



CITY COUNCIL MEETING
MONDAY, NOVEMBER 18, 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.

SPECIAL MEETING – 6:00 P.M.

1. Call to order
2. Roll Call
3. Mickey Shields, Iowa League of Cities – City Council training
4. Adjourn special meeting.

REGULAR MEETING – 7:00 P.M.

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 minutes from the November 4, 2024 City Council meeting.
 - b. Approve a Class C Retail Alcohol (12-month) license with Outdoor Service privileges for The Down Under, 102 W. Main Street, West Branch.
 - c. Approve the submission of the annual Street Finance Report for FY24.
 - d. Approve the September Financial Report.
 - e. Approve Claims for November 18, 2024.
 - f. Accept the resignation of Evie White from the Parks & Recreation Commission, effective immediately.
7. Presentations/Communications/Open Forum
8. Public Hearing/Non-Consent Agenda
 - a. **Third Reading Ordinance 818** - Providing that General Property Taxes Levied and Collected on Certain Lots in The Meadows Part 4A and Part 4B and Pedersen Valley, Part One in West Branch, Iowa be paid to a Special Fund for Payments on Loans in connection to the West Branch Urban Renewal Area. / Move to action.
 - b. **Third Reading Ordinance 819** - Providing that General Property Taxes Levied and Collected on Certain Lots in Heritage Hill Subdivision in West Branch, Iowa be paid to a Special Fund for Payments on Loans in connection to the West Branch Urban Renewal Area. / Move to action.

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

- c. **First Reading Ordinance 820** – Amending Chapter 47 – Municipal Park Policies and Regulations. /Move to action.
 - d. **Resolution 2024-122** – Amending that certain Development Agreement with BBCO, LLC. / Move to action.
 - e. **Resolution 2024-123** –Approving the submission of the City of West Branch FY24 Annual Urban Renewal Report. / Move to action.
 - f. **Resolution 2024-124** – Approving the submission of the City of West Branch FY24 Annual Financial Report to the State Auditor’s Office. / Move to action.
 - g. **Resolution 2024-125** – Considering the issue of whether Acciona Windpower North America, LLC. should be rebated a portion of Tax Increment Revenues. / Move to action.
 - h. **Resolution 2024-126**– Approve Certain Annual Appropriation Payments Pursuant to various Development Agreements. / Move to action.
 - i. **Resolution 2024-127** - Directing the Finance Officer to Certify Tax Increment Financing Debt to the Cedar County Auditor. / Move to action.
 - j. **Resolution 2024-128** - Approve invoice #13-35694 in the amount of \$592.55 to Eocene (formerly known as Impact7G) for the Wapsi Creek Widening SRF Sponsored Project. / Move to action.
- 9. Discussion – Heritage Hill trail and drainage update from the City Engineer
 - 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:** Jodee Stoolman, Tom Dean, Jerry Sexton, Mike Horihan, Colton Miller
City Administrator Adam Kofoed • **City Clerk** Leslie Brick • **Finance Officer** Heidi Van Auken • **Police Chief** Greg Hall •
Fire Chief Kevin Stoolman • **Public Works Director** Matt Goodale • **Library Director** Jessica Schafer
Parks & Recreation Director Erin Laughlin

(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**

**November 04, 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 Jerry Sexton, Mike Horihan, Colton Miller and Jodee Stoolman were present.
Absent: Tom Dean.

City Staff present: City Administrator Adam Kofoed, City Clerk Leslie Brick, Public Works Director Matt Goodale, Library Director Jessie Schafer and City Attorney Kevin Olson. Staff attending via Zoom: Finance Officer Heidi Van Auken, Deputy Clerk Jessica Brown, Park & Recreation Director Erin Laughlin and Sergeant Cathy Steen.

APPROVE THE AGENDA

Motion by Miller, second by Sexton to approve the agenda. Motion carried on a voice vote.

APPROVE CONSENT AGENDA

Approve minutes from the October 21, 2024 City Council meeting.
Approve a Special Event permit from Main Street West Branch for Christmas Past on December 6th and 7th, 2024.
Appoint Erin Monaghan to the Park & Recreation Commission, term expires 12/31/2025.
Approve Claims for November 4, 2024.

EXPENDITURES	11/4/2024	
ALTORFER	SKIDLOADER PARTS-PW	46.47
AMAZON.COM	BOOKS, VIDEO GAMES-LIBRARY	165.19
BAKER & TAYLOR	BOOKS	176.92
BARCO MUNICIPAL PRODUCTS	LOCATOR FOR MAINS, SERVICE-PW	3,775.57
BROWN'S WEST BRANCH FORD	VEHICLE WINDOW REPAIR-PW	646.73
BROWN, JESSICA	MILEAGE, MEALS REIMBURSE-BROWN	198.38
CEDAR COUNTY COOPERATIVE	FUEL-PW	1,368.28
CJ COOPER & ASSOCIATES	ANNUAL ADMIN/CLEARING FEES	425.00
E O JOHNSON BUSINESS TECH	COPIER MAINTENANCE-CITY	172.91
EOCENE ENVIRONMENTAL GROUP	WIDENING WAPSI CREEK	4,228.37
FUSIONSITE MIDWEST	LHLM PORT-O-POTTY	121.00
HAWKINS	CHEMICALS	3,688.20
HI-LINE	SHOP SUPPLIES-PW	219.12
HOLIDAY INN DES MOINES	IMFOA LODGING-ADMIN STAFF	712.32
KOFOED, ADAM	TRAVEL REIMBURSE-KOFOED	643.71
MENARDS	LIGHTS REPLACEMENT-CITY OFFICE	498.31
MIDWEST UNDERGROUND CONTRACTORS	EASTSIDE WATER MAINS PH2	113,223.60
OASIS ELECTRIC	STROBING LIGHT REPAIR-LIBRARY	138.43
OLSON, KEVIN	LEGAL SERVICES-OCTOBER 2024	1,500.00
SCHAFFER, JESSICA	MILEAGE REIMBURSEMENT-SCHAFFER	44.22
STATE INDUSTRIAL PRODUCTS	CHEMICALS	250.38
STEEN, CATHERINE	HOTEL, MEAL, MILE REIMB-STEEN	222.69
STERICYCLE	SHREDDING SERVICES	90.63
SURVEYING AND MAPPING	ANNUAL GIS WEBSITE MAINTENANCE	3,600.00
TOTAL		136,156.43
PAYROLL-WAGES, TAXES, EMPLOYEE BENEFITS	10/25/2024	67,950.03
PAID BETWEEN MEETINGS		
SISCO	HEALTH CLAIMS 10/28/2024	338.84
METLIFE	INSURANCE PREMIUM	2,223.55
SISCO	INSURANCE PREMIUM	16,981.91
SISCO	HEALTH CLAIMS 10/21/2024	68.96
ACTION SEWER & SEPTIC	LINE CLEANING, TELEWISE-PW	677.00
AERO RENTAL	COMPRESSOR RENTAL-P&R	251.45
ALLIANT ENERGY	ALLIANT ENERGY	14,662.70

ALTORFER	SKID LOADER PARTS	408.69
AMAZON.COM	BASE, BRACELETS, MOUSE-P&R	52.84
BAKER & TAYLOR	BOOKS	219.11
BYO RECREATION	CUBBY PLAYGROUND MUSHROOM	790.19
CY'S TREE SERVICE	TREE REMOVAL	20,000.00
E O JOHNSON BUSINESS TECH	COPIER MAINTENANCE-LIBRARY	189.12
HI-LINE	SHOP SUPPLIES-PW	347.34
IA LAW ENFORCEMENT ACADEMY	DEESCALATION TRAINING-LONGLETT	25.00
IOWA ONE CALL	UTILITY LOCATION SERVICE	90.00
JOHN DEERE FINANCIAL	UNIFORM, TOOLS, SUPPLIES-PW	962.70
KELLY TREE FARM	TREES-6TH ST	7,348.50
LAW ENFORCEMENT SYSTEMS	EVIDENCE CARBON SHEETS-POLICE	202.00
MEDIACOM	CABLE SERVICE	41.90
US BANK CORPORATE CARD	CREDIT CARD PURCHASES	3,420.32
USA BLUE BOOK	WATER TESTING SUPPLIES	258.00
VERIZON WIRELESS	VERIZON WIRELESS	454.71
WHITE CAP	TRAIL BRIDGE MATERIALS-P&R	124.50
TOTAL		70,139.33
GRAND TOTAL EXPENDITURES		274,245.79
FUND TOTALS		
001 GENERAL FUND	68,679.41	
022 CIVIC CENTER	385.01	
031 LIBRARY	5,487.92	
110 ROAD USE TAX	7,171.65	
112 TRUST AND AGENCY	29,294.78	
321 WIDENING WAPSI CREEK	4,228.37	
330 EASTSIDE WATER MAIN PH2	113,223.60	
600 WATER FUND	21,972.30	
610 SEWER FUND	23,052.22	
740 STORM WATER UTILITY	750.53	
GRAND FUND TOTAL	274,245.79	

The Council had no comments.

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

PRESENTATIONS / COMMUNICATIONS / OPEN FORUM

Sherry Kolpin, member of the West Branch Lions Club spoke on behalf of the group. Kolpin said the mission of the club is to build community through service projects for the benefit of West Branch residents. Kolpin mentioned recent legacy projects the club completed such as the soccer field on Pedersen Street, raising funds to replace the disability lift at Town Hall and most recently, the temporary pickle ball courts at Beranek Park. Kolpin said a committee was formed to plan the club's next legacy project. The committee gathered ideas from residents and brought the ideas back to the club. The legacy project had to meet a certain criterion whose goal is to keep residents active, healthy and build community connections. The Lion Club proposes to construct a four-court pickle ball complex at Cubby Park. Kolpin, who also plays pickle ball with family and friends, said that the sport is hugely popular in West Branch and leagues have been formed and court time is in demand. Kolpin said club members have researched pros and cons for constructing pickle courts and have already secured a \$20,000 grant to construct the courts. Kolpin said the cost of the project is expected to be approximately \$125,000 and that they are looking to the Council to approve the construction of the courts at Cubby Park. The Council members all approved of the proposal, but Horihan did bring up that the proposed location is where past city discussions have been for a recreation center. While true, Laughlin said the city had no plans in the near (or distant) future to construct a recreation center. Kolpin said that if the City ever decides to build a recreation center at the same location, they would ask that the courts be relocated. Olson said a 28E Agreement would need to be drafted between the two parties to move forward. Miller directed Kofod to start the 28E Agreement process with the City Attorney.

PUBLIC HEARING / NON-CONSENT AGENDA

Third Reading of Ordinance 816 – Amending Chapter 69 – Parking Regulations. / Move to action.

ORDINANCE NO. 816

AN ORDINANCE AMENDING CHAPTER 69 "PARKING REGULATIONS".

WHEREAS, the City of West Branch, Iowa has jurisdiction to establish Parking Regulations within the corporate limits of the City of West Branch; and WHEREAS, No Parking Zones shall mean, to stop, stand, or parking of a vehicle in any of the following designated no parking zones except when necessary to avoid conflict with other traffic or in compliance with the direction of a peace officer or traffic control signal; and WHEREAS, the City Council has heretofore deemed it necessary and desirable to pass legislation regulating the no parking zones within the City.

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of West Branch, Cedar County, Iowa:

Section 1: Amendment. The Code of Ordinances is hereby amended by the City Council of West Branch, Iowa by adding the following new section to Chapter 69, "PARKING REGULATIONS", Section 69.10, THIRTY MINUTE PARKING ZONES.

(Insert after current subsection)

69.10 THIRTY MINUTE PARKING ZONES. Parking on the following streets is restricted to thirty minutes between the hours of 8:00 a.m. and 4:00 p.m. daily except Saturdays, Sundays, and legal holidays.

1. On the west side of N. Poplar Street directly in front of the City Office and/or 110 N. Poplar Street.

Re-number all remaining sections after these changes.

Section 2. Conflicts. All ordinances or parts of ordinances not specifically provided for and in conflict with the provisions of this ordinance are hereby repealed.

Section 3. Adjudication. If any section, provision, or part of this ordinance shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 4. Effective Date. This ordinance shall be in full force and effect after its passage, approval and publication as required by law.

Passed and approved this 4th day of November, 2024

First Reading: October 7, 2024
Second Reading: October 21, 2024
Third Reading: November 4, 2024

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk

Motion by Sexton, second by Miller to approve the third reading of Ordinance 816. AYES: Sexton, Miller, Stoolman, Horihan. NAYS: None. Absent: Dean. Motion carried.

Third Reading of Ordinance 817 – Amending Chapter 30 – Police Department. / Move to action.

ORDINANCE NO. 817

AN ORDINANCE AMENDING CHAPTER 30 "POLICE DEPARTMENT"

1. BE IT ENACTED by the City Council of West Branch, Iowa, that Chapter 30 "POLICE DEPARTMENT" of the Code of West Branch, Iowa is hereby amended by deleting Section 30.11 "RESIDENCY REQUIREMENT" in its entirety and inserting in lieu thereof:

30.11 RESIDENCY REQUIREMENT

All full-time peace officers, including the Police Chief, shall establish a residence within a thirty (30) mile radius of West Branch within six months of their date of employment, and continued residency within that thirty (30) mile radius of West Branch is a requirement for continued employment with the City. Peace officers (excluding the Police Chief) will not utilize a city vehicle for transportation to and from any residence outside of the City limits, unless the full-time peace officer receives authorization from the Police Chief, City Administrator or City Council to do so. The Police Chief shall ensure that all full-time peace officers comply with these requirements.

2. This amendment to the ordinance shall be in full effect from and after its publication as by law provided.

3. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

4. If any section, provision, or part of this ordinance shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of this ordinance as a whole or any part, section, or provision thereof not adjudged invalid or unconstitutional.

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

First Reading: October 7, 2024
Second Reading: October 21, 2024
Third Reading: November 4, 2024

Roger Laughlin, Mayor

Attest:

Leslie Brick, City Clerk

Motion by Horihan, second by Miller to approve the third reading of Ordinance 817. AYES: Horihan, Miller, Sexton. NAYS: Stoolman. Absent: Dean. Motion carried.

Second Reading Ordinance 818 - Providing that General Property Taxes Levied and Collected on Certain Lots in The Meadows Part 4A and Part 4B and Pedersen Valley, Part One in West Branch, Iowa be paid to a Special Fund for Payments on Loans in connection to the West Branch Urban Renewal Area. / Move to action.

Motion by Sexton, second by Miller on to approve the second reading of Ordinance 818. AYES: Sexton, Miller, Horihan, Stoolman. NAYS: None. Absent: Dean. Motion carried.

Second Reading Ordinance 819 - Providing that General Property Taxes Levied and Collected on Certain Lots in Heritage Hill Subdivision in West Branch, Iowa be paid to a Special Fund for Payments on Loans in connection to the West Branch Urban Renewal Area. / Move to action.

Motion by Miller, second by Sexton to approve the second reading of Ordinance 819. AYES: Miller, Sexton, Stoolman, Horihan. NAYS: None. Absent: Dean. Motion carried.

Resolution 2024-119 – Approve an agreement with Main Street West Branch dba Hoover’s Hometown Days for organizing Hoover-Ball. / Move to action.

Simon, of Main Street West Branch provided background information on why the request was being made for Parks & Recreation to organize the Hoover-Ball event. Simon said that the Hoover Foundation stopped organizing the event about three years ago and that Whitney’s Wings (a private organization) took over. Both current and past organizer’s no longer want to organize the event going forward and that the new Hoover’s Hometown Days committee is looking for a way to save the poplar event that ties Hoover-Ball to the annual event. The committee, Main Street and Parks & Rec met to discuss potential roles and responsibilities and came up with the proposed agreement. It was noted that Laughlin (Erin) has been organizing youth Hoover-Ball for the past few years and that the City will benefit (financially) for all registration fees associated with Hoover-Ball. The Council asked if Kofoed was in support of the proposal and he said he was.

Motion by Miller, second by Sexton to approve Resolution 2024-120. AYES: Miller, Sexton, Horihan, Stoolman. NAYS: None. Absent: Dean. Motion carried.

Resolution 2024-120 - Revising Resolution 1743 regarding the collection of funds to be used for low-to-moderate income housing assistance. / Move to action.

Van Auken was informed by the County Auditor that the Development Agreement approved via Resolution 1743 for The Meadows Part 4A and 4B did not clearly spell out the collection of LMI (low-to-moderate income) housing assistance as required by the Auditor. Olson stated that this resolution amends for former resolution approved in 2018 so that the city can create the obligation and collect TIF revenues for LMI.

Motion by Miller, second by Sexton to approve Resolution 2024-120. AYES: Miller, Sexton, Stoolman, Horihan. NAYS: None. Absent: Dean. Motion carried.

Resolution 2024-121 – Approving the Conveyance of a previously vacated alley. / Move to action.

Olson said he had received a request regarding a quit claim deed for vacated alleys in 1883 and 1895 which came up in a title opinion for an upcoming property sale at 326 N. 4th St.

Motion by Sexton, second by Miller to approve Resolution 2024-121. AYES: Sexton, Miller, Stoolman, Horihan. NAYS: None. Absent: Dean. Motion carried.

Discussion – Historic Preservation Commission proposal to help fund renovations for the Traveler’s Rest property.

