROUTH INTEREST	FIDELITY-SAVINGS ACCOUNT		\$ 8,521.26
	LIBRARY - M GRAY SAVINGS	FIDELITY-SAVINGS ACCOUNT		\$ 16,351.21
	TOTAL CD'S & SAVINGS ACCOUNTS			\$ 281,613.35
	SUB TOTAL			\$ 7,578,994.26
PLUS	O/S DEPOSITS			\$ -
PLUS	ADJUSTMENTS			\$ -
LESS:	O/S CREDIT CARD			\$ -
LESS:	O/S CHECKS			\$ 1,643.39
	ENDING BOOK BALANCE			\$ 7,577,350.87
	NON-RECONCILIATION ITEM-CUBBY PARK CONCESSIONS			\$ 600.00

CLERK'S REPORT FOR THE MONTH OF JANUARY 2024

DESCRIPTION	CHECKING	INVESTMENT	BEGINNING	RECEIPTS	TRANSFER	DISBURSED	TRANSFER	NET CHANGE	CLERK'S
			BALANCE		IN		OUT	LIABILITIES	BALANCE
GENERAL									
*(001) GENERAL OPERATING FUND	\$ 2,226,196.54	\$ 5.00	\$ 2,226,201.54	\$ 35,241.36		\$ 94,913.49			\$ 2,166,529.41
** FIRE APPARATUS RESERVE	\$ -	\$ -	\$ -						\$ -
POLICE APPARATUS RESERVE	\$ 88,178.95	\$ -	\$ 88,178.95						\$ 88,178.95
PARK & RECREATION RESERVE	\$ 17,340.39	\$ -	\$ 17,340.39						\$ 17,340.39
PUBLIC WORKS RESERVE	\$ 14,660.00	\$ -	\$ 14,660.00						\$ 14,660.00
CEMETERY BLDG/EQUIP INVESTMENT	\$ -	\$ -	\$ -						\$ -
SIGNS-ACCIONA DTN INVESTMENT	\$ -	\$ 7,380.21	\$ 7,380.21						\$ 7,380.21
PARK EQUIPMENT/RESERVE	\$ 13,000.00	\$ -	\$ 13,000.00						\$ 13,000.00
(022) CIVIC CENTER	\$ 49,195.37	\$ -	\$ 49,195.37	\$ 374.68		\$ 737.97			\$ 48,832.08
(027) MEMORIAL GARDEN PROJECT	\$ 414.00	\$ -	\$ 414.00						\$ 414.00
(028) SPLASH PAD RESERVE	\$ 100.00	\$ -	\$ 100.00						\$ 100.00
(031) LIBRARY	\$ (36,639.19)	\$ 94,610.31	\$ 57,971.12	\$ 365.15		\$ 15,228.07			\$ 43,108.20
(036) TORT LIABILITY	\$ (30,979.11)	\$ -	\$ (30,979.11)	\$ 333.64		\$ 2,673.62			\$ (33,319.09)
SPECIAL REVENUE									
(110) ROAD USE TAX	\$ 159,737.81	\$ -	\$ 159,737.81	\$ 29,371.85		\$ 15,832.77			\$ 173,276.89
(112) TRUST & AGENCY (EMPLOYEE BENEFITS)	\$ 417,064.62	\$ -	\$ 417,064.62	\$ 3,244.22		\$ 22,237.18			\$ 398,071.66
(119) EMERGENCY TAX FUND	\$ 28,691.94	\$ -	\$ 28,691.94	\$ 179.28					\$ 28,871.22
(121) LOCAL OPTION SALES TAX	\$ 518,402.73	\$ -	\$ 518,402.73	\$ 25,650.25					\$ 544,052.98
(125) TIF	\$ 379,245.21	\$ -	\$ 379,245.21	\$ 707.57					\$ 379,952.78
(126) TIF LMI MEADOWS PT 4	\$ 49,050.46	\$ -	\$ 49,050.46						\$ 49,050.46
(160) REVOLVING LOAN FUND	\$ 137,082.45	\$ -	\$ 137,082.45						\$ 137,082.45
DEBT SERVICE									
(226) DEBT SERVICE	\$ 376,477.42	\$ -	\$ 376,477.42	\$ 1,521.22					\$ 377,998.64
CAPITAL PROJECTS									
(300) CAPITAL IMPROVEMENT RESERVE	\$ 170,418.35	\$ -	\$ 170,418.35	\$ 342.22					\$ 170,760.57
(302) ARPA NEU FUND	\$ (0.00)	\$ -	\$ (0.00)						\$ (0.00)
(304) W MAIN ST STORMWATER IMP	\$ 10,000.00	\$ -	\$ 10,000.00						\$ 10,000.00
(308) PARK IMP - PEDERSEN VALLEY	\$ 14,827.20	\$ -	\$ 14,827.20						\$ 14,827.20
(312) DOWNTOWN EAST REDEVELOPMENT	\$ 22,412.82	\$ -	\$ 22,412.82						\$ 22,412.82
(319) RELOCATION OF WATER & SEWER LINES	\$ (365,332.95)	\$ -	\$ (365,332.95)			\$ 239.65			\$ (365,572.60)
(321) WIDENING WAPSI CREEK @ BERANEK PARK	\$ 174,497.81	\$ -	\$ 174,497.81			\$ 13,443.00			\$ 161,054.81
(322) SPLASH PAD	\$ -	\$ -	\$ -						\$ -
(323) I-80 WEST, WATER MAIN RELOCATE	\$ (24,271.48)	\$ -	\$ (24,271.48)						\$ (24,271.48)
(324) WW TREATMT FAC IMP 2021	\$ (530,493.85)	\$ -	\$ (530,493.85)	\$ 467,595.89		\$ 139,186.59			\$ (202,084.55)
(326) ROUNDABOUT MAIN & CEDAR	\$ 433,622.84	\$ -	\$ 433,622.84						\$ 433,622.84
(327) SPONSORED WATER QUALITY IMPE 2021	\$ (20,000.00)	\$ -	\$ (20,000.00)						\$ (20,000.00)
(329) EASTSIDE WATER MAINS PH1	\$ 380,739.67	\$ -	\$ 380,739.67			\$ 2,743.39			\$ 377,996.28
(330) EASTSIDE WATER MAINS PH2	\$ (44,155.50)	\$ -	\$ (44,155.50)			\$ 7,990.47			\$ (52,145.97)
PERMANENT									
(500) CEMETERY PERPETUAL FUND	\$ 33,690.60	\$ 100,264.49	\$ 133,955.09	\$ 172.87					\$ 134,127.96
(501) KROUTH PRINCIPAL FUND	\$ -	\$ 53,915.12	\$ 53,915.12						\$ 53,915.12
(502) KROUTH INTEREST FUND	\$ -	\$ 25,265.35	\$ 25,265.35						\$ 25,265.35
ENTERPRISE									
(600) WATER FUND	\$ 449,989.62	\$ -	\$ 449,989.62	\$ 55,244.77		\$ 26,454.11	\$ 5,147.29		\$ 473,632.99
(603) WATER SINKING FUND	\$ 34,397.32	\$ -	\$ 34,397.32	\$ -	\$ 5,147.29				\$ 39,544.61
(610) SEWER FUND	\$ 865,424.81	\$ -	\$ 865,424.81	\$ 73,966.60		\$ 18,702.67	\$ 42,904.31		\$ 877,784.43
(611) SEWER FUND SPECIAL	\$ 750,978.82	\$ -	\$ 750,978.82	\$ -	\$ 42,904.31				\$ 793,883.13
(614) WASTEWATER LIFT STATION	\$ -	\$ -	\$ -						\$ -
(740) STORM WATER UTILITY	\$ 192,548.34	\$ -	\$ 192,548.34	\$ 6,459.16		\$ 991.37			\$ 198,016.13
TOTAL	\$ 6,956,514.01	\$ 281,440.48	\$ 7,237,954.49	\$ 700,770.73	\$ 48,051.60	\$ 361,374.35	\$ 48,051.60	\$ -	\$ 7,577,350.87
O/S CHECKS			\$8,423.86						\$1,643.39
ADJUSTMENTS			\$0.00						\$0.00
O/S DEPOSIT			\$0.00						\$0.00
O/S CREDIT CARD			\$0.00						\$0.00
BANK STATEMENT BALANCE			\$7,246,378.35						\$7,578,994.26

