



**CITY COUNCIL (SPECIAL) MEETING  
MONDAY, APRIL 1, 2024 - 6:00 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. Presentations/Communications/Open Forum
7. Public Hearing/Non-Consent Agenda
  - a. **Public Hearing** –Setting the Maximum Property Tax Levy for Fiscal Year 2025.
8. Comments from Mayor and Council Members
9. Motion to adjourn.

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**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  
**Parks & Recreation Director** Erin Laughlin

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

**Meeting Date: 4/1/2024 Meeting Time: 06:00 PM Meeting Location: City Council Chambers 110 N. Poplar St. 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 the hearing 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

<b>Iowa Department of Management</b>	<b>Current Year Certified Property Tax 2023 - 2024</b>	<b>Budget Year Effective Property Tax 2024 - 2025</b>	<b>Budget Year Proposed Property Tax 2024 - 2025</b>
Taxable Valuations for Non-Debt Service	154,029,878	185,278,586	185,278,586
Consolidated General Fund	1,310,024	1,310,024	1,529,897
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	77,389	77,389	74,526
Support of Local Emergency Mgmt. Comm.	11,823	11,823	12,466
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	177,735	177,735	200,723
Other Employee Benefits	163,706	163,706	213,641
Capital Projects (Capital Improv. Reserve)	79,373	79,373	99,369
Taxable Value for Debt Service	177,145,926	209,464,833	209,464,833
Debt Service	318,523	318,523	355,122
<b>CITY REGULAR TOTAL PROPERTY TAX</b>	<b>2,138,573</b>	<b>2,138,573</b>	<b>2,485,744</b>
<b>CITY REGULAR TAX RATE</b>	<b>13.61430</b>	<b>10.91557</b>	<b>13.19494</b>
Taxable Value for City Ag Land	515,710	501,287	501,287
Ag Land	0	0	0
<b>CITY AG LAND TAX RATE</b>	<b>0.00000</b>	<b>0.00000</b>	<b>0.00000</b>
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Value of \$100,000	<b>Current Year Certified 2023/2024</b>	<b>Budget Year Proposed 2024/2025</b>	<b>Percent Change</b>
City Regular Resident	744	611	-17.88
Commercial property with an Actual/Assessed Value of \$100,000	<b>Current Year Certified 2023/2024</b>	<b>Budget Year Proposed 2024/2025</b>	<b>Percent Change</b>
City Regular Commercial	744	611	-17.88

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.

**Reasons for tax increase if proposed exceeds the current:**

Increases in general fund and benefits are to fund increased wages for public safety employees due to the communities growing demand for public safety. Capital reserve increases are to reduce interest costs for future projects. Benefit increases are from reallocating workers comp to benefits.