Kofoed introduced a request from the Historic Preservation Commission of using a portion of LMI funds to help with the restoration of the Traveler’s Rest property located at 645 E. Main Street. Kofoed said the long-term goal of restoring the Traveler’s Rest and its history is to make it a tourist attraction. Kofoed said the property owner has secured grant proceeds in the amount of \$100,000 from ECIA’s Home Repair Assistance Program, but that the cost of the interior repairs will exceed that amount by \$40,000. Kofoed asked the Council to consider using \$20,000 of LMI funds with the remaining \$20,000 being raised by private donations. The property owner, Peggy Herman said the house was built in 1850 on the property just east of where it sits now and then moved in 1892 to its current location. Sexton asked if a foundation inspection had been completed and said that from his experience, if the foundation isn’t addressed, interior repairs would be a waste of money on a house of this age. Kofoed was unsure if ECIA had done that inspection but would follow-up. Miller questioned if LMI funds should be used for a “tourist attraction”? Miller also questioned who would benefit from the restoration and if it is the City, would funds from hotel/motel tax be better suited to be used. Horihan

said he supports the efforts, but needs assurance in the City's investment in the property. City Attorney Olson suggested that more information be obtained on actual costs and the extent of the repairs so that the Council can make an informed decision on whether or not to financially support the project. Van Auken interjected and reminded the Council that while the City is collecting LMI funds, a plan for those funds must also be established and adhered to and to date, that has not been done. The Council directed Kofoed to gather more information and bring back a formalized plan with actual costs.

Discussion – Temporary stop sign on West Main Street

Kofoed asked the Council for direction on monitoring the temporary stop signs to be placed at the intersection of Dawson Drive and West Main Street. The Council discussed for a brief period and decided that they should discuss the effectiveness of the temporary signs at the end of the school year.

CITY ADMINISTRATOR REPORT

Kofoed reminded the Council that a special meeting will be held at 6:00 p.m. on November 18th for a presentation on Council training with Mickey Shields from the Iowa League of Cities. Kofoed asked the Council how they would like to proceed with strategic planning for the upcoming budget session. Sexton said he would prefer a separate meeting to discuss what funds would be available for future projects. The other members agreed a special meeting would be needed to discuss. Kofoed said he would need time to gather information and prepare for a special meeting.

CITY ATTORNEY REPORT - No report

CITY ENGINEER REPORT - Absent

STAFF REPORTS

Jessie Schafer, Library Director presented the annual library report to the Council. Schafer, who has been the Director since January (but employed with the City since 2012), reported on a variety of library activities and its offerings. Schafer said the library wants to offer more activities for seniors and will be working the Park's & Rec Director in 2025 to accomplish their goal. She said that the library sees a steady stream of visitor's daily as residents are taking advantage of the many free activities that they offer.

COMMENTS FROM MAYOR AND COUNCIL MEMBERS

Miller thanked Main Street West Branch Director, Jessi Simon for continually advertising West Branch via news outlets.

ADJOURNMENT

Motion to adjourn by Sexton, second by Horihan. Motion carried on a voice vote. City Council meeting adjourned at 8:26 p.m.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: Approve a Class C Retail Alcohol (12-month) license with Outdoor Service privileges for The Down Under, 102 W. Main Street, West Branch.
--

PREPARED BY: City Clerk, Leslie Brick
--

DATE: November 6, 2024

SUMMARY:

Approve Class C Retail Alcohol license with Outdoor Service privileges for The Down Under, 102 W. Main St.

- ✓ Renewal Application submitted
- ✓ DRAM Shop
- ✓ Fire Inspection

Renewal effective 12/1/2024 through 11/30/2025.



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: Approve the submission of the annual Street Finance Report FY24

PREPARED BY: Finance Officer, Heidi Van Auken
--

DATE: November 6, 2024

SUMMARY:

Street Finance Report (SFR): Per Iowa Code section 312.14 – all cities are required to submit the SFR to the Iowa Department of Transportation (DOT) by December 1st of each year. The intent of this report is to provide an accounting of the entire roads/streets program of our city for a fiscal year.



City Street Finance Report

Fiscal Year 2024

Bureau of Local Systems

West Branch

Ames, IA 50010

11/6/2024 5:15:57 PM

Expenses

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Salaries - Roads/Streets	\$110	\$128,156					\$128,266
Benefits - Roads/Streets	\$3,160	\$60	\$35,664				\$38,884
Training & Dues		\$1,845					\$1,845
Building & Grounds Maint. & Repair	\$2,625	\$15,218					\$17,843
Vehicle & Office Equip Operation and Repair		\$20,838					\$20,838
Other Maintenance and Repair		\$6,582					\$6,582
Engineering		\$4,252			\$6,628		\$10,880
Insurance	\$11,986						\$11,986
Printing		\$609					\$609
Other Professional Services		\$4,589			\$18,851		\$23,440
Other Contract Services	\$910				\$1,483,723		\$1,484,633
Minor Equipment Purchases		\$2,000					\$2,000
Office Supplies		\$391					\$391
Postage & Safety		\$409					\$409
Replacement Posts & Signs		\$10,463					\$10,463
Other Supplies		\$647					\$647



City Street Finance Report

Fiscal Year 2024

Bureau of Local Systems

West Branch

Ames, IA 50010

11/6/2024 5:15:57 PM

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Other Capital Equipment	\$19,131	\$19,131					\$38,262
Street - Capacity Improvement		\$38,911					\$38,911
Principal Payment				\$269,768			\$269,768
Interest Payment				\$60,963			\$60,963
Bond Registration Fees				\$876			\$876
Street Lighting	\$37,229	\$930					\$38,159
Snow Removal		\$11,968					\$11,968
Depreciation & Building Utilities		\$4,538					\$4,538
Total	\$75,151	\$271,537	\$35,664	\$331,607	\$1,509,202		\$2,223,161



City Street Finance Report

Fiscal Year 2024

Bureau of Local Systems

West Branch

Ames, IA 50010

11/6/2024 5:15:57 PM

Revenue

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Levied on Property	\$67,456		\$35,664	\$331,607			\$434,727
State Revenues - Road Use Taxes		\$354,403					\$354,403
Charges/fees						\$0	\$0
Sale of Assests	\$7,695						\$7,695
Proceeds from Debt					\$1,976,340		\$1,976,340
Total	\$75,151	\$354,403	\$35,664	\$331,607	\$1,976,340	\$0	\$2,773,165



City Street Finance Report

Fiscal Year 2024

Bureau of Local Systems

West Branch

Ames, IA 50010

11/6/2024 5:15:57 PM

Bonds/Loans

Bond/Loan Description	Principal Balance As of 7/1	Total Principal Paid	Total Interest Paid	Principal Roads	Interest Roads	Principal Balance As of 6/30
GO corporate purpose bond - street improvements	\$480,000	\$90,000	\$9,237	\$45,000	\$4,619	\$390,000
GO corporate purpose bond - bridge, street and park	\$2,270,000	\$400,000	\$65,872	\$100,952	\$16,625	\$1,870,000
GO Corp Bond 2015	\$195,000	\$95,000	\$4,680	\$95,000	\$4,680	\$100,000
GO Corp 2023	\$3,040,000	\$50,000	\$60,800	\$28,816	\$35,040	\$2,990,000
SRF FY 24	\$343,783	\$0	\$0	\$0	\$0	\$343,783
Total	\$6,328,783	\$635,000	\$140,589	\$269,768	\$60,964	\$5,693,783



City Street Finance Report

Fiscal Year 2024

Bureau of Local Systems

West Branch

Ames, IA 50010

11/6/2024 5:15:57 PM

Equipment

Description	Model Year	Usage Type	Cost	Purchased Status
MAXEY 83" WIDE DUMP TRAILER	2014	Purchased	\$7,350	No Change
INTERNATIONAL 4900 W/PLOW	1991	Purchased	\$10,550	No Change
OSHKOSH P1823 PLOW TRUCK	2000	Purchased	\$146,000	No Change
DODGE RAM 1500 PICKUP	2016	Purchased	\$25,435	No Change
FORD	2017	Purchased	\$26,000	No Change
FORD F-550 SUPER DUTY	2019	Purchased	\$68,976	No Change
PELICAN SWEEPER	2013	Purchased	\$165,203	No Change
JOHN DEERE 1025R UTILITY TRACTOR	2022	Purchased	\$18,915	No Change
FORD F-550 4X4	2022	Purchased	\$76,168	No Change
DODGE RAM 1500 ST	2012	Purchased	\$25,800	No Change
FORD F-550	2016	Purchased	\$71,135	No Change
Sterling L7500	2009	Purchased	\$35,205	No Change
CATERPILLAR 262C2 SA SKID LOADER W.BUCKET	2012	Purchased	\$50,000	No Change
Bonnell Titan Pro Leaf Loader	2023	Purchased	\$76,525	New



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2024

West Branch

11/6/2024 5:15:57 PM

Street Projects

Project Description	Contract Price	Final Price	Contractor Name
Hoover Roundabout	\$799,689	\$799,689	Streb Construction
East Side Water Mains Phase 1	\$1,077,244	\$1,077,244	Lynch Excavating



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2024

West Branch

11/6/2024 5:15:57 PM

Summary

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Begining Balance	\$0	\$143,232	\$0	\$0	(\$123,439)	\$0	\$19,793
SubTotal Expenses (-)	\$75,151	\$271,537	\$35,664	\$331,607	\$1,509,202		\$2,223,161
Subtotal Revenues (+)	\$75,151	\$354,403	\$35,664	\$331,607	\$1,976,340	\$0	\$2,773,165
Ending Balance	\$0	\$226,098	\$0	\$0	\$343,699	\$0	\$569,797

Resolution Number:

Execution Date: Monday, November 18, 2024

Signature: Heidi Van Auken



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: September Monthly Financial Report
--

PREPARED BY: Heidi Van Auken

DATE: November 13, 2024

SUMMARY:

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

BANK TO BOOK RECONCILIATION			
9/30/2024			
BANK BALANCE @ _____			
	CASH - FIDELITY BANK & TRUST		\$ 7,027,270.71
	CASH - FIDELITY BANK & TRUST - PERPETUAL CARE FUND		\$ 35,490.60
	SUB TOTAL		\$ 7,062,761.31
ADD:	CD'S:	Bank/CD #	Maturity Date
	ENLOW BUILDING CD	LIBERTY SAVINGS-10447	5/2/2024 \$ 11,353.56
	CEMETERY PERPETUAL CARE	HILLS BANK-30282503	1/11/2024 \$ 102,860.71
	LIBRARY-HANSEN DONATION CD	GREENSTATE-1037 (Old 1034)	8/4/2025 \$ 60,885.05
	LIBRARY-KROUTH PRINCIPAL CD	GREENSTATE-1038 (Old 1035)	9/2/2025 \$ 56,130.31
	LIBRARY-KROUTH INTEREST CD	GREENSTATE-1036 (Old 1031)	9/2/2025 \$ 26,313.41
	GEN FUND-STREETScape-ACCIONA DONATION CD	GREENSTATE-1033 (Old 1028)	12/6/2024 \$ 7,644.81
	SAVINGS ACCOUNTS		
	GENERAL FUND SAVINGS	GREENSTATE-0001	\$ 5.00
	LIBRARY - KROUTH INTEREST	FIDELITY-SAVINGS ACCOUNT	\$ 8,524.46
	LIBRARY - M GRAY SAVINGS	FIDELITY-SAVINGS ACCOUNT	\$ 16,357.35
	TOTAL CD'S & SAVINGS ACCOUNTS		\$ 290,074.66
	SUB TOTAL		\$ 7,352,835.97
PLUS	O/S DEPOSITS		\$ -
PLUS	ADJUSTMENTS		\$ -
LESS:	O/S CREDIT CARD		\$ -
LESS:	O/S CHECKS		\$ 11,873.03
	ENDING BOOK BALANCE		\$ 7,340,962.94
	NON-RECONCILIATION ITEM-CUBBY PARK CONCESSIONS		\$ 600.00

CLERK'S REPORT FOR THE MONTH OF SEPTEMBER 2024

DESCRIPTION	CHECKING	INVESTMENT	BEGINNING BALANCE	RECEIPTS	TRANSFER IN	DISBURSED	TRANSFER OUT	NET CHANGE LIABILITIES	CLERK'S BALANCE
GENERAL									
* (001) GENERAL OPERATING FUND	\$ 2,118,990.65	\$ 5.00	\$ 2,118,995.65	\$ 172,945.65		\$ 111,310.08		\$ (1,089.40)	\$ 2,179,541.82
** FIRE APPARATUS RESERVE	\$ 44,811.50	\$ -	\$ 44,811.50						\$ 44,811.50
POLICE APPARATUS RESERVE	\$ 123,178.95	\$ -	\$ 123,178.95						\$ 123,178.95
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	\$ -	\$ 7,554.93	\$ 7,554.93	\$ 89.88					\$ 7,644.81
PARK EQUIPMENT/RESERVE	\$ 18,000.00	\$ -	\$ 18,000.00						\$ 18,000.00
(022) CIVIC CENTER	\$ 42,995.13	\$ -	\$ 42,995.13	\$ 340.00		\$ 1,412.62			\$ 41,922.51
(027) MEMORIAL GARDEN PROJECT	\$ 414.00	\$ -	\$ 414.00						\$ 414.00
(028) SPLASH PAD RESERVE	\$ 100.00	\$ -	\$ 100.00						\$ 100.00
(031) LIBRARY	\$ 52,615.68	\$ 96,605.27	\$ 149,220.95	\$ 14,977.11		\$ 11,826.73			\$ 152,371.33
(036) TORT LIABILITY	\$ (52,503.89)	\$ -	\$ (52,503.89)	\$ 6,682.90					\$ (45,820.99)
SPECIAL REVENUE									
(110) ROAD USE TAX	\$ 212,464.50	\$ -	\$ 212,464.50	\$ 39,858.58		\$ 31,836.97		\$ (93.65)	\$ 220,392.46
(112) TRUST & AGENCY (EMPLOYEE BENEFITS)	\$ 389,555.84	\$ -	\$ 389,555.84	\$ 40,090.35		\$ 30,645.94			\$ 399,000.25
(119) EMERGENCY TAX FUND	\$ 6,985.02	\$ -	\$ 6,985.02						\$ 6,985.02
(121) LOCAL OPTION SALES TAX	\$ 481,199.77	\$ -	\$ 481,199.77	\$ 22,624.97					\$ 503,824.74
(125) TIF	\$ 87,257.95	\$ -	\$ 87,257.95	\$ 77,181.28					\$ 164,439.23
(126) TIF LMI MEADOWS PT 4	\$ 83,542.25	\$ -	\$ 83,542.25						\$ 83,542.25
(180) REVOLVING LOAN FUND	\$ 137,082.45	\$ -	\$ 137,082.45						\$ 137,082.45
DEBT SERVICE									
(226) DEBT SERVICE	\$ 283,150.34	\$ -	\$ 283,150.34	\$ 32,954.77		\$ 600.00			\$ 315,505.11
CAPITAL PROJECTS									
(300) CAPITAL IMPROVEMENT RESERVE	\$ 210,718.02	\$ -	\$ 210,718.02	\$ 8,910.87					\$ 219,628.89
(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	\$ 172,412.82	\$ -	\$ 172,412.82						\$ 172,412.82
(319) RELOCATION OF WATER & SEWER LINES	\$ (365,572.60)	\$ -	\$ (365,572.60)						\$ (365,572.60)
(321) WIDENING WAPSI CREEK @ BERANEK PARK	\$ 78,745.72	\$ -	\$ 78,745.72			\$ 9,447.91			\$ 69,297.81
(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	\$ 68,063.16	\$ -	\$ 68,063.16			\$ 6,840.00			\$ 61,223.16
(326) ROUNDABOUT MAIN & CEDAR	\$ 156,500.72	\$ -	\$ 156,500.72						\$ 156,500.72
(327) SPONSORED WATER QUALITY IMPE 2021	\$ (20,000.00)	\$ -	\$ (20,000.00)						\$ (20,000.00)
(329) EASTSIDE WATER MAINS PH1	\$ 320,331.70	\$ -	\$ 320,331.70						\$ 320,331.70
(330) EASTSIDE WATER MAINS PH2	\$ (78,679.00)	\$ -	\$ (78,679.00)			\$ 129,962.97			\$ (208,641.97)
(331) CEDAR JOHNSON RD RECONSTRUCT	\$ (31,103.08)	\$ -	\$ (31,103.08)			\$ 13,898.32			\$ (45,001.40)
PERMANENT									
(500) CEMETERY PERPETUAL FUND	\$ 35,190.60	\$ 102,860.71	\$ 138,051.31	\$ 300.00					\$ 138,351.31
(501) KROUTH PRINCIPAL FUND	\$ (0.00)	\$ 55,415.55	\$ 55,415.55	\$ 741.36					\$ 56,156.91
(502) KROUTH INTEREST FUND	\$ (0.00)	\$ 25,966.83	\$ 25,966.83	\$ 346.58					\$ 26,313.41
ENTERPRISE									
(600) WATER FUND	\$ 392,721.69	\$ -	\$ 392,721.69	\$ 72,826.56		\$ 28,606.46	\$ 10,817.65	\$ (93.65)	\$ 426,030.49
(603) WATER SINKING FUND	\$ 26,873.65	\$ -	\$ 26,873.65	\$ -	\$ 10,817.65				\$ 37,691.30
(610) SEWER FUND	\$ 901,721.00	\$ -	\$ 901,721.00	\$ 98,098.43		\$ 24,787.07	\$ 53,438.47	\$ (93.68)	\$ 921,500.21
(611) SEWER FUND SPECIAL	\$ 734,745.22	\$ -	\$ 734,745.22	\$ -	\$ 53,438.47				\$ 788,183.69
(614) WASTEWATER LIFT STATION	\$ -	\$ -	\$ -						\$ -
(740) STORM WATER UTILITY	\$ 220,606.76	\$ -	\$ 220,606.76	\$ 6,051.84		\$ 25,593.66			\$ 201,064.94
TOTAL	\$ 6,885,672.63	\$ 288,408.29	\$ 7,174,080.92	\$ 595,021.13	\$ 64,256.12	\$ 426,768.73	\$ 64,256.12	\$ (1,370.38)	\$ 7,340,962.94
O/S CHECKS			\$173,035.63						\$11,873.03
ADJUSTMENTS			\$0.00						\$0.00
O/S DEPOSIT			\$0.00						\$0.00
O/S CREDIT CARD			\$0.00						\$0.00
BANK STATEMENT BALANCE			\$7,347,116.55						\$7,352,835.97