CITY OF WEST BRANCH
 MTD TREASURERS REPORT
 AS OF: JANUARY 31ST, 2024

FUND	BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
001-GENERAL FUND	2,366,761.09	35,241.36	94,913.49	2,307,088.96	0.00	0.00	2,307,088.96
011-POLICE APPARATUS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
014-FIRE APPARATUS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
016-CEMETERY BLDG/EQUIP RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
017-PARK & REC RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
018-PUBLIC WORKS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
022-CIVIC CENTER	49,195.37	374.68	737.97	48,832.08	0.00	0.00	48,832.08
026-SIGNS-ACCIONA DONATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
027-MEMORIAL GARDEN PROJECT	414.00	0.00	0.00	414.00	0.00	0.00	414.00
028-SPLASH PAD RESERVE	100.00	0.00	0.00	100.00	0.00	0.00	100.00
031-LIBRARY	57,971.12	365.15	15,228.07	43,108.20	0.00	0.00	43,108.20
036-TORT LIABILITY	(30,979.11)	333.64	2,673.62	(33,319.09)	0.00	0.00	(33,319.09)
050-HOME TOWN DAYS FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110-ROAD USE TAX	159,737.81	29,371.85	15,832.77	173,276.89	0.00	0.00	173,276.89
111-POLICE RECOVERY ACT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-TRUST AND AGENCY	417,064.62	3,244.22	22,237.18	398,071.66	0.00	0.00	398,071.66
119-EMERGENCY TAX FUND	28,691.94	179.28	0.00	28,871.22	0.00	0.00	28,871.22
121-OPTION TAX	518,402.73	25,650.25	0.00	544,052.98	0.00	0.00	544,052.98
125-T I F	379,245.21	707.57	0.00	379,952.78	0.00	0.00	379,952.78
126-TIF LMI MEADOWS PT 4	49,050.46	0.00	0.00	49,050.46	0.00	0.00	49,050.46
160-REVOLVING LOAN FUND	137,082.45	0.00	0.00	137,082.45	0.00	0.00	137,082.45
225-TIF DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
226-GO DEBT SERVICE	376,477.42	1,521.22	0.00	377,998.64	0.00	0.00	377,998.64
300-CAPITAL IMPROV. RESERVE	170,418.35	342.22	0.00	170,760.57	0.00	0.00	170,760.57
301-REAP GRANT PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
302-ARPA NEU FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303-FIRE CAP PROJECT ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
304-W MAIN ST STORMWATER IMP	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
305-MAIN ST CROSSINGS PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
306-4TH ST IMPROVEMENTS PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307-MAIN ST INTERSECTION IMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
308-PARK IMP - PEDERSEN VALLE	14,827.20	0.00	0.00	14,827.20	0.00	0.00	14,827.20
309-PHASE I PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310-COLLEGE STREET BRIDGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311-BERANEK PARKING IMPROVEME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312-DOWNTOWN EAST REDEVELOPME	22,412.82	0.00	0.00	22,412.82	0.00	0.00	22,412.82
313-MAIN ST SIDEWALK-PHASE 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314-N FIRST ST IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315-MAIN ST WATER MAIN IMPROV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316-I & I LINE/GROUT PH 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
317-ORANGE ST 4TH TO 5TH IMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318-COLLEGE ST & 2ND ST IMPRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319-RELOCATING WATER & SEWER	(365,332.95)	0.00	239.65	(365,572.60)	0.00	0.00	(365,572.60)
320-LIBRARY PARKING LOT IMPRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321-WIDENING WAPSI CREEK @ BE	174,497.81	0.00	13,443.00	161,054.81	0.00	0.00	161,054.81
322-SPLASH PAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
323-I-80 WEST, WATER MAIN REL	(24,271.48)	0.00	0.00	(24,271.48)	0.00	0.00	(24,271.48)
324-WW TREATMT FAC IMP 2021	(530,493.85)	467,595.89	139,186.59	(202,084.55)	0.00	0.00	(202,084.55)
326-ROUNDAABOUT MAIN & CEDAR-J	433,622.84	0.00	0.00	433,622.84	0.00	0.00	433,622.84
327-SPONS WATER QUAL IMP 2021	(20,000.00)	0.00	0.00	(20,000.00)	0.00	0.00	(20,000.00)