CITY OF WEST BRANCH
MTD TREASURERS REPORT
AS OF: SEPTEMBER 30TH, 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	2,344,541.42	173,035.53	111,310.08	2,406,266.87	0.00	(1,089.40)	2,405,177.47
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	42,995.13	340.00	1,412.62	41,922.51	0.00	0.00	41,922.51
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	149,220.95	14,977.11	11,826.73	152,371.33	0.00	0.00	152,371.33
036-TORT LIABILITY	(52,503.89)	6,682.90	0.00	(45,820.99)	0.00	0.00	(45,820.99)
050-HOME TOWN DAYS FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110-ROAD USE TAX	212,464.50	39,858.58	31,836.97	220,486.11	0.00	(93.65)	220,392.46
111-POLICE RECOVERY ACT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-TRUST AND AGENCY	389,555.84	40,090.35	30,645.94	399,000.25	0.00	0.00	399,000.25
119-EMERGENCY TAX FUND	6,985.02	0.00	0.00	6,985.02	0.00	0.00	6,985.02
121-OPTION TAX	481,199.77	22,624.97	0.00	503,824.74	0.00	0.00	503,824.74
125-T I F	87,257.95	77,181.28	0.00	164,439.23	0.00	0.00	164,439.23
126-TIF LMI MEADOWS PT 4	83,542.25	0.00	0.00	83,542.25	0.00	0.00	83,542.25
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	283,150.34	32,954.77	600.00	315,505.11	0.00	0.00	315,505.11
300-CAPITAL IMPROV. RESERVE	210,718.02	8,910.87	0.00	219,628.89	0.00	0.00	219,628.89
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	172,412.82	0.00	0.00	172,412.82	0.00	0.00	172,412.82
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	(365,572.60)	0.00	0.00	(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	78,745.72	0.00	9,447.91	69,297.81	0.00	0.00	69,297.81
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	68,063.16	0.00	6,840.00	61,223.16	0.00	0.00	61,223.16
326-ROUNDAABOUT MAIN & CEDAR-J	156,500.72	0.00	0.00	156,500.72	0.00	0.00	156,500.72
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: SEPTEMBER 30TH, 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	320,331.70	0.00	0.00	320,331.70	0.00	0.00	320,331.70
330-EASTSIDE WATER MAIN PH2	(78,679.00)	0.00	129,962.97	(208,641.97)	0.00	0.00	(208,641.97)
331-CEDAR JOHNSON RD RECONS	(31,103.08)	0.00	13,898.32	(45,001.40)	0.00	0.00	(45,001.40)
500-CEMETERY PERPETUAL FUND	138,051.31	300.00	0.00	138,351.31	0.00	0.00	138,351.31
501-KROUTH PRINCIPAL FUND	55,415.55	741.36	0.00	56,156.91	0.00	0.00	56,156.91
502-KROUTH INTEREST FUND	25,966.83	346.58	0.00	26,313.41	0.00	0.00	26,313.41
600-WATER FUND	392,721.69	72,826.56	39,424.11	426,124.14	0.00	(93.65)	426,030.49
601-WATER RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-WATER SINKING FUND	26,873.65	10,817.65	0.00	37,691.30	0.00	0.00	37,691.30
610-SEWER FUND	901,721.00	98,098.43	78,225.54	921,593.89	0.00	(93.68)	921,500.21
611-SEWER FUND SPECIAL	734,745.22	53,438.47	0.00	788,183.69	0.00	0.00	788,183.69
614-WASTEWATER LIFT STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740-STORM WATER UTILITY	220,606.76	6,051.84	25,593.66	201,064.94	0.00	0.00	201,064.94
950-BC/BS FLEXIBLE BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	7,174,080.92	659,277.25	491,024.85	7,342,333.32	0.00	(1,370.38)	7,340,962.94

*** END OF REPORT ***

CITY OF WEST BRANCH
 YTD TREASURERS REPORT
 AS OF: SEPTEMBER 30TH, 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	2,554,262.88	259,308.37	408,393.78	2,405,177.47	0.00	0.00	2,405,177.47
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	47,975.35	1,529.32	7,582.16	41,922.51	0.00	0.00	41,922.51
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	181,478.37	15,979.26	45,086.30	152,371.33	0.00	0.00	152,371.33
036-TORT LIABILITY	5,437.40	6,885.01	58,143.40	(45,820.99)	0.00	0.00	(45,820.99)
050-HOME TOWN DAYS FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110-ROAD USE TAX	226,098.00	94,756.97	100,462.51	220,392.46	0.00	0.00	220,392.46
111-POLICE RECOVERY ACT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112-TRUST AND AGENCY	463,701.01	46,522.28	111,223.04	399,000.25	0.00	0.00	399,000.25
119-EMERGENCY TAX FUND	6,876.38	108.64	0.00	6,985.02	0.00	0.00	6,985.02
121-OPTION TAX	427,055.46	76,769.28	0.00	503,824.74	0.00	0.00	503,824.74
125-T I F	87,104.96	77,334.27	0.00	164,439.23	0.00	0.00	164,439.23
126-TIF LMI MEADOWS PT 4	83,542.25	0.00	0.00	83,542.25	0.00	0.00	83,542.25
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	281,930.83	34,174.28	600.00	315,505.11	0.00	0.00	315,505.11
300-CAPITAL IMPROV. RESERVE	210,510.63	9,118.26	0.00	219,628.89	0.00	0.00	219,628.89
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	172,412.82	0.00	0.00	172,412.82	0.00	0.00	172,412.82
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	(365,572.60)	0.00	0.00	(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	92,690.89	0.00	23,393.08	69,297.81	0.00	0.00	69,297.81
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	62,720.45	85,546.47	87,043.76	61,223.16	0.00	0.00	61,223.16
326-ROUNDAABOUT MAIN & CEDAR-J	160,820.72	0.00	4,320.00	156,500.72	0.00	0.00	156,500.72
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: SEPTEMBER 30TH, 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	320,331.70	0.00	0.00	320,331.70	0.00	0.00	320,331.70
330-EASTSIDE WATER MAIN PH2	(9,093.42)	104,443.19	303,991.74	(208,641.97)	0.00	0.00	(208,641.97)
331-CEDAR JOHNSON RD RECONS	0.00	0.00	45,001.40	(45,001.40)	0.00	0.00	(45,001.40)
500-CEMETERY PERPETUAL FUND	136,532.41	1,818.90	0.00	138,351.31	0.00	0.00	138,351.31
501-KROUTH PRINCIPAL FUND	55,415.55	741.36	0.00	56,156.91	0.00	0.00	56,156.91
502-KROUTH INTEREST FUND	25,966.83	346.58	0.00	26,313.41	0.00	0.00	26,313.41
600-WATER FUND	437,396.52	221,721.67	233,087.70	426,030.49	0.00	0.00	426,030.49
601-WATER RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603-WATER SINKING FUND	5,238.35	32,452.95	0.00	37,691.30	0.00	0.00	37,691.30
610-SEWER FUND	912,224.35	268,030.09	258,754.23	921,500.21	0.00	0.00	921,500.21
611-SEWER FUND SPECIAL	627,868.28	160,315.41	0.00	788,183.69	0.00	0.00	788,183.69
614-WASTEWATER LIFT STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740-STORM WATER UTILITY	221,295.70	17,723.34	37,954.10	201,064.94	0.00	0.00	201,064.94
950-BC/BS FLEXIBLE BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	7,550,374.24	1,515,625.90	1,725,037.20	7,340,962.94	0.00	0.00	7,340,962.94

*** END OF REPORT ***

PROGRAM EXPENDITURES FOR THE MONTH OF SEPTEMBER 2024

25.00%

FUNCTIONS	BUDGET EXP	MTD EXP	YTD EXP	REMAINING BALANCE	PERCENT OF EXPENSES
PUBLIC SAFETY					
POLICE DEPARTMENT					
GENERAL FUND	\$ 740,370.00	\$ 42,438.50	\$ 142,209.56	\$ 598,160.44	19.21%
TORT LIABILITY	\$ 13,659.00	\$ -	\$ 12,804.44	\$ 854.56	93.74%
TRUST & AGENCY	\$ 146,830.00	\$ 11,077.41	\$ 41,763.65	\$ 105,066.35	28.44%
FIRE DEPARTMENT					
GENERAL FUND	\$ 284,250.00	\$ 3,324.11	\$ 19,946.23	\$ 264,303.77	7.02%
TORT LIABILITY	\$ 22,000.00	\$ -	\$ 5,637.17	\$ 16,362.83	25.62%
TRUST & AGENCY	\$ 67,901.00	\$ 3,195.94	\$ 11,706.60	\$ 56,194.40	17.24%
BUILDING INSPECTIONS				\$ -	#DIV/0!
GENERAL FUND	\$ 52,990.00	\$ 3,587.12	\$ 12,921.75	\$ 40,068.25	24.39%
TRUST & AGENCY	\$ 12,387.00	\$ 1,169.04	\$ 3,868.81	\$ 8,518.19	31.23%
ANIMAL CONTROL	\$ 4,050.00	\$ -	\$ -	\$ 4,050.00	0.00%
TOTAL PUBLIC SAFETY	\$ 1,344,437.00	\$ 64,792.12	\$ 250,858.21	\$ 1,093,578.79	18.66%
PUBLIC WORKS					
ROADS & STREETS					
GENERAL FUND	\$ 43,250.00	\$ 3,400.00	\$ 3,400.00	\$ 39,850.00	7.86%
TORT LIABILITY	\$ 17,181.00	\$ -	\$ 16,106.20	\$ 1,074.80	93.74%
ROAD USE TAX FUND	\$ 325,174.00	\$ 31,836.97	\$ 100,462.51	\$ 224,711.49	30.90%
TRUST & AGENCY	\$ 67,038.00	\$ 4,820.18	\$ 18,208.68	\$ 48,829.32	27.16%
STREET LIGHTING - GENERAL FUND	\$ 41,000.00	\$ 3,041.20	\$ 8,566.95	\$ 32,433.05	20.90%
SOLID WASTE - GENERAL FUND	\$ 297,028.00	\$ 18,446.00	\$ 71,202.07	\$ 225,825.93	23.97%
TOTAL PUBLIC WORKS	\$ 790,671.00	\$ 61,544.35	\$ 217,946.41	\$ 572,724.59	27.56%
TOTAL HEALTH & SOCIAL SERVICES	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CULTURE & RECREATION					
LIBRARY					
GENERAL FUND	\$ 201,215.00	\$ 11,826.73	\$ 45,086.30	\$ 156,128.70	22.41%
TORT LIABILITY	\$ 5,040.00	\$ -	\$ 7,086.73	\$ (2,046.73)	140.61%
TRUST & AGENCY	\$ 41,151.00	\$ 3,062.48	\$ 10,482.65	\$ 30,668.35	25.47%
PARKS & RECREATION				\$ -	
GENERAL FUND	\$ 235,033.00	\$ 17,065.19	\$ 46,132.53	\$ 188,900.47	19.63%
TORT LIABILITY	\$ 5,000.00	\$ -	\$ 6,200.88	\$ (1,200.88)	124.02%
TRUST & AGENCY	\$ 32,744.00	\$ 2,771.20	\$ 9,027.73	\$ 23,716.27	27.57%
CEMETERY					

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
GENERAL FUND	\$ 93,458.00	\$ 5,963.44	\$ 20,521.12	\$ 72,936.88	21.96%
TORT LIABILITY	\$ 1,547.00	\$ -	\$ 2,174.34	\$ (627.34)	140.55%
TRUST & AGENCY	\$ 27,881.00	\$ 1,613.33	\$ 5,139.83	\$ 22,741.17	18.43%
CIVIC CENTER				\$ -	
GENERAL FUND	\$ 20,900.00	\$ 1,412.62	\$ 7,582.16	\$ 13,317.84	36.28%
TRUST & AGENCY	\$ -	\$ -	\$ -	\$ -	#DIV/0!
COMMUNITY & CULTURAL DEV.	\$ 12,500.00	\$ 24.27	\$ 443.43	\$ 12,056.57	3.55%
LOCAL CABLE ACCESS	\$ 24,395.00	\$ 212.85	\$ 14,280.67	\$ 10,114.33	58.54%
HISTORIC PRESERVATION	\$ 750.00	\$ -	\$ 337.42	\$ 412.58	44.99%
TOTAL CULTURE & RECREATION	\$ 701,614.00	\$ 43,952.11	\$ 174,495.79	\$ 527,118.21	24.87%
COMMUNITY & ECONOMIC DEV.					
ECONOMIC DEVELOPMENT	\$ 40,500.00	\$ 1,000.00	\$ 3,610.00	\$ 36,890.00	8.91%
PLANNING & ZONING	\$ 20,000.00	\$ 259.78	\$ 915.06	\$ 19,084.94	4.58%
REVOLVING LOAN FUND	\$ -	\$ -	\$ -	\$ -	
TIF DEBT SERVICE	\$ 154,887.00	\$ -	\$ -	\$ 154,887.00	0.00%
TOTAL COMMUNITY & E.D.	\$ 215,387.00	\$ 1,259.78	\$ 4,525.06	\$ 210,861.94	2.10%
GENERAL GOVERNMENT					
MAYOR & COUNCIL					
GENERAL FUND	\$ 21,500.00	\$ 459.17	\$ 1,329.55	\$ 20,170.45	6.18%
TRUST & AGENCY	\$ 2,906.00	\$ 47.39	\$ 142.17	\$ 2,763.83	4.89%
CLERK & TREASURER					
GENERAL FUND	\$ 202,420.00	\$ 9,950.33	\$ 55,721.60	\$ 146,698.40	27.53%
TORT LIABILITY	\$ 5,785.00	\$ -	\$ 8,133.64	\$ (2,348.64)	140.60%
TRUST & AGENCY	\$ 48,187.00	\$ 2,888.97	\$ 10,882.92	\$ 37,304.08	22.58%
LEGAL SERVICES	\$ 27,000.00	\$ 2,138.12	\$ 6,855.84	\$ 20,144.16	25.39%
TOTAL GENERAL GOVERNMENT	\$ 307,798.00	\$ 15,483.98	\$ 83,065.72	\$ 224,732.28	26.99%
GO DEBT SERVICE	\$ 1,326,991.00	\$ 600.00	\$ 600.00	\$ 1,326,391.00	0.05%
CAPITAL PROJECTS					
(308) PARK IMPROVEMENTS	\$ 14,827.00	\$ -	\$ -	\$ 14,827.00	0.00%
(321) WIDENING WAPSI CREEK	\$ 800,000.00	\$ 9,447.91	\$ 23,393.08	\$ 776,606.92	2.92%
(324) WW TREATMENT FACILITY 2021	\$ 1,100,000.00	\$ 6,840.00	\$ 87,043.76	\$ 1,012,956.24	7.91%
(326) ROUNDABOUT MAIN & CEDAR	\$ -	\$ -	\$ 4,320.00	\$ (4,320.00)	#DIV/0!
(330) EASTSIDE WATER MAINS PHASE 2	\$ 1,200,000.00	\$ 129,962.97	\$ 303,991.74	\$ 896,008.26	25.33%
(331) CEDAR JOHNSON RD RECON	\$ -	\$ 13,898.32	\$ 45,001.40	\$ (45,001.40)	#DIV/0!