CITY OF WEST BRANCH
 MTD TREASURERS REPORT
 AS OF: JANUARY 31ST, 2024

FUND	BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
328-GREENVIEW WATER MAIN NLOO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
329-EASTSIDE WATER MAIN PH1	380,739.67	0.00	2,743.39	377,996.28	0.00	0.00	377,996.28
330-EASTSIDE WATER MAIN PH2	(44,155.50)	0.00	7,990.47	(52,145.97)	0.00	0.00	(52,145.97)
500-CEMETERY PERPETUAL FUND	133,955.09	172.87	0.00	134,127.96	0.00	0.00	134,127.96
501-KROUTH PRINCIPAL FUND	53,915.12	0.00	0.00	53,915.12	0.00	0.00	53,915.12
502-KROUTH INTEREST FUND	25,265.35	0.00	0.00	25,265.35	0.00	0.00	25,265.35
600-WATER FUND	449,989.62	55,244.77	31,601.40	473,632.99	0.00	0.00	473,632.99
601-WATER RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-WATER SINKING FUND	34,397.32	5,147.29	0.00	39,544.61	0.00	0.00	39,544.61
610-SEWER FUND	865,424.81	73,966.60	61,606.98	877,784.43	0.00	0.00	877,784.43
611-SEWER FUND SPECIAL	750,978.82	42,904.31	0.00	793,883.13	0.00	0.00	793,883.13
614-WASTEWATER LIFT STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740-STORM WATER UTILITY	192,548.34	6,459.16	991.37	198,016.13	0.00	0.00	198,016.13
950-BC/BS FLEXIBLE BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	7,237,954.49	748,822.33	409,425.95	7,577,350.87	0.00	0.00	7,577,350.87

*** END OF REPORT ***

CITY OF WEST BRANCH
 YTD TREASURERS REPORT
 AS OF: JANUARY 31ST, 2024

FUND	BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
001-GENERAL FUND	1,927,106.54	1,126,407.84	746,425.42	2,307,088.96	0.00	0.00	2,307,088.96
011-POLICE APPARATUS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
014-FIRE APPARATUS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
016-CEMETERY BLDG/EQUIP RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
017-PARK & REC RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
018-PUBLIC WORKS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
022-CIVIC CENTER	48,004.54	14,846.02	14,018.48	48,832.08	0.00	0.00	48,832.08
026-SIGNS-ACCIONA DONATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
027-MEMORIAL GARDEN PROJECT	414.00	0.00	0.00	414.00	0.00	0.00	414.00
028-SPLASH PAD RESERVE	100.00	0.00	0.00	100.00	0.00	0.00	100.00
031-LIBRARY	140,264.18	22,411.47	119,567.45	43,108.20	0.00	0.00	43,108.20
036-TORT LIABILITY	19,354.65	43,912.35	96,586.09	(33,319.09)	0.00	0.00	(33,319.09)
050-HOME TOWN DAYS FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110-ROAD USE TAX	143,232.45	210,828.12	180,783.68	173,276.89	0.00	0.00	173,276.89
111-POLICE RECOVERY ACT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-TRUST AND AGENCY	337,376.69	207,234.63	146,539.66	398,071.66	0.00	0.00	398,071.66
119-EMERGENCY TAX FUND	5,268.84	23,602.38	0.00	28,871.22	0.00	0.00	28,871.22
121-OPTION TAX	354,223.23	189,829.75	0.00	544,052.98	0.00	0.00	544,052.98
125-T I F	107,755.95	297,756.83	25,560.00	379,952.78	0.00	0.00	379,952.78
126-TIF LMI MEADOWS PT 4	13,479.59	35,570.87	0.00	49,050.46	0.00	0.00	49,050.46
160-REVOLVING LOAN FUND	137,082.45	0.00	0.00	137,082.45	0.00	0.00	137,082.45
225-TIF DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
226-GO DEBT SERVICE	285,179.39	180,893.00	88,073.75	377,998.64	0.00	0.00	377,998.64
300-CAPITAL IMPROV. RESERVE	125,745.00	45,015.57	0.00	170,760.57	0.00	0.00	170,760.57
301-REAP GRANT PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
302-ARPA NEU FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
303-FIRE CAP PROJECT ADDITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
304-W MAIN ST STORMWATER IMP	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
305-MAIN ST CROSSINGS PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
306-4TH ST IMPROVEMENTS PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307-MAIN ST INTERSECTION IMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
308-PARK IMP - PEDERSEN VALLE	14,827.20	0.00	0.00	14,827.20	0.00	0.00	14,827.20
309-PHASE I PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310-COLLEGE STREET BRIDGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311-BERANEK PARKING IMPROVEME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312-DOWNTOWN EAST REDEVELOPME	22,412.82	0.00	0.00	22,412.82	0.00	0.00	22,412.82
313-MAIN ST SIDEWALK-PHASE 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314-N FIRST ST IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315-MAIN ST WATER MAIN IMPROV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316-I & I LINE/GROUT PH 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
317-ORANGE ST 4TH TO 5TH IMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318-COLLEGE ST & 2ND ST IMPRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319-RELOCATING WATER & SEWER	(413,188.80)	392,074.29	344,458.09	(365,572.60)	0.00	0.00	(365,572.60)
320-LIBRARY PARKING LOT IMPRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321-WIDENING WAPSI CREEK @ BE	(8,983.52)	250,641.43	80,603.10	161,054.81	0.00	0.00	161,054.81
322-SPLASH PAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
323-I-80 WEST, WATER MAIN REL	(24,271.48)	0.00	0.00	(24,271.48)	0.00	0.00	(24,271.48)
324-WW TREATMT FAC IMP 2021	80,000.00	2,288,577.49	2,570,662.04	(202,084.55)	0.00	0.00	(202,084.55)
326-ROUNDABOUT MAIN & CEDAR-J	(51,236.09)	1,347,197.70	862,338.77	433,622.84	0.00	0.00	433,622.84
327-SPONS WATER QUAL IMP 2021	(20,000.00)	0.00	0.00	(20,000.00)	0.00	0.00	(20,000.00)

CITY OF WEST BRANCH
 YTD TREASURERS REPORT
 AS OF: JANUARY 31ST, 2024

FUND	BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
328-GREENVIEW WATER MAIN NLOO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
329-EASTSIDE WATER MAIN PH1	(39,352.46)	1,535,178.77	1,117,830.03	377,996.28	0.00	0.00	377,996.28
330-EASTSIDE WATER MAIN PH2	0.00	0.00	52,145.97	(52,145.97)	0.00	0.00	(52,145.97)
500-CEMETERY PERPETUAL FUND	131,922.36	2,205.60	0.00	134,127.96	0.00	0.00	134,127.96
501-KROUTH PRINCIPAL FUND	52,634.25	1,280.87	0.00	53,915.12	0.00	0.00	53,915.12
502-KROUTH INTEREST FUND	24,666.83	598.52	0.00	25,265.35	0.00	0.00	25,265.35
600-WATER FUND	327,497.42	512,335.45	366,199.88	473,632.99	0.00	0.00	473,632.99
601-WATER RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-WATER SINKING FUND	5,173.58	36,031.03	1,660.00	39,544.61	0.00	0.00	39,544.61
610-SEWER FUND	724,784.24	614,739.18	461,738.99	877,784.43	0.00	0.00	877,784.43
611-SEWER FUND SPECIAL	550,682.88	300,330.17	57,129.92	793,883.13	0.00	0.00	793,883.13
614-WASTEWATER LIFT STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740-STORM WATER UTILITY	183,444.34	41,571.52	26,999.73	198,016.13	0.00	0.00	198,016.13
950-BC/BS FLEXIBLE BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	5,215,601.07	9,721,070.85	7,359,321.05	7,577,350.87	0.00	0.00	7,577,350.87