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
TOTAL CAPITAL PROJECTS	\$ 3,114,827.00	\$ 160,149.20	\$ 463,749.98	\$ 2,651,077.02	14.89%
BUSINESS TYPE ACTIVITIES					
WATER FUND	\$ 561,244.00	\$ 28,606.46	\$ 200,634.75	\$ 360,609.25	35.75%
WATER SINKING FUND	\$ 62,870.00	\$ -	\$ -	\$ 62,870.00	0.00%
SEWER FUND	\$ 417,142.00	\$ 24,787.07	\$ 98,438.82	\$ 318,703.18	23.60%
SEWER FUND SPECIAL	\$ 641,261.00	\$ -	\$ -	\$ 641,261.00	0.00%
STORM WATER UTILITY	\$ 42,326.00	\$ 25,593.66	\$ 37,954.10	\$ 4,371.90	89.67%
TOTAL BUSINESS TYPE ACTIVITIES	\$ 1,724,843.00	\$ 78,987.19	\$ 337,027.67	\$ 1,387,815.33	19.54%
NON-DEPARTMENTAL TRANSFERS					
GENERAL FUND	\$ 188,877.00	\$ -	\$ -	\$ 188,877.00	0.00%
ROAD USE TAX	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TRUST AND AGENCY	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EMERGENCY TAX FUND	\$ -	\$ -	\$ -	\$ -	#DIV/0!
LOCAL OPTION SALES TAX	\$ 238,863.00	\$ -	\$ -	\$ 238,863.00	0.00%
TIF	\$ 514,722.00	\$ -	\$ -	\$ 514,722.00	0.00%
WATER FUND	\$ 208,288.00	\$ 10,817.65	\$ 32,452.95	\$ 175,835.05	15.58%
SEWER FUND	\$ 710,805.00	\$ 53,438.47	\$ 160,315.41	\$ 550,489.59	22.55%
SEWER FUND SPECIAL	\$ -	\$ -	\$ -	\$ -	#DIV/0!
STORM WATER UTILITY	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL NON-DEPARMENTAL TRANSFERS	\$ 1,861,555.00	\$ 64,256.12	\$ 192,768.36	\$ 1,668,786.64	10.36%
TOTAL FOR ALL FUNCTIONS	\$ 11,388,123.00	\$ 491,024.85	\$ 1,725,037.20	\$ 9,663,085.80	15.15%

CITY OF WEST BRANCH
EXPENDITURES BY ACTIVITY (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2024

001-GENERAL FUND

25.00% OF FISCAL YEAR

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL NON-PROGRAM	1,861,555.00	64,256.12	192,768.36	10.36	1,668,786.64
TOTAL PUBLIC SAFETY	1,344,437.00	64,792.12	250,858.21	18.66	1,093,578.79
TOTAL PUBLIC WORKS	790,671.00	61,544.35	217,946.41	27.56	572,724.59
TOTAL HEALTH & SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL CULTURE & RECREATION	701,614.00	43,952.11	174,495.79	24.87	527,118.21
TOTAL COMMUNITY & ECON DEVELOP	215,387.00	1,259.78	4,525.06	2.10	210,861.94
TOTAL GENERAL GOVERNMENT	307,798.00	15,483.98	83,065.72	26.99	224,732.28
TOTAL DEBT SERVICE	1,326,991.00	600.00	600.00	0.05	1,326,391.00
TOTAL CAPITAL PROJECTS	3,114,827.00	160,149.20	463,749.98	14.89	2,651,077.02
TOTAL BUSINESS TYPE/ENTERPRISE	1,724,843.00	78,987.19	337,027.67	19.54	1,387,815.33
TOTAL EXPENDITURES	11,388,123.00	491,024.85	1,725,037.20	15.15	9,663,085.80



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: Claims for November 18, 2024
--

PREPARED BY: Heidi Van Auken, Finance Officer
--

DATE: November 13, 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**11/18/2024**

ALATORRE	WINDOW CLEANING-CITY	81.00
CAPITAL ONE	BLDG & PROG SUPPLIES, PRIZES	83.10
CEDAR COUNTY COOPERATIVE	LAWN MIX TREE STUMP BACKFILL	228.75
CEDAR COUNTY RECORDER	RECORDING FEES	84.00
DEMCO	LIBRARY PROCESSING SUPPLIES	91.61
DIVINE WORD COLLEGE	LOST INTERLIBRARY LOAN FEE	39.53
HAWKINS	CHEMICALS	2,979.86
IMWCA	IMWCA FY25 INSTALLMENT 5	2,747.00
IOWA RURAL WATER ASSOC.	DUES 1-1-25 TO 12-21-25	405.00
KANOPY	ON DEMAND VIDEO SERVICE	4.00
LRS HOLDINGS	TRASH & RECYCLING OCT 2024	18,488.00
LYNCH'S EXCAVATING	WATER MAIN BREAK REPAIRS	14,846.90
MENARDS	TREE PLANTING MTLs.	326.32
MOPPY MO'S	CLEANING SERVICES	945.00
MPEC	TRUCK MAINT OIL/PARTS-PW	893.46
MUNICIPAL SUPPLY INC.	WATER METER SET-UP/ANNUAL FEES	24,175.00
PLUNKETT'S PEST CONTROL	PEST CONTROL-LIBRARY	50.00
PROTECT YOUTH SPORTS	BACKGROUND CHECKS-P&R	27.00
PYRAMID SERVICES	CHAIN SAW PARTS, REPAIR	609.48
QUILL	OFFICE SUPPLIES-CITY OFFICE	107.12
ROOF, GERDES, ERLBACHER, PLC	AUDIT FY24-1ST PAYMENT	9,100.00
STATE HYGIENIC LAB	LAB ANALYSIS	43.50
THE HOME DEPOT PRO	TOILET PAPER-LIBRARY	56.74
VEENSTRA & KIMM	VARIOUS PROJECTS	59,603.90
WEST BRANCH REPAIRS	VEHICLE SERVICE & REPAIR	361.20
WEST BRANCH TIMES	LEGAL PUBLICATIONS	830.71

TOTAL**137,208.18****PAYROLL-WAGES, TAXES, EMPLOYEE BENEFITS****11/8/2024****61,576.41****PAID BETWEEN MEETINGS**

ALL AMERICAN CONCRETE	OLIPHANT ST CONCRETE REPAIRS	31,860.00
ALTORFER	SKID LOADER PARTS	155.00
AMAZON.COM	BLDG SUPPLIES, BOOKS, DVDS-LIB	83.90
AT&T MOBILITY	WIRELESS SERVICE	260.04
BAKER & TAYLOR	BOOKS	130.36
ECONO SIGNS	HERITAGE HILL SIGNS, SIGN SUPPLIES	4,145.01
LEAF CAPITAL FUNDING	COPIER LEASE-LIBRARY	142.02
LIBERTY COMMUNICATIONS	LIBERTY COMMUNICATIONS	1,580.36
MARTIN AGENCY INSURANCE	FIRE DEPT. INSURANCE RENEAWAL	22,894.00
WEX BANK	VEHICLE FUEL	1,633.62
VARIOUS VENDORS	UB REFUNDS	193.85

SISCO	HEALTH CLAIMS 10/15/2024	25.04
SISCO	HEALTH CLAIMS 11/4/2024	119.50
TOTAL		63,222.70
GRAND TOTAL EXPENDITURES		262,007.29
FUND TOTALS		
001	GENERAL FUND	59,073.03
022	CIVIC CENTER	297.50
031	LIBRARY	5,151.16
036	TORT LIABILITY	22,894.00
110	ROAD USE TAX	11,928.26
112	TRUST AND AGENCY	14,070.39
321	WIDENING WAPSI CREEK	5,967.50
324	WW TREATMENT FACILITY	2,280.00
330	EASTSIDE WATER MAIN PH2	9,018.55
331	CEDAR JOHNSON RD RECON	42,100.85
600	WATER FUND	49,926.27
610	SEWER FUND	38,775.55
740	STORM WATER UTILITY	524.23
GRAND FUND TOTAL		262,007.29

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT			
POLICE OPERATION	GENERAL FUND	WEST BRANCH REPAIRS MOPPY MO'S LLC	REPLACE FRONT WHEEL LINER-	288.70			
			CLEANING SERVICES-POLICE	17.50			
		TOTAL:	306.20				
PARK & RECREATION	GENERAL FUND	WEST BRANCH REPAIRS PROTECT YOUTH SPORTS MOPPY MO'S LLC	OIL CHANGE-P&R	72.50			
			BACKGROUND CHECKS-P&R	27.00			
			CLEANING SERVICES-P&R	70.00			
			TOTAL:	169.50			
CLERK & TREASURER	GENERAL FUND	QUILL CORP ALATORRE LLC MOPPY MO'S LLC ROOF, GERDES, ERLBACHER, PLC	OFFICE SUPPLIES-CITY OFFIC	107.12			
			WINDOW CLEANING-CITY	81.00			
			CLEANING SERVICES-CITY	140.00			
			AUDIT FY24-1ST PAYMENT	9,100.00			
			TOTAL:	9,428.12			
LEGAL SERVICES	GENERAL FUND	WEST BRANCH TIMES CEDAR COUNTY RECORDER	LEGAL PUBLICATIONS	830.71			
			RECORDING FEES	84.00			
			TOTAL:	914.71			
SOLID WASTE	GENERAL FUND	LRS HOLDINGS, LLC	TRASH & RECYCLING OCT 2024	18,488.00			
			TOTAL:	18,488.00			
COMMISSION	GENERAL FUND	VEENSTRA & KIMM INC.	MEADOWS PT 6 REVIEW	237.00			
			TOTAL:	237.00			
TOWN HALL	CIVIC CENTER	MOPPY MO'S LLC	CLEANING SERVICES-TH	297.50			
			TOTAL:	297.50			
LIBRARY	LIBRARY	DEMCO PLUNKETT'S PEST CONTROL INC THE HOME DEPOT PRO KANOPY CAPITAL ONE MOPPY MO'S LLC DIVINE WORD COLLEGE	LIBRARY PROCESSING SUPPLIE	91.61			
			PEST CONTROL-LIBRARY	50.00			
			TOILET PAPER-LIBRARY	56.74			
			ON DEMAND VIDEO SERVICE	4.00			
			BLDG SUPPLIES	11.66			
			PROG SUPPLIES, PRIZES	71.44			
			JANITORIAL SERVICES-LIBRAR	420.00			
			LOST INTERLIBRARY LOAN FEE	39.53			
			TOTAL:	744.98			
		ROADS & STREETS	ROAD USE TAX	PYRAMID SERVICES INC. MENARDS CEDAR COUNTY COOPERATIVE MPEC	CHAIN SAW PARTS, REPAIR	423.06	
MOWER PARTS	5.12						
MOWER PARTS	51.03						
CHAIN SAW PARTS	108.95						
MOWER PARTS	21.32						
TREE PLANTING MTLs.-PW	326.32						
LAWN MIX TREE STUMP BACKFI	228.75						
TRUCK MAINT OIL/PARTS-PW	822.40						
TRUCK MAINT PARTS-PW	71.06						
TOTAL:	2,058.01						
POLICE OPERATIONS	TRUST AND AGENCY				IMWCA	WORK COMP - POLICE	582.74
						TOTAL:	582.74
FIRE OPERATION	TRUST AND AGENCY				IMWCA	WORK COMP - FIRE	1,395.52
		TOTAL:	1,395.52				
BUILDING INSPECTIONS	TRUST AND AGENCY	IMWCA	WORK COMP - BLDG INSPECT	19.71			

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			TOTAL:	<u>19.71</u>
ROADS & STREETS	TRUST AND AGENCY	IMWCA	WORK COMP - STREETS	439.28
			TOTAL:	<u>439.28</u>
LIBRARY	TRUST AND AGENCY	IMWCA	WORK COMP - LIBRARY	18.40
			TOTAL:	<u>18.40</u>
PARK & RECREATION	TRUST AND AGENCY	IMWCA	WORK COMP - PARK & REC	111.96
			TOTAL:	<u>111.96</u>
CEMETERY	TRUST AND AGENCY	IMWCA	WORK COMP - CEMETERY	44.79
			TOTAL:	<u>44.79</u>
CLERK & TREASURER	TRUST AND AGENCY	IMWCA	WORK COMP - ADMIN	40.42
			TOTAL:	<u>40.42</u>
CAPITAL PROJECT	WIDENING WAPSI CRE	VEENSTRA & KIMM INC.	CHANNEL WIDENING FLOOD IMP	5,967.50
			TOTAL:	<u>5,967.50</u>
CAPITAL PROJECT	WW TREATMT FAC IMP	VEENSTRA & KIMM INC.	WW TREATMENT FACILITY	2,280.00
			TOTAL:	<u>2,280.00</u>
CAPITAL PROJECT	EASTSIDE WATER MAI	VEENSTRA & KIMM INC.	EAST SIDE WATER MAINS PH2	178.00
			EAST SIDE WATER MAINS PH2	8,840.55
			TOTAL:	<u>9,018.55</u>
CAPITAL PROJECT	CEDAR JOHNSON RD R	VEENSTRA & KIMM INC.	CEDAR JOHNSON RD RECON	42,100.85
			TOTAL:	<u>42,100.85</u>
WATER OPERATING	WATER FUND	MUNICIPAL SUPPLY INC.	WATER METER SET-UP/ANNUAL	24,175.00
		LYNCH'S EXCAVATING INC	FIRE STATION MAIN BREAK	4,163.00
			MAIN & 1ST MAIN REPAIR	5,546.00
			HOOVER PARK MAIN REPAIR	5,137.90
		STATE HYGIENIC LAB	LAB ANALYSIS	43.50
		IOWA RURAL WATER ASSOC.	DUES 1-1-25 TO 12-21-25	405.00
		HAWKINS INC.	CHEMICALS	2,979.86
		IMWCA	WORK COMP - WATER	72.43
			TOTAL:	<u>42,522.69</u>
SEWER OPERATING	SEWER FUND	IMWCA	WORK COMP - SEWER	21.75
			TOTAL:	<u>21.75</u>

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
------------	------	-------------	-------------	--------

```

===== FUND TOTALS =====
001 GENERAL FUND                29,543.53
022 CIVIC CENTER                 297.50
031 LIBRARY                       744.98
110 ROAD USE TAX                 2,058.01
112 TRUST AND AGENCY             2,652.82
321 WIDENING WAPSI CREEK @ BE    5,967.50
324 WW TREATMT FAC IMP 2021      2,280.00
330 EASTSIDE WATER MAIN PH2      9,018.55
331 CEDAR JOHNSON RD RECONS      42,100.85
600 WATER FUND                   42,522.69
610 SEWER FUND                    21.75
-----
                                GRAND TOTAL:    137,208.18
-----

```

TOTAL PAGES: 3



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: Third Reading Ordinance 818 - Providing that General Property Taxes Levied and Collected on Certain Lots in The Meadows, Part 4A and Part 4B and Pedersen Valley, Part One in West Branch, Iowa be paid to a Special Fund for Payments on Loans in connection to the West Branch Urban Renewal Area.

PREPARED BY: City Clerk, Leslie Brick
--

DATE: November 6, 2024

BACKGROUND:

The Meadows Part 4A and 4B:

The City of West Branch entered into that certain Developer's Agreement with The Meadow's Development (Resolution 1743) on October 1, 2018 which includes Tax Increment Rebate payments for the development of fifty-seven lots in The Meadows Part 4A and Part 4B.

The terms of the Development Agreement state that the City shall make annual incremental tax payments to the Developer which shall be 70% of the total incremental tax revenues received by the City from the Development property. Said payments shall continue until such time the total aggregate payments equal \$395,000 or December 31, 2035, whichever occurs sooner.

Pedersen Valley, Part One - KBH Holding LLC:

The City of West Branch entered into that certain Developer's Agreement with KBH Holdings (via Resolution 2024-116) which includes Tax Increment Rebate payments for the development of a dental office.

The terms of the Development Agreement state that the City shall make annual incremental tax payments to the Developer which shall be 25% of the total incremental tax revenues received by the City from the Development property by the Cedar County Treasurer. Said payments shall continue for the lesser of ten (10) years or when the total aggregate payments of the incremental tax revenues to the Developer under this Agreement equals \$101,000.00.

ORDINANCE 818

AN ORDINANCE PROVIDING THAT GENERAL PROPERTY TAXES LEVIED AND COLLECTED ON CERTAIN LOTS IN THE MEADOWS, PART 4A AND PART 4B AND PEDERSEN VALLEY, PART ONE, WEST BRANCH, IOWA, IN THE CITY OF WEST BRANCH, COUNTY OF CEDAR, STATE OF IOWA, BY AND FOR THE BENEFIT OF THE STATE OF IOWA, CITY OF WEST BRANCH, COUNTY OF CEDAR, WEST BRANCH COMMUNITY SCHOOL DISTRICT, AND OTHER TAXING DISTRICTS, BE PAID TO A SPECIAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST ON LOANS, MONIES ADVANCED TO AND INDEBTEDNESS, INCLUDING BONDS ISSUED OR TO BE ISSUED, INCURRED BY SAID CITY IN CONNECTION WITH SAID WEST BRANCH URBAN RENEWAL AREA.

WHEREAS, KLM Investments, LLC and the City of West Branch entered into that certain development agreement for the construction of a project located in the Meadows Subdivision, Parts 4A and 4B, West Branch, Iowa; and

WHEREAS, the following properties are located in the West Branch Urban Renewal Area:

- a. Lot 1, The Meadows Subdivision, Part 4B, West Branch, Iowa
- b. Lot 4, The Meadows Subdivision, Part 4B, West Branch, Iowa
- c. Unit A, Lot 5, The Meadows Subdivision, Part 4B, West Branch, Iowa
- d. Unit B, Lot 5, The Meadows Subdivision, Part 4B, West Branch, Iowa
- e. Unit A, Lot 6, The Meadows Subdivision, Part 4B, West Branch, Iowa
- f. Unit B, Lot 6, The Meadows Subdivision, Part 4B, West Branch, Iowa
- g. Unit A, Lot 8, The Meadows Subdivision, Part 4B, West Branch, Iowa
- h. Unit B, Lot 8, The Meadows Subdivision, Part 4B, West Branch, Iowa
- i. Lot 28, The Meadows Subdivision, Part 4B, West Branch, Iowa
- j. Lot 29, The Meadows Subdivision, Part 4B, West Branch, Iowa
- k. Parcel N of Lots 1-3, The Meadows Subdivision, Part 4A, West Branch, Iowa

(the “Meadows Properties”); and

WHEREAS, KBH Holdings and the City of West Branch entered into that certain development agreement for the construction of a project on Lot 1, Pedersen Valley, Part One, West Branch, Iowa

(collectively the “Pedersen Valley Properties”); and

WHEREAS, indebtedness has been incurred by the City, and additional indebtedness is anticipated to be incurred in the future, to finance urban renewal project activities within the West Branch Urban Renewal Area, and the continuing needs of redevelopment of the Property within the West Branch Urban Renewal Area are such as to require the continued application of the incremental tax resources of the West Branch Urban Renewal Area; and

WHEREAS, the following enactment is necessary to accomplish the objectives described in the premises.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST BRANCH, IOWA, THAT:

Section 1: The taxes levied against the Meadows Properties and Pedersen Valley Properties by and for the benefit of the State of Iowa, City of West Branch, County of Cedar, West Branch Community School District, and all other taxing districts from and after the effective date of this Ordinance shall be divided as hereinafter in this Ordinance provided.

Section 2: As to the Meadows Properties and Pedersen Valley Properties, that portion of the taxes which would be produced by the rate at which the tax is levied each year by and for each of the taxing districts taxing the Property in the West Branch Urban Renewal Area upon the total sum of the assessed value of Property, being the first day of the calendar year preceding the effective date of this Ordinance, that date being January 1, 2023, shall be allocated to and when collected be paid into a fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. The taxes so determined may be referred to herein as the “base period taxes.”

Section 3: That portion of the taxes each year in excess of base period taxes for the Meadows Properties and Pedersen Valley Properties shall be allocated to and when collected be paid into the special tax increment fund previously established by the City of West Branch to pay the principal of and interest on loans, monies advanced to, or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under authority of Section 403.9 or Section 403.12 of the Code of Iowa, incurred by the City of West Branch, Iowa to finance or refinance, in whole or in part, urban renewal projects

undertaken within the West Branch Urban Renewal Area pursuant to the Urban Renewal Plan, as amended.

Section 4: At such time as the loans, monies advanced, bonds and interest thereon and indebtedness of the City of West Branch referred to in Section 3 hereof have been paid, or the City has provided for the division of taxes for a total of twenty (20) fiscal years, whichever is sooner, all monies thereafter received from taxes upon the Property shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

Section 5: All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed. In the event that any provision of this Ordinance shall be determined to be contrary to law it shall not affect other provisions or application of this Ordinance which shall at all times be construed to fully invoke the provisions of Section 403.19 of the Code of Iowa with reference to the West Branch Urban Renewal Area and the territory contained therein.

Section 6: This Ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed and approved this 18th day of November, 2024.

First Reading: October 21, 2024
Second Reading: November 4, 2024
Third Reading: November 18, 2024

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk

I certify that the foregoing was published as Ordinance No. _____ on the _____ day of _____, 2024.

City Clerk



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: Third Reading Ordinance 819 - Providing that General Property Taxes Levied and Collected each year on lots in Heritage Hill Subdivision, West Branch, Iowa be paid to a Special Fund for Payments on Loans in connection to the West Branch Urban Renewal Area.
--

PREPARED BY: City Clerk, Leslie Brick
--

DATE: November 6, 2024

BACKGROUND:

The City of West Branch entered into that certain Developer's Agreement with BBCO LLC (Resolution 2022-66) on June 20, 2022 which includes Tax Increment Rebate payments for improvements made to the property known as Heritage Hill Subdivision.

Developer's Agreement which states that the Developer is eligible for 75% of available tax increment revenues created by the Project over a 10-year period after an initial period of abatement for ten (10) years.

During each year of the abatement period, the City shall calculate the savings to the Developer based upon the real estate taxes saved by subtracting the annual real estate taxes that would have been paid pursuant to a 100% assessment on the Development Project and the actual amount paid by the Developer during the abatement period (the "Abatement Taxes Saved").

ORDINANCE 819

AN ORDINANCE PROVIDING THAT GENERAL PROPERTY TAXES LEVIED AND COLLECTED EACH YEAR ON PARCELS LOCATED IN HERITAGE HILL, WEST BRANCH, IOWA, IN THE CITY OF WEST BRANCH, COUNTY OF CEDAR, STATE OF IOWA, BY AND FOR THE BENEFIT OF THE STATE OF IOWA, CITY OF WEST BRANCH, COUNTY OF CEDAR, WEST BRANCH COMMUNITY SCHOOL DISTRICT, AND OTHER TAXING DISTRICTS, BE PAID TO A SPECIAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST ON LOANS, MONIES ADVANCED TO AND INDEBTEDNESS, INCLUDING BONDS ISSUED OR TO BE ISSUED, INCURRED BY SAID CITY IN CONNECTION WITH SAID WEST BRANCH URBAN RENEWAL AREA.

WHEREAS, BBCO, LLC and the City of West Branch entered into that certain development agreement for the construction of a project located in Heritage Hill, West Branch, Iowa, namely on Parcel No. 0500-13-05-361-007-0 (the "Property"); and

WHEREAS, the Property is located in the West Branch Urban Renewal Area; and

WHEREAS, indebtedness has been incurred by the City, and additional indebtedness is anticipated to be incurred in the future, to finance urban renewal project activities within the West Branch Urban Renewal Area, and the continuing needs of redevelopment of the Property within the West Branch Urban Renewal Area are such as to require the continued application of the incremental tax resources of the West Branch Urban Renewal Area; and

WHEREAS, the following enactment is necessary to accomplish the objectives described in the premises.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST BRANCH, IOWA, THAT:

Section 1: The taxes levied against the Property by and for the benefit of the State of Iowa, City of West Branch, County of Cedar, West Branch Community School District, and all other taxing districts from and after the effective date of this Ordinance shall be divided as hereinafter in this Ordinance provided.

Section 2: As to the Property, that portion of the taxes which would be produced by the rate at which the tax is levied each year by and for each of the taxing districts taxing the Property in the West Branch Urban Renewal Area upon the total sum of the assessed value of Property, being the first day of the calendar year preceding the effective date of this Ordinance, that date being January 1, 2023, shall be allocated to and when collected be paid into a fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. The taxes so determined may be referred to herein as the "base period taxes." The assessed value of the Property on said January 1, 2023 is \$74,730.00.

Section 3: That portion of the taxes each year in excess of base period taxes for the Property shall be allocated to and when collected be paid into the special tax increment fund previously established by the City of West Branch to pay the principal of and interest on loans, monies advanced to, or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under authority of Section 403.9 or Section 403.12 of the Code of Iowa, incurred by the City of West Branch, Iowa to finance or refinance, in whole or in part, urban renewal projects undertaken within the West Branch Urban Renewal Area pursuant to the Urban Renewal Plan, as amended.

Section 4: At such time as the loans, monies advanced, bonds and interest thereon and indebtedness of the City of West Branch referred to in Section 3 hereof have been paid, or the City has provided for the division of taxes for a total of twenty (20) fiscal years, whichever is sooner, all monies thereafter received from taxes upon the Property shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

Section 5: All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed. In the event that any provision of this Ordinance shall be determined to be contrary to law it shall not affect other provisions or application of this Ordinance which shall at all times be construed to fully invoke the provisions of Section 403.19 of the Code of Iowa with reference to the West Branch Urban Renewal Area and the territory contained therein.

Section 6: This Ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed and approved this 18th day of November, 2024.

First Reading: October 21, 2024
Second Reading: November 4, 2024
Third Reading: November 18, 2024

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk

I certify that the foregoing was published as Ordinance No. _____ on the _____ day of _____, 2024.

City Clerk



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: First Reading Ordinance 820 – Amending Chapter 47 – Municipal Park Policies and Regulations. /Move to action.
--

PREPARED BY: Park & Recreation Director, Erin Laughlin

DATE: November 14, 2024

BACKGROUND:

A thorough review of the current Municipal Park Policies and Regulations has been now been completed. Several areas of the current Code were deemed outdated and/or not reflective of current policies and practices.

Chapter 47 was reviewed by the Parks & Recreation Commission and myself and several changes were proposed and are represented on Exhibit A attached to Ordinance 820. The current Code is attached for comparison purposes.

I recommend that Chapter 47 be deleted in its entirety and replaced with the language represented in Exhibit A.

MUNICIPAL PARK POLICIES AND REGULATIONS

47.01 Reservations	47.06 Park Hours
47.02 Parking	47.07 Alcohol Consumption
47.03 Fires	47.08 Damage
47.04 Trash	47.09 Private Property
47.05 Building Reservation Responsibilities	

47.01 RESERVATIONS.

Reservations for the building or volleyball courts for group functions are to be made in person at the City Office during regular business hours: Monday - Friday, 8:00 a.m. to 4:00 p.m. A list of park regulations must be obtained from the City Office and signed by the party making the reservations.

47.02 PARKING.

Parking is limited to designated parking areas only. Violators will be towed at the owner's expense. Absolutely no motorized vehicles are allowed on the park trails. Park access for the unloading of equipment on the grounds for functions (carnival, day camp, volleyball tournament, etc.) must be approved by the Park and Recreation Commission or City staff.

47.03 FIRES.

Open fires will be allowed, but limited to the designated fire receptacles. Fires must be supervised, extinguished, and cleaned up before exiting the park. Acceptable fire fuels include charcoal and wood.

47.04 TRASH.

All park patrons are responsible for proper cleanup and disposal of their trash. Receptacles are provided for this.

47.05 BUILDING RESERVATION RESPONSIBILITIES.

Before departure, building responsibilities include: securing all doors and windows, turning off lights and water faucets, sweeping of floors, wiping down tables, and removing trash from the building as stated in Section 47.04.

47.06 PARK HOURS.

Normal park hours are from 7:00 a.m. to 10:00 p.m. daily unless approved by the Park and Recreation Commission or City staff.

47.07 ALCOHOL CONSUMPTION.

The consumption of beer or wine in a City park is allowed under the following conditions:

1. Prior to the proposed consumption of beer or wine, the person intending to consume beer or wine at a City park shall apply for a permit from the Parks and Recreation Director on a form supplied by the City.
2. The Parks and Recreation Director shall review the application for consumption of beer or wine and shall approve said permit application if the following conditions are not present:
 - A. The beer or wine cannot be consumed in glass containers.
 - B. The wine or beer will not be consumed on a date where there are scheduled activities of the school district or scheduled activities involving participants under the age of 18 years old. However, the prohibition against having persons under the age of 18 years old at a scheduled activity shall not apply should the applicant rent a shelter from the City.
 - C. The applicant has not been previously cited for violation of this Section 47.07.
 - D. That no person under the age of 21 years old may rent a shelter where alcohol will be served.
 - E. The application is filed more than 10 days before the date of the requested permit.
3. The consumption of alcoholic liquor is prohibited in all City parks.
4. Any violation of this Section 47.07 can be filed as a simple misdemeanor or a municipal infraction citation.
5. Any person aggrieved by the denial of a permit application may file written notice of appeal with the City Clerk within 10 days of the denial of the permit. Failure to file an appeal makes the decision final.

47.08 DAMAGE.

Damage to the park facilities will result in an assessment for the cost of replacement materials and resulting labor.

47.09 PRIVATE PROPERTY.

Users of park facilities shall be respectful of the private property adjacent to the park.

ORDINANCE 820

AN ORDINANCE AMENDING CHAPTER 47 – MUNICIPAL PARK POLICIES AND REGULATIONS.

WHEREAS, the City Administration has recommended updating the City’s Municipal Park Policies and Regulations; and

WHEREAS, the City Administrator and Parks & Recreation Director have proposed a total revision to the existing Chapter 47 of the Code of Ordinances.

NOW, THEREFORE, BE IT ORDAINED:

1. Amendment. Chapter 47 of the Code of Ordinances of the City of West Branch, Iowa, is hereby deleted in its entirety and replaced with the proposed Chapter 47 listed on Exhibit “A” attached hereto and incorporated into this Ordinance by this reference.
2. Conflicts. All ordinances or parts of ordinances not specifically provided for and in conflict with the provisions of this ordinance are hereby repealed.
3. Adjudication. If any section, provision or part of this ordinance shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.
4. Effective Date. This ordinance shall be in full force and effect after its passage, approval and publication as required by law.

Passed and approved this ____ day of _____, 2024.

First reading: November 18, 2024
 Second reading:
 Third Reading:

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk

I certify that the foregoing was published as Ordinance No. _____ on the _____ day of _____, 2024.

City Clerk

EXHIBIT A

Chapter 47

Municipal Park Policies and Regulations

47.01 Reservations

Reservations for park facilities are to be made online or through the Parks and Recreation Director. Any fees tied to the reservation must be made before the event either online or at the City Office during regular business hours: Monday – Friday 8:00 a.m. to 4:00 p.m. Unless a reservation is documented, all facilities in all parks shall be open for public use on a first-come, first-served basis. No person under the age of 21 years old may make a reservation where alcohol will be present.

47.02 Parking and Motor Vehicles

Parking is limited to designated parking areas only. Violators will be towed at the owner's expense. No motorized (electric or gas) vehicles are allowed in or on any area of the parks other than the parking lot. Park access for the loading and unloading of equipment on the grounds for functions (carnival, day camp, volleyball tournament, etc.) must be approved by the Parks and Recreation Director.

47.03 Fires and Fireworks

Open fires will be allowed but limited to the designated fire receptacles. Fires must be supervised, extinguished, and cleaned up before exiting the park. Acceptable fire fuels include charcoal and wood. Fireworks and explosives are prohibited in the park without prior approval of the Council.

47.04 Trash

All park patrons are responsible for proper cleanup and disposal of their trash. Receptacles are provided for this. It is unlawful to transport garbage, refuse, or litter from any household, business or other place to any area of the park for the purpose of disposing of the same in any refuse container provided in the parks.

47.05 Building Reservation Responsibilities

Before departure, building responsibilities include: securing all doors and windows, turning off lights and water faucets, sweeping of floors, wiping down tables, and removing trash from the building as stated in section 47.04.

47.06 Park Hours

Normal park hours are from 7:00 a.m. to 10:00 p.m. daily unless approved by Special Event permit. All public restrooms and water service will be opened in the spring and closed in the fall on dates to be determined by City staff.

47.07 Alcohol Consumption

Any violation of this section 47.07 can lead to denied future permit requests and may be filed as a simple misdemeanor or a municipal infraction citation. The beer, wine or canned cocktails cannot be

consumed in glass containers. The consumption of beer, wine or canned cocktails in a city park is allowed under the following conditions:

1. When the requirements listed on the Special Event Permit form are met, prior to the proposed consumption of beer, wine or canned cocktails, the person intending to consume or provide beer, wine or canned cocktails at a city park shall apply for a permit from the Clerk on a form supplied by the City.
2. When the requirements listed on the Special Event Permit form are not met, but all laws and codes are followed and consumption is at a park which Council has approved alcohol consumption at.

47.08 Damage

Damage to the park facilities will result in an assessment of the cost of replacement materials and resulting labor.

47.09 Private Property

Users of park facilities shall be respectful of the private property adjacent to the park.

47.10 Permits

It is unlawful for any person to occupy any portion of any area of the parks for advertising, political campaign, peddling, or any other commercial activity without a permit approved by the City Clerk.

47.11 Hunting and Weapons

Hunting, archery, weapons, or discharge of firearms are prohibited within the boundaries of the park without prior approval of the Council.

47.12 Animals on Leash

No privately owned animal shall be allowed to run at large within the boundaries of the parks unless at the Dog Park. All privately owned animals shall either be on a leash or chain held by a person capable of restraining and controlling said animal. It is the responsibility of the pet owner to clean up after their animal(s).

47.13 Smoking, Vaping, and Tobacco

The use or act of smoking, vaping, and tobacco is prohibited within the boundaries of the park unless in the confines of a car.



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE:	November 18, 2024
AGENDA ITEM:	Resolution 2024-122 – Amending that certain Development Agreement with BBCO, LLC.
PREPARED BY:	City Clerk, Leslie Brick & Finance Office Heidi Van Auken
DATE:	November 14, 2024

SUMMARY:

An error was recently discovered while preparing to certify tax increment financing (TIF) for FY26 regarding the Developer's Agreement with BBCO LLC.

The original Developer's Agreement the City Council approved via Resolution 2022-66, stated that the Developer is eligible for 75% of available tax increment revenues created by the Project over a 10-year period after an initial period of abatement for ten (10) years.

It has come to light that the abatement was renegotiated and the abatement was to removed and replaced with rebates only. The City Attorney has now drafted an Amendment to the original Developer's Agreement as indicated in Exhibit A of Resolution 2024-122.

This amendment will now allow the Finance Officer to certify the TIF rebate correctly for the development property known as Heritage Hill Subdivision.

Prepared by: Kevin D. Olson, West Branch City Attorney, PO Box 5640, Coralville, Iowa 52241
Return to: Leslie Brick, City Clerk, 110 N. Poplar, PO Box 218, West Branch, Iowa 52358 (319)643-5888

RESOLUTION 2024-122

**RESOLUTION AMENDING THAT CERTAIN DEVELOPMENT AGREEMENT
WITH BBCO, LLC.**

WHEREAS, the City and BBCO, LLC, previously entered into a development agreement for the redevelopment of Heritage Hill Subdivision, West Branch, Iowa; and

WHEREAS, said Development Agreement originally called for an abatement of taxes for ten (10) years and a rebate for ten (10) years; and

WHEREAS, the City and the Developer have negotiated an amendment to said Development Agreement whereby the City will provide rebates for the entire term of the Agreement in place of the abatement; and

WHEREAS, the City Attorney has drafted an amendment (Exhibit A) to the Development Agreement that needs to be approved by the City Council.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF WEST BRANCH, IOWA, that the amendment to the Development Agreement with BBCO, LLC is hereby approved.

Passed and approved this 18th day of November, 2024.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk

EXHIBIT A

**AMENDMENT TO THAT CERTAIN
DEVELOPER'S AGREEMENT
BY AND BETWEEN
THE CITY OF WEST BRANCH AND BBCO, LLC**

REFERENCE is hereby made to that certain Developer's Agreement ("Agreement") by and between BBCO, LLC, (hereinafter referred to as "Developer") and the City of West Branch, Iowa (hereinafter referred to as "City"), recorded in Book 1658 at page 203, Records of the Cedar County Recorder.

FOR THE PARTIES' JOINT AND MUTUAL CONSIDERATION, IT IS HEREBY AGREED THAT THE AGREEMENT SHALL BE AND HEREBY IS AMENDED AS FOLLOWS:

1. That the following Amendments shall be made:
 - a. Section 8.1(b)(1) of the Agreement is hereby amended by placing the term "Reserved." as the term in subsection (1)
 - b. Section 8.1(b)(2) is hereby amended by deleting in its entirety and replacing with the following:

“2. During the term of this Agreement, the City agrees to make economic development tax increment payments (the “Payments”) to the Developer in each fiscal year during the Term of this Agreement, pursuant to Chapters 15A and 403 of the Code of Iowa, provided that the Developer is in compliance with the covenants set forth in this Agreement, the City shall make annual payments in the amount of seventy-five percent (75%) of the total incremental tax revenues received by the City from this Project which will be made on June 1st following the submission of the Developer’s evidence that the property taxes on the Development Project have first been paid with respect to the Development Property, and continuing until the aggregate amount of the Payments equals \$4,500,000.00 (the “Total Aggregate Assistance”). In the event that the Optional Parcel is included in Phase 4 of this Development and any part of the building on the Optional Parcel is demolished, the City will grant to the Developer an additional \$500,000 in incremental tax rebates bringing the Total Aggregate Assistance to \$5,000,000.00.”