*** END OF REPORT ***

PROGRAM EXPENDITURES FOR THE MONTH OF JANUARY 2024

58.33%

FUNCTIONS	BUDGET EXP	MTD EXP	YTD EXP	REMAINING BALANCE	PERCENT OF EXPENSES
PUBLIC SAFETY					
POLICE DEPARTMENT					
GENERAL FUND	\$ 421,181.00	\$ 25,970.67	\$ 182,714.60	\$ 238,466.40	43.38%
TORT LIABILITY	\$ 19,122.00	\$ 402.42	\$ 13,285.66	\$ 5,836.34	69.48%
TRUST & AGENCY	\$ 93,277.00	\$ 5,016.74	\$ 41,572.97	\$ 51,704.03	44.57%
FIRE DEPARTMENT					
GENERAL FUND	\$ 287,550.00	\$ 1,270.80	\$ 53,768.06	\$ 233,781.94	18.70%
TORT LIABILITY	\$ 35,668.00	\$ 1,523.24	\$ 46,772.71	\$ (11,104.71)	131.13%
TRUST & AGENCY	\$ 41,303.00	\$ 3,957.28	\$ 12,606.22	\$ 28,696.78	30.52%
BUILDING INSPECTIONS				\$ -	#DIV/0!
GENERAL FUND	\$ 70,623.00	\$ 2,577.99	\$ 25,388.83	\$ 45,234.17	35.95%
TORT LIABILITY	\$ 200.00	\$ 47.99	\$ 447.93	\$ (247.93)	223.97%
TRUST & AGENCY	\$ 17,850.00	\$ 785.27	\$ 6,746.49	\$ 11,103.51	37.80%
ANIMAL CONTROL	\$ 3,800.00	\$ -	\$ -	\$ 3,800.00	0.00%
TOTAL PUBLIC SAFETY	\$ 990,574.00	\$ 41,552.40	\$ 383,303.47	\$ 607,270.53	38.70%
PUBLIC WORKS					
ROADS & STREETS					
GENERAL FUND	\$ 43,000.00	\$ -	\$ 21,021.54	\$ 21,978.46	48.89%
TORT LIABILITY	\$ 18,022.00	\$ 338.47	\$ 15,146.09	\$ 2,875.91	84.04%
ROAD USE TAX FUND	\$ 299,953.00	\$ 15,832.77	\$ 180,783.68	\$ 119,169.32	60.27%
TRUST & AGENCY	\$ 60,195.00	\$ 2,701.18	\$ 21,389.42	\$ 38,805.58	35.53%
STREET LIGHTING - GENERAL FUND	\$ 40,000.00	\$ 3,280.26	\$ 21,433.34	\$ 18,566.66	53.58%
SOLID WASTE - GENERAL FUND	\$ 275,218.00	\$ 39,945.50	\$ 138,117.57	\$ 137,100.43	50.18%
TOTAL PUBLIC WORKS	\$ 736,388.00	\$ 62,098.18	\$ 397,891.64	\$ 338,496.36	54.03%
TOTAL HEALTH & SOCIAL SERVICES	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CULTURE & RECREATION					
LIBRARY					
GENERAL FUND	\$ 231,365.00	\$ 15,228.07	\$ 119,567.45	\$ 111,797.55	51.68%
TORT LIABILITY	\$ 5,260.00	\$ 16.68	\$ 5,429.51	\$ (169.51)	103.22%
TRUST & AGENCY	\$ 42,841.00	\$ 3,965.64	\$ 28,476.58	\$ 14,364.42	66.47%
PARKS & RECREATION				\$ -	
GENERAL FUND	\$ 228,196.00	\$ 3,354.04	\$ 70,532.66	\$ 157,663.34	30.91%
TORT LIABILITY	\$ 6,863.00	\$ 215.29	\$ 6,624.56	\$ 238.44	96.53%
TRUST & AGENCY	\$ 53,368.00	\$ 755.95	\$ 9,345.18	\$ 44,022.82	17.51%

FUNCTIONS	BUDGET EXP	MTD EXP	YTD EXP	REMAINING BALANCE	PERCENT OF EXPENSES
CEMETERY					
GENERAL FUND	\$ 92,223.00	\$ 5,477.65	\$ 41,183.39	\$ 51,039.61	44.66%
TORT LIABILITY	\$ 3,094.00	\$ 90.51	\$ 2,462.66	\$ 631.34	79.59%
TRUST & AGENCY	\$ 18,293.00	\$ 997.24	\$ 7,487.27	\$ 10,805.73	40.93%
CIVIC CENTER				\$ -	
GENERAL FUND	\$ 19,900.00	\$ 737.97	\$ 14,018.48	\$ 5,881.52	70.44%
TRUST & AGENCY	\$ -	\$ -	\$ -	\$ -	#DIV/0!
COMMUNITY & CULTURAL DEV. (HHTD)	\$ 32,050.00	\$ 456.36	\$ 26,921.52	\$ 5,128.48	84.00%
LOCAL CABLE ACCESS				\$ -	
GENERAL FUND	\$ 22,801.00	\$ 212.85	\$ 17,548.90	\$ 5,252.10	76.97%
TRUST & AGENCY	\$ 3,846.00	\$ -	\$ -	\$ 3,846.00	0.00%
TOTAL CULTURE & RECREATION	\$ 760,100.00	\$ 31,508.25	\$ 349,598.16	\$ 410,501.84	45.99%
COMMUNITY & ECONOMIC DEV.					
ECONOMIC DEVELOPMENT	\$ 91,500.00	\$ -	\$ 19,169.96	\$ 72,330.04	20.95%
PLANNING & ZONING	\$ 20,000.00	\$ 1,460.63	\$ 7,962.11	\$ 12,037.89	39.81%
REVOLVING LOAN FUND	\$ -	\$ -	\$ -	\$ -	
TIF DEBT SERVICE	\$ 183,881.00	\$ -	\$ 25,560.00	\$ 158,321.00	13.90%
TOTAL COMMUNITY & E.D.	\$ 295,381.00	\$ 1,460.63	\$ 52,692.07	\$ 242,688.93	17.84%
GENERAL GOVERNMENT					
MAYOR & COUNCIL					
GENERAL FUND	\$ 20,500.00	\$ 460.19	\$ 12,430.05	\$ 8,069.95	60.63%
TRUST & AGENCY	\$ 2,906.00	\$ 47.39	\$ 1,104.54	\$ 1,801.46	38.01%
CLERK & TREASURER					
GENERAL FUND	\$ 181,346.00	\$ 8,395.88	\$ 91,692.08	\$ 89,653.92	50.56%
TORT LIABILITY	\$ 6,792.00	\$ 39.02	\$ 6,416.97	\$ 375.03	94.48%
TRUST & AGENCY	\$ 44,670.00	\$ 4,010.49	\$ 17,810.99	\$ 26,859.01	39.87%
LEGAL SERVICES	\$ 27,000.00	\$ 2,050.67	\$ 16,540.81	\$ 10,459.19	61.26%
TOTAL GENERAL GOVERNMENT	\$ 283,214.00	\$ 15,003.64	\$ 145,995.44	\$ 137,218.56	51.55%
GO DEBT SERVICE	\$ 930,769.00	\$ -	\$ 88,073.75	\$ 842,695.25	9.46%
CAPITAL PROJECTS					
ARPA FUNDED PROJECT	\$ 372,612.00	\$ -	\$ -	\$ 372,612.00	0.00%
RELOCATING WATER & SEWER LINES	\$ 658,100.00	\$ 239.65	\$ 344,458.09	\$ 313,641.91	52.34%
WIDENING WAPSI CREEK @ BERANEK	\$ 1,000,000.00	\$ 13,443.00	\$ 80,603.10	\$ 919,396.90	8.06%
WW TREATMENT FACILITY IMP 2021	\$ 7,000,000.00	\$ 139,186.59	\$ 2,570,662.04	\$ 4,429,337.96	36.72%