2. Except as otherwise expressly set forth to the contrary in this AMENDMENT, the terms, conditions and provisions of the Agreement remain in full force and effect, are fully binding on City and Developer, and City and Developer do hereby expressly ratify and reaffirm the Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment on this _____ day of November, 2024.

DEVELOPER:

CITY OF WEST BRANCH:

Robert B. Thomas, Manager

Roger Laughlin, Mayor

Barry Frantz, Manager

ATTEST:

Leslie Brick, City Clerk



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: Resolution 2024-123 –Approving the submission of the City of West Branch FY24 Annual Urban Renewal Report.

PREPARED BY: Heidi Van Auken, Finance Officer
--

DATE: November 6, 2024

SUMMARY:

Iowa Code sections 331.403(3), 357H.9(2), and 384.22(2), as amended by House File 2460 requires that all cities, counties, and Rural Improvement Zones with active Urban Renewal Areas provide specified information concerning active Urban Renewal Areas and any associated Tax Increment Financing Districts.

This is the FY24 Annual Urban Renewal Report for the City of West Branch.

RESOLUTION 2024-123

**RESOLUTION APPROVING THE SUBMISSION OF THE CITY OF WEST BRANCH
FY24 ANNUAL URBAN RENEWAL REPORT**

BE IT RESOLVED by the City Council of the City of West Branch, Cedar County, Iowa, that the fiscal year 2024 Annual Urban Renewal Report be approved and forwarded to the Iowa Department of Management.

Passed and approved this 18th day of November, 2024.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk

Annual Urban Renewal Report, Fiscal Year 2023 - 2024

Levy Authority Summary

Local Government Name: WEST BRANCH
 Local Government Number: 16G142

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
WEST BRANCH URBAN RENEWAL	16006	10

TIF Debt Outstanding: **2,971,489**

TIF Sp. Rev. Fund Cash Balance as of 07-01-2023:	121,236	13,480	Amount of 07-01-2023 Cash Balance Restricted for LMI
TIF Revenue:	645,988		
TIF Sp. Revenue Fund Interest:	3,479		
Property Tax Replacement Claims	5,399		
Asset Sales & Loan Repayments:	0		
Total Revenue:	654,866		
Rebate Expenditures:	183,881		
Non-Rebate Expenditures:	421,573		
Returned to County Treasurer:	0		
Total Expenditures:	605,454		

TIF Sp. Rev. Fund Cash Balance as of 06-30-2024:	170,648	83,542	Amount of 06-30-2024 Cash Balance Restricted for LMI
---	---------	--------	---

**Year-End Outstanding TIF
 Obligations, Net of TIF Special
 Revenue Fund Balance:** **2,195,387**

♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

Urban Renewal Area Data Collection

Local Government Name: WEST BRANCH (16G142)
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL
 UR Area Number: 16006

UR Area Creation Date: 11/1989

The City Council of West Branch, Iowa believes that the designation of an area of the City as an economic development/urban renewal area will enhance its attractiveness as a potential site for new and expanding businesses.

UR Area Purpose:

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
SPRINGDALE TWP/WEST BRANCH SCH/W BR (ORIG 1988)UR TIF INCREM	160093	160094	0
WEST BRANCH CITY AG/WEST BRANCH SCH/W BR (ORIG 1988) UR TIF INCREM	160103	160104	0
WEST BRANCH CITY AG/WEST BRANCH SCH/W BR (AMEND 1993) UR TIF INCREM	160105	160106	0
WEST BRANCH CITY/WEST BRANCH SCH/W BR (ORIG 1988) UR TIF INCREM	160107	160108	2,182,388
WEST BRANCH CITY/WEST BRANCH SCH/W BR (AMEND 1993) UR TIF INCREM	160109	160110	1,876,463
WEST BRANCH CITY/WEST BRANCH SCH/W BR (Amend 2002) UR TIF INCREM	160147	160148	9,619,292
WEST BRANCH CITY/WEST BRANCH SCH/CASEY/TIF INCREM	160195	160196	1,077,664
WEST BRANCH CITY/WEST BRANCH SCH/(AMEND 2019) UR /TIF INCREMENT	160199	160200	7,481,910
WEST BRANCH CITY/WEST BRANCH SCH/EMV/TIF INCREMENT	160201	160202	878,331
WEST BRANCH CITY AG/WEST BRANCH SCH/TIF INCREMENT	160203	160204	0

Urban Renewal Area Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	123,480	28,847,540	67,841,880	12,776,660	0	-12,964	109,576,596	0	109,576,596
Taxable	113,160	15,765,220	59,445,609	11,233,870	0	-12,964	86,544,895	0	86,544,895
Homestead Credits									76

TIF Sp. Rev. Fund Cash Balance as of 07-01-2023: **121,236** **13,480** **Amount of 07-01-2023 Cash Balance Restricted for LMI**

TIF Revenue:	645,988
TIF Sp. Revenue Fund Interest:	3,479
Property Tax Replacement Claims	5,399
Asset Sales & Loan Repayments:	0
Total Revenue:	654,866

Rebate Expenditures:	183,881
Non-Rebate Expenditures:	421,573
Returned to County Treasurer:	0
Total Expenditures:	605,454

TIF Sp. Rev. Fund Cash Balance as of 06-30-2024: **170,648** **83,542** **Amount of 06-30-2024 Cash Balance Restricted for LMI**

Projects For WEST BRANCH URBAN RENEWAL

Casey's Marketing Co

Description:	TIF Rebate Agreement
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

Downtown East Redevelopment

Description:	Downtown Redevelopment Project Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Classification:	
Physically Complete:	Yes
Payments Complete:	No

Cubby Park Improvement

Description:	Park Improvement Project Recreational facilities (lake development, parks, ball fields, trails)
Classification:	
Physically Complete:	Yes
Payments Complete:	No

15 City's match to College St Bridge & non-participating costs of project (not to exceed \$1,000,000)

Description:	Bridge & street improvements
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

16 Water Main Upgrades on ROW included in Urban Renewal Plan (not to exceed \$1,000,000)

Description:	Water Main Improvements
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

KLM Meadows Part 4

Description:	TIF Rebate Agreement
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

EMV Event Center

Description:	TIF Rebate Agreement
--------------	----------------------

Classification:	Commercial - hotels and conference centers
Physically Complete:	Yes
Payments Complete:	No

Advantage Dev-Parkside Hills

Description:	TIF Rebate Agreement
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Advantage Rentals-BP Gas

Description:	TIF Rebate Agreement
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

BBCO-Heritage Hill

Description:	TIF Rebate Agreement
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Wapsi Creek Cleanup

Description:	Park Improvement Project
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	No
Payments Complete:	No

Cedar Johnson Roundabout

Description:	Street Improvements
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For WEST BRANCH URBAN RENEWAL

Casey's Marketing Co

Debt/Obligation Type:	Rebates
Principal:	450,892
Interest:	0
Total:	450,892
Annual Appropriation?:	Yes
Date Incurred:	05/18/2015
FY of Last Payment:	2038

Downtown Reinvestment 2016B

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	210,000
Interest:	12,925
Total:	222,925
Annual Appropriation?:	Yes
Date Incurred:	06/27/2016
FY of Last Payment:	2026

Park Improvement 2016A

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	153,900
Interest:	10,716
Total:	164,616
Annual Appropriation?:	Yes
Date Incurred:	06/27/2016
FY of Last Payment:	2028

Cubby Park Imp Series 2017

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,270,000
Interest:	230,575
Total:	1,500,575
Annual Appropriation?:	Yes
Date Incurred:	12/05/2017
FY of Last Payment:	2032

EMV Event Center Rebate

Debt/Obligation Type:	Rebates
Principal:	120,000
Interest:	0
Total:	120,000
Annual Appropriation?:	Yes
Date Incurred:	04/01/2019

FY of Last Payment: 2031

Meadows Pt 4 Developer Rebate

Debt/Obligation Type: Rebates
Principal: 362,481
Interest: 0
Total: 362,481
Annual Appropriation?: Yes
Date Incurred: 10/01/2018
FY of Last Payment: 2036

Cedar Johnson Roundabout Series 2023

Debt/Obligation Type: Gen. Obligation Bonds/Notes
Principal: 0
Interest: 0
Total: 0
Annual Appropriation?: Yes
Date Incurred: 08/22/2023
FY of Last Payment: 2040

Heritage Hill Real Property Agreement

Debt/Obligation Type: Internal Loans
Principal: 150,000
Interest: 0
Total: 150,000
Annual Appropriation?: Yes
Date Incurred: 06/20/2022
FY of Last Payment: 2024

Non-Rebates For WEST BRANCH URBAN RENEWAL

TIF Expenditure Amount:	26,795
Tied To Debt:	Park Improvement 2016A
Tied To Project:	Cubby Park Improvement
TIF Expenditure Amount:	54,350
Tied To Debt:	Downtown Reinvestment 2016B
Tied To Project:	Downtown East Redevelopment
TIF Expenditure Amount:	150,128
Tied To Debt:	Cubby Park Imp Series 2017
Tied To Project:	Cubby Park Improvement
TIF Expenditure Amount:	40,300
Tied To Debt:	Cedar Johnson Roundabout Series 2023
Tied To Project:	Cedar Johnson Roundabout
TIF Expenditure Amount:	150,000
Tied To Debt:	Heritage Hill Real Property Agreement
Tied To Project:	BBCO-Heritage Hill

Rebates For WEST BRANCH URBAN RENEWAL

615 SO DOWNEY ST

TIF Expenditure Amount:	30,000
Rebate Paid To:	CASEY'S GENERAL STORES
Tied To Debt:	Casey's Marketing Co
Tied To Project:	Casey's Marketing Co
Projected Final FY of Rebate:	2038

2 EMBER LANE

TIF Expenditure Amount:	15,000
Rebate Paid To:	EMV HOLDINGS
Tied To Debt:	EMV Event Center Rebate
Tied To Project:	EMV Event Center
Projected Final FY of Rebate:	2030

PO Box 698

TIF Expenditure Amount:	138,881
Rebate Paid To:	MEADOWS DEVELOPMENT INC
Tied To Debt:	Meadows Pt 4 Developer Rebate
Tied To Project:	KLM Meadows Part 4
Projected Final FY of Rebate:	2027

Jobs For WEST BRANCH URBAN RENEWAL

Company Name:	Acciona Windpower North America LLC
Date Agreement Began:	07/02/2007
Date Agreement Ends:	06/30/2017
Number of Jobs Created or Retained:	110
Total Annual Wages of Required Jobs:	3,333,616
Total Estimated Private Capital Investment:	11,000,000
Total Estimated Cost of Public Infrastructure:	0

Income Housing For WEST BRANCH URBAN RENEWAL

Amount of FY 2024 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	0
<hr/>	
Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	0
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	0

♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

TIF Taxing District Data Collection

Local Government Name:	WEST BRANCH (16G142)
Urban Renewal Area:	WEST BRANCH URBAN RENEWAL (16006)
TIF Taxing District Name:	SPRINGDALE TWP/WEST BRANCH SCH/W BR (ORIG 1988)UR TIF INCREM
TIF Taxing District Inc. Number:	160094
TIF Taxing District Base Year:	1988
FY TIF Revenue First Received:	1997
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	12/1989

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	81,540	0	1,892,520	189,500	0	0	2,163,560	0	2,163,560
Taxable	74,726	0	1,307,355	117,525	0	0	1,499,606	0	1,499,606
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	566,189	1,499,606	0	1,499,606	29,474

FY 2024 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name:	WEST BRANCH (16G142)
Urban Renewal Area:	WEST BRANCH URBAN RENEWAL (16006)
TIF Taxing District Name:	WEST BRANCH CITY AG/WEST BRANCH SCH/W BR (ORIG 1988) UR TIF INCREM
TIF Taxing District Inc. Number:	160104

UR Designation	
Slum	No
Blighted	No
Economic Development	12/1989

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	41,940	0	0	0	0	0	41,940	0	41,940
Taxable	38,434	0	0	0	0	0	38,434	0	38,434
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	96,406	0	0	0	0

FY 2024 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)
 TIF Taxing District Name: WEST BRANCH CITY AG/WEST BRANCH SCH/W BR (AMEND 1993) UR TIF INCREM
 TIF Taxing District Inc. Number: 160106
 TIF Taxing District Base Year: 1993
 FY TIF Revenue First Received: 1997
 Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	08/1994

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	9,215	0	0	0	0

FY 2024 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)
 TIF Taxing District Name: WEST BRANCH CITY/WEST BRANCH SCH/W BR (ORIG 1988) UR TIF INCREM
 TIF Taxing District Inc. Number: 160108
 TIF Taxing District Base Year: 1988
 FY TIF Revenue First Received: 1997
 Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	12/1989

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	11,037,930	3,353,990	0	0	14,391,920	0	14,391,920
Taxable	0	0	9,343,329	2,912,542	0	0	12,255,871	0	12,255,871
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	2,423,638	11,968,282	2,182,388	9,785,894	274,974

FY 2024 TIF Revenue Received: 60,753

♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)
 TIF Taxing District Name: WEST BRANCH CITY/WEST BRANCH SCH/W BR (AMEND 1993) UR TIF INCREM
 TIF Taxing District Inc. Number: 160110
 TIF Taxing District Base Year: 1993
 FY TIF Revenue First Received: 1997
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	08/1994

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	15,869,090	1,118,310	1,134,210	0	-7,408	18,114,202	0	18,114,202
Taxable	0	8,672,487	657,736	967,764	0	-7,408	10,290,579	0	10,290,579
Homestead Credits									49

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	2,761,105	10,290,579	1,876,463	8,414,116	236,428

FY 2024 TIF Revenue Received: 52,501

TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)
 TIF Taxing District Name: WEST BRANCH CITY/WEST BRANCH SCH/W BR (Amend 2002) UR TIF INCREM
 TIF Taxing District Inc. Number: 160148
 TIF Taxing District Base Year: 2001
 FY TIF Revenue First Received: 2002
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2022

UR Designation	
Slum	No
Blighted	No
Economic Development	11/2002

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	50,719,440	8,098,960	0	0	58,818,400	0	58,818,400
Taxable	0	0	45,516,444	7,236,039	0	0	52,752,483	0	52,752,483
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	43,410	52,752,483	9,619,292	43,133,191	1,211,999

FY 2024 TIF Revenue Received: 267,782

♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)
 TIF Taxing District Name: WEST BRANCH CITY/WEST BRANCH SCH/CASEY/TIF INCREM
 TIF Taxing District Inc. Number: 160196
 TIF Taxing District Base Year: 2016
 FY TIF Revenue First Received: 0
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	1,556,340	0	0	0	1,556,340	0	1,556,340
Taxable	0	0	1,347,681	0	0	0	1,347,681	0	1,347,681
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	253,160	1,303,180	1,077,664	225,516	6,337

FY 2024 TIF Revenue Received: 30,000

TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)
 TIF Taxing District Name: WEST BRANCH CITY/WEST BRANCH SCH/(AMEND 2019) UR /TIF INCREMENT
 TIF Taxing District Inc. Number: 160200
 TIF Taxing District Base Year: 2019
 FY TIF Revenue First Received: 2023
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	12,978,450	482,500	0	0	-5,556	13,455,394	0	13,455,394
Taxable	0	7,092,733	394,733	0	0	-5,556	7,481,910	0	7,481,910
Homestead Credits									27

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	64,010	7,481,910	7,481,910	0	0

FY 2024 TIF Revenue Received: 210,272

♣ Annual Urban Renewal Report, Fiscal Year 2023 - 2024

TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)
 TIF Taxing District Name: WEST BRANCH CITY/WEST BRANCH SCH/EMV/TIF INCREMENT
 TIF Taxing District Inc. Number: 160202

TIF Taxing District Base Year: 2019
 FY TIF Revenue First Received: 2023
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	1,034,840	0	0	0	1,034,840	0	1,034,840
Taxable	0	0	878,331	0	0	0	878,331	0	878,331
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	123,490	878,331	878,331	0	0

FY 2024 TIF Revenue Received: 24,680

TIF Taxing District Data Collection

Local Government Name: WEST BRANCH (16G142)
 Urban Renewal Area: WEST BRANCH URBAN RENEWAL (16006)
 TIF Taxing District Name: WEST BRANCH CITY AG/WEST BRANCH SCH/TIF INCREMENT
 TIF Taxing District Inc. Number: 160204

TIF Taxing District Base Year: 2019
 FY TIF Revenue First Received: 2023
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2022 for FY 2024

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2024	17,520	0	0	0	0

FY 2024 TIF Revenue Received: 0



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: Resolution 2024-124 – Approving the submission of the City of West Branch FY24 Annual Financial Report to the State Auditor’s Office.
--

PREPARED BY: Finance Officer, Heidi Van Auken
--

DATE: November 6, 2024

SUMMARY:

Annual Finance Report (AFR): Per Iowa Code section 384.22 – all cities are required to submit the AFR to the Auditor of State by December 1st of each year.

This report provides a summary for the preceding fiscal year, FY24, of all collections and receipts, all accounts due the city, and all expenditures, the current public debt of the city, and the legal debt limit of the city for the current fiscal year.

RESOLUTION 2024-124

**RESOLUTION APPROVING THE SUBMISSION OF THE CITY OF WEST
BRANCH FY24 ANNUAL FINANCIAL REPORT TO THE STATE AUDITOR'S
OFFICE**

BE IT RESOLVED by the City Council of the City of West Branch, Cedar County, Iowa, that the FY24 Annual Financial Report be approved and forwarded to the Iowa State Auditor's Office.

Passed and approved this 18th day of November, 2024.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk

STATE OF IOWA 2024 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2024 CITY OF WEST BRANCH, IOWA DUE: December 1, 2024	16201600800000 CITY OF WEST BRANCH PO Box 218 WEST BRANCH IA 52358-0218 POPULATION: 2509
---	--

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	2,147,164		2,147,164	2,138,573
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	2,147,164		2,147,164	2,138,573
Delinquent Property Taxes	0		0	0
TIF Revenues	645,988		645,988	650,292
Other City Taxes	381,793	0	381,793	330,956
Licenses and Permits	120,229	0	120,229	56,500
Use of Money and Property	46,466	13,048	59,514	10,765
Intergovernmental	1,106,449	0	1,106,449	1,991,840
Charges for Fees and Service	285,106	1,910,034	2,195,140	2,034,072
Special Assessments	0	0	0	0
Miscellaneous	76,969	300	77,269	27,000
Other Financing Sources	8,082,019	0	8,082,019	9,300,000
Transfers In	921,286	0	921,286	921,286
Total Revenues and Other Sources	12,892,183	1,923,382	14,815,565	17,461,284
Expenditures and Other Financing Uses				
Public Safety	686,157		686,157	1,074,997
Public Works	617,852		617,852	768,388
Health and Social Services	0		0	0
Culture and Recreation	551,687		551,687	778,900
Community and Economic Development	233,180		233,180	295,381
General Government	246,724		246,724	283,214
Debt Service	1,073,507		1,073,507	1,075,309
Capital Projects	6,858,148		6,858,148	5,791,030
Total Governmental Activities Expenditures	10,267,255	0	10,267,255	10,067,219
BUSINESS TYPE ACTIVITIES		1,292,251	1,292,251	8,601,151
Total All Expenditures	10,267,255	1,292,251	11,559,506	18,668,370
Other Financing Uses	702,595	218,691	921,286	
Transfers Out	702,595	218,691	921,286	921,286
Total All Expenditures/and Other Financing Uses	10,969,850	1,510,942	12,480,792	19,589,656
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	1,922,333	412,440	2,334,773	-2,128,372
Beginning Fund Balance July 1, 2023	3,424,019	1,791,621	5,215,640	5,193,341
Ending Fund Balance June 30, 2024	5,346,352	2,204,061	7,550,413	3,064,969

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2024		Indebtedness at June 30, 2024	
	Amount		Amount
General Obligation Debt	6,245,000	Other Long-Term Debt	9,795
Revenue Debt	9,081,857	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	14,079,997

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

	Publication 11/7/2024
Signature of Preparer	
Printed name of Preparer Heidi Van Auken	Phone Number 319-643-5888
	Date Signed 11/4/2024
Signature of Mayor or Mayor Pro Tem (Name and Title)	

PLEASE PUBLISH THIS PAGE ONLY

REVENUE P2

CITY OF WEST BRANCH
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2024

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section A - Taxes	1										1
Taxes levied on property	2	1,363,411	384,638		319,433	79,682		2,147,164		2,147,164	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	1,363,411	384,638		319,433	79,682	0	2,147,164		2,147,164	4
Delinquent Property Taxes	5							0		0	5
Total Property Tax	6	1,363,411	384,638		319,433	79,682	0	2,147,164		2,147,164	6
TIF Revenues	7			645,988				645,988		645,988	7
Other City Taxes											
Utility Tax Replacement Excise Taxes	8	5,109	1,442		1,042	299		7,892		7,892	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	11,666						11,666		11,666	9
Parimutuel Wager Tax	10							0		0	10
Gaming Wager Tax	11							0		0	11
Mobile Home Tax	12	9,193	2,591		1,872	534		14,190		14,190	12
Hotel / Motel Tax	13	37,013						37,013		37,013	13
Other Local Option Taxes	14		311,032					311,032		311,032	14
Total Other City Taxes	15	62,981	315,065		2,914	833	0	381,793	0	381,793	15
Section B - Licenses and Permits	16	120,229						120,229		120,229	16
Section C - Use of Money and Property	17										17
Interest	18	26,214		3,479	3,389		6,471	39,553	13,048	52,601	18
Rents and Royalties	19	6,913						6,913		6,913	19
Other Miscellaneous Use of Money and Property	20							0		0	20
	21							0		0	21
Total Use of Money and Property	22	33,127	0	3,479	3,389	0	6,471	46,466	13,048	59,514	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27							0		0	27
Community Development Block Grants	28							0		0	28
Housing and Urban Development	29							0		0	29
Public Assistance Grants	30							0		0	30
Payment in Lieu of Taxes	31							0		0	31
NPS PLOWING CONTRACT	32	25,500						25,500		25,500	32
Total Federal Grants and Reimbursements	33	25,500	0		0	0	0	25,500	0	25,500	33

REVENUE P3

CITY OF WEST BRANCH
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2024

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section D - Intergovernmental - Continued	41										41
State Shared Revenues	43										43
Road Use Taxes	44		354,403					354,403		354,403	44
Other state grants and reimbursements	48										48
State grants	49	2,887						2,887		2,887	49
Iowa Department of Transportation	50					392,074		392,074		392,074	50
Iowa Department of Natural Resources	51							0		0	51
Iowa Economic Development Authority	52							0		0	52
CEBA grants	53							0		0	53
C&I Replacement and Tier I Business Tax Replacement	54	72,701	20,511	5,399	16,059	4,250		118,920		118,920	54
	55							0		0	55
	56							0		0	56
	57							0		0	57
	58							0		0	58
	59							0		0	59
Total State	60	75,588	374,914	5,399	16,059	396,324	0	868,284	0	868,284	60
Local Grants and Reimbursements											
County Contributions	63	24,508						24,508		24,508	63
Library Service	64							0		0	64
Township Contributions	65	188,157						188,157		188,157	65
Fire/EMT Service	66							0		0	66
	67							0		0	67
	68							0		0	68
	69							0		0	69
Total Local Grants and Reimbursements	70	212,665	0	0	0	0	0	212,665	0	212,665	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	313,753	374,914	5,399	16,059	396,324	0	1,106,449	0	1,106,449	71
Section E -Charges for Fees and Service	72										72
Water	73							0	815,199	815,199	73
Sewer	74							0	1,023,577	1,023,577	74
Electric	75							0		0	75
Gas	76							0		0	76
Parking	77							0		0	77
Airport	78							0		0	78
Landfill/garbage	79	218,661						218,661		218,661	79
Hospital	80							0		0	80

REVENUE P4

CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section E - Charges for Fees and Service - Continued	81										81
Transit	82							0		0	82
Cable TV	83							0		0	83
Internet	84							0		0	84
Telephone	85							0		0	85
Housing Authority	86							0		0	86
Storm Water	87							0	71,258	71,258	87
Other:	88										88
Nursing Home	89							0		0	89
Police Service Fees	90	17,486						17,486		17,486	90
Prisoner Care	91							0		0	91
Fire Service Charges	92	544						544		544	92
Ambulance Charges	93							0		0	93
Sidewalk Street Repair Charges	94							0		0	94
Housing and Urban Renewal Charges	95							0		0	95
River Port and Terminal Fees	96							0		0	96
Public Scales	97							0		0	97
Cemetery Charges	98	5,280						5,280		5,280	98
Library Charges	99	5,175						5,175		5,175	99
Park, Recreation, and Cultural Charges	100	23,727						23,727		23,727	100
Animal Control Charges	101							0		0	101
	102	14,233						14,233		14,233	102
	103							0		0	103
Total Charges for Service	104	285,106	0	0	0	0	0	285,106	1,910,034	2,195,140	104
Section F - Special Assesments	106							0		0	106
Section G - Miscellaneous	107										107
Contributions	108	23,047						23,047		23,047	108
Deposits and Sales/Fuel Tax Refunds	109							0		0	109
Sale of Property and Merchandise	110	13,206					2,220	15,426	300	15,726	110
Fines	111	592						592		592	111
Internal Service Charges	112							0		0	112
	113							0		0	113
Solid Waste and Yard Stickers	114	524						524		524	114
Misc Revenue Escrow	115	8,717						8,717		8,717	115
Vendor/insurance Reimbursements	116	2,156						2,156		2,156	116
Restitution for vandalism	117	1,578						1,578		1,578	117
EE Flex Spending	118		4,808					4,808		4,808	118
Self Funded Deductions	119		20,121					20,121		20,121	119
Total Miscellaneous	120	49,820	24,929	0	0	0	2,220	76,969	300	77,269	120

REVENUE P5

CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)	121	2,228,427	1,099,546	654,866	341,795	476,839	8,691	4,810,164	1,923,382	6,733,546	121
Section H - Other Financing Sources	123										123
Proceeds of capital asset sales	124							0		0	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125					7,160,733		7,160,733		7,160,733	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127	42,822			456,891			499,713		499,713	127
Internal TIF loans and transfers in	128				271,573	150,000		421,573		421,573	128
	129							0		0	129
	130							0		0	130
Total Other Financing Sources	131	42,822	0	0	728,464	7,310,733	0	8,082,019	0	8,082,019	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	2,271,249	1,099,546	654,866	1,070,259	7,787,572	8,691	12,892,183	1,923,382	14,815,565	132
Beginning Fund Balance July 1, 2023	134	2,135,243	977,184	121,236	285,179	-304,047	209,224	3,424,019	1,791,621	5,215,640	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	4,406,492	2,076,730	776,102	1,355,438	7,483,525	217,915	16,316,202	3,715,003	20,031,205	136

EXPENDITURES P6

CITY OF WEST BRANCH
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2024

NON-GAAP/CASH BASIS

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section A - Public Safety	1										1
Police Department/Crime Prevention	2	390,167	69,046					459,213		459,213	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	146,022	26,177					172,199		172,199	6
Ambulance	7							0		0	7
Building Inspections	8	43,212	11,533					54,745		54,745	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10							0		0	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	579,401	106,756		0	0	0	686,157		686,157	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16	37,923	297,433					335,356		335,356	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	37,229						37,229		37,229	18
Traffic Control Safety	19							0		0	19
Snow Removal	20		9,768					9,768		9,768	20
Highway Engineering	21							0		0	21
Street Cleaning	22							0		0	22
Airport (if not an enterprise)	23							0		0	23
Garbage (if not an enterprise)	24	235,499						235,499		235,499	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	310,651	307,201		0	0	0	617,852		617,852	28
Section C - Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36							0		0	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	0	0		0	0	0	0		0	39
Section D - Culture and Recreation	40										40
Library Services	41	201,444	44,936					246,380		246,380	41
Museum, Band, Theater	42							0		0	42
Parks	43	133,416	19,062					152,478		152,478	43
Recreation	44							0		0	44
Cemetery	45	65,531	12,679					78,210		78,210	45
Community Center, Zoo, Marina, and Auditorium	46	27,562						27,562		27,562	46
Other Culture and Recreation	47	28,156						28,156		28,156	47
LOCAL CABLE ACCESS	48	18,901						18,901		18,901	48
	49							0		0	49
Total Culture and Recreation	50	475,010	76,677		0	0	0	551,687		551,687	50

EXPENDITURES P7

CITY OF
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
Section E - Community and Economic Development	51										51
Community beautification	52							0		0	52
Economic development	53	36,296						36,296		36,296	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55	13,003						13,003		13,003	55
Other community and economic development	56							0		0	56
TIF Rebates	57			183,881				183,881		183,881	57
	58							0		0	58
Total Community and Economic Development	59	49,299	0	183,881	0	0	0	233,180		233,180	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	14,696	1,342					16,038		16,038	61
Clerk, Treasurer, Financial Administration	62	154,679	42,919					197,598		197,598	62
Elections	63	4,861						4,861		4,861	63
Legal Services and City Attorney	64	28,227						28,227		28,227	64
City Hall and General Buildings	65							0		0	65
Tort Liability	66							0		0	66
Other General Government	67							0		0	67
	68							0		0	68
	69							0		0	69
Total General Government	70	202,463	44,261		0	0	0	246,724		246,724	70
Section G - Debt Service	71				1,073,507			1,073,507		1,073,507	71
	72							0		0	72
	73							0		0	73
Total Debt Service	74	0	0	0	1,073,507	0	0	1,073,507		1,073,507	74
Section H - Regular Capital Projects - Specify	75										75
(319) I80 Utility Relocate, (321) Wapsi, (324) WW Fac, (329) East Side PH1 (330) East Side PH2	76					5,723,007		5,723,007		5,723,007	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0		0	5,723,007	0	5,723,007		5,723,007	78
TIF Capital Projects - Specify	79										79
(326) Roundabout Main & Cedar	80					1,135,141		1,135,141		1,135,141	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0		0	1,135,141	0	1,135,141		1,135,141	82
Total Capital Projects	83	0	0		0	6,858,148	0	6,858,148		6,858,148	83
Total Governmental Activities Expenditures	84	1,616,824	534,895	183,881	1,073,507	6,858,148	0	10,267,255		10,267,255	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	85										85

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

EXPENDITURES P8

CITY OF
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section I - Business Type Activities	87										87
Water - Current Operation	88								498,965	498,965	88
Capital Outlay	89									0	89
Debt Service	90								61,768	61,768	90
Sewer and Sewage Disposal - Current Operation	91								260,445	260,445	91
Capital Outlay	92									0	92
Debt Service	93								437,666	437,666	93
Electric - Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility - Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking - Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport - Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage - Current operation	106									0	106
Capital Outlay	107									0	107
Debt Service	108									0	108
Hospital - Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit - Current Operation	112									0	112
Capital Outlay	113									0	113
Debt Service	114									0	114
Cable TV, Telephone, Internet - Current Operation	115									0	115
Capital Outlay	116									0	116
Housing Authority - Current Operation	117									0	117
Capital Outlay	118									0	118
Debt Service	119									0	119
Storm Water - Current Operation	120								33,407	33,407	120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type - Current Operation	123									0	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds - Specify	126										126
	127									0	127
	128									0	128
Total Business Type Activities	129								1,292,251	1,292,251	129

EXPENDITURES P9

CITY OF WEST BRANCH
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2024 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	1,616,824	534,895	183,881	1,073,507	6,858,148	0	10,267,255	1,292,251	11,559,506	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132		281,022					281,022	218,691	499,713	132
Internal TIF loans/repayments and transfers out	133			421,573				421,573		421,573	133
	134							0		0	134
Total Other Financing Uses	135	0	281,022	421,573	0	0	0	702,595	218,691	921,286	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	1,616,824	815,917	605,454	1,073,507	6,858,148	0	10,969,850	1,510,942	12,480,792	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140						217,915	217,915		217,915	140
Restricted	141	235,405	1,260,813	170,648	281,931	625,377		2,574,174		2,574,174	141
Committed	142							0		0	142
Assigned	143	225,546						225,546		225,546	143
Unassigned	144	2,328,717						2,328,717		2,328,717	144
Total Governmental	145	2,789,668	1,260,813	170,648	281,931	625,377	217,915	5,346,352		5,346,352	145
Proprietary	146								2,204,061	2,204,061	146
Total Ending Fund Balance June 30,	147	2,789,668	1,260,813	170,648	281,931	625,377	217,915	5,346,352	2,204,061	7,550,413	147
Total Requirements (Sum of lines 136 and 147)	148	4,406,492	2,076,730	776,102	1,355,438	7,483,525	217,915	16,316,202	3,715,003	20,031,205	148

OTHER P10

Part III Intergovernmental Expenditures Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction		Highways	
Health		All other	
Highways			
Transit Subsidies			
Libraries			
Police protection			
Sewerage			
Sanitation			
All other			

Part IV Wages & Salaries Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID		Amount
Total Salaries and Wages Paid		1,057,366

Part V Debt Outstanding, Issued, and Retired
Transit subsidies
A. Long-Term Debt

Debt During the Fiscal Year			Debt Outstanding JUNE 30, 2024						
Purpose	Line	Debt Outstanding JULY 1, 2023	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.	179,000	343,783	58,000			464,783		3,317
Sewer Utility	2.	5,238,142	3,683,932	305,000			8,617,074		116,083
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.								
Other Purposes / Miscellaneous	9.	11,765		1,970				9,795	
GO	10.	4,075,000	3,040,000	870,000	6,245,000				201,008
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
Total Long-Term		9,503,907	7,067,715	1,234,970	6,245,000	0	9,081,857	9,795	320,408

B. Short-Term Debt Amount
Outstanding as of July 1, 2023
Outstanding as of JUNE 30, 2024

DEBT LIMITATION FOR GENERAL OBLIGATIONS		Amount	
Part VI Actual valuation -- January 1, 2022		281,599,948	x.05 = \$ 14,079,997.4

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2024

Type of asset	Amount				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)	Total (e)
				7,603,998	7,603,998

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.

Notes & Remarks

REMARKS

-



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: Resolution 2024-125 – Considering the issue of whether Acciona Windpower North America, LLC. should be rebated a portion of Tax Increment Revenues.
--

PREPARED BY: City Clerk, Leslie Brick
--

DATE: November 6, 2024

SUMMARY:

On January 2, 2008, the City of West Branch and Acciona Windpower North America, LLC entered into an Agreement titled Amended Tax Increment Development Agreement by and between the City of West Branch, Iowa and Acciona Windpower North America, L.L.C.

Prior to December 1st of each year during the term of the Agreement, the City Council shall consider the issue of obligating for appropriation to the funding of the payments due in the following fiscal year, an amount of tax increment revenues to be collected in the following fiscal year.

RESOLUTION 2024-125

RESOLUTION CONSIDERING THE ISSUE OF WHETHER ACCIONA WINDPOWER NORTH AMERICA, LLC SHOULD BE REBATED A PORTION OF TAX INCREMENT REVENUES

WHEREAS, on January 2, 2008, the City and Acciona Windpower North America, LLC entered into an Agreement titled *Amended Tax Increment Development Agreement By and Between the City of West Branch, Iowa and Acciona Windpower North America, L.L.C.*; and

WHEREAS, the Agreement contemplates performance of certain actions that may or must be performed by the parties to the Agreement; and

WHEREAS, pursuant to the Agreement, one action that may be performed under the Agreement is the payment, by the City, of “rebate” payments of “that percentage of incremental taxes actually paid with respect to” certain improvements to be made by Acciona “and received under Iowa Code Chapter (sic) 403.19 by the City;” and

WHEREAS, each of the possible rebate payments contemplated “shall be subject to annual appropriation of the City Council;” and

WHEREAS, “[p]rior to December 1st of each year during the term” of the Agreement “the City Council shall consider the issue of obligating for appropriation to the funding of the payments due in the following fiscal year, an amount of tax increment revenues to be collected in the following fiscal year;” and

WHEREAS, the City Council is preparing to submit its annual certification “under Iowa Code section 403.19 to the Cedar County Auditor the amount of taxes to be paid over the City and the amount,” if any, “obligated for appropriation for rebate to Acciona.”