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
ROUNDBOUT MAIN & CEDAR	\$ 1,100,000.00	\$ -	\$ 862,338.77	\$ 237,661.23	78.39%
EASTSIDE WATER MAINS PHASE 1	\$ 1,800,000.00	\$ 2,743.39	\$ 1,117,830.03	\$ 682,169.97	62.10%
EASTSIDE WATER MAINS PHASE 2	\$ -	\$ 7,990.47	\$ 52,145.97	\$ (52,145.97)	#DIV/0!
TOTAL CAPITAL PROJECTS	\$ 11,930,712.00	\$ 163,603.10	\$ 5,028,038.00	\$ 6,902,674.00	42.14%
BUSINESS TYPE ACTIVITIES					
WATER FUND	\$ 475,028.00	\$ 26,454.11	\$ 330,168.85	\$ 144,859.15	69.51%
TRUST & AGENCY	\$ 28,597.00	\$ -	\$ -	\$ 28,597.00	
WATER SINKING FUND	\$ 61,768.00	\$ -	\$ 1,660.00	\$ 60,108.00	2.69%
SEWER FUND	\$ 318,560.00	\$ 18,702.67	\$ 161,408.82	\$ 157,151.18	50.67%
TRUST & AGENCY	\$ 23,652.00	\$ -	\$ -	\$ 23,652.00	
SEWER FUND SPECIAL	\$ 503,360.00	\$ -	\$ 57,129.92	\$ 446,230.08	11.35%
STORM WATER UTILITY	\$ 49,664.00	\$ 991.37	\$ 26,999.73	\$ 22,664.27	54.36%
TRUST & AGENCY	\$ 2,522.00	\$ -	\$ -	\$ 2,522.00	0.00%
TOTAL BUSINESS TYPE ACTIVITIES	\$ 1,463,151.00	\$ 46,148.15	\$ 577,367.32	\$ 885,783.68	39.46%
NON-DEPARTMENTAL TRANSFERS					
GENERAL FUND	\$ 199,791.00	\$ -	\$ -	\$ 199,791.00	0.00%
EMERGENCY TAX FUND	\$ 42,822.00	\$ -	\$ -	\$ 42,822.00	0.00%
LOCAL OPTION SALES TAX	\$ 238,200.00	\$ -	\$ -	\$ 238,200.00	0.00%
TIF	\$ 381,273.00	\$ -	\$ -	\$ 381,273.00	0.00%
WATER FUND	\$ 131,377.00	\$ 5,147.29	\$ 36,031.03	\$ 95,345.97	27.43%
SEWER FUND	\$ 584,395.00	\$ 42,904.31	\$ 300,330.17	\$ 284,064.83	51.39%
TOTAL NON-DEPARTMENTAL TRANSFERS	\$ 1,577,858.00	\$ 48,051.60	\$ 336,361.20	\$ 1,241,496.80	21.32%
TOTAL FOR ALL FUNCTIONS	\$ 18,968,147.00	\$ 409,425.95	\$ 7,359,321.05	\$ 11,608,825.95	38.80%

CITY OF WEST BRANCH
 EXPENDITURES BY ACTIVITY (UNAUDITED)
 AS OF: JANUARY 31ST, 2024

001-GENERAL FUND

58.33% OF FISCAL YEAR

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL NON-PROGRAM	1,577,858.00	48,051.60	336,361.20	21.32	1,241,496.80
TOTAL PUBLIC SAFETY	990,574.00	41,552.40	383,303.47	38.70	607,270.53
TOTAL PUBLIC WORKS	736,388.00	62,098.18	397,891.64	54.03	338,496.36
TOTAL HEALTH & SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL CULTURE & RECREATION	760,100.00	31,508.25	349,598.16	45.99	410,501.84
TOTAL COMMUNITY & ECON DEVELOP	295,381.00	1,460.63	52,692.07	17.84	242,688.93
TOTAL GENERAL GOVERNMENT	283,214.00	15,003.64	145,995.44	51.55	137,218.56
TOTAL DEBT SERVICE	930,769.00	0.00	88,073.75	9.46	842,695.25
TOTAL CAPITAL PROJECTS	11,930,712.00	163,603.10	5,028,038.00	42.14	6,902,674.00
TOTAL BUSINESS TYPE/ENTERPRISE	1,463,151.00	46,148.15	577,367.32	39.46	885,783.68
TOTAL EXPENDITURES	18,968,147.00	409,425.95	7,359,321.05	38.80	11,608,825.95



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: March 4, 2024

AGENDA ITEM: Claims for March 4, 2024
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PREPARED BY: Heidi Van Auken, Finance Officer
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DATE: February 28, 2024

SUMMARY:

Claims Report: These are routine expenditures that include payroll, budget expenditures, and other financial items that relate to City Council approved items and/or other day-to-day operational disclosures.

EXPENDITURES**3/4/2024**

BAKER & TAYLOR	BOOKS	395.42
CEDAR COUNTY RECORDER	RECORDING FEES	42.00
HI-LINE	SHOP SUPPLIES-PW	41.00
IMPACT7G	WIDENING WAPSI CREEK	4,970.00
IOWA ONE CALL	UTILITY LOCATION SERVICE	21.60
KIESLER POLICE SUPPLY	EQUIPMENT-POLICE	242.00
LIBERTY COMMUNICATIONS	LIBERTY COMMUNICATIONS	1,578.17
LYNCH'S EXCAVATING	EASTSIDE MAIN PAYMENT & MAIN REPAIR	44,464.00
MAINSTAY SYSTEMS OF IOWA	BACKUP SOFTWARE & LAPTOPS	2,377.00
MOORE'S WELDING	PLOW REPAIR	127.50
OVERDRIVE	DIGITAL & AUDIO BOOKS	39.99
STEEN, CATHERINE	ILEA CONF REIMBURSE-STEEN	402.48
THOMAS HEATING & AIR	FOOD PANTRY FURNACE REPAIR	85.00
UNIFORM DEN	UNIFORM-POLICE	974.90
VEENSTRA & KIMM	VARIOUS PROJECTS	23,729.80
TOTAL		79,490.86

PAYROLL-WAGES, TAXES, EMPLOYEE BENEFITS**3/1/2024****40,621.96****PAID BETWEEN MEETINGS**

AMAZON.COM	MEMBERSHIP FEES 2022, 2023	358.00
LEAF CAPITAL FUNDING	COPIER LEASE-CITY OFFICE	435.60
MEDIACOM	CABLE SERVICE	41.90
PITNEY BOWES GLOBAL	POSTAGE METER LEASE-LIBRARY	77.37
VERIZON WIRELESS	VERIZON WIRELESS	412.88
METLIFE	INSURANCE	1,084.43
SISCO	INSURANCE	9,830.02
BOOMERANG	WW TREATMENT PAY ESTIMATE 16	62,781.19
IA INSURANCE DIVISION	CEMETERY REPORT FILING FEE	171.00
SISCO	HEALTH CLAIMS 2/20/2024	1,620.00
TOTAL		76,812.39

GRAND TOTAL EXPENDITURES**196,925.21****FUND TOTALS**

001 GENERAL FUND	22,387.77
022 CIVIC CENTER	130.22
031 LIBRARY	7,010.53
110 ROAD USE TAX	4,867.86
112 TRUST AND AGENCY	13,877.33
321 WIDENING WAPSI CREEK	10,411.50

324	WW TREATMENT FACILITY	75,473.13
326	ROUNDBOUT MAIN & CEDAR	220.00
329	EASTSIDE WATER MAIN PH1	40,240.00
330	EASTSIDE WATER MAIN PH2	3,969.04
600	WATER FUND	11,253.35
610	SEWER FUND	6,568.25
740	STORM WATER UTILITY	<u>516.23</u>
GRAND FUND TOTAL		196,925.21

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
POLICE OPERATION	GENERAL FUND	STEEN, CATHERINE UNIFORM DEN INC. LIBERTY COMMUNICATIONS KIESLER POLICE SUPPLY, INC	ILEA CONF REIMBURSE-STEEN	402.48
			UNIFORM-POLICE	974.90
			TELEPHONE SERVICE	306.12
			MAGPUL MBUS - POLICE	36.00
			OPTICS MAGNIFIER-POLICE	206.00
		TOTAL:		1,925.50
FIRE OPERATION	GENERAL FUND	LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	90.04
			TOTAL:	90.04
PARK & RECREATION	GENERAL FUND	LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	281.56
			TOTAL:	281.56
CLERK & TREASURER	GENERAL FUND	LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	432.26
			TOTAL:	432.26
LEGAL SERVICES	GENERAL FUND	CEDAR COUNTY RECORDER	RECORDING FEES	42.00
			TOTAL:	42.00
LOCAL CABLE ACCESS	GENERAL FUND	LIBERTY COMMUNICATIONS MAINSTAY SYSTEMS OF IOWA LLC	TELEPHONE SERVICE	64.95
			BACKUP SOFTWARE-CITY	288.00
			TOTAL:	352.95
COMMISSION	GENERAL FUND	VEENSTRA & KIMM INC.	MEADOWS PT 6 REVIEW	462.27
			W MAIN DENTAL OFFICE REVIE	705.05
			TOTAL:	1,167.32
TOWN HALL	CIVIC CENTER	THOMAS HEATING & AIR LLC LIBERTY COMMUNICATIONS	FOOD PANTRY FURNACE REPAIR	85.00
			TELEPHONE SERVICE	45.22
			TOTAL:	130.22
LIBRARY	LIBRARY	OVERDRIVE INC BAKER & TAYLOR INC. LIBERTY COMMUNICATIONS MAINSTAY SYSTEMS OF IOWA LLC	DIGITAL & AUDIO BOOKS	39.99
			BOOKS	395.42
			TELEPHONE SERVICE	238.75
			2 PATRON LAPTOPS-LIBRARY	2,089.00
			TOTAL:	2,763.16
ROADS & STREETS	ROAD USE TAX	LIBERTY COMMUNICATIONS HI-LINE INC MOORE'S WELDING INC	TELEPHONE SERVICE	39.76
			SHOP SUPPLIES-PW	41.00
			PLOW REPAIR	127.50
			TOTAL:	208.26
CAPITAL PROJECT	WIDENING WAPSI CRE	VEENSTRA & KIMM INC. IMPACT7G INC	CHANNEL WIDENING FLOOD IMP	5,441.50
			WIDENING WAPSI CREEK	4,970.00
			TOTAL:	10,411.50
CAPITAL PROJECT	WW TREATMT FAC IMP	VEENSTRA & KIMM INC.	WW TREATMENT FACILITY	6,840.00
			WW TREATMENT FACILITY	5,691.94
			WW TREATMENT FACILITY	160.00
			TOTAL:	12,691.94
INVALID DEPARTMENT	ROUNDAABOUT MAIN &	VEENSTRA & KIMM INC.	HHH& CEDAR JOHNSON INTERSE	220.00
			TOTAL:	220.00
CAPITAL PROJECT	EASTSIDE WATER MAI	LYNCH'S EXCAVATING INC VEENSTRA & KIMM INC.	EASTSIDE WATER PAY ESTIMAT	40,000.00
			EAST SIDE WATER MAINS	240.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			TOTAL:	40,240.00
CAPITAL PROJECT	EASTSIDE WATER MAI	VEENSTRA & KIMM INC.	EAST SIDE WATER MAINS PH2	3,070.28
			EAST SIDE WATER MAINS PH2	898.76
			TOTAL:	3,969.04
WATER OPERATING	WATER FUND	IOWA ONE CALL	NOTIFICATIONS	10.80
		LYNCH'S EXCAVATING INC	4TH&COLLEGE MAIN REPAIR	4,464.00
		LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	39.76
			TOTAL:	4,514.56
SEWER OPERATING	SEWER FUND	IOWA ONE CALL	NOTIFICATIONS	10.80
		LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	39.75
			TOTAL:	50.55