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of West Branch, Iowa that the Council has considered the issue of whether Acciona Windpower North America, LLC should be rebated a portion of tax increment revenues and this Council has concluded that the appropriation should occur for Fiscal Year 2026.

Passed and approved this 18th day of November, 2024.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: Resolution 2024-126 – Approve Certain Annual Appropriation Payments Pursuant to Various Development Agreements.
--

PREPARED BY: City Clerk, Leslie Brick
--

DATE: November 14, 2024

SUMMARY:

The City has entered into various development agreements with certain Developer's to provide Tax Increment Rebates. Prior to December 1st of each year, the City Council must approve the annual appropriations.

The following Rebate Agreements are due for consideration:

1. Casey's Agreement – appropriation of 100% of incremental tax revenues collected to a maximum of \$561,348.65.
2. EMV Agreement – appropriation of the lesser of 70% of the incremental tax revenues received by the City, up to a maximum amount of \$15,000.00 per year or \$150,000.
3. Meadows Part Four Agreement – appropriation of 70% of incremental tax revenues received by City, to a maximum of \$395,000.
4. Meadows Part Four Agreement – LMI 33.32%, to a maximum of \$131,614.
5. Advantage Rentals Agreement – appropriation of 70% of incremental tax revenues received by the City, for a maximum of 10 years.
6. BBCO, LLC – appropriation of 75% of incremental tax revenues received by the City, to a maximum of \$4,500,000.

RESOLUTION 2024-126

A RESOLUTION TO APPROVE CERTAIN ANNUAL APPROPRIATION PAYMENTS PURSUANT TO VARIOUS DEVELOPMENT AGREEMENTS.

WHEREAS, the City and Casey's Marketing Company entered into a Development Agreement that was recorded in Book 1271 at page 12, Records of the Cedar County Recorder's Office (the "Casey's Agreement"); and

WHEREAS, pursuant to the Casey's Agreement, the City agreed, subject to annual appropriation of the City Council, to rebate 100% of incremental tax payments received by the City, to a maximum amount of \$561,348.65; and

WHEREAS, the City and EMV Holdings, LLC, entered into a Development Agreement that was recorded in Book 1471 at Page 13, Records of the Cedar County Recorder's Office (the "EMV Agreement"); and

WHEREAS, pursuant to the EMV Agreement, the City agreed, subject to annual appropriation of the City Council, to rebate the lesser of seventy percent (70%) of the incremental taxes received for Lot 26, Cedar's Edge, West Branch, Iowa, or \$15,000.00 annually for a maximum cumulative payment of \$150,000.00; and

WHEREAS, the City and Meadows Development, Inc. entered into a Development Agreement that was recorded in Book 1452 at Page 259, Records of the Cedar County Recorder's Office (the "Meadows Agreement"); and

WHEREAS, pursuant to the Meadows Agreement, the City agreed, subject to annual appropriation of the City Council, to rebate seventy percent (70%) of the incremental taxes received for the Meadows Subdivision, Part Four, West Branch, Iowa, for a maximum cumulative payment of \$395,000.00 and is required to set aside 33.32% of the incremental tax rebates to be used for low to moderate income housing assistance; and

WHEREAS, the City and Advantage Rentals, LLC, entered into a Development Agreement that was recorded in Book 1647 at Page 327, Records of the Cedar County Recorder's Office (the "Advantage Rentals Agreement"); and

WHEREAS, the City and BBCO, LLC, entered into a Development Agreement that was recorded in Book 1658 at Page 203, Records of the Cedar County Recorder's Office, as amended (the "BBCO Agreement"); and

WHEREAS, "[p]rior to December 1st of each year during the term" of the Casey's Agreement, the EMV Agreement, Meadows Agreement, Advantage Rentals Agreement and BBCO LLC Agreement (the agreements collectively, referred to as the "Rebate Agreements"), "the City Council shall consider the issue of obligating for appropriation to the funding of the

RESOLUTION 2024-126 (CONTINUED)

payments due in the following fiscal year, an amount of tax increment revenues to be collected in the following fiscal year;” and

WHEREAS, the City Council is preparing to submit its annual certification “under Iowa Code section 403.19 to the Cedar County Auditor . . . the amount of taxes to be paid over the City and the amount,” if any, will be obligated to the payment of rebates under the Rebate Agreements.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of West Branch, Iowa that the Council has considered the issue of whether appropriations should be made under the Rebate Agreements and the City Council has agreed to appropriate the following amounts to the Rebate Agreements:

1. Casey’s Agreement – appropriation of 100% of incremental tax revenues collected to a maximum of \$561,348.65.
2. EMV Agreement – appropriation of the lesser of 70% of the incremental tax revenues received by the City, up to a maximum amount of \$15,000.00 per year or \$150,000.
3. Meadows Part Four Agreement – appropriation of 70% of incremental tax revenues received by City, to a maximum of \$395,000.
4. Meadows Part Four Agreement – LMI 33.32%, to a maximum of \$131,614.
5. Advantage Rentals Agreement – appropriation of 70% of incremental tax revenues received by the City, for a maximum of 10 years.
6. BBCO, LLC – appropriation of 75% of incremental tax revenues received by the City, to a maximum of \$4,500,000.

Passed and approved this 18th day of November, 2024.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
--

AGENDA ITEM: Resolution 2024-127 - Directing the Finance Officer to Certify Tax Increment Financing Debt to the Cedar County Auditor.

PREPARED BY: Finance Officer, Heidi Van Auken
--

DATE: November 15, 2024

SUMMARY:

The City is required to certify its tax increment financing debt by the Cedar County Auditor for the next fiscal year no later than December 1st of each calendar year.

The Finance Officer and the city's financial advisor have prepared the Tax Increment Financing Indebtedness Certification form for TIF increment tax to be collected starting in Fiscal Year 2026. The **new** TIF increment tax to be collected in FY26 will be \$4,631,614 and the detail is as follows:

- 1) KLM Investments-Meadows Part 4: Required LMI set aside- (\$131,614)
- 2) BBCO, LLC: Rebate - 75% of available tax increment revenues for phases 1-3. Total aggregate assistance for phases 1-3 will be 4,500,000. Rebate payment appropriation Year 1 will be \$8,340.

RESOLUTION 2024-127

RESOLUTION DIRECTING THE FINANCE OFFICER TO CERTIFY TAX INCREMENT FINANCING DEBT TO THE CEDAR COUNTY AUDITOR

WHEREAS, pursuant to applicable state law, the City is required to certify its tax increment financing debt to be collected to the Cedar County Auditor no later than December 1st of each calendar year to be collected; and

WHEREAS, the City and its financial advisor have prepared said certification of tax increment financing debt to be collected in Fiscal Year 2026, said amounts are shown on Exhibit “A” attached hereto; and

WHEREAS, it is now necessary for the City Council to certify said tax increment financing debt to the Cedar County Auditor.

NOW, THEREFORE, It Is Resolved by the Council of the City of West Branch, Iowa, that Exhibit “A” attached to this Resolution constitutes the tax increment financing debt to be certified for collection by the Cedar County Auditor for Fiscal Year 2026. Further, the Finance Officer is hereby directed file a copy of this Resolution, along with the tax increment financing debt to the Cedar County Auditor, as required by law.

Passed and approved this 18th day of November, 2024.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk

**CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR**

**Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area**

City: West Branch County: Cedar

Urban Renewal Area Name West Branch Urban Renewal

Urban Renewal Area Number 16006 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 4,631,614

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

-
-
-
-
-
-
-
-
-
-

Dated this _____ day of _____, _____

Signature of Authorized Official Telephone

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: West Branch County: Cedar

Urban Renewal Area Name: West Branch Urban Renewal

Urban Renewal Area Number: 16006 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
<p>1. <u>KLM Investments-Meadows Development Pt 4 LMI</u> <u>In rebate agreements for a housing development, it is a legal requirement to set aside LMI. The LMI percentage for this agreement is 33.32% of 395,000. Resolution 1743 on October 1, 2018.</u> <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.</p>	<u>11/4/2024</u>	<u>131,614</u>
<p>2. <u>BBCO-Heritage Hill Phase 1-3</u> <u>75% TIF rebate agreement up to 4,500,000 for 3 phases.</u> <u>No LMI since it is a blight area. Resolution 2022-66 on June 30, 2022.</u> <u>has original agreement. Amended agreement is on Resolution 2024-122 on November 18, 2024.</u> <input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.</p>	<u>6/20/2022</u>	<u>4,500,000</u>
<p>3. _____ _____ _____ _____ _____ <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.</p>		
<p>4. _____ _____ _____ _____ _____ <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.</p>		
<p>5. _____ _____ _____ _____ _____ <input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.</p>		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: 4,631,614

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

**SPECIFIC DOLLAR REQUEST FOR AVAILABLE TIF INCREMENT TAX FOR NEXT FISCAL YEAR
 CERTIFICATION TO COUNTY AUDITOR
 Due To County Auditor By December 1 Prior To The Fiscal Year
 Where Less Than The Legally Available TIF Increment Tax Is Requested
 Use One Certification Per Urban Renewal Area**

City: West Branch County: Cedar

Urban Renewal Area Name: West Branch Urban Renewal

Urban Renewal Area Number: 16006 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the next fiscal year and for the Urban Renewal Area within the City and County named above, the City requests less than the maximum legally available TIF increment tax as detailed below.

Provide sufficient detail so that the County Auditor will know how to specifically administer your request. For example you may have multiple indebtedness certifications in an Urban Renewal Area, and want the maximum tax for rebate agreement property that the County has segregated into separate taxing districts, but only want a portion of the available increment tax from the remainder of the taxing districts in the Area.

Specific Instructions To County Auditor For Administering The Request That This Urban Renewal Area Generate Less Than The Maximum Available TIF Increment Tax:	Amount Requested:
The City requests the following FY 2026 TIF Revenues	
GO 2016A Bonds (the TIF portion will be paid in FY25)	0
GO 2016B Bond (will be paid in FY25)	0
GO 2017 Bonds	149,378
GO 2017 Bonds (Over asking to pay debt early)	133,000
GO 2023 Bonds	143,400
Casey's Rebate Agreement: Annual Appropriation (502-001)	52,573
EMV Holdings Rebate Agreement (505-001)	15,000
Advantage Rentals, LLC Rebate Agreement: Annual Appropriation Yr. 2 (506)	11,325
KLM Investments-Meadows Development Pt 4 LMI (505)	131,614
BBCO Heritage Hill Rebate Agreement Annual Appropriation Yr. 1	8,340

Dated this _____ day of _____, _____

 Signature of Authorized Official Telephone

**TIF INDEBTEDNESS HAS BEEN REDUCED BY REASON OTHER THAN APPLICATION OF
TIF INCREMENT TAX RECEIVED FROM THE COUNTY TREASURER
CERTIFICATION TO COUNTY AUDITOR
Use One Certification Per Urban Renewal Area**

City: West Branch County: Cedar

Urban Renewal Area Name: West Branch Urban Renewal

Urban Renewal Area Number: 16006 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above, the City has reduced previously certified indebtedness, by reason other than application of TIF increment tax received from the County Treasurer, by the total amount as shown below.

Provide sufficient detail so that the County Auditor will know how to specially administer your request. For example, you could have multiple indebtedness certifications in the Urban Renewal Area, and the County Auditor would need to know which particular indebtedness certification(s) to reduce. If rebate agreements are involved with a reduction, and the County has segregated the rebate property into separate TIF Increment taxing districts, provide the five-digit county increment taxing district numbers for reference.

Individual TIF Indebtedness Type/Description/Details:	Amount Reduced:
<u>2016B (paying off in full 6-1-25)</u>	<u>56,375</u>
<u>2016A (paying off the TIF portion 6-1-25)</u>	<u>82,944</u>
<u>**Please do not reduce the FY 2026 TIF asking, just reduce overall indebtedness.</u>	
<u>Total Reduction In Indebtedness For This Urban Renewal Area:</u>	<u>139,319</u>

Dated this _____ day of _____, _____

Signature of Authorized Official Telephone



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: November 18, 2024
AGENDA ITEM: Resolution 2024-128 - Approve invoice #13-35694 in the amount of \$4,228.37 to Eocene (formerly known as Impact7G) for the Wapsi Creek Widening SRF Sponsored Project.
PREPARED BY: City Clerk, Leslie Brick
DATE: November 13, 2024

SUMMARY:

In October 2021, the City of West Branch was approved for Sponsored Project funds in the amount of \$719,000 associated with the Wastewater Treatment Facility Project

The City Council approved a Professional Services Agreement with Impact7G to assist Veenstra & Kimm with the design and construction of an SRF project (Wapsi Creek Widening) in an amount not to exceed \$164,300.

The City has received and paid the following invoices to Impact7G for the project to date:

Invoice	Amount	Purpose	Date
25942	\$20,782	Data collection	6/6/2022
26230	\$25,385	Data collection & planning & design	6/17/2022
25519	\$5,508	Data collection, design & funding mmgt.	6/24/2022
26665	\$9,768	Data collection & design	7/18/2022
26986	\$17,253	Data collection, design & funding mmgt.	8/19/2022
27315	\$4,802	Data collection, design & funding mmgt.	9/19/2022
27724	\$1,424	Data collection & design	11/7/2022
28474	\$6,456	Data collection, design & funding mmgt.	12/19/2022
28888	\$1,429	Funding mmgt & planning & design	2/6/2023
28265	\$1,267	Data collection, planning & design	2/21/2023
29216	\$7,056	Funding mmgt	2/21/2023
29478	\$5,210	Funding mmgt, planning & design	3/25/2023
29822	\$2,940	Funding mmgt	5/15/2023
31168	\$5,020	Funding mmgt	9/5/2023
31444	\$770.00	Funding mmgt	10/2/2023
33192	\$4970.00	Funding mmgt	2/20/2024
34364	\$382.50	Funding mmgt	7/1/2024
34618	\$5753.67	Public outreach	8/19/2024
34740	\$2852.50	Public outreach	9/3/2024
35132	\$2581.25	Public outreach	10/7/2024
13-35378	\$4,228.37	Public outreach	10/21/2024
	\$135,838.29		

RESOLUTION 2024-128

A RESOLUTION APPROVING INVOICE #13-35694 IN THE AMOUNT OF \$592.55 TO EOCENE (FORMERLY KNOWN AS IMPACT7G INC.) FOR THE WAPSI CREEK WIDENING – SRF SPONSORED PROJECT

WHEREAS, The City of West Branch Sponsored Project application associated with Clean Water SRF project CS1920982-01 has been approved by the Iowa Environmental Protection Commission for \$719,000; and

WHEREAS, the City of West Branch is utilizing these funds to implement a water quality improvement project within the West Branch Wapsinonoc Creek Watershed based on the Watershed Assessment completed by Impact7G (now known as Eocene Environmental Group); and

WHEREAS, the proposed plan includes implementation of a series of water quality practices with and adjacent to the Wapsinonoc Creek south of East Main Street; and

WHEREAS, the project includes in-stream practices, re-meandering reaches, reconnecting the floodplain, buffer restoration and the creation of oxbows: and

WHEREAS, Eocene Environmental Group (aka Impact7G) has been working closely with the City Engineer on the preliminary and final design; and

WHEREAS, it is now necessary to approve said invoice number 13-35694 in the amount of \$592.55.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of West Branch, Iowa that the aforementioned invoice is approved.

Passed and approved this 18th day of November, 2024.

Roger Laughlin, Mayor

ATTEST:

Leslie Brick, City Clerk



Eocene Environmental Group, Inc.
5930 Grand Ave
West Des Moines, IA 50266
888.972.5930

City of West Branch
110 N Poplar Street
PO Box 218
West Branch, IA 52358
Adam Kofoed

Invoice number 13-35694
Date 11/13/2024

Project 22003 WEST BRANCH WAPSI CREEK
SRF SPONSORED PROJECT

Eocene (P) 888.972.5930

Email Invoice to:
adam@westbranchiowa.org
accountspayable@westbranchiowa.org

Description	Contract Amount	Percent Complete	Prior Billed	Current Billed	Remaining Contract
Task 1 - Project & SRF Funding Management	29,400.00	96.73	28,438.43	0.00	961.57
Task 2 - Data Collection	64,400.00	100.00	64,400.00	0.00	0.00
Task 3 - Planning and Design	22,700.00	100.00	22,686.25	13.74	0.01
Task 4 - Public Outreach and Education	20,200.00	100.00	19,621.19	578.81	0.00
Total	136,700.00	99.30	135,145.87	592.55	961.58

Invoice total 592.55

Thank you for your business!

Capital Improvement/Strategic Planning Council Forms

Fiscal Year 2030 Capital Improvement Goals

Growth continues to bring more opportunities for council. Assuming Cedar Johnson is reconstruction and W. Main Street gets milled and improved drainage, what are the next big projects you want staff to prepare for the next council?

Please list three major projects (Over \$1million dollars)

Seizing Opportunities

Sometimes a unique opportunity arrives through grants, additional growth revenue, good timing with state reporting requirements, etc. Please list up to five projects from \$50,000-\$500,000 that you would recommend to the council?

Please list five moderate projects between (\$50,000-\$500,000)

Free Choice

What other priorities should council be thinking about in the next one to three years?