===== FUND TOTALS =====

001	GENERAL FUND	4,291.63
022	CIVIC CENTER	130.22
031	LIBRARY	2,763.16
110	ROAD USE TAX	208.26
321	WIDENING WAPSI CREEK @ BE	10,411.50
324	WW TREATMT FAC IMP 2021	12,691.94
326	ROUNDAABOUT MAIN & CEDAR-J	220.00
329	EASTSIDE WATER MAIN PH1	40,240.00
330	EASTSIDE WATER MAIN PH2	3,969.04
600	WATER FUND	4,514.56
610	SEWER FUND	50.55

GRAND TOTAL:		79,490.86



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: March 4, 2024

AGENDA ITEM: Resolution 2024-17 – Approving a contract with Willie Guy for Cubby Park concession sales and management for 2024.
--

PREPARED BY: Adam Kofoed, City Administrator

DATE: February 21, 2024

BACKGROUND:

Per direction from the City Council at the February 20, 2024 City Council meeting, the following contract was drafted for outsourcing the concession sales at Cubby Park for the 2024 recreation season.

RESOLUTION 2024-17

A RESOLUTION APPROVING A CONTRACT WITH WILLIE GUY FOR CUBBY PARK CONCESSION SALES AND MANAGEMENT FOR 2024

WHEREAS, the City of West Branch, Iowa is interested in outsourcing the concession sales at Cubby Park, 301 Scott Drive, West Branch, Iowa for the 2024 spring, summer and fall season; and

WHEREAS, the City Council has a desire to enter into an agreement to Willie Guy, independent contractor to perform concession sales (see Exhibit A); and

WHEREAS, Guy will provide the necessary staff, food and drink products for event sales and remit ten percent of the total gross sales to the City of West Branch within seven days of each event; and

WHEREAS, Guy will carry his own liability insurance and list the City as an additional insured.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of West Branch, Cedar County, Iowa, hereby approves a service contract with Willie Guy for concession sales at Cubby Park for the 2024 season.

Passed and approved this 4th day of March, 2024.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk

West Branch Concession Stand Contract

LOCATION: Cubby Park

ADDRESS: 301 Scott Dr,

CITY/ZIP: West Branch, IA.

TOURNAMENT/EVENT NAME: Varies

DATES: Varies 2024 spring, summer, fall

CONTACT:

Willie Guy

319-777-2451

willieguy05@gmail.com

PLEASE READ AND UNDERSTAND THE RULES AND RESPONSIBILITIES ASSOCIATED WITH THE USAGE OF THE CONCESSION STAND.

Terms:

The length of this contract is for one baseball/softball season from March 2024 through November 2024. Both parties must give a 30-day notice of termination.

The City of West Branch will supply the following:

Concession Building, electricity, water, garbage cans (including garbage bags)

Supplies for restrooms, toilet paper/paper towels, hand soap trash bags.

Communication of pick up and drop of concession keys.

Will provide (two) refrigerators, (one) two-door sliding display drink cooler, (one) hotdog roller, (one) pizza warmer, (one) popcorn machine, and (one) George Foreman grill.

Duties of Concession Operator:

- Supply all food products and supplies as needed.
- Maintain a neat and clean concession area.
- Empty concession stand garbage in the outside dumpster.
- Post and maintain established prices throughout the tournament.
- At least one adult must be present at all times the concession stand is open.
- No alcohol is allowed at the park or to be sold at the concession stand.
- Complete cleaning for the concession/restrooms building before leaving.
- Must log total gross sales for each day and report to Parks and Rec Department within seven days of each concession stand date. Must have accounting books available for inspection every 30 days.
- Must have an maintain a safeserve or other appropriate safe food serving certification
- Provide their own point of sale system.

Rental Agreement (Concessionaire agrees to pay the following rate/fees):

- Damage/cleaning fee of \$100 if not clean, includes facilities and appliances.
- 10% of tournament concession gross sales will be paid by the concessionaire.

I Willie Guy agrees to terms above Willie La Guy Date: 2-19-24

City of West Branch agrees to terms above _____

Date: _



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: March 4, 2024

AGENDA ITEM: Resolution 2024-18 – Approving the termination of the West Branch Building Incentive Program.
--

PREPARED BY: Adam Kofoed, City Administrator / City Clerk Leslie Brick

DATE: February 26, 2024

BACKGROUND:

In May 2015, the City Council passed Resolution 1300 establishing a building incentive program to encourage developers and builders to construct new homes in West Branch. The incentive gave reduced building permit fees to builders and promised a \$5000 tax rebate to eligible homeowners.

The program spurred 123 new dwellings in West Branch which are eligible for the \$5,000 tax rebate (or \$615,000 in total). To date the City has reimbursed eligible homeowners \$214,316.90.

The program has been evaluated annually to monitor its effect on the City's general fund budget and adjustments to the program have been made accordingly. Currently, \$60,000 per year is budgeted for tax rebates to residents for the program.

In October 2023, the City Council discussed where cuts could be made to the General Fund dependent departments such as Police and Parks & Recreation. During these discussions, ending the Building Incentive Rebate portion of the program was introduced for consideration as well as other options.

Over the past several months, the City Administrator held off re-hiring a Director for the Park & Recreation department due in part to the State's Tax Reform HF718 and how that may affect future general fund dollars the City receives. While the City Council prioritizes funding Police over Parks & Recreation, Councilmembers, City Administrator and city staff have heard from several concerned residents and other community groups that Parks & Recreation is needed in West Branch too.

Therefore, the decision to terminate the Building Incentive Tax Rebate and reallocate funding to re-hire a Parks & Recreation Director is up consideration.

As of this date, approximately 50 homeowners have not applied for or received a tax rebate. An additional 29 property owners have requested rebates, but have not reached \$5000. 26 eligible property owners received the full rebate and the remaining eligible properties have either moved from the community or only applied for a portion of the rebate.

RESOLUTION 2024-18

A RESOLUTION APPROVING THE TERMINATION OF THE WEST BRANCH BUILDING INCENTIVE PROGRAM

WHEREAS, the City of West Branch (City) approved a Building Incentive Program (Program) with the passage of Resolution 1300 on May 4, 2015 and sunset the program on June 30, 2021; and

WHEREAS, the Program spurred one hundred and twenty-three new dwellings in West Branch which are eligible for the five-thousand-dollar tax rebate; and

WHEREAS, the City has reimbursed eligible homeowners \$214,316.90 so far; and

WHEREAS, the City Council has deemed it necessary to re-evaluate the program and its effect on the General Fund; and

WHEREAS, the City Council determined that if the Program continues, the City will not be able to fund a Park & Recreation Director that facilitates and organizes recreation activities for its residents; and

WHEREAS, after much discussion and deliberation, the City Council feels that it is now necessary to terminate the Building Incentive Program and all future remaining tax rebates; and

WHEREAS, it is now necessary to approve this resolution.

NOW, THEREFORE, BE IT RESOLVED by the City Council of West Branch, Iowa, that the City of West Branch Building Incentive Program is hereby terminated in whole effective June 30, 2024.

Passed and approved this 4th day of March, 2024.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: March 4, 2024

AGENDA ITEM: Resolution 2024-19 - Hiring Erin Laughlin as the Parks & Recreation Director and setting the salary for the position.

PREPARED BY: Adam Kofoed, City Administrator

DATE: February 26, 2024

BACKGROUND:

In October of 2023, two parks and recreation commissioners, two council members, and three interviewed candidates for the Parks and Recreation Director position.

The selected candidate went through two separate interviews to ensure the candidate was qualified and a good fit for West Branch given her relationship with the Mayor. Each interview, Erin was the hiring committee's top candidate during this process.

Erin has been coaching the West Branch YSF Track program for the last four years, West Branch girls on the run for the last six years, the Hooverball Camps the last three years, a co-coach for the West Branch Junior High girls track coach. This fall, Erin started Lou Hoover's Lady Movers which filled all 25 spots in just six days. For the past six years, Erin has been working with Acclara, where she has earned three promotions which has shown her ability to learn quickly and take on more responsibilities in a short time.

MAYOR PRO TEM

The Mayor Pro Tem will effectively be the elected official responsible for working with the City Administrator and Parks and Recreation Director on day to day administrative and management duties.

RECOMMENDATION

Staff recommendation is to hire Erin Laughlin as applications and interim employment offer was made within the last six months and adhered to Iowa's Veteran's Preference Law Chapter 35C State Code of Iowa.

Staff believes retaining a full-time director as parks and recreation is becoming an increasing expectation from residents. There will be an increased focus on senior activities in the winter to keep the Parks and Rec Department busy all year round. Lastly, after reading council's upcoming priorities they wish to reinstate a full-time Parks & Recreation Director.

RESOLUTION 2024-19

A RESOLUTION HIRING ERIN LAUGHLIN AS THE PARKS & RECREATION DIRECTOR AND SETTING THE SALARY FOR THE POSITION.

WHEREAS, the City of West Branch is interested in hiring Erin Laughlin as the Parks & Recreation Director.

BE IT RESOLVED by the Council of the City of West Branch, Iowa:

Section 1. That the City of West Branch, Iowa will hire Erin Laughlin as the Parks & Recreation Director.

Section 2. Employee start date will be March 11, 2024.

Section 3. The following person and position named shall be paid the hourly wage indicated and the Finance Officer or City Clerk is authorized to issue warrants/checks, less legally required or authorized deductions for the amounts set out below, and make such contributions to IPERS and Social Security or other purposes as required by law or authorization of the Council:

Position	Name	Annual Salary	Status
Parks & Recreation Director	Erin Laughlin	\$51,750	Exempt

Section 4. The above named employee is subject to the City of West Branch Personnel Policies and Procedures.

Section 5. This resolution will be effective upon final passage of the City Council.

Passed and approved this 4th day of March, 2024.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk



REQUEST FOR CONSIDERATION

MEETING DATE: March 4, 2024

AGENDA ITEM: Resolution 2024-20 Approving a resolution of support for the City Administrator to apply for Cedar-Johnson Road Reconstruction funding under Congressperson Miller Meeks FY2025 Community Project Funding Program.

PREPARED BY: City Administrator, Adam Kofoed

DATE: February 28, 2024

BACKGROUND:

Congresswoman Miller-Meeks is now accepting applications for Fiscal Year 2025 Community Project Funding (CPF) requests. CPFs are Congressionally-directed grants that are included in annual appropriations (government funding) legislation.

Deadline to submit all requests is 6:00 PM Eastern Time on Friday, March 15, 2024.

Process for selection

1. Project sponsor applies to Representative Miller-Meeks by March 15 deadline.
2. Representative Miller-Meeks selects up to 15 projects to submit to the House Appropriations Committee.
3. Approximately end of June 2024 – the House Appropriations Committee selects a number of the projects submitted by Representative Miller-Meeks to be included in the annual appropriations bills. a. NOTE: Selection of projects is at the full discretion of the House Appropriations Committee.
4. Fall and winter 2024 – The annual appropriations bills containing the projects must pass the House and Senate and be signed into law by the President.
5. Following passage of the bill into law, the executive branch will release guidance for issuing funding to the projects
6. Funds will be released over the next several months following the bill's passage

RESOLUTION NO. 2024-20

RESOLUTION OF SUPPORT FOR THE CITY ADMINISTRATOR TO APPLY FOR CEDAR-JOHNSON ROAD RECONSTRUCTION FUNDING UNDER CONGRESSPERSON MILLER-MEEKS FY2025 COMMUNITY PROJECT FUNDING PROGRAM.

WHEREAS, the City Administrator has consulted with our City Engineer who recommends the Cedar-Johnson Road Reconstruction Project as the highest priority project in West Branch for Congressperson Miller-Meeks' Fiscal Year 2025 Community Project Funding program; and

WHEREAS, as part of the application process, the City Council is required to provide a resolution of support; and

WHEREAS, the City Council's 2023-2024 strategic plan identified Cedar-Johnson Road as one of two street reconstruction projects that need completed before Fiscal Year 2026; and

WHEREAS, Cedar-Johnson Reconstruction preliminary plans are completed; and

WHEREAS, the City Engineer believes if grants are received, a Cedar-Johnson Reconstruction Project would be completed by the end of the Federal Governments Fiscal Year 2025.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of West Branch, Cedar County, Iowa, that the City of West Branch fully supports the application to obtain funding via the Community Project Funding Program through Congressional Appropriations.

Passed and approved this 4th day of March, 2024.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk