



**CITY COUNCIL MEETING**  
**Monday, November 17<sup>th</sup>, 2025 - 7:00 P.M.**  
**CITY COUNCIL CHAMBERS**  
**110 N. POPLAR ST., WEST BRANCH, IOWA**

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

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

1. Call to order
2. Pledge of Allegiance
3. Roll call
4. Welcome
5. Approve Agenda. /Move to action. *(This is the time to approve the agenda as presented or amend the agenda (such as tabling items). Amendments or changes to the agenda require a motion, second and a full council vote.*
6. Approve Consent Agenda/Move to action.
  - a. Approve minutes from the November 3, 2025 City Council meeting.
  - b. Approve Claims for November 17, 2025.
  - c. Approve Class C Retail Liquor License for the Down Under, 102 W Main St, Ste. 2 (Pending Passing Inspection)
7. Presentations/Communications/Open Forum
8. Public Hearings/Non-Consent Agenda
  - a. **Third Reading Ordinance 833** - 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./ Move to Action.
  - b. **Resolution 2025-120** Approving the submission of the City of West Branch FY25 Annual Financial Report to the State Auditor's Office./ Move to Action.
  - c. **Resolution 2025-121** Directing the Finance Officer to certify Tax Increment Financing Debt to the Cedar County Auditor./ Move to Action.
  - d. **Resolution 2025-122** Approving the submission of the City of West Branch FY25 Annual Urban Renewal Report./ Move to Action.
  - e. **Resolution 2025-123** Approving Pay Estimate #1 in the Amount of \$124,909.08 to PCI for the 2025 Channel Widening Flood Improvements Project./ Move to Action.
  - f. **Resolution 2025-124** Approving Pay Estimate #6 in the Amount of \$186,750.08 to Boomerang Corp for the 2025 Cedar-Johnson Road Recon Project./ Move to Action.
  - g. **Resolution 2025-125** Approving Change Order #4 in the Amount of \$11,300.00 to Boomerang Corp for the 2025 Cedar-Johnson Road Recon Project./ Move to Action
  - h. **Resolution 2025-126** Amending the Employee Handbook (Amendment #6)./ Move to Action
9. Discussion
  - a. Meadows donation of land, retention basin and trail areas. – Land Lark to present.
10. City Administrator Report
  - a. Budget Training Summary
11. City Attorney Report
12. City Engineer Report
13. City Staff Reports
  - a. FY25 WBPL Annual Report
14. Comments from Mayor and Council Members
15. Motion to adjourn.

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

*(The 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 3, 2025  
7:00 p.m.

Mayor Roger Laughlin called the West Branch City Council regular meeting to order at 7:00 p.m.  
Roll call: Council members present; Colton Miller , Mike Horihan, Jerry Sexton, Tom Dean and Jodee Stoolman.  
City Staff present: City Administrator Adam Kofoed, City Clerk Alycia Horras, Public Works Director Matt Goodale, City Lawyer Kevin Olsen, and City Engineer Eric Gould.  
Attending via Zoom: Deputy Clerk Jessica Brown, Finance Officer Heidi Van Auken, and Library Director Jessie Schafer

APPROVE THE AGENDA

Motion to Approve the Agenda with item 9b discussing the possibility of city staff regaining the Friday after Thanksgiving as a city department Holiday, under Discussion Items, stricken from the agenda made by Miller, second by Dean. Mayor Laughlin asked for clarification that the motion was to strike it from this agenda for this meeting, but clarified that it would still be up for consideration in a future meeting. It was agreed upon that it would be considered if a proposal was officially made, that allowed the council to vote on it and not just a discussion topic to debate. Motion carried on a voice vote.

APPROVE CONSENT AGENDA

Approve minutes from the October 20, 2025 City Council meeting.  
Approve minutes from the October 22, 2025 Special City Council meeting.  
Approve Liquor License Renewal for SILT.  
Approve Liquor License Renewal for Herb & Lou’s  
Approve Special Event Request – Christmas Past by MSWB  
Approve August Financial Report  
Approve Claims for November 3, 2025

EXPENDITURES	11/3/2025	
AMAZON.COM	BOOKS & BATTERIES - LIBRARY, PD	24.39
AT & T MOBILITY	WIRELESS SERVICE	210.07
DEMCO	CD CASES & LABELS - LIBRARY	122.74
GOERDT INSPECTION	BLDG INSPECTIONS	1,722.00
HOLIDAY INN DES MOINES	IMFOA LODGING - BROWN, FRIIS	474.88
IOWA CODIFICATION	ANNUAL WEB HOSTING	450.00
IOWA DNR	2026 ANNUAL WATER USE FEE	115.00
MEDIACOM	CABLE SERVICES	41.90
MENARDS	LHLM POSITIVE PEBBLES- P&R	10.99
QUILL	VACUUM FOR CITY OFFICE	99.89
STEEN, CATHERINE	IA WOMENS POLICE ASSOC- STEEN	183.40
TOTAL		3,455.26

PAYROLL-WAGES, TAXES, EMPLOYEE BENEFITS	10/24/2025	69,496.65
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PAID BETWEEN MEETINGS		
AMAZON.COM	BOOKS & PROGRAM SUPPLIES LIBRARY	1,176.35
ARNOLD MOTOR SUPPLY	SHOP SUPPLIES - PW	64.64
BARNHART'S CUSTOM SERVICES	ROCK FOR ELM & STORM WATER-PW	840.00
BOOMERANG CORP	CEDAR JOHNSON RD PAY EST 5	341,044.03
BROWN, JESSICA	IMFOA MILEAGE REIMBURSEMENT	187.60
CEDAR COUNTY COOPERATIVE	FUEL - PW	916.07
CROELL	INTAKE REPAIR - PW	445.00
E O JOHNSON	COPIER MAINTENANCE-LIB	253.86
EOCENE ENVIRONMENTAL GROUP	WIDENING WAPSI CREEK	1,213.89
FUSIONSITE MIDWEST	LHLM PORT-O-POTTY	126.50
HI-LINE	SHOP SUPPLIES - PW	819.33
IOWA ASSN. MUN. UTILITIES	QUARTLY SAFETY TRAINING DUES	978.00
IOWA DEPT OF INSPECTIONS	LIFT REINSPECTION FEE	465.00
JOHN DEERE FINANCIAL	BUILDING REPAIR,CLOTHING-PW	1,511.38
MENARDS	W. PLANT & VEHICLE SUPPLIES-PW	201.24
MPEC	VEHICLE SUPPLIES - PW	983.26
OASIS ELECTRIC	ELECTRICAL REPAIR ON WATER PLANT-PW	125.00
OFFICE CONCEPTS	COUNCIL CHAIRS	2,559.28
OLSON, KEVIN D	LEGAL SERVICES - OCTOBER 2025	1,500.00
PLUNKETT'S PEST CONTROL	PEST CONTROL - TH, CLERK, LIBRARY	164.54
RELION	FY26 CRIME THEFT PREMIUM	150.00
ROOF, GERDES, ERLBACHER	AUDIT FY25-1ST PAYMENT	9,200.00
STATE INDUSTRIAL PRODUCTS	CHEMICALS	257.89
STERICYCLE	SHREDDING SERVICES	96.98
SUMMIT FIRE PROTECTION	ANNUAL FIRE ALARM SERVICE- LIB	2,570.00
SURVEYING AND MAPPING	ANNUAL GIS WEBSITE MAINTENANCE	3,960.00
VERIZON WIRELESS	VERIZON WIRELESS	424.81
METLIFE	INSURANCE PREMIUM	2,324.12
SISCO	INSURANCE PREMIUM	15,517.61
SISCO	HEALTH CLAIMS 10-14-2025	327.02
SISCO	HEALTH CLAIMS 10-20-2025	1,938.69
VARIOUS VENDORS	UB REFUNDS	187.12
TOTAL		392,529.21

GRAND TOTAL EXPENDITURES	465,481.12
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FUND TOTALS	
001 GENERAL FUND	46359.22
022 CIVIC CENTER	522.27
031 LIBRARY	8750.64
036 TORT LIABILITY	108

110	ROAD USE TAX	7496.03
112	TRUST AND AGENCY	31211.15
321	WIDENING WAPSI CREEK	1213.89
331	CEDAR JOHNSON RD	341044.03
600	WATER FUND	15968.73
610	SEWER FUND	11703.56
740	STORM WATER UTILITY	1103.6
	GRAND FUND TOTAL	465481.12

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

**PRESENTATIONS / COMMUNICATIONS / OPEN FORUM -**

Sally Peck stated that the agenda was not posted on the bulletin board at the Post Office and objected to the meeting moving forward due to not being properly noticed for the residents. City Attorney Olsen read from the Iowa Code stating that what we do goes above and beyond what is required and shared that the agenda was properly posted at both entrances of City Hall (which is the only requirement), at the Library and Online. Typically, the Post Office is a posting location as well, but is not a required location.

**PUBLIC HEARING / NON-CONSENT AGENDA**

Second Reading Ordinance 833 - 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./ Move to Action.

Motion by Dean, second by Sexton to approve the Second Reading of Ordinance 833. AYES: Dean, Sexton, Horihan, Stoolman, Miller. NAYS: None. Motion Carried.

Resolution 2025-117 Approval of a Settlement and Release Agreement with Robert and Lezlee Copeland./ Move to Action.

Motion by Miller, second by Dean to approve Resolution 2025-117. AYES: Miller, Dean, Stoolman, Horihan, Sexton. NAYS: None. Motion carried.

Resolution 2025-118 Approval of Site Plan for Nordex./ Move to Action

Motion by Dean, second by Miller to approve Resolution 2025-118. AYES: Dean, Miller, Stoolman, Horihan, Sexton. NAYS: None. Motion carried.

Resolution 2025-119 Approval of Agreement for Generator Maintenance at the Sewer Plant./ Move to Action.

Motion by Miller, second by Sexton to approve Resolution 2025-119. AYES: Miller, Sexton, Horihan, Stoolman, Dean. NAYS: None. Motion carried.

**Discussion/Move to Action –**

Discussion on the Administration Recommendation of Abatement of Wastewater Fees, was had with the Council and Administration. This is a function that was put in place in 2020 and had not been utilized by the current staff. Council person Miller discussed the process and gave clarification on the intended process going forward.

**CITY ADMINISTRATOR REPORT –**

Thanks to Heidi for all of her work on the AFR and assisting Adam with the TIF Certification report. Kofoed recently attended the ICMA meeting in Florida. He shared a few key takeaways from the week with the council and attendees.

**CITY ATTORNEY REPORT – None**

**CITY ENGINEER REPORT –**

Cedar Johnson Road Project update- The grading work has been finished and they are looking to wrap up this week with work and seed next week.

Wapsi Creek Widening Update- This is moving along well. Currently there is a lot of dirt being moved and the contractor is looking to be through the Gaskill property by the time they have to shut down for the winter. There was further discussion by the Council, City Engineer and a member of Lark Land Inc on the Cedar Johnson Road side of the Meadows development and the setup, cost, and who is responsible for the curb cut and approach once the new homes have been built with the driveway location set.

**STAFF REPORTS -None**

**COMMENTS FROM MAYOR AND COUNCIL MEMBERS –**

Mayor Laughlin shared that the final location for the pickleball courts at Cubby Park has been set and the site plan should be coming soon. Forrest Brown with Brown’s Auto is questioning the TIF amount that has been slated to Forza Development. The mayor will ask him to come to the Council to address them with his concerns and proposal.

**ADJOURNMENT**

Motion to adjourn by Miller, second by Sexton. Motion carried on a voice vote. City Council meeting adjourned at 7:43 p.m.

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Roger Laughlin, Mayor

ATTEST:

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Alycia Friis, City Clerk



## REQUEST FOR COUNCIL CONSIDERATION

<b>MEETING DATE:</b> November 17, 2025
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<b>AGENDA ITEM:</b> Claims for November 17, 2025
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<b>PREPARED BY:</b> Jessica Brown, Deputy City Clerk
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<b>DATE:</b> November 17, 2025
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### 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****11/17/2025**

AMAZON.COM	VARIOUS ITEMS - LIBRARY, P&R	278.57
BEAN & BEAN	GRAVE OPENING	1,400.00
CY'S TREE SERVICE	TREE REMOVAL	27,500.00
HAWKINS INC.	CHEMICALS	3,788.74
IA LAW ENFORCEMENT ACAD	RYAN FIREARMS SCHOOL	1,250.00
KANOPY	ON DEMAND VIDEO SERVICE	29.00
KIMS CUSTOM PAINTING	PAINTING CLASS	225.00
LEAF CAPITAL FUNDING	COPIER LEASE - LIBRARY	142.02
LIBERTY COMMUNICATIONS	LIBERTY COMMUNICATIONS	1,634.66
LINN COUNTY R.E.C.	STREET LIGHTS	327.87
MOPPY MO'S	JANITORIAL SERVICES - LIBRARY	455.00
PARKSIDE SERVICE	TIRE REPAIR-PW	284.43
SISCO	HEALTH CLAIMS PD 11-10-2025	107.04
USA TODAY	ANNUAL SUBSCRIPTION	400.35
WB COMMUNITY SCHOOL	VOLLEYBALL PRACTICE	300.00

<b>TOTAL</b>		<b>38,122.68</b>
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**PAYROLL-WAGES, TAXES,  
EMPLOYEE BENEFITS**
**11/7/2025****60,497.76****PAID BETWEEN MEETINGS**

ALATORRE	WINDOW CLEANING - CITY	86.00
ALLIANT ENERGY	ALLIANT ENERGY	18,777.01
ALTORFER	SKIDLOADER REPAIR - PW	1,793.24
AMAZON.COM	BOOK - LIBRARY	433.87
ARNOLD MOTOR SUPPLY	SHOP SUPPLIES - PW	19.58
CEDAR COUNTY RECORDER	RECORDING FEES	58.00
CEDAR COUNTY TREASURER	CASSABAUM LAND TAXES	85.00
E O JOHNSON	COPIER MAINTENANCE - CITY	186.37
IMWCA	IMWCA FY26 INSTALLMENT 5	3,768.00
IOWA RURAL WATER ASSOC.	DUES 1-1-26 TO 12-31-26	415.00
LRS HOLDINGS	TRASH & RECYCLING OCT 2025	20,067.50
MACQUEEN EQUIPMENT	HURCO VAC TRAILER - PW	68,500.00
MOPPY MO'S	CLEANING SERVICES - POLICE	595.00
MUNICIPAL SUPPLY	WATER METERS	17,057.50
OFFICE EXPRESS	OFFICE SUPPLIES - CLERK	35.98
PROTECT YOUTH SPORTS	BACKGROUND CHECKS - P&R	92.00
QUILL	OFFICE SUPPLIES - CITY	54.78
RACOM CORPORATION	CAMERA ANTENAS	1,690.00
SCHAFER, JESSICA	MILEAGE REIMBURSEMENT-SCHAFER	40.60
VEENSTRA & KIMM	VARIOUS PROJECTS	51,816.96
WEX BANK	VEHICLE FUEL	1,789.97
SISCO	HEALTH CLAIMS 11-3-2025	56.00

SISCO	HEALTH CLAIMS 11-10-2025	107.04
VARIOUS VENDORS	UB REFUNDS	120.08
<b>TOTAL</b>		<b>187,645.48</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>286,265.92</b>
<b>FUND TOTALS</b>		
001 GENERAL FUND		118587.68
022 CIVIC CENTER		729.28
031 LIBRARY		7173.44
110 ROAD USE TAX		25902.5
112 TRUST AND AGENCY		13916.37
321 WIDENING WAPSI CREEK		12467.8
331 CEDAR JOHNSON RD RECON		27623.1
600 WATER FUND		44217.85
610 SEWER FUND		35172.61
740 STORM WATER UTILITY		475.29
<b>GRAND FUND TOTAL</b>		<b>286265.92</b>

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
POLICE OPERATION	GENERAL FUND	IOWA LAW ENFORCEMENT ACADEMY	RYAN FIREARMS SCHOOL	1,250.00
		LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	325.34
			TOTAL:	1,575.34
FIRE OPERATION	GENERAL FUND	LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	90.90
			TOTAL:	90.90
ROADS AND STREETS	GENERAL FUND	CY'S TREE SERVICE	TREE REMOVAL	27,500.00
			TOTAL:	27,500.00
STREET LIGHTING	GENERAL FUND	LINN COUNTY R.E.C.	STREET LIGHTS	327.87
			TOTAL:	327.87
PARK & RECREATION	GENERAL FUND	WEST BRANCH COMMUNITY SCHOOLS	VOLLEYBALL PRACTICE	150.00
			VOLLEYBALL GAMES HOSTED	150.00
		LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	115.85
		AMAZON.COM.CA., INC.	SNOWBALL SPRINT SNOWBALLS-	50.88
		KIMS CUSTOM PAINTING	PAINTING CLASS	225.00
			TOTAL:	691.73
CEMETERY	GENERAL FUND	PARKSIDE SERVICE	TIRE REPAIR-PW	54.60
			TIRE REPLACEMENT-PW	229.83
		BEAN & BEAN	GRAVE OPENING	1,400.00
			TOTAL:	1,684.43
CLERK & TREASURER	GENERAL FUND	LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	481.98
			TOTAL:	481.98
LOCAL CABLE ACCESS	GENERAL FUND	LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	74.95
			TOTAL:	74.95
LIBRARY	LIBRARY	USA TODAY	ANNUAL SUBSCRIPTION	400.35
		LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	266.00
		KANOPY	ON DEMAND VIDEO SERVICE	29.00
		AMAZON.COM.CA., INC.	YOUTH PROGRAM SUPPLIES - L	19.99
			BOOKS	75.19
			YOUTH PROGRAM SUPPLIES - L	19.98
			BOOKS	52.03
			BOOKS	60.50
		LEAF CAPITAL FUNDING LLC	COPIER LEASE - LIBRARY	142.02
		MOPPY MO'S LLC	JANITORIAL SERVICES - LIBR	455.00
			TOTAL:	1,520.06
ROADS & STREETS	ROAD USE TAX	LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	93.21
			TOTAL:	93.21
POLICE OPERATIONS	TRUST AND AGENCY	SISCO	HEALTH CLAIMS PD 11-10-202	52.70
			TOTAL:	52.70
ROADS & STREETS	TRUST AND AGENCY	SISCO	HEALTH CLAIMS PD 11-10-202	43.14
			TOTAL:	43.14
CLERK & TREASURER	TRUST AND AGENCY	SISCO	HEALTH CLAIMS PD 11-10-202	11.20
			TOTAL:	11.20
WATER OPERATING	WATER FUND	HAWKINS INC.	CHEMICALS	3,788.74

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	93.21
			TOTAL:	3,881.95
SEWER OPERATING	SEWER FUND	LIBERTY COMMUNICATIONS	TELEPHONE SERVICE	93.22
			TOTAL:	93.22

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

001	GENERAL FUND	32,427.20
031	LIBRARY	1,520.06
110	ROAD USE TAX	93.21
112	TRUST AND AGENCY	107.04
600	WATER FUND	3,881.95
610	SEWER FUND	93.22
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GRAND TOTAL:		38,122.68
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TOTAL PAGES: 2





## REQUEST FOR COUNCIL CONSIDERATION

<b>MEETING DATE:</b> November 17, 2025
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<b>AGENDA ITEM:</b>	Approve a Class C Retail Alcohol license for The Down Under, 102 W. Main Street, Ste 2, West Branch. <b>(Pending Inspection Passing).</b>
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<b>PREPARED BY:</b>	City Clerk, Alycia Friis
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<b>DATE:</b>	November 14, 2025
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### BACKGROUND:

This renewal is for the Down Under, located at 102 W Main Street.

Renewal is effective November 30, 2025 through November 30, 2026.



## REQUEST FOR COUNCIL CONSIDERATION

<b>MEETING DATE:</b> November 17, 2025
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<b>AGENDA ITEM:</b>	<b>Third READING Ordinance 833</b> - AN ORDINANCE PROVIDING THAT GENERAL PROPERTY TAXES LEVIED AND COLLECTED EACH YEAR ON PARCELS LOCATED ON LOT 1, PEDERSEN VALLEY, PART ONE; LOT 28, THE MEADOWS SUBDIVISION, PART 4B AND VARIOUS LOTS IN THE PARKSIDE HILLS DEVELOPMENT 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
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<b>PREPARED BY:</b>	City Clerk, Alycia Friis
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<b>DATE:</b>	November 10, 2025
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### SUMMARY:

**This Ordinance is part of the West Branch Urban Renewal Area to establish the base point for TIF calculation with the development areas of:**

- KBH Holdings, LLC - construction of an urban renewal project located on Lot 1, Pedersen Valley, Part One, West Branch, Iowa, (the "KBH Property")
- KLM Investments, LLC - construction of a project located in the Meadows Subdivision, Parts 4A and 4B, West Branch, Iowa, namely upon Lot 28, The Meadows Subdivision, Part 4B, West Branch, Iowa, (the "Meadows Property")

Parkside Partners, LLC - construction of an urban renewal project on the following parcels:

1. Lots 4 through 8, 10 and 13, Parkside Hills, West Branch; Cedar County, Iowa;
2. Lots 1 and 2, Parkside Hills Second Addition, West Branch, Cedar County, Iowa;
3. Lots 1 through 28, Parkside Hills Third Addition, West Branch, Cedar County, Iowa;
4. Lots 1 through 16, Parkside Hills Fourth Addition, West Branch, Cedar County, Iowa;
5. Units 1 through 12 of Parkside 24 Residential Condominiums, 202 Sycamore Drive, to West Branch, Cedar County, Iowa, as shown in Book 1742 at Page 305 in the Cedar County Recorder's Office and a 1/24<sup>th</sup> interest in the common elements; and
6. Units 1 through 12 of Parkside 24 Residential Condominiums, 204 Sycamore Drive to West Branch, Cedar County, Iowa, as shown in Book 1742 at Page 305 in the Cedar County Recorder's Office and a 1/24<sup>th</sup> interest in the common elements;
7. Units 101, 103, 105, 107, 109, 111, 113, 115, 117, 119, 310, 312, 314, 316, 320, 322, 324, 326, 328, 330, 332 and 334, of Parkside Hills Condominiums to West Branch, Cedar County, Iowa, according to the Declaration of Submission of Property to Horizontal Property Regime pursuant to Chapter 499B of the Code of Iowa, recorded in Book 1690 at Page 18 in the Cedar County Recorder's Office, together with said units undivided interest in the common elements. (collectively the "Parkside Hills Properties")

## **ORDINANCE NO. 833**

AN ORDINANCE PROVIDING THAT GENERAL PROPERTY TAXES LEVIED AND COLLECTED EACH YEAR ON PARCELS LOCATED ON LOT 1, PEDERSEN VALLEY, PART ONE; LOT 28, THE MEADOWS SUBDIVISION, PART 4B AND VARIOUS LOTS IN THE PARKSIDE HILLS DEVELOPMENT 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, KBH Holdings, LLC and the City of West Branch entered into that certain development agreement for the construction of an urban renewal project located on Lot 1, Pedersen Valley, Part One, West Branch, Iowa, (the “KBH Property”); and

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, namely upon Lot 28, The Meadows Subdivision, Part 4B, West Branch, Iowa (the “Meadows Property”); and

WHEREAS, Parkside Partners, LLC and the City of West Branch entered into that certain development agreement for the construction of an urban renewal project on the following parcels:

1. Lots 4 through 8, 10 and 13, Parkside Hills, West Branch; Cedar County, Iowa;
2. Lots 1 and 2, Parkside Hills Second Addition, West Branch, Cedar County, Iowa;
3. Lots 1 through 28, Parkside Hills Third Addition, West Branch, Cedar County, Iowa;
4. Lots 1 through 16, Parkside Hills Fourth Addition, West Branch, Cedar County, Iowa;
5. Units 1 through 12 of Parkside 24 Residential Condominiums, 202 Sycamore Drive, to West Branch, Cedar County, Iowa, as shown in Book 1742 at Page 305 in the Cedar County Recorder’s Office and a 1/24<sup>th</sup> interest in the common elements; and
6. Units 1 through 12 of Parkside 24 Residential Condominiums, 204 Sycamore Drive to West Branch, Cedar County, Iowa, as shown in Book 1742 at Page 305 in the Cedar County Recorder’s Office and a 1/24<sup>th</sup> interest in the common elements;
7. Units 101, 103, 105, 107, 109, 111, 113, 115, 117, 119, 310, 312, 314, 316, 320, 322, 324, 326, 328, 330, 332 and 334, of Parkside Hills Condominiums to West Branch, Cedar County, Iowa, according to the Declaration of Submission of Property to Horizontal Property Regime pursuant to Chapter 499B of the Code of Iowa, recorded in Book 1690 at Page 18 in the Cedar County Recorder’s Office, together with said units undivided interest in the common elements.

(collectively the “Parkside Hills Properties”); and

WHEREAS, the KBH Property, the Meadows Property and Parkside Properties are 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 KBH Property and the Parkside 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 KBH Property and the Parkside 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, 2024, 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 KBH Property and Parkside 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 for the KBH Property and Meadows Property, or at such time as the indebtedness of the City of West Branch referred to in Section 3 have been paid as it pertains to the Parkside Properties, 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.

First Reading:     October 20, 2025  
Second Reading:   November 3, 2025  
Third Reading:     November 17, 2025

Passed and approved this 17 day of November, 2025.

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Roger Laughlin, Mayor

ATTEST:

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Alycia Friis, City Clerk



## REQUEST FOR COUNCIL CONSIDERATION

<b>MEETING DATE:</b> November 17, 2025
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<b>AGENDA ITEM:</b>	<b>Resolution 2025-120</b> – Approving the submission of the City of West Branch FY25 Annual Financial Report to the State Auditor’s Office.
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<b>PREPARED BY:</b>	Finance Officer, Heidi Van Auken
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<b>DATE:</b>	November 7, 2025
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### 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, FY25, 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 2025-120**

**RESOLUTION APPROVING THE SUBMISSION OF THE CITY OF WEST  
BRANCH FY25 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 FY25 Annual Financial Report be approved and forwarded to the Iowa State Auditor's Office.

Passed and approved this 17th day of November, 2025.

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

ATTEST:

\_\_\_\_\_  
Alycia A Friis, City Clerk

STATE OF IOWA 2025 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2025 CITY OF WEST BRANCH, IOWA DUE: December 1, 2025	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)
<b>Revenues and Other Financing Sources</b>				
Taxes Levied on Property	2,493,327		2,493,327	2,485,744
Less: Uncollected Property Taxes-Levy Year	0		0	0
<b>Net Current Property Taxes</b>	2,493,327		2,493,327	2,485,744
Delinquent Property Taxes	863		863	0
TIF Revenues	677,415		677,415	679,609
Other City Taxes	381,670	0	381,670	361,855
Licenses and Permits	95,188	0	95,188	76,500
Use of Money and Property	60,334	13,386	73,720	20,570
Intergovernmental	1,089,866	0	1,089,866	1,366,026
Charges for Fees and Service	313,309	1,996,131	2,309,440	2,342,586
Special Assessments	0	0	0	0
Miscellaneous	214,966	337	215,303	7,000
Other Financing Sources	774,518	0	774,518	2,300,000
Transfers In	1,158,248	771,052	1,929,300	1,929,322
<b>Total Revenues and Other Sources</b>	7,259,704	2,780,906	10,040,610	11,569,212
<b>Expenditures and Other Financing Uses</b>				
Public Safety	1,005,702		1,005,702	1,379,937
Public Works	717,528		717,528	820,671
Health and Social Services	0		0	0
Culture and Recreation	562,856		562,856	710,814
Community and Economic Development	257,864		257,864	284,461
General Government	278,260		278,260	307,798
Debt Service	1,326,090		1,326,090	1,326,991
Capital Projects	1,248,633		1,248,633	2,514,827
<b>Total Governmental Activities Expenditures</b>	5,396,933	0	5,396,933	7,345,499
BUSINESS TYPE ACTIVITIES		1,751,008	1,751,008	3,047,843
<b>Total All Expenditures</b>	5,396,933	1,751,008	7,147,941	10,393,342
Other Financing Uses	0	0	0	
Transfers Out	942,962	986,338	1,929,300	1,929,322
<b>Total All Expenditures/and Other Financing Uses</b>	6,339,895	2,737,346	9,077,241	12,322,664
<b>Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses</b>	919,809	43,560	963,369	-753,452
Beginning Fund Balance July 1, 2024	5,346,352	0	5,346,352	1,287,138
Ending Fund Balance June 30, 2025	6,266,161	43,560	6,309,721	533,686

**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, 2025	Amount	Indebtedness at June 30, 2025	Amount
General Obligation Debt	9,280,000	Other Long-Term Debt	6,798
Revenue Debt	10,298,000	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	18,400,835

**CERTIFICATION**

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

	<b>Publication</b> 11/13/2025
Signature of Preparer	
Printed name of Preparer	Phone Number
	Date Signed
Signature of Mayor or Mayor Pro Tem (Name and Title)	

**PLEASE PUBLISH THIS PAGE ONLY**



**CITY OF WEST BRANCH**  
**REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025**

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)	
<b>Section A - Taxes</b>	1										1
<b>Taxes levied on property</b>	2	1,615,896	419,047		357,933	100,451		2,493,327		2,493,327	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	1,615,896	419,047		357,933	100,451	0	2,493,327		2,493,327	4
Delinquent Property Taxes	5	863						863		863	5
<b>Total Property Tax</b>	6	1,616,759	419,047		357,933	100,451	0	2,494,190		2,494,190	6
<b>TIF Revenues</b>	7			677,415				677,415		677,415	7
<b>Other City Taxes</b>											
Utility Tax Replacement Excise Taxes	8	10,212	2,617		1,984	628		15,441		15,441	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	6,931						6,931		6,931	9
Parimutuel Wager Tax	10							0		0	10
Gaming Wager Tax	11							0		0	11
Mobile Home Tax	12	11,194	2,867		2,180	688		16,929		16,929	12
Hotel / Motel Tax	13	32,817						32,817		32,817	13
Other Local Option Taxes	14		309,552					309,552		309,552	14
<b>Total Other City Taxes</b>	15	61,154	315,036		4,164	1,316	0	381,670	0	381,670	15
<b>Section B - Licenses and Permits</b>	16	95,188						95,188		95,188	16
<b>Section C - Use of Money and Property</b>	17										17
Interest	18	30,838		3,508	3,830		9,178	47,354	13,386	60,740	18
Rents and Royalties	19	12,980						12,980		12,980	19
Other Miscellaneous Use of Money and Property	20							0		0	20
	21							0		0	21
<b>Total Use of Money and Property</b>	22	43,818	0	3,508	3,830	0	9,178	60,334	13,386	73,720	22
<b>Section D - Intergovernmental</b>	24										24
<b>Federal Grants and Reimbursements</b>	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	8,500						8,500		8,500	32
<b>Total Federal Grants and Reimbursements</b>	33	8,500	0		0	0	0	8,500	0	8,500	33

CITY OF WEST BRANCH  
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025

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)	
<b>Section D - Intergovernmental - Continued</b>	41										41
<b>State Shared Revenues</b>	43										43
Road Use Taxes	44		356,326					356,326		356,326	44
<b>Other state grants and reimbursements</b>	48										48
State grants	49	2,751						2,751		2,751	49
Iowa Department of Transportation	50		8,824			389,844		398,668		398,668	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	71,829	13,830		10,955	3,316		99,930		99,930	54
	55							0		0	55
	56							0		0	56
	57							0		0	57
	58							0		0	58
	59							0		0	59
<b>Total State</b>	60	74,580	378,980	0	10,955	393,160	0	857,675	0	857,675	60
<b>Local Grants and Reimbursements</b>											
County Contributions	63	28,734						28,734		28,734	63
Library Service	64							0		0	64
Township Contributions	65							0		0	65
Fire/EMT Service	66	194,957						194,957		194,957	66
	67							0		0	67
	68							0		0	68
	69							0		0	69
<b>Total Local Grants and Reimbursements</b>	70	223,691	0	0	0	0	0	223,691	0	223,691	70
<b>Total Intergovernmental (Sum of lines 33, 60, and 70)</b>	71	306,771	378,980	0	10,955	393,160	0	1,089,866	0	1,089,866	71
<b>Section E -Charges for Fees and Service</b>	72										72
Water	73							0	869,298	869,298	73
Sewer	74							0	1,054,384	1,054,384	74
Electric	75							0		0	75
Gas	76							0		0	76
Parking	77							0		0	77
Airport	78							0		0	78
Landfill/garbage	79	228,930						228,930		228,930	79
Hospital	80							0		0	80

CITY OF WEST BRANCH  
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025

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)	
<b>Section E - Charges for Fees and Service - Continued</b>	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	72,449	72,449	87
Other:	88										88
Nursing Home	89							0		0	89
Police Service Fees	90	24,325						24,325		24,325	90
Prisoner Care	91							0		0	91
Fire Service Charges	92	4,344						4,344		4,344	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	7,440						7,440		7,440	98
Library Charges	99	1,356						1,356		1,356	99
Park, Recreation, and Cultural Charges	100	27,493						27,493		27,493	100
Animal Control Charges	101							0		0	101
Subdivision & PW Charges	102	19,421						19,421		19,421	102
	103							0		0	103
<b>Total Charges for Service</b>	104	313,309	0	0	0	0	0	313,309	1,996,131	2,309,440	104
<b>Section F - Special Assessments</b>	106							0		0	106
<b>Section G - Miscellaneous</b>	107										107
Contributions	108	32,416						32,416		32,416	108
Deposits and Sales/Fuel Tax Refunds	109							0		0	109
Sale of Property and Merchandise	110	123,488					2,160	125,648	337	125,985	110
Fines	111	1,379						1,379		1,379	111
Internal Service Charges	112							0		0	112
Solid Waste and Yard Stickers	113	564						564		564	113
Misc Revenue Escrow	114	1,610						1,610		1,610	114
Vendor/Insurance Reimbursements	115	13,716						13,716		13,716	115
Restitution for vandalism	116							0		0	116
EE Flex Spending	117		4,769					4,769		4,769	117
Self Funded Deductions	118		34,864					34,864		34,864	118
	119							0		0	119
<b>Total Miscellaneous</b>	120	173,173	39,633	0	0	0	2,160	214,966	337	215,303	120

**CITY OF WEST BRANCH**  
**REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025**

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)	
<b>Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)</b>	121	2,610,172	1,152,696	680,923	376,882	494,927	11,338	5,326,938	2,009,854	7,336,792	121
<b>Section H - Other Financing Sources</b>	123										123
Proceeds of capital asset sales	124							0		0	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125					774,518		774,518		774,518	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127	189,377			454,149			643,526	771,052	1,414,578	127
Internal TIF loans and transfers in	128				514,722			514,722		514,722	128
	129							0		0	129
	130							0		0	130
<b>Total Other Financing Sources</b>	131	189,377	0	0	968,871	774,518	0	1,932,766	771,052	2,703,818	131
<b>Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)</b>	132	2,799,549	1,152,696	680,923	1,345,753	1,269,445	11,338	7,259,704	2,780,906	10,040,610	132
<b>Beginning Fund Balance July 1, 2024</b>	134	2,789,668	1,260,813	170,648	281,931	625,377	217,915	5,346,352		5,346,352	134
<b>Total Revenues and Other Financing Sources (Sum of lines 132 and 134)</b>	136	5,589,217	2,413,509	851,571	1,627,684	1,894,822	229,253	12,606,056	2,780,906	15,386,962	136

CITY OF WEST BRANCH  
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025

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
<b>Section A - Public Safety</b>	1										1
Police Department/Crime Prevention	2	504,069	147,562					651,631		651,631	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	257,564	37,234					294,798		294,798	6
Ambulance	7							0		0	7
Building Inspections	8	46,503	12,770					59,273		59,273	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
<b>Total Public Safety</b>	14	808,136	197,566		0	0	0	1,005,702		1,005,702	14
<b>Section B - Public Works</b>	15										15
Roads, Bridges, Sidewalks	16	69,286	352,148					421,434		421,434	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	36,723						36,723		36,723	18
Traffic Control Safety	19							0		0	19
Snow Removal	20		18,699					18,699		18,699	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	240,672						240,672		240,672	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
<b>Total Public Works</b>	28	346,681	370,847		0	0	0	717,528		717,528	28
<b>Section C - Health and Social Services</b>	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
<b>Total Health and Social Services</b>	39	0	0		0	0	0	0		0	39
<b>Section D - Culture and Recreation</b>	40										40
Library Services	41	192,388	40,630					233,018		233,018	41
Museum, Band, Theater	42							0		0	42
Parks	43	166,950	34,588					201,538		201,538	43
Recreation	44							0		0	44
Cemetery	45	73,432	19,427					92,859		92,859	45
Community Center, Zoo, Marina, and Auditorium	46	15,077						15,077		15,077	46
Other Culture and Recreation	47	4,158						4,158		4,158	47
Local Cable Access	48	16,206						16,206		16,206	48
	49							0		0	49
<b>Total Culture and Recreation</b>	50	468,211	94,645		0	0	0	562,856		562,856	50

CITY OF WEST BRANCH  
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025 -- 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
<b>Section E - Community and Economic Development</b>	51										51
Community beautification	52							0		0	52
Economic development	53	31,211						31,211		31,211	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55	17,064						17,064		17,064	55
Other community and economic development	56							0		0	56
TIF Rebates	57			209,589				209,589		209,589	57
	58							0		0	58
<b>Total Community and Economic Development</b>	59	48,275	0	209,589	0	0	0	257,864		257,864	59
<b>Section F - General Government</b>	60										60
Mayor, Council and City Manager	61	14,061	1,284					15,345		15,345	61
Clerk, Treasurer, Financial Administration	62	186,846	48,189					235,035		235,035	62
Elections	63							0		0	63
Legal Services and City Attorney	64	27,880						27,880		27,880	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
<b>Total General Government</b>	70	228,787	49,473		0	0	0	278,260		278,260	70
<b>Section G - Debt Service</b>	71				1,326,090			1,326,090		1,326,090	71
	72							0		0	72
	73							0		0	73
<b>Total Debt Service</b>	74	0	0	0	1,326,090	0	0	1,326,090		1,326,090	74
<b>Section H - Regular Capital Projects - Specify</b>	75										75
(321) Wapsi, (324) WW Fac, (330) East Side PH2, (331) Cedar Johnson Rd	76					1,244,313		1,244,313		1,244,313	76
(326) Roundabout Main & Cedar	77					4,320		4,320		4,320	77
<b>Subtotal Regular Capital Projects</b>	78	0	0		0	1,248,633	0	1,248,633		1,248,633	78
<b>TIF Capital Projects - Specify</b>	79										79
	80							0		0	80
	81							0		0	81
<b>Subtotal TIF Capital Projects</b>	82	0	0		0	0	0	0		0	82
<b>Total Capital Projects</b>	83	0	0		0	1,248,633	0	1,248,633		1,248,633	83
<b>Total Governmental Activities Expenditures</b>	84	1,900,090	712,531	209,589	1,326,090	1,248,633	0	5,396,933		5,396,933	84
<b>(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)</b>	85										85

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

CITY OF WEST BRANCH  
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025 -- 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
<b>Section I - Business Type Activities</b>	87										87
Water - Current Operation	88								549,479	549,479	88
Capital Outlay	89									0	89
Debt Service	90								121,632	121,632	90
Sewer and Sewage Disposal - Current Operation	91								402,806	402,806	91
Capital Outlay	92									0	92
Debt Service	93								622,839	622,839	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								54,252	54,252	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
<b>Total Business Type Activities</b>	129								1,751,008	1,751,008	129

CITY OF WEST BRANCH  
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025 -- 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
<b>Subtotal Expenditures (Sum of lines 84 and 129)</b>	130	1,900,090	712,531	209,589	1,326,090	1,248,633	0	5,396,933	1,751,008	7,147,941	130
<b>Section J - Other Financing Uses Including Transfers Out</b>	131										131
Regular transfers out	132	189,377	238,863					428,240	986,338	1,414,578	132
Internal TIF loans/repayments and transfers out	133			514,722				514,722		514,722	133
	134							0		0	134
<b>Total Other Financing Uses</b>	135	189,377	238,863	514,722	0	0	0	942,962	986,338	1,929,300	135
<b>Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)</b>	136	2,089,467	951,394	724,311	1,326,090	1,248,633	0	6,339,895	2,737,346	9,077,241	136
	137										137
<b>Ending fund balance June 30, :</b>	138										138
<b>Governmental:</b>	139										139
<b>Nonspendable</b>	140						229,253	229,253		229,253	140
<b>Restricted</b>	141	279,153	1,462,115	127,260	301,594	646,189		2,816,311		2,816,311	141
<b>Committed</b>	142							0		0	142
<b>Assigned</b>	143	428,927						428,927		428,927	143
<b>Unassigned</b>	144	2,791,670						2,791,670		2,791,670	144
<b>Total Governmental</b>	145	3,499,750	1,462,115	127,260	301,594	646,189	229,253	6,266,161		6,266,161	145
<b>Proprietary</b>	146								43,560	43,560	146
<b>Total Ending Fund Balance June 30,</b>	147	3,499,750	1,462,115	127,260	301,594	646,189	229,253	6,266,161	43,560	6,309,721	147
<b>Total Requirements (Sum of lines 136 and 147)</b>	148	5,589,217	2,413,509	851,571	1,627,684	1,894,822	229,253	12,606,056	2,780,906	15,386,962	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								1,308,318	
Part V Debt Outstanding, Issued, and Retired									
Transit subsidies									
A. Long-Term Debt									
Debt During the Fiscal Year					Debt Outstanding JUNE 30, 2025				
Purpose	Line	Debt Outstanding JULY 1, 2024	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.	1,237,000	0	103,000	0	0	1,134,000	0	16,829
Sewer Utility	2.	9,613,000	0	449,000	0	0	9,164,000	0	152,109
Electric Utility	3.	0	0	0	0	0	0	0	0
Gas Utility	4.	0	0	0	0	0	0	0	0
Transit-Bus	5.	0	0	0	0	0	0	0	0
Industrial Revenue	6.	0	0	0	0	0	0	0	0
Mortgage Revenue	7.	0	0	0	0	0	0	0	0
TIF Revenue	8.	0	0	0	0	0	0	0	0
Other Purposes / Miscellaneous	9.	9,795	0	2,997	0	0	0	6,798	0
GO	10.	10,395,000	4,150,000	1,115,000	9,280,000	0	0	0	746,179
Parking	11.	0	0	0	0	0	0	0	0
Airport	12.	0	0	0	0	0	0	0	0
Stormwater	13.	0	0	0	0	0	0	0	0
Section 108	14.	0	0	0	0	0	0	0	0
Total Long-Term		21,254,795	4,150,000	1,669,997	9,280,000	0	10,298,000	6,798	915,117
B. Short-Term Debt Amount									
Outstanding as of July 1, 2024									
Outstanding as of JUNE 30, 2025									
DEBT LIMITATION FOR GENERAL OBLIGATIONS						Amount			
Part VI Actual valuation -- January 1, 2023						368,016,718	x.05 = \$	18,400,835.9	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2025									
Type of asset  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.	Amount								
	Bond and interest funds (a)	Bond construction funds (b)		Pension/retirement funds (c)			All other Funds (d)		Total (e)
							8,610,526		8,610,526
	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.								

CITY DEBT DETAIL - LT DEBT1

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, 2024	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
2013 GO Bond	1	GO	02-19-2013	1081	1.00-3.00	No Vote - Essential GO	2,730,000	785,000	190,000	19,705		General Obligation (GO)	Improvements to the sanitary sewer, wastewater treatment waterworks systems. Refunding of outstanding balance of City's 2005 GO Water Bond.
2015 GO Bond	2	GO	06-29-2015	1347	1.10-2.40	No Vote - Essential GO	855,000	100,000	100,000	2,400		General Obligation (GO)	Construction and improvements of streets, water system, sanitary sewer system, sidewalk, storm water drainage, lighting, and signalization.
2016A GO Bond	3	GO	06-27-2016	1483	2.00-2.10	No Vote - Essential GO	1,000,000	390,000	180,000	7,652	4	General Obligation (GO)	Construction of street, storm water drainage, sidewalk, water system and sanitary sewer system improvements and installing street signage.
2016B GO Bond	4	GO	06-27-2016	1484	1.55-2.50	No Vote - Below Threshold	400,000	110,000	110,000	2,750	3	General Obligation (GO)	Cost of land acquisition and land preparation for economic development and in-fill redevelopment projects.
2017 GO Bond	5	GO	11-20-2017	1663	2.00-3.50	Voted	4,200,000	1,870,000	405,000	55,872	3	General Obligation (GO)	Bridge improvements, construction of street, sanitary sewer system, water system. Cubby Park construction.
2023 GO Bond	6	GO	08-07-2023	2023-79	4.00-4.00	No Vote - Essential GO	3,040,000	2,990,000	130,000	657,800		General Obligation (GO)	Construction of street, sanitary sewer system, storm water drainage, water system and sidewalk improvements.
2025 GO Bond	7	GO	06-16-2025	2025-70	4.00-4.00	No Vote - Essential GO	4,150,000	4,150,000	0	0		General Obligation (GO)	Construction of street, water system, sidewalk, sanitary sewer system, storm water drainage. Installation of street lighting, signage, signalization.
SRF Water MD0332R	8	Revenue	05-02-2005	0000	1.75-3.00	No Vote - Non-GO	860,000	111,000	55,000	1,943		Water Utility	Construction to the operation or infrastructure of the water system for the purpose of providing safe drinking water.
SRF Water MD0773R	9	Revenue	04-05-2007	0000	3.00-3.00	No Vote - Non-GO	83,000	10,000	5,000	300		Water Utility	Construction to the operation or infrastructure of the water system for the purpose of providing safe drinking water.
SRF Water D0716R	10	Revenue	05-24-2024	2024-11	2.43-2.43	No Vote - Non-GO	1,116,000	1,116,000	43,000	14,586		Water Utility	Improvements to the water system on the east side of City-Phase II.
SRF Sewer C1294RT	11	Revenue	07-08-2022	2022-19	1.75-1.75	No Vote - Non-GO	10,203,000	9,613,000	449,000	152,109		Sewer Utility	Improvements to the Wastewater Treatment Facility .
TIF Rebates	12	TIF Agreement	07-01-2024	0000	0	No Vote - Non-GO	1,114,548	702,090	209,589			TIF Revenue	TIF Rebates
Capital Lease-Library	13	Other	01-11-2022	0000	0	No Vote - Non-GO	7,710	3,855	1,413			Other Purposes/Misc	Copier Lease-Library
Capital Lease-City Office	14	Other	03-20-2023	2023-22	0	No Vote - Non-GO	7,920	5,940	1,584			Other Purposes/Misc	Copier Lease-City Office
	15	-				-						-	-
	16	-				-						-	-
	17	-				-						-	-
	18	-				-						-	-
	19	-				-						-	-
	20	-				-						-	-

CITY DEBT DETAIL - LT DEBT2

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	21	-				-						-	-
	22	-				-						-	-
	23	-				-						-	-
	24	-				-						-	-
	25	-				-						-	-
	26	-				-						-	-
	27	-				-						-	-
	28	-				-						-	-
	29	-				-						-	-
	30	-				-						-	-
	31	-				-						-	-
	32	-				-						-	-
	33	-				-						-	-
	34	-				-						-	-
	35	-				-						-	-
	36	-				-						-	-
	37	-				-						-	-
	38	-				-						-	-
	39	-				-						-	-
	40	-				-						-	-

CITY DEBT DETAIL - LT DEBT3

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	41	-				-						-	-
	42	-				-						-	-
	43	-				-						-	-
	44	-				-						-	-
	45	-				-						-	-
	46	-				-						-	-
	47	-				-						-	-
	48	-				-						-	-
	49	-				-						-	-
	50	-				-						-	-
	51	-				-						-	-
	52	-				-						-	-
	53	-				-						-	-
	54	-				-						-	-
	55	-				-						-	-
	56	-				-						-	-
	57	-				-						-	-
	58	-				-						-	-
	59	-				-						-	-
	60	-				-						-	-

CITY DEBT DETAIL - LT DEBT4

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	61	-				-						-	-
	62	-				-						-	-
	63	-				-						-	-
	64	-				-						-	-
	65	-				-						-	-
	66	-				-						-	-
	67	-				-						-	-
	68	-				-						-	-
	69	-				-						-	-
	70	-				-						-	-
	71	-				-						-	-
	72	-				-						-	-
	73	-				-						-	-
	74	-				-						-	-
	75	-				-						-	-
	76	-				-						-	-
	77	-				-						-	-
	78	-				-						-	-
	79	-				-						-	-
	80	-				-						-	-

CITY DEBT DETAIL - LT DEBT5

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	81	-				-						-	-
	82	-				-						-	-
	83	-				-						-	-
	84	-				-						-	-
	85	-				-						-	-
	86	-				-						-	-
	87	-				-						-	-
	88	-				-						-	-
	89	-				-						-	-
	90	-				-						-	-
	91	-				-						-	-
	92	-				-						-	-
	93	-				-						-	-
	94	-				-						-	-
	95	-				-						-	-
	96	-				-						-	-
	97	-				-						-	-
	98	-				-						-	-
	99	-				-						-	-
	100	-				-						-	-

CITY DEBT DETAIL - LT DEBT6

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	101	-				-						-	-
	102	-				-						-	-
	103	-				-						-	-
	104	-				-						-	-
	105	-				-						-	-
	106	-				-						-	-
	107	-				-						-	-
	108	-				-						-	-
	109	-				-						-	-
	110	-				-						-	-
	111	-				-						-	-
	112	-				-						-	-
	113	-				-						-	-
	114	-				-						-	-
	115	-				-						-	-
	116	-				-						-	-
	117	-				-						-	-
	118	-				-						-	-
	119	-				-						-	-
	120	-				-						-	-

Notes & Remarks

REMARKS

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## REQUEST FOR COUNCIL CONSIDERATION

<b>MEETING DATE:</b> November 17, 2025
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<b>AGENDA ITEM:</b>	<b>Resolution 2025-121</b> - Directing the Finance Officer to Certify Tax Increment Financing Debt to the Cedar County Auditor.
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<b>PREPARED BY:</b>	City Administrator, Adam Kofoed
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<b>DATE:</b>	November 10, 2025
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### 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 1<sup>st</sup> of each calendar year.

GO 2017 Bonds	151,078
GO 2023 Bonds	144,600
Casey's Rebate Agreement: Annual Appropriation (502-001)	53,000
EMV Holdings Rebate Agreement (505-001)	15,000
Advantage Rentals, LLC Rebate Agreement: Annual Appropriation Yr. 2 (506)	11,500
BBCO Heritage Hill Rebate Agreement Annual Appropriation Yr. 2	73,000
KBH- WB Dental Rebate Agreement Annual Appropriate Yr. 1	6,779

**RESOLUTION 2025-121**

**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 1<sup>st</sup> 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 2027, 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 2027. 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 17<sup>th</sup> day of November, 2025.

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Roger Laughlin, Mayor

ATTEST:

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Alycia A Friis, 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\*: \$ **1,356,779**

\*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:

KBH Holdings, LLC (WB Family Dentistry) : Rebate 25% of available tax incremental revenues. Year 1 - \$6,779.

2025 Bond: Portion attributable to TIF \$1,350,000

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: CedarUrban Renewal Area Name: West Branch Urban RenewalUrban Renewal Area Number: 16006 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1. KBH Holdings Rebates for a dental commercial building. Resolution 2024-116	10/21/2024	6,779
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
2. 2025 Bonding 2025-70 18 years bond payment	4/1/2025	1,350,000
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
3.		
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
4.		
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
5.		
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

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

**Total For City TIF Form 1.1 Page 1: 1,356,779**

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

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Signature of Authorized Official	Telephone
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Telephone



## REQUEST FOR COUNCIL CONSIDERATION

<b>MEETING DATE:</b> November 17, 2025
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<b>AGENDA ITEM:</b>	<b>Resolution 2025-122</b> –Approving the submission of the City of West Branch FY25 Annual Urban Renewal Report.
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<b>PREPARED BY:</b>	Adam Kofoed, City Administrator
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<b>DATE:</b>	November 10, 2025
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### 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 FY25 Annual Urban Renewal Report for the City of West Branch.

**RESOLUTION 2025-122**

**RESOLUTION APPROVING THE SUBMISSION OF THE CITY OF WEST BRANCH  
FY25 ANNUAL URBAN RENEWAL REPORT**

BE IT RESOLVED by the City Council of the City of West Branch, Cedar County, Iowa, that the fiscal year 2025 Annual Urban Renewal Report be approved and forwarded to the Iowa Department of Management.

Passed and approved this 17th day of November, 2025.

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Roger Laughlin, Mayor

ATTEST:

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Alycia A Friis, City Clerk



# Annual Urban Renewal Report, Fiscal Year 2024 - 2025

## Levy Authority Summary

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

### Active Urban Renewal Areas

WEST BRANCH URBAN RENEWAL

U.R. # of Tif Taxing  
# Districts  
16006 14

**TIF Debt Outstanding: 8,421,908**

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	170,647	83,542	Amount of 07-01-2024 Cash Balance Restricted for LMI
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TIF Revenue:	677,415		
TIF Sp. Revenue Fund Interest:	3,508		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
<b>Total Revenue:</b>	<b>680,923</b>		

Rebate Expenditures:	209,589		
Non-Rebate Expenditures:	514,722		
Returned to County Treasurer:	0		
<b>Total Expenditures:</b>	<b>724,311</b>		

TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	127,259	83,542	Amount of 06-30-2025 Cash Balance Restricted for LMI
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**Year-End Outstanding TIF  
Obligations, Net of TIF Special  
Revenue Fund Balance: 7,570,338**

### 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	5,152,786
WEST BRANCH CITY/WEST BRANCH SCH/W BR (AMEND 1993) UR TIF INCREM	160109	160110	2,306,746
WEST BRANCH CITY/WEST BRANCH SCH/W BR (Amend 2002) UR TIF INCREM	160147	160148	11,214,524
WEST BRANCH CITY/WEST BRANCH SCH/CASEY/TIF INCREM	160195	160196	1,067,654
WEST BRANCH CITY/WEST BRANCH SCH/(AMEND 2019) UR /TIF INCREMENT	160199	160200	3,465,855
WEST BRANCH CITY/WEST BRANCH SCH/EMV/TIF INCREMENT	160201	160202	640,592
WEST BRANCH CITY AG/WEST BRANCH SCH/TIF INCREMENT	160203	160204	0
WEST BRANCH CITY/WEST BRANCH SCH/2022 AMEND 5/TIF INCREMENT	160207	160208	338,090
WEST BRANCH CITY AG/WEST BRANCH SCH/2022 UR AMEND 5/TIF INCREMENT	160209	160210	0
WEST BRANCH CITY/WEST BRANCH SCH/2023 AMEND 6/TIF INCREMENT	160211	160212	0
WEST BRANCH CITY AG/WEST BRANCH SCH/2023 UR AMEND 6/TIF INCREMENT	160213	160214	0

### Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	217,850	53,075,890	86,215,110	15,647,290	0	-32,000	155,039,640	0	155,039,640
Taxable	156,498	24,596,887	75,072,269	13,651,065	0	-32,000	113,360,219	0	113,360,219
Homestead Credits									103

**TIF Sp. Rev. Fund Cash Balance  
 as of 07-01-2024:**

170,647

83,542

**Amount of 07-01-2024 Cash Balance  
 Restricted for LMI**

TIF Revenue: 677,415  
 TIF Sp. Revenue Fund Interest: 3,508  
 Property Tax Replacement Claims 0  
 Asset Sales & Loan Repayments: 0  
**Total Revenue: 680,923**

Rebate Expenditures: 209,589  
 Non-Rebate Expenditures: 514,722  
 Returned to County Treasurer: 0  
**Total Expenditures: 724,311**

**TIF Sp. Rev. Fund Cash Balance  
 as of 06-30-2025:**

127,259

83,542

**Amount of 06-30-2025 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  
 Classification: Mixed use property (ie: a significant portion is residential and significant portion is commercial)  
 Physically Complete: Yes  
 Payments Complete: No

### Cubby Park Improvement

Description: Park Improvement Project  
 Classification: Recreational facilities (lake development, parks, ball fields, trails)  
 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 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

### **KBH Holdings WB Dental**

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

### **Brown's Dealership**

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

### **2025 Cedar Johnson Road**

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

## Debts/Obligations For WEST BRANCH URBAN RENEWAL

### Casey's Marketing Co

Debt/Obligation Type:	Rebates
Principal:	420,892
Interest:	0
Total:	420,892
Annual Appropriation?:	Yes
Date Incurred:	05/18/2015
FY of Last Payment:	2038

### Downtown Reinvestment 2016B

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	110,000
Interest:	4,125
Total:	114,125
Annual Appropriation?:	Yes
Date Incurred:	06/27/2016
FY of Last Payment:	2026

### Park Improvement 2016A

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	105,300
Interest:	5,363
Total:	110,663
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:	1,045,000
Interest:	158,120
Total:	1,203,120
Annual Appropriation?:	Yes
Date Incurred:	12/05/2017
FY of Last Payment:	2032

### EMV Event Center Rebate

Debt/Obligation Type:	Rebates
Principal:	271,709
Interest:	0
Total:	271,709
Annual Appropriation?:	Yes
Date Incurred:	04/01/2019
FY of Last Payment:	2031

### Meadows Pt 4 Developer Rebate

Debt/Obligation Type:	Rebates
Principal:	90,000
Interest:	0
Total:	90,000
Annual Appropriation?:	Yes
Date Incurred:	10/01/2018
FY of Last Payment:	2036

## 2023 Cedar Johnson Roundabout Series 2023

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,300,000
Interest:	302,200
Total:	1,602,200
Annual Appropriation?:	Yes
Date Incurred:	08/22/2023
FY of Last Payment:	2034

## KBH Holdings WB Dental

Debt/Obligation Type:	Rebates
Principal:	101,000
Interest:	0
Total:	101,000
Annual Appropriation?:	Yes
Date Incurred:	10/21/2024
FY of Last Payment:	2034

## Advantage Rentals-BP Gas

Debt/Obligation Type:	Rebates
Principal:	8,199
Interest:	0
Total:	8,199
Annual Appropriation?:	Yes
Date Incurred:	05/22/2022
FY of Last Payment:	2033

## BBCO Heritage Hill Development

Debt/Obligation Type:	Rebates
Principal:	4,500,000
Interest:	0
Total:	4,500,000
Annual Appropriation?:	Yes
Date Incurred:	11/18/2024
FY of Last Payment:	2044

## Non-Rebates For WEST BRANCH URBAN RENEWAL

TIF Expenditure Amount:	112,719
Tied To Debt:	Park Improvement 2016A
Tied To Project:	Cubby Park Improvement
TIF Expenditure Amount:	112,750
Tied To Debt:	Downtown Reinvestment 2016B
Tied To Project:	Downtown East Redevelopment
TIF Expenditure Amount:	147,253
Tied To Debt:	Cubby Park Imp Series 2017
Tied To Project:	Cubby Park Improvement
TIF Expenditure Amount:	142,000
Tied To Debt:	2023 Cedar Johnson Roundabout Series 2023
Tied To Project:	Cedar Johnson Roundabout

## **Rebates For WEST BRANCH URBAN RENEWAL**

### **615 SO DOWNEY ST**

TIF Expenditure Amount:	46,411
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:	140,059
Rebate Paid To:	Meadows Development Pt 4
Tied To Debt:	Meadows Pt 4 Developer Rebate
Tied To Project:	KLM Meadows Part 4
Projected Final FY of Rebate:	2027

### **401 Parkside Drive**

TIF Expenditure Amount:	8,119
Rebate Paid To:	Advantage Rentals LLC
Tied To Debt:	Advantage Rentals-BP Gas
Tied To Project:	Advantage Rentals-BP Gas
Projected Final FY of Rebate:	2043



## **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 2025 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	0
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Lots for low and moderate income housing:	0
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Construction of low and moderate income housing:	0
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Grants, credits or other direct assistance to low and moderate income families:	0
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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
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Other low and moderate income housing assistance:	0
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Annual Urban Renewal Report, Fiscal Year 2024 - 2025

**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 - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	103,430	0	3,075,130	165,750	0	0	3,344,310	0	3,344,310
Taxable	74,301	0	2,205,977	83,689	0	0	2,363,967	0	2,363,967
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	2,363,967	0	2,363,967	49,109

FY 2025 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

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 - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	53,280	0	0	0	0	0	53,280	0	53,280
Taxable	38,275	0	0	0	0	0	38,275	0	38,275
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	96,406	0	0	0	0

FY 2025 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

**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  
 No  
 No  
 08/1994

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	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 2025	9,215	0	0	0	0

FY 2025 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  
 No  
 No  
 12/1989

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	14,700,900	14,149,230	0	0	28,850,130	0	28,850,130
Taxable	0	0	12,496,099	12,537,849	0	0	25,033,948	0	25,033,948
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	2,423,638	25,033,948	5,152,786	19,881,162	572,803

FY 2025 TIF Revenue Received: 144,788

### 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

Slum	UR Designation
Blighted	No
Economic Development	No
	08/1994

#### TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	20,559,750	1,439,860	1,093,940	0	-16,000	23,019,050	0	23,019,050
Taxable	0	9,527,980	834,412	919,060	0	-16,000	11,206,952	0	11,206,952
Homestead Credits									51

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	2,761,105	11,206,952	2,306,746	8,900,206	256,427

FY 2025 TIF Revenue Received: 64,817

### 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

Slum	UR Designation
Blighted	No
Economic Development	No
	11/2002

#### TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	60,717,490	0	0	0	60,717,490	0	60,717,490
Taxable	0	0	54,483,891	0	0	0	54,483,891	0	54,483,891
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	43,410	54,483,891	11,214,524	43,269,367	1,246,648

FY 2025 TIF Revenue Received: 315,117

## Annual Urban Renewal Report, Fiscal Year 2024 - 2025

### 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		UR Designation
FY TIF Revenue First Received:	0	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

#### TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	1,855,720	0	0	0	1,855,720	0	1,855,720
Taxable	0	0	1,604,662	0	0	0	1,604,662	0	1,604,662
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	253,160	1,602,560	1,067,654	534,906	15,411

FY 2025 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		UR Designation
FY TIF Revenue First Received:	2023	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

#### TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	29,133,880	815,310	0	0	-16,000	29,907,190	0	29,907,190
Taxable	0	13,501,472	681,627	0	0	-16,000	14,141,099	0	14,141,099
Homestead Credits									50

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	81,530	14,141,099	3,465,855	10,675,244	307,568

FY 2025 TIF Revenue Received: 97,358

## Annual Urban Renewal Report, Fiscal Year 2024 - 2025

### 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 - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	1,562,150	0	0	0	1,562,150	0	1,562,150
Taxable	0	0	1,340,449	0	0	0	1,340,449	0	1,340,449
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	123,490	1,340,449	640,592	699,857	20,164

FY 2025 TIF Revenue Received: 18,000

### 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 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 - 1/1/2023 for FY 2025

	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 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0



## Annual Urban Renewal Report, Fiscal Year 2024 - 2025

### 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/2022 AMEND 5/TIF INCREMENT  
 TIF Taxing District Inc. Number: 160208

TIF Taxing District Base Year: 0		UR Designation
FY TIF Revenue First Received:	Slum	No
Subject to a Statutory end date?	Blighted	No
	Economic Development	No

#### TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	3,382,260	2,048,550	238,370	0	0	5,669,180	0	5,669,180
Taxable	0	1,567,435	1,425,152	110,467	0	0	3,103,054	0	3,103,054
Homestead Credits									2

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	2,074,440	3,103,054	338,090	2,764,964	79,662

FY 2025 TIF Revenue Received: 7,335

### 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/2022 UR AMEND 5/TIF INCREMENT  
 TIF Taxing District Inc. Number: 160210

TIF Taxing District Base Year: 0		UR Designation
FY TIF Revenue First Received:	Slum	No
Subject to a Statutory end date?	Blighted	No
	Economic Development	No

#### TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	41,400	0	0	0	0	0	41,400	0	41,400
Taxable	29,741	0	0	0	0	0	29,741	0	29,741
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	32,900	8,500	0	8,500	147

FY 2025 TIF Revenue Received: 0



Annual Urban Renewal Report, Fiscal Year 2024 - 2025

**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/2023 AMEND 6/TIF INCREMENT  
 TIF Taxing District Inc. Number: 160212  
 TIF Taxing District Base Year: 0  
 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 - 1/1/2023 for FY 2025

	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 2025	0	0	0	0	0

FY 2025 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/2023 UR AMEND 6/TIF INCREMENT  
 TIF Taxing District Inc. Number: 160214

TIF Taxing District Base Year: 0  
 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 - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	19,740	0	0	0	0	0	19,740	0	19,740
Taxable	14,181	0	0	0	0	0	14,181	0	14,181
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	19,740	0	0	0	0

FY 2025 TIF Revenue Received: 0



## REQUEST FOR COUNCIL CONSIDERATION

<b>MEETING DATE:</b> November 17, 2025
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<b>AGENDA ITEM:</b>	<b>Resolution 2025-123</b> - RESOLUTION APPROVING PAY ESTIMATE NUMBER 1 IN THE AMOUNT OF \$124,909.08 TO PETERSON CONTRACTORS, INC. FOR THE 2025 CHANNEL WIDENING FLOOD IMPROVEMENTS PROJECT. / Move to action.
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<b>PREPARED BY:</b>	City Clerk, Alycia Friis
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<b>DATE:</b>	November 10, 2025
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### SUMMARY:

Peterson Contractors, Inc of Reinbeck, Iowa was awarded the construction contract for the 2025 Channel Widening Flood Improvement Project by the West Branch City Council through the passage of Resolution 2025-87 on August 4, 2025 in the amount of \$1,110,692.64.

The City has received and paid the following Pay Estimates for the project to date:

Pay Estimate Number	Amount	Resolution #	Date
1	\$124,909.08	2025-123	November 17,2025

**RESOLUTION 2025-123**

**RESOLUTION APPROVING PAY ESTIMATE NUMBER 1 IN THE AMOUNT OF  
\$124,909.08 TO PETERSON CONTRACTORS, INC. FOR THE 2025 CHANNEL  
WIDENING FLOOD IMPROVEMENTS PROJECT**

**WHEREAS**, Peterson Contractors, Inc. of Reinbeck, Iowa was awarded the construction contract for the 2025 Channel Widening Flood Improvement Project (the “Project”) by the West Branch City Council through the passage of Resolution 2025-87 on August 4, 2025 in the amount of \$1,110,692.64; and

**WHEREAS**, Peterson Contractors, Inc. has declared that said Project has started and work has been rendered in accordance with drawings and specifications on the Project and based on observations by project managers of Veenstra & Kimm who are contracted with the City of West Branch to oversee the construction process; and

**WHEREAS**, it is now necessary for the City Council to accept Pay Estimate Number 1 in the amount of \$124,909.08 to Peterson Contractors, Inc.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the West Branch, Iowa, that Pay Estimate Number 1 in the amount of \$124,909.08 to Peterson Contractors, Inc. is approved.

**PASSED AND APPROVED this 17<sup>th</sup> day of November, 2025.**

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

ATTEST:

\_\_\_\_\_  
Alycia A Friis, City Clerk



# VEENSTRA & KIMM INC.

2600 University Parkway, Suite 1  
Coralville, Iowa 52241

319.466.1000  
www.v-k.net

November 6, 2025

Peterson Contractors, Inc.  
104 Blackhawk Street  
Reinbeck, IA 50669

**PAY ESTIMATE NO. 1**  
**CHANNEL WIDENING FLOOD IMPROVEMENTS**  
**WEST BRANCH, IOWA**

Contract Amount \$1,110,692.00  
Contract Date August 4, 2025  
Pay Period Sept. 26, 2025 - Nov. 6, 2025

BID ITEMS							
	Description	Unit	Estimated Quantity	Unit Price	Extended Price	Quantity Completed	Value Completed
1.1	Clearing & Grubbing	LS	1	\$ 54,000.00	\$ 54,000.00	0.44	\$ 23,500.00
1.2	Excavation, CI 10, Channel	CY	37984	\$ 3.00	\$ 113,952.00	4,520	\$ 13,560.00
1.3	Excavation, CI 10, Waste	CY	24,744	\$ 8.00	\$ 197,952.00	2,520	\$ 20,160.00
1.4	Excavation, CI 13, Waste	CY	2,500	\$ 17.50	\$ 43,750.00		\$ -
1.5	Topsoil, Strip, Salvage+Spread	CY	4580	\$ 7.25	\$ 33,205.00	1,650	\$ 11,962.50
1.6	Rmvl of Exist Struct Bridge	Ea.	1	\$ 23,000.00	\$ 23,000.00		\$ -
1.7	Rmvl of Exist Struct	Ea.	1	\$ 1,500.00	\$ 1,500.00		\$ -
1.8	Rmv Pipe LE 36"	LF	256	\$ 25.00	\$ 6,400.00		\$ -
1.9	Connect to Exist San Sewer Pipe	Ea.	3	\$ 5,750.00	\$ 17,250.00		\$ -
1.10	Manhole, San SWR, SW-301, 48"	Ea.	2	\$ 8,500.00	\$ 17,000.00		\$ -
1.11	Manhole, San SWR, SW-301, 72"	Ea.	1	\$ 15,500.00	\$ 15,500.00		\$ -
1.12	Manhole Adjustment, Major	Ea.	1	\$ 2,000.00	\$ 2,000.00	1	\$ 2,000.00
1.13	San SWR GMain, DIP CI 52, Trnch, 8"	LF	61	\$ 350.00	\$ 21,350.00		\$ -
1.14	San SWR GMain, DIP CI 52, Trnch, 16"	LF	119	\$ 425.00	\$ 50,575.00		\$ -
1.15	San SWR GMain, DIP CI 52, Trnch, 18"	LF	63	\$ 500.00	\$ 31,500.00		\$ -
1.16	Intake, SW-511	Ea.	2	\$ 4,800.00	\$ 9,600.00	1	\$ 4,800.00
1.17	St SWR G-Main, Trnch, RCP (Class III) 18"	LF	425	\$ 82.00	\$ 34,850.00	328	\$ 26,896.00
1.18	St SWR G-Main, Trnch, RCP (Class III) 24"	LF	30	\$ 150.00	\$ 4,500.00		\$ -
1.19	Apron, Concrete, 18" Dia.	Ea.	2	\$ 2,600.00	\$ 5,200.00	3	\$ 7,800.00
1.20	Utility Conc Encasement	Ea.	3	\$ 20,000.00	\$ 60,000.00		\$ -
1.21	Toe Wood	LF	536	\$ 55.00	\$ 29,480.00		\$ -
1.22	Rock Riffles (Shot Rock)	Ton	1796	\$ 54.50	\$ 97,882.00	145.5	\$ 7,929.75
1.23	J-Hook	Ea.	1	\$ 13,000.00	\$ 13,000.00		\$ -
1.24	Stone Toe Protection, Shot Rock	Ton	85	\$ 70.00	\$ 5,950.00		\$ -
1.25	Rock Erosion Control (REC), Rev Stone CI E	Ton	113	\$ 56.00	\$ 6,328.00		\$ -
1.26	Floodplain Native Seed	Acres	3.5	\$ 935.00	\$ 3,272.50		\$ -
1.27	Sudas Type 1	Acres	1.3	\$ 1,200.00	\$ 1,560.00		\$ -
1.28	Upland Slope Native Seed	Acres	1.9	\$ 1,000.00	\$ 1,900.00		\$ -
1.29	Wetland Grass Seeding (Install Only)	Acre	0.19	\$ 1,000.00	\$ 190.00		\$ -
1.30	Floating Silt Curtain	Ea.	3	\$ 1,200.00	\$ 3,600.00	1	\$ 1,200.00
1.31	Silt Fence	LF	7253	\$ 1.50	\$ 10,879.50	1,976	\$ 2,964.00
1.32	Rolled Erosion Control Mat	Sq	555	\$ 24.00	\$ 13,320.00		\$ -
1.33	12" Line Stop	Ea.	2	\$ 20,000.00	\$ 40,000.00		\$ -
1.34	12" DIP Water Main	LF	144	\$ 180.00	\$ 25,920.00		\$ -
1.35	12" 45° Bends (DIP)	Ea.	4	\$ 1,100.00	\$ 4,400.00		\$ -
1.36	Plant Trees	Ea.	25	\$ 500.00	\$ 12,500.00		\$ -
1.37	Macadam Stone 9"	CY	302	\$ 45.00	\$ 13,590.00		\$ -
1.38	Choke Stone 6"	CY	269	\$ 44.00	\$ 11,836.00		\$ -
1.39	Seeding Maintenance Agreement	LS	1	\$ 4,000.00	\$ 4,000.00		\$ -
1.40	PPP & Erosion Control	LS	1	\$ 6,000.00	\$ 6,000.00		\$ -
1.41	Mobilization	LS	1	\$ 48,000.00	\$ 48,000.00	0.10	\$ 5,000.00
1.42	Construction Survey	LS	1	\$ 14,000.00	\$ 14,000.00	0.07	\$ 1,000.00
Contract Price:					\$ 1,110,692.00		\$ 128,772.25

SUMMARY		Total Approved	Total Completed
Contract Price		\$ 1,110,692.00	\$ 128,772.25
Approved Change Order (list each)			
	Revised Contract Price	\$ 1,110,692.00	\$ 128,772.25

Total Earned \$ 128,772.25

Retainage (3%) \$ 3,863.17

Total Earned Less Retainage \$ 124,909.08

Total Previously Approved (list each)			

Total Previously Approved \$ -

Percent Complete 12%

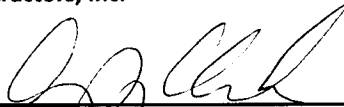
Amount Due This Request \$ 124,909.08


The amount \$124,909.08 is recommended for approval for payment in accordance with the terms of the contract.

Prepared By:  
Peterson Contractors, Inc.

Recommended By:  
Veenstra & Kimm, Inc.

Approved By:  
West Branch, Iowa

Signature:   
Name: Amy Clark  
Title: Project Accountant  
Date: 11-6-25

Signature:   
Name: Eric Gould  
Title: Engineer  
Date: November 6, 2025

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_



## REQUEST FOR COUNCIL CONSIDERATION

<b>MEETING DATE:</b> November 17, 2025
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<b>AGENDA ITEM:</b> Resolution 2025-124 - Approving Pay Estimate Number 6 in the amount of \$186,750.08 to Boomerang Corp for the 2025 Cedar-Johnson Road Reconstruction Project. / Move to action.
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<b>PREPARED BY:</b> City Clerk, Alycia Friis
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<b>DATE:</b> November 10, 2025
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### SUMMARY:

Boomerang Corp., of Anamosa, Iowa was awarded the construction contract for the 2025 Cedar-Johnson Road Reconstruction Project by the West Branch City Council through the passage of Resolution 2025-34 on April 1, 2025 in the amount of \$2,127,723.71.

The City has received and paid the following Pay Estimates for the project to date:

Pay Estimate Number	Amount	Resolution #	Date
1	\$162,928.26	2025-68	June 16,2025
2	\$309,539.52	2025-81	July 21, 2025
3	\$136,261.66	2025-88	August 18, 2025
4	\$844,850.72	2025-99	September 15,2025
5	\$341,044.03	2025-112	October 6, 2025
6	\$186,750.08	2025-124	November 17, 2025

**RESOLUTION 2025-124**

**RESOLUTION APPROVING PAY ESTIMATE NUMBER 5 IN THE AMOUNT OF \$186,750.08 TO BOOMERANG CORP FOR THE 2025 CEDAR-JOHNSON ROAD RECONSTRUCTION PROJECT.**

**WHEREAS**, Boomerang Corp., of Anamosa, Iowa was awarded the construction contract for the 2025 Cedar-Johnson Road Reconstruction Project (the “Project”) by the West Branch City Council through the passage of Resolution 2025-34 on April 1, 2025 in the amount of \$2,127,723.71; and

**WHEREAS**, Boomerang Corp. has declared that said Project has started and work has been rendered in accordance with drawings and specifications on the Project and based on observations by project managers of Veenstra & Kimm who are contracted with the City of West Branch to oversee the construction process; and

**WHEREAS**, it is now necessary for the City Council to accept Pay Estimate Number 6 in the amount of \$186,750.08 to Boomerang Corp.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the West Branch, Iowa, that Pay Estimate Number 6 in the amount of \$186,750.08 to Boomerang Corp. is approved.

**PASSED AND APPROVED this 17<sup>th</sup> day of November, 2025.**

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

ATTEST:

\_\_\_\_\_  
Alycia A Friis, City Clerk



A Kleinfelder Company

**VEENSTRA & KIMM INC.**

2600 University Parkway, Suite 1  
Coralville, Iowa 52241

319.466.1000  
www.v-k.net

November 10, 2025

Boomerang Corp  
13225 Circle Drive, Ste A  
Anamosa, IA 52205

**PAY ESTIMATE NO. 6**

**2025 CEDAR JOHNSON ROAD RECONSTRUCTION  
WEST BRANCH, IOWA**

Contract Amount \$2,127,723.71

Contract Date April 1, 2025

Pay Period October 1, 2025 - November 10,

BID ITEMS							
	Description	Unit	Estimated Quantity	Unit Price	Extended Price	Quantity Completed	Value Completed
1.1	Clearing And Grubbing	Acre	0.2	\$ 20,000.00	\$ 4,000.00	0.2	\$ 4,000.00
1.2	Grubbing	Unit	214.5	\$ 60.00	\$ 12,870.00	214.5	\$ 12,870.00
1.3	Excavation, Cl 10, Rdwy+Borrow	CY	7,542	\$ 8.00	\$ 60,336.00	7,592	\$ 60,736.00
1.4	Exc, Cl 10, Unsuit/Unstable Matrl, Core-Out	CY	1,500	\$ 10.00	\$ 15,000.00	589.5	\$ 5,895.00
1.5	Excavation, Class 13, Waste	CY	81	\$ 20.00	\$ 1,620.00	81	\$ 1,620.00
1.6	Special Backfill - Macadam Stone Base	CY	1,125	\$ 44.00	\$ 49,500.00	412.59	\$ 18,153.96
1.7	Special Backfill - Modified Subbase	CY	375	\$ 42.00	\$ 15,750.00	352	\$ 14,784.00
1.8	Topsoil, Furn+Spread	CY	1,167	\$ 50.00	\$ 58,350.00	714	\$ 35,700.00
1.9	Topsoil, Strip, Salvage and Spread	CY	1,167	\$ 6.00	\$ 7,002.00	50	\$ 300.00
1.10	Subgrd Stablz Mtrl,PolyGrid NX-650	SY	1,500	\$ 5.00	\$ 7,500.00	7,127	\$ 35,635.00
1.11	Modified Subbase	CY	2,882	\$ 40.00	\$ 115,280.00	2,938	\$ 117,520.00
1.12	Choke Stone - Temporary Road	Ton	400	\$ 24.00	\$ 9,600.00	593.46	\$ 14,243.04
1.13	Macadam Stone Base - Temp Road	Ton	370	\$ 26.00	\$ 9,620.00		\$ -
1.14	Relocation Of Mailboxes	Each	3	\$ 100.00	\$ 300.00		\$ -
1.15	PCC Pav't, Cl C, Cl 3 Durabl, 8 In.	SY	8,871	\$ 54.00	\$ 479,034.00	9,124.00	\$ 492,696.00
1.16	PCC Pavement Samples	LS	1	\$ 1,200.00	\$ 1,200.00	1	\$ 1,200.00
1.17	HMA ST, Base Course, 1/2 In. Mix	Ton	72.8	\$ 165.00	\$ 12,012.00		\$ -
1.18	HMA ST, Interm Course, 1/2 In. Mix	Ton	49.2	\$ 178.00	\$ 8,757.60		\$ -
1.19	HMA ST, Surface Course, 1/2 In. Mix, No Spec	Ton	49.2	\$ 165.00	\$ 8,118.00	119.22	\$ 19,671.30
1.20	Calcium Chloride Applied	Ton	6.2	\$ 1,400.00	\$ 8,680.00		\$ -
1.21	Water for Surface Appl of Calcium Chloride	MGal	5	\$ 300.00	\$ 1,500.00	4	\$ 1,200.00
1.22	Surfacing, Driveway, Class A Crushed Stone	Ton	32	\$ 26.00	\$ 832.00	42	\$ 1,092.00
1.23	Rmvl of Existing Structures - Retaining Wall	LS	1	\$ 3,000.00	\$ 3,000.00	1	\$ 3,000.00
1.24	Combo Concrete Sidewalk & Retaining Wall	CY	20.2	\$ 800.00	\$ 16,160.00	20.2	\$ 16,160.00
1.25	Safety Rail	LF	45	\$ 210.00	\$ 9,450.00		\$ -
1.26	Aprons, Concrete, 30 In. Dia.	Each	3	\$ 4,400.00	\$ 13,200.00	1	\$ 4,400.00
1.27	Aprons, Concrete, 42 In. Dia.	Each	1	\$ 6,200.00	\$ 6,200.00	3	\$ 18,600.00
1.28	Modular Block Retaining Wall	SF	42	\$ 50.00	\$ 2,100.00		\$ -
1.29	Manhole, San. Sewer, SW-301, 48 In. Extra De	Each	1	\$ 10,000.00	\$ 10,000.00	1	\$ 10,000.00
1.30	Intake, SW-507	Each	12	\$ 4,400.00	\$ 52,800.00	12	\$ 52,800.00
1.31	Intake, SW-509	Each	8	\$ 6,000.00	\$ 48,000.00	8	\$ 48,000.00
1.32	Intake, SW-511	Each	2	\$ 2,900.00	\$ 5,800.00	2	\$ 5,800.00
1.33	Intake, SW-512	Each	1	\$ 1,800.00	\$ 1,800.00	1	\$ 1,800.00
1.34	Manhole Adjustment, Minor	Each	1	\$ 2,600.00	\$ 2,600.00	1	\$ 2,600.00
1.35	Manhole Adjustment, Major	Each	1	\$ 4,200.00	\$ 4,200.00	2	\$ 8,400.00
1.36	Subdrain, Longitudinal, (Backslope) 6 In. Dia.	LF	2,754	\$ 13.00	\$ 35,802.00	2,754	\$ 35,802.00
1.37	Subdrain Outlet, DR-303	Each	20	\$ 200.00	\$ 4,000.00	22	\$ 4,400.00
1.38	Subdrain Cleanout	Each	4	\$ 300.00	\$ 1,200.00	4	\$ 1,200.00
1.39	Storm SWR Grav Main, Trenched, HDPE, 10 In	LF	13	\$ 50.00	\$ 650.00	13	\$ 650.00
1.40	Storm SWR Grav Main, Trenched, RCP, 15 In.	LF	1,129	\$ 70.00	\$ 79,030.00	1,172	\$ 82,040.00



	Description	Unit	Estimated Quantity	Unit Price	Extended Price	Quantity Completed	Value Completed
1.41	Storm SWR Grav Main, Trenched, RCP, 18 In.	LF	41	\$ 80.00	\$ 3,280.00	43	\$ 3,440.00
1.42	Storm SWR Grav Main, Trenched, RCP, 24 In.	LF	319	\$ 84.00	\$ 26,796.00	340	\$ 28,560.00
1.43	Storm SWR Grav Main, Trenched, RCP, 30 In.	LF	299	\$ 110.00	\$ 32,890.00	308	\$ 33,880.00
1.44	Storm SWR Grav Main, Trenched, RCP), 42 In.	LF	185	\$ 200.00	\$ 37,000.00	185	\$ 37,000.00
1.45	Remove Pipe Less Than or Equal to 36 In.	LF	981	\$ 5.00	\$ 4,905.00	981	\$ 4,905.00
1.46	Remove Pipe Greater Than 36 In.	LF	152	\$ 10.00	\$ 1,520.00	152	\$ 1,520.00
1.47	Storm SWR Abandnmnt, Fill & Plug, ≤ 36 In. D	CY	3	\$ 200.00	\$ 600.00	3	\$ 600.00
1.48	Sanitary SWR Grav Main, Trenched, PVC, 8 In.	LF	56	\$ 100.00	\$ 5,600.00	56	\$ 5,600.00
1.49	Sanitary Sewer Service Stub, PVC, 4 In.	LF	250	\$ 44.00	\$ 11,000.00	250	\$ 11,000.00
1.50	Sanitary Sewer Service Relocation	Each	1	\$ 1,800.00	\$ 1,800.00	1	\$ 1,800.00
1.51	Revetment, Class E	Ton	72	\$ 70.00	\$ 5,040.00	65.14	\$ 4,559.80
1.52	Removal of Pavement	SY	7,679	\$ 5.00	\$ 38,395.00	7,679	\$ 38,395.00
1.53	Removal of Sidewalk	SY	39	\$ 5.00	\$ 195.00	59	\$ 295.00
1.54	Removal of Intakes and Utility Accesses	Each	1	\$ 200.00	\$ 200.00	1	\$ 200.00
1.55	Recreational Trail, PCC, 6 In.	SY	792	\$ 45.00	\$ 35,640.00	619.82	\$ 27,891.90
1.56	Sidewalk, P.C. Concrete, 6 In.	SY	847	\$ 46.00	\$ 38,962.00	847	\$ 38,962.00
1.57	Detectable Warnings	SF	140	\$ 50.00	\$ 7,000.00	140	\$ 7,000.00
1.58	Driveway, P.C. Concrete, 6 In.	SY	529	\$ 50.00	\$ 26,450.00	531.24	\$ 26,562.00
1.59	Removal Of Paved Driveway	SY	225	\$ 10.00	\$ 2,250.00	370.5	\$ 3,705.00
1.60	Fence, Safety	LF	2,665	\$ 6.00	\$ 15,990.00	2,915	\$ 17,490.00
1.61	Removal and Reinstallation of Fence,	LF	105	\$ 58.00	\$ 6,090.00	52.5	\$ 3,045.00
1.62	Remove and Reinstall Sign as per plan	Each	8	\$ 275.00	\$ 2,200.00	4	\$ 1,100.00
1.63	Removal of Type A Sign	Each	6	\$ 125.00	\$ 750.00	6	\$ 750.00
1.64	Install Stop Sign Assembly	Each	4	\$ 450.00	\$ 1,800.00		\$ -
1.65	Construction Survey	LS	1	\$ 26,000.00	\$ 26,000.00	1	\$ 26,000.00
1.66	Traffic Control	LS	1	\$ 13,000.00	\$ 13,000.00	1	\$ 13,000.00
1.67	Mobilization	LS	1	\$ 150,000.00	\$ 150,000.00	1	\$ 150,000.00
1.68	Water Main, Trenched, PVC, 8 In., DR-18	LF	236	\$ 60.00	\$ 14,160.00	139	\$ 8,340.00
1.69	Water Main, Trenched, PVC, 12 In., DR-18	LF	363	\$ 80.00	\$ 29,040.00	310	\$ 24,800.00
1.70	Water Service Stub, Copper, 1 In.	Each	3	\$ 1,800.00	\$ 5,400.00	3	\$ 5,400.00
1.71	Valve, Gate, DIP, 8 In.	Each	5	\$ 2,800.00	\$ 14,000.00	3	\$ 8,400.00
1.72	Valve, Gate, DIP, 12 In.	Each	1	\$ 4,800.00	\$ 4,800.00	1	\$ 4,800.00
1.73	Valve Removal,	Each	1	\$ 200.00	\$ 200.00	2	\$ 400.00
1.74	Fire Hydrant Assembly, WM-201	Each	2	\$ 9,600.00	\$ 19,200.00	2	\$ 19,200.00
1.75	Fire Hydrant Assembly Removal	Each	2	\$ 200.00	\$ 400.00	2	\$ 400.00
1.76	Flushing Device (Blowoff), 2 In.	Each	1	\$ 1,600.00	\$ 1,600.00	2	\$ 3,200.00
1.77	Valve Box Adjustment, Minor	Each	1	\$ 450.00	\$ 450.00	2	\$ 900.00
1.78	SWPPP Preparation and Management	LS	1	\$ 3,000.00	\$ 3,000.00	0.9	\$ 2,700.00
1.79	Dust Control - Saw Cutting	LS	1	\$ 600.00	\$ 600.00	1	\$ 600.00
1.80	Mulching	Acre	3	\$ 1,000.00	\$ 3,000.00		\$ -
1.81	Native Grass Seeding	Acre	1.1	\$ 1,500.00	\$ 1,650.00		\$ -
1.82	Seed&Fertlz (Rural)-HydroSeed w/BondedFibe	Acre	0.7	\$ 4,500.00	\$ 3,150.00		\$ -
1.83	Seeding & Fertilizing (Urban) - Hydraulic Seedi	Acre	1.6	\$ 4,500.00	\$ 7,200.00		\$ -
1.84	Sodding	SQ	35	\$ 60.00	\$ 2,100.00		\$ -
1.85	Turf Reinforcement Mat, Type 2	SQ	9.7	\$ 42.00	\$ 407.40		\$ -
1.86	Silt Fence	LF	3,360	\$ 1.50	\$ 5,040.00		\$ -
1.87	Rmvl of Silt Fence/Silt Fence for Ditch Checks	LF	3,360	\$ 0.10	\$ 336.00		\$ -
1.88	Permtr&Slope SedimtCntrlDev, 9" Dia. EC-204	LF	840	\$ 2.50	\$ 2,100.00	980	\$ 2,450.00
1.89	Rmvl of Permtr&Slope/DitchCheck Sedit Cntrl	LF	840	\$ 0.02	\$ 16.80	435	\$ 8.70
1.90	Open-Throat Curb Intake Sedmnt Filter, EC-60	LF	110	\$ 16.00	\$ 1,760.00	112	\$ 1,792.00
1.91	Maint of Open-Throat CurbIntake Sedimt Filte	Each	110	\$ 0.50	\$ 55.00		\$ -
1.92	Rmvl of Open-Throat Curb Intake Sediment Fil	Each	110	\$ 0.50	\$ 55.00		\$ -

	Description	Unit	Estimated Quantity	Unit Price	Extended Price	Quantity Completed	Value Completed
1.93	Grate Intake Sediment Filter Bag, EC-604	Each	3	\$ 125.00	\$ 375.00	2	\$ 250.00
1.94	Maint of Grate Intake Sediment Filter Bag	Each	3	\$ 50.00	\$ 150.00		\$ -
1.95	Removal of Grate Intake Sediment Filter Bag	Each	3	\$ 25.00	\$ 75.00		\$ -
1.96	Mobilizations, Erosion Control	Each	4	\$ 600.00	\$ 2,400.00	4	\$ 2,400.00
1.97	Trees	Each	8	\$ 500.00	\$ 4,000.00		\$ -
2.1	Excavation, Cl 10, Rdwy+Borrow	CY	664	\$ 8.00	\$ 5,312.00	664	\$ 5,312.00
2.2	Exc, Cl 10, Unsuit/Unstable Matrl, Core-Out	CY	200	\$ 10.00	\$ 2,000.00	160	\$ 1,600.00
2.3	Excavation, Class 13, Waste	CY	13	\$ 20.00	\$ 260.00	13	\$ 260.00
2.4	Special Backfill - Macadam Stone Base	CY	150	\$ 44.00	\$ 6,600.00	160	\$ 7,040.00
2.6	Topsoil, Furn+Spread	CY	415	\$ 50.00	\$ 20,750.00	340	\$ 17,000.00
2.7	Topsoil, Strip, Salvage and Spread	CY	415	\$ 6.00	\$ 2,490.00		\$ -
2.8	Subgrd Stablz Mtrl,PolyGrid NX-650	SY	500	\$ 5.00	\$ 2,500.00	506	\$ 2,530.00
2.9	Modified Subbase	CY	520	\$ 42.00	\$ 21,840.00	520	\$ 21,840.00
2.10	Choke Stone - Temporary Road	Ton	224	\$ 24.00	\$ 5,376.00	224	\$ 5,376.00
2.11	Macadam Stone Base - Temporary Road	Ton	833	\$ 26.00	\$ 21,658.00	838.21	\$ 21,793.46
2.12	PCC Pav't, Cl C, Cl 3 Durabl, 8 In.	SY	1,628	\$ 54.00	\$ 87,912.00	1,628	\$ 87,912.00
2.13	PCC Pavement Samples	LS	1	\$ 400.00	\$ 400.00	1	\$ 400.00
2.14	HMA ST, Base Course, 1/2 In. Mix	Ton	88.1	\$ 165.00	\$ 14,536.50		\$ -
2.15	HMA ST, Intermediate Course, 1/2 In. Mix	Ton	58.7	\$ 178.00	\$ 10,448.60		\$ -
2.16	HMA ST, Surface Course, 1/2 In. Mix, No Spec	Ton	58.7	\$ 165.00	\$ 9,685.50	244.89	\$ 40,406.85
2.17	Calcium Chloride Applied	Ton	4	\$ 1,400.00	\$ 5,600.00	1.1	\$ 1,540.00
2.18	Water for Surface Appl of Calcium Chloride	MGal	8	\$ 400.00	\$ 3,200.00	0.4	\$ 160.00
2.19	Surfacing, Driveway, Class A Crushed Stone	Ton	8	\$ 26.00	\$ 208.00	8	\$ 208.00
2.20	Intake, SW-507	Each	2	\$ 5,400.00	\$ 10,800.00	2	\$ 10,800.00
2.21	Manhole Adjustment, Minor	Each	2	\$ 2,600.00	\$ 5,200.00	2	\$ 5,200.00
2.22	Manhole Adjustment, Major	Each	1	\$ 4,200.00	\$ 4,200.00	2	\$ 8,400.00
2.23	Subdrain, Longitudinal, (Backslope) 6 In. Dia.	LF	890	\$ 13.00	\$ 11,570.00	890	\$ 11,570.00
2.24	Subdrain Outlet, DR-303	Each	2	\$ 200.00	\$ 400.00	2	\$ 400.00
2.25	Storm Sewer Gravity Main, Trenched, RCP,15	LF	39	\$ 70.00	\$ 2,730.00	39	\$ 2,730.00
2.26	Remove Pipe Less Than or Equal to 36 In.	LF	162	\$ 5.00	\$ 810.00	162	\$ 810.00
2.27	Revetment, Class E	Ton	2.5	\$ 70.00	\$ 175.00	4	\$ 280.00
2.28	Removal of Pavement	SY	1,157	\$ 7.00	\$ 8,099.00	1,157	\$ 8,099.00
2.29	Removal of Sidewalk	SY	16	\$ 5.00	\$ 80.00	21	\$ 105.00
2.30	Removal of Intakes and Utility Accesses	Each	2	\$ 250.00	\$ 500.00	2	\$ 500.00
2.31	Recreational Trail, PCC, 6 In.	SY	467	\$ 45.00	\$ 21,015.00	467	\$ 21,015.00
2.32	Sidewalk, P.C. Concrete, 6 In.	SY	68	\$ 50.00	\$ 3,400.00	76	\$ 3,800.00
2.33	Detectable Warnings	SF	30	\$ 50.00	\$ 1,500.00	30	\$ 1,500.00
2.34	Driveway, P.C. Concrete, 6 In.	SY	118	\$ 50.00	\$ 5,900.00	197.14	\$ 9,857.00
2.35	Removal of Paved Driveway	SY	180	\$ 10.00	\$ 1,800.00	258.73	\$ 2,587.30
2.36	Fence, Safety	LF	825	\$ 6.00	\$ 4,950.00	945	\$ 5,670.00
2.37	Remove and Reinstall Sign as per plan	Each	1	\$ 275.00	\$ 275.00	0.5	\$ 137.50
2.38	Construction Survey	LS	1	\$ 1,750.00	\$ 1,750.00	1	\$ 1,750.00
2.39	Traffic Control	LS	1	\$ 2,500.00	\$ 2,500.00	1	\$ 2,500.00
2.40	Mobilization	LS	1	\$ 1,983.31	\$ 1,983.31	1	\$ 1,983.31
2.41	Valve Box Adjustment, Minor	Each	1	\$ 250.00	\$ 250.00	1	\$ 250.00
2.42	Mulching	Acre	0.5	\$ 1,500.00	\$ 750.00	0.39	\$ 585.00
2.43	Seeding & Fertilzng (Urban) - Hydraulic Seeding	Acre	0.55	\$ 4,500.00	\$ 2,475.00	0.39	\$ 1,755.00
2.44	Sodding	SQ	148	\$ 55.00	\$ 8,140.00	81	\$ 4,455.00
2.45	Silt Fence	LF	480	\$ 1.50	\$ 720.00		\$ -
2.46	Rmvl of Silt Fence/Silt Fence for Ditch Checks	LF	480	\$ 0.10	\$ 48.00		\$ -
Contract Price:					\$ 2,127,723.71		\$ 2,026,387.12

### MATERIALS STORED SUMMARY

	Description	# of Units	Unit Price	Extended Cost
1.27	Aprons, Concrete, 42 In. Dia.	LS	\$ -	\$ -
1.29	Manhole, Sanitary Sewer, SW-301, 48 In. Extra Depth	LS		\$ -
1.30	Intake, SW-507	LS	\$ -	\$ -
1.31	Intake, SW-509	LS	\$ -	\$ -
1.42	Storm Sewer Gravity Main, Trenched, RCP, 24 In.	LS	\$ -	\$ -
1.44	Storm Sewer Gravity Main, Trenched, RCP), 42 In.	LS	\$ -	\$ -
<b>Total</b>				\$ -

SUMMARY			
		Total Approved	Total Completed
Contract Price		\$ 2,127,723.71	\$ 2,026,387.12
Approved Change Order (list each)	Change Order No. 1	\$ 10,945.37	\$ 10,945.37
	Change Order No. 2	\$ 3,821.40	\$ 3,821.40
	Change Order No. 3	\$ 1,500.00	\$ 1,500.00
	Revised Contract Price	\$ 2,143,990.48	\$ 2,042,653.89

Stored \$ -

Total Earned \$ 2,042,653.89

Retainage (3%) \$ 61,279.62

Total Earned Less Retainage \$ 1,981,374.27

Total Previously Approved (list each)	Pay Estimate No. 1	\$ 162,928.26	
	Pay Estimate No. 2	\$ 309,539.52	
	Pay Estimate No. 3	\$ 136,261.66	
	Pay Estimate No. 4	\$ 844,850.72	
	Pay Estimate No. 5	\$ 341,044.03	

Total Previously Approved \$ 1,794,624.19

Percent Complete 95%

Amount Due This Request \$ 186,750.08

The amount \$ 186,750.08 is recommended for approval for payment in accordance with the terms of the contract.

Prepared By:  
Boomerang Corp

Recommended By:  
Veenstra & Kimm, Inc.

Approved By:  
West Branch, Iowa

Signature: Keegan Parizek

Signature: 

Signature: \_\_\_\_\_

Name: Keegan Parizek

Name: Eric Gould

Name: \_\_\_\_\_

Title: Project Manager

Title: Engineer

Title: \_\_\_\_\_

Date: 11/10/2025

Date: November 10, 2025

Date: \_\_\_\_\_



## REQUEST FOR COUNCIL CONSIDERATION

<b>MEETING DATE:</b> November 17, 2025
--

<b>AGENDA ITEM:</b>	<b>Resolution 2025-125</b> - Approving Change Order Number 4 in the amount of \$11,300.00 to the contract with Boomerang Corp for the 2025 Cedar-Johnson Road Reconstruction Project. / Move to action.
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<b>PREPARED BY:</b>	City Clerk, Alycia Friis
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<b>DATE:</b>	November 12, 2025
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### SUMMARY:

Boomerang Corp., of Anamosa, Iowa was awarded the construction contract for the 2025 Cedar-Johnson Road Reconstruction Project by the West Branch City Council through the passage of Resolution 2025-34 on April 1, 2025 in the amount of \$2,127,723.71.

The City has received and approved the following Change Orders for the project to date:

Pay Estimate Number	Amount	Resolution #	Date
1	\$10,945.37	2025-6 2	July 21,2025
2	\$3,821.40	2025-100	September 15, 2025
3	\$1,500.00	2025-110	October 6, 2025
4	\$11,300.00	2025-125	November 17, 2025

**RESOLUTION 2025-125**

**RESOLUTION APPROVING CHANGE ORDER NO. 4 TO THE CONTRACT WITH  
BOOMERANG CORP FOR THE 2025 CEDAR-JOHNSON ROAD RECONSTRUCTION  
PROJECT.**

**WHEREAS**, Boomerang Corp., of Anamosa, Iowa was awarded the construction contract for the 2025 Cedar-Johnson Road Reconstruction Project (the “Project”) by the West Branch City Council through the passage of Resolution 2025-34 on April 1, 2025 in the amount of \$2,127,723.71; and

**WHEREAS**, Boomerang Corp. has declared that said Project has started and work has been rendered in accordance with drawings and specifications on the Project and based on observations by project managers of Veenstra & Kimm who are contracted with the City of West Branch to oversee the construction process; and

**WHEREAS**, it is now necessary for a change order to be initiated to increase the amount of the project in the above mentioned contract by the amount of \$11,300.00 per the breakdown of labor and equipment provided by Boomerang Corp. and verified by project managers Veenstra & Kimm.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the West Branch, Iowa, that Change Order No. 4 in the amount of \$11,300.00 is approved.

**PASSED AND APPROVED this 17<sup>th</sup> day of November 2025.**

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

ATTEST:

\_\_\_\_\_  
Alycia A Friis, City Clerk



A Kleinfelder Company

**VEENSTRA & KIMM INC.**

2600 University Parkway, Suite 1  
Coralville, Iowa 52241

319.466.1000  
www.v-k.net

November 10, 2025

CHANGE ORDER NO. 4

2025 CEDAR JOHNSON ROAD RECONSTRUCTION  
WEST BRANCH, IOWA

Change Order No. 4 is for the following modifications to the project:

1. Additional labor, material and equipment to install 12" ADS storm sewer and a SW-512 intake at 707 Cedar Johnson Road.
  - a. SW-512 Intake 1 Ea. @ \$3,800/Ea. \$ 3,800.00
  - b. 12" ADS Storm Sewer Pipe 150 LF @ \$50/LF \$ 7,500.00

Total: \$ 11,300.00

Change Order No. 4 increases the contract amount by \$ 11,300.00.

**BOOMERANG CORP.**

By Keegan Parizek

Title Project Manager

Date 11/10/2025

**VEENSTRA & KIMM, INC.**

By David S. [Signature]

Title Project Engineer

Date November 10, 2025

**CITY OF WEST BRANCH, IOWA**

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

**ATTEST:**

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

V&K Job No. 368318

BUILDING RELATIONSHIPS **ENGINEERING SOLUTIONS**



## REQUEST FOR COUNCIL CONSIDERATION

<b>MEETING DATE:</b> November 17, 2025
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<b>AGENDA ITEM:</b> Resolution 2025-125 – Amending the Employee Handbook (Amendment #6).
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<b>PREPARED BY:</b> Alycia Friis, City Clerk
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<b>DATE:</b> November 10, 2025
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### BACKGROUND:

The West Branch Employee Handbook was revised in July 2024 and approved by the City Council via Resolution 2024-60 on June 17, 2024.

The handbook is under continuous review to ensure that the City is complying with Federal and State laws, best practices and clarifying certain procedures and setting expectations for current and future employees of the City.

Suggested changes are noted on Resolution 2025-125 in **RED**, and will be incorporated into the Employee Handbook if approved.

**\*\* In order to put this change in place for 2025 calendar year, Admin would change the sick accrual amount from 3.69 hours per pay period to 2.44 hours per pay period for the remaining 4 payrolls of the year. This would satisfy the reduction of sick time in order to add the Holiday leave for all employees within the 2025 calendar year.**

**The sick accrual amount would then be changed to 3.50 hours per pay period starting January 1, 2026 and ongoing.\*\***



## RESOLUTION 2025-126

### A RESOLUTION AMENDING THE EMPLOYEE HANDBOOK (AMENDMENT #6)

**WHEREAS**, the City of West Branch Employee Handbook, dated July 1, 2024 will be amended as follows:

#### V. TIME OFF BENEFITS

##### 2. SICK LEAVE

All regular full-time employees shall be entitled to accrue sick leave. Employees shall accrue sick leave at a rate of **3.50 hours per pay period** to a lifetime maximum of 560 hours. All hours above 560 will be forfeited.

For regular full-time employees, the pay for a day of sick leave will be at the employee's regular rate of pay for eight hours or for their regularly scheduled hours of work, if that number of hours is different than eight. An employee continues to accrue sick leave time even while on sick leave.

Sick leave accruals may be used for the following reasons:

1. Personal illness or injury which renders the employee unable to perform the duties of his/her position.
2. Illness of a member of the employee's family, including spouse, child, parent or legal ward necessitating the employee to be in attendance.
3. Medical, dental or optical appointments which cannot be scheduled during non-working hours.

Employees who are unable to report for work because of illness are to notify their Supervisor/Department Director before the regular work day begins. If the employee is sick for more than 3 consecutive days, a doctor's note will be required to be submitted to the City Administrator.

##### 3. HOLIDAYS

The City observes the following holidays. Full-time employees will receive eight hours compensation for the following City holidays:

New Year's Day  
Martin Luther King Day  
President's Day  
Memorial Day  
Juneteenth  
Independence Day  
Labor Day  
Veteran's Day  
Thanksgiving Day  
**Day after Thanksgiving**  
Christmas Eve Day  
Christmas Day

Those employees whose regular work week is Monday through Friday, if the holiday falls on a weekend, it will be observed on either the preceding Friday or following Monday.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of West Branch, Iowa that the aforementioned Amendment #6 to the West Branch Employee Handbook is hereby approved.

**Passed and approved this 17th day of November, 2025.**

---

Roger Laughlin, Mayor

ATTEST:

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Alycia A Friis, City Clerk

# PROPERTY TAX SYSTEM BASICS



**Residential/agricultural  
property growth capped  
at 3%**

**Coupling provision for  
agricultural/residential**

## THE ROLLBACK

**Commercial, Industrial,  
Railroad have  
separate rollback**

**Everything is built on  
property valuations!**

# Tax Credits

## PROPERTY TAX SYSTEM BASICS OTHER IMPORTANT ITEMS

### ELDERLY TAX CREDIT

\*Expanded 2023



### HOMESTEAD TAX CREDIT

\*Expanded 2023



### BUSINESS PROPERTY TAX CREDIT

(CONVERTED TO ROLLBACK)

# ROLLBACK NUMBERS

FY 2026



**AGRICULTURAL – 73.8575%**



**COMMERCIAL – 90%\***



**INDUSTRIAL – 90%\***



**RAILROAD – 90%\***



**RESIDENTIAL – 47.4316%**

**First \$150,000 subject to residential rollback**

# ROLLBACK NUMBERS

FY 2027



**AGRICULTURAL – 59.4401%**



**COMMERCIAL – 90%\***



**INDUSTRIAL – 90%\***



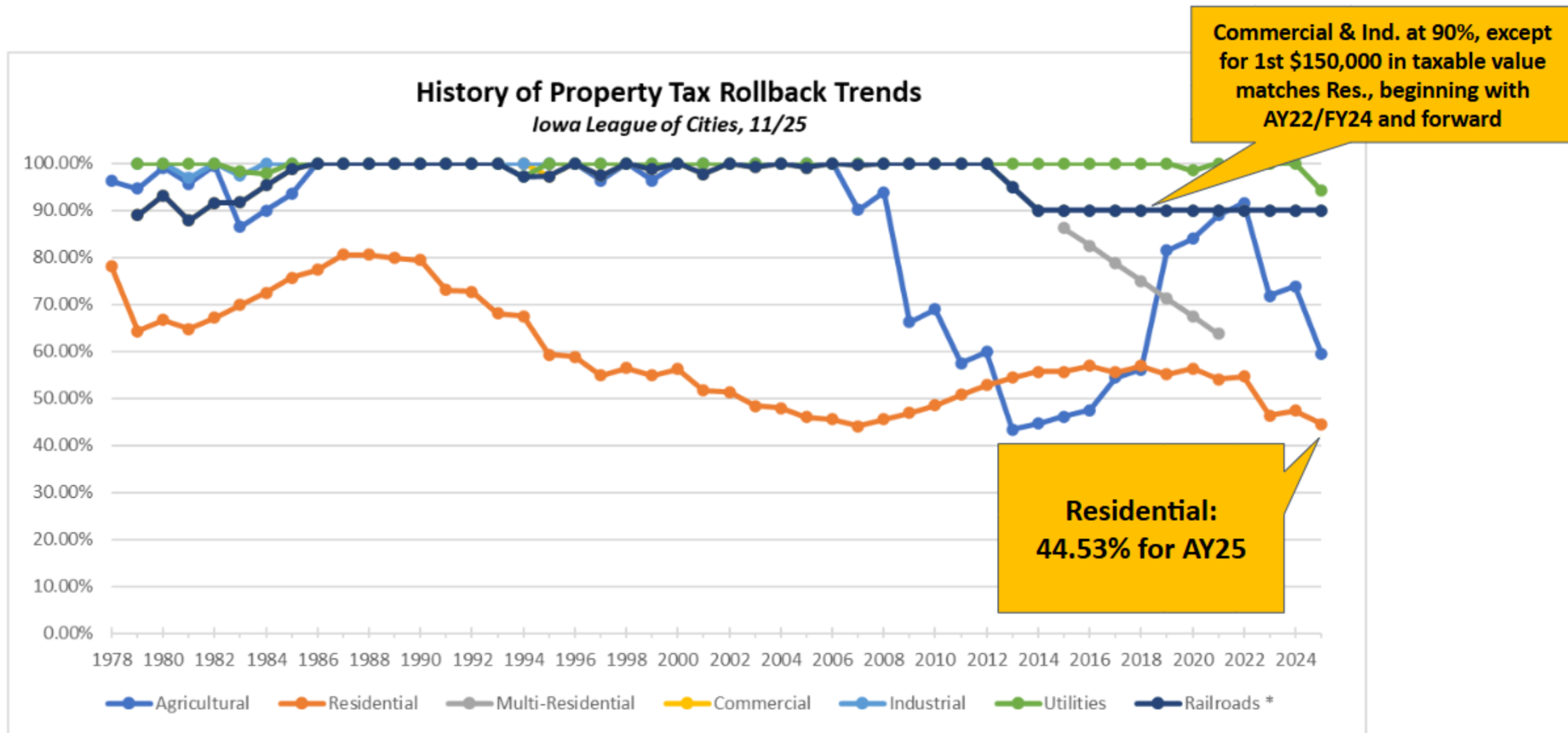
**RAILROAD – 90%\***



**RESIDENTIAL – 44.5345%**

**First \$150,000 subject to residential rollback**

# ROLLBACK HISTORICAL AND PROJECTED



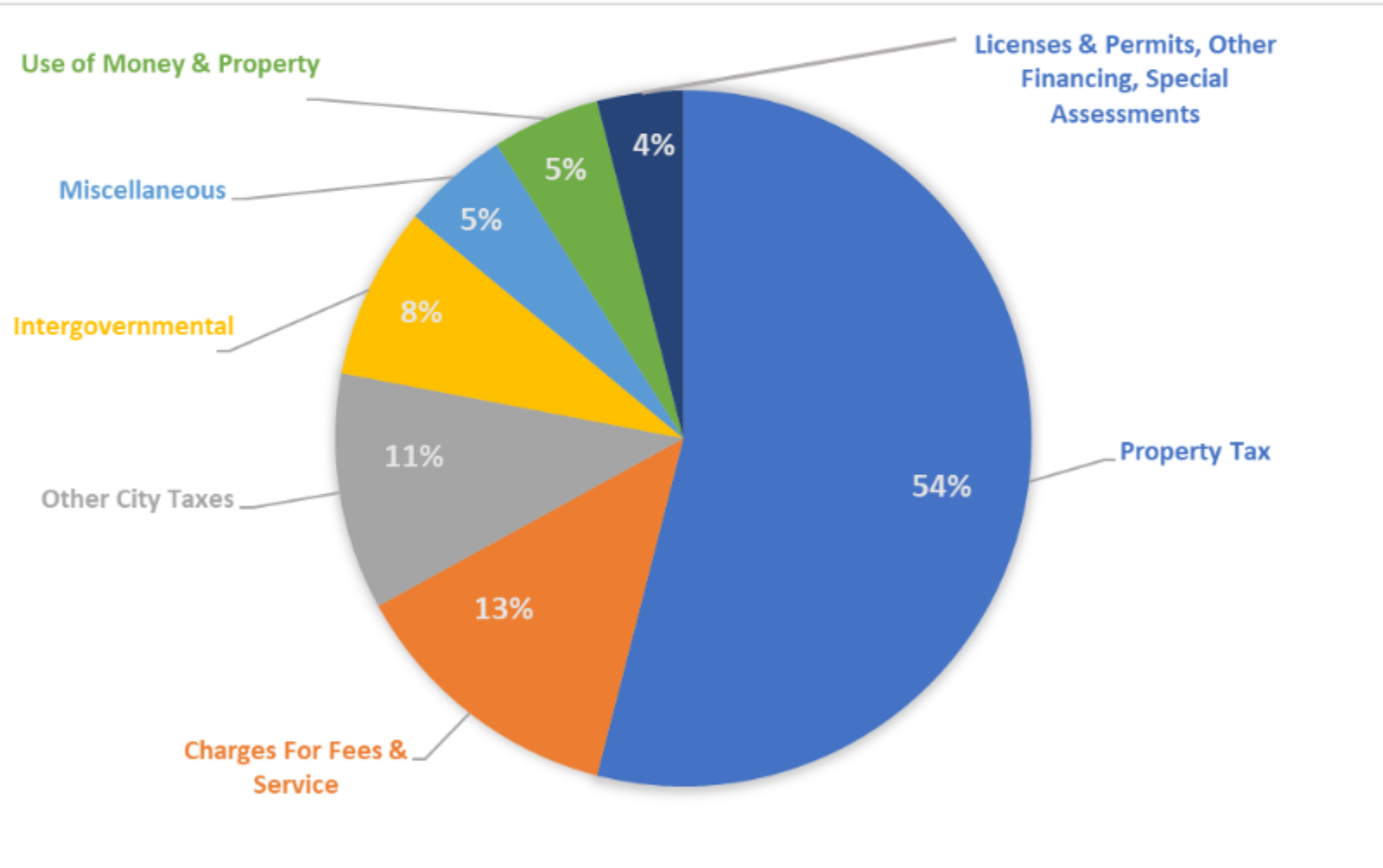
# NEW CGFL SYSTEM

Tier	Annual Non-TIF Taxable Valuation Growth	CGFL Impact
Tier 1	Less than 2.75%	CGFL not impacted
Tier 2	2.75%-3.99%	Revenue growth reduced by approximately 1% for the next budget year
Tier 3	4%-5.99%	Revenue growth reduced by approximately 2% for the next budget year
Tier 4	6% or higher	Revenue growth reduced by approximately 3% for the next budget year



# PROPERTY TAX SYSTEM BASICS

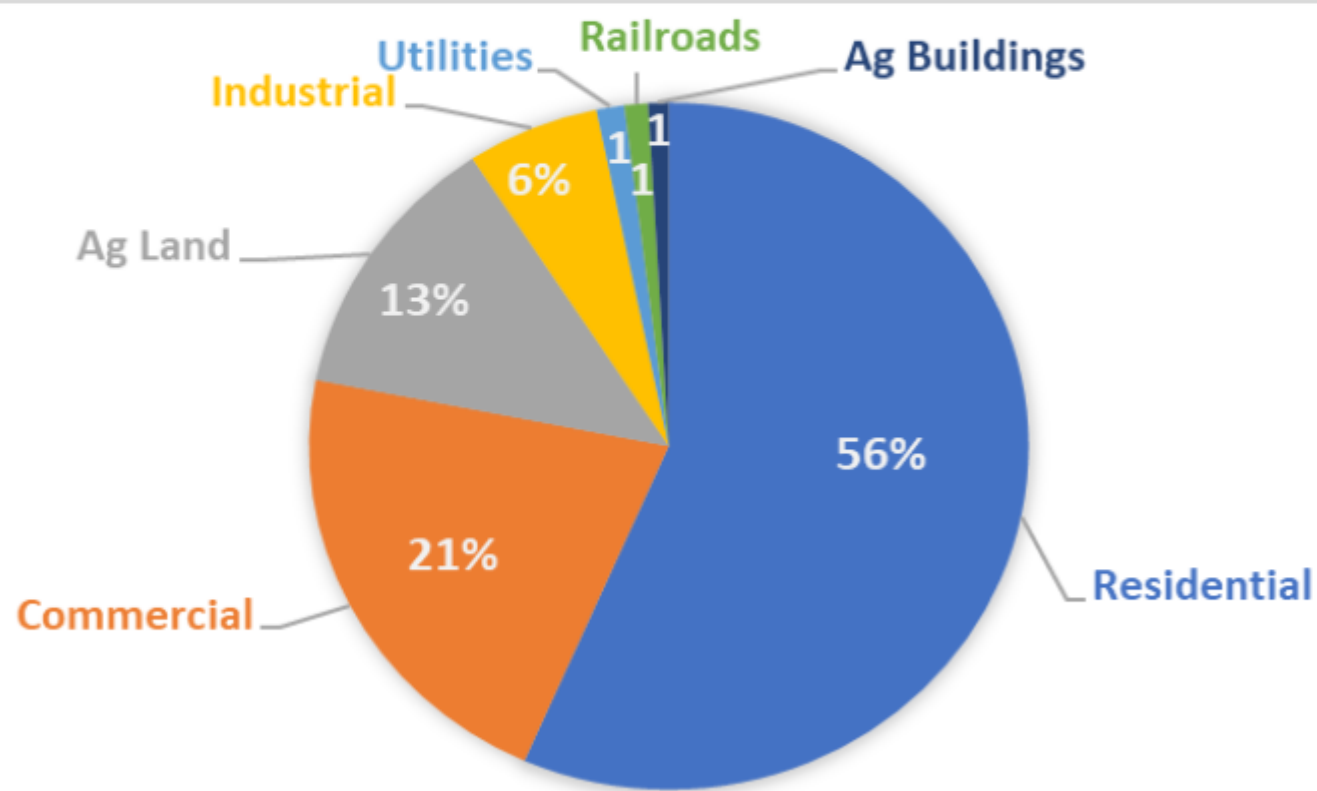
## CITY GENERAL FUND REVENUES BY CATEGORY FY25 (BUDGETED) ALL CITIES



# PROPERTY TAX SYSTEM BASICS

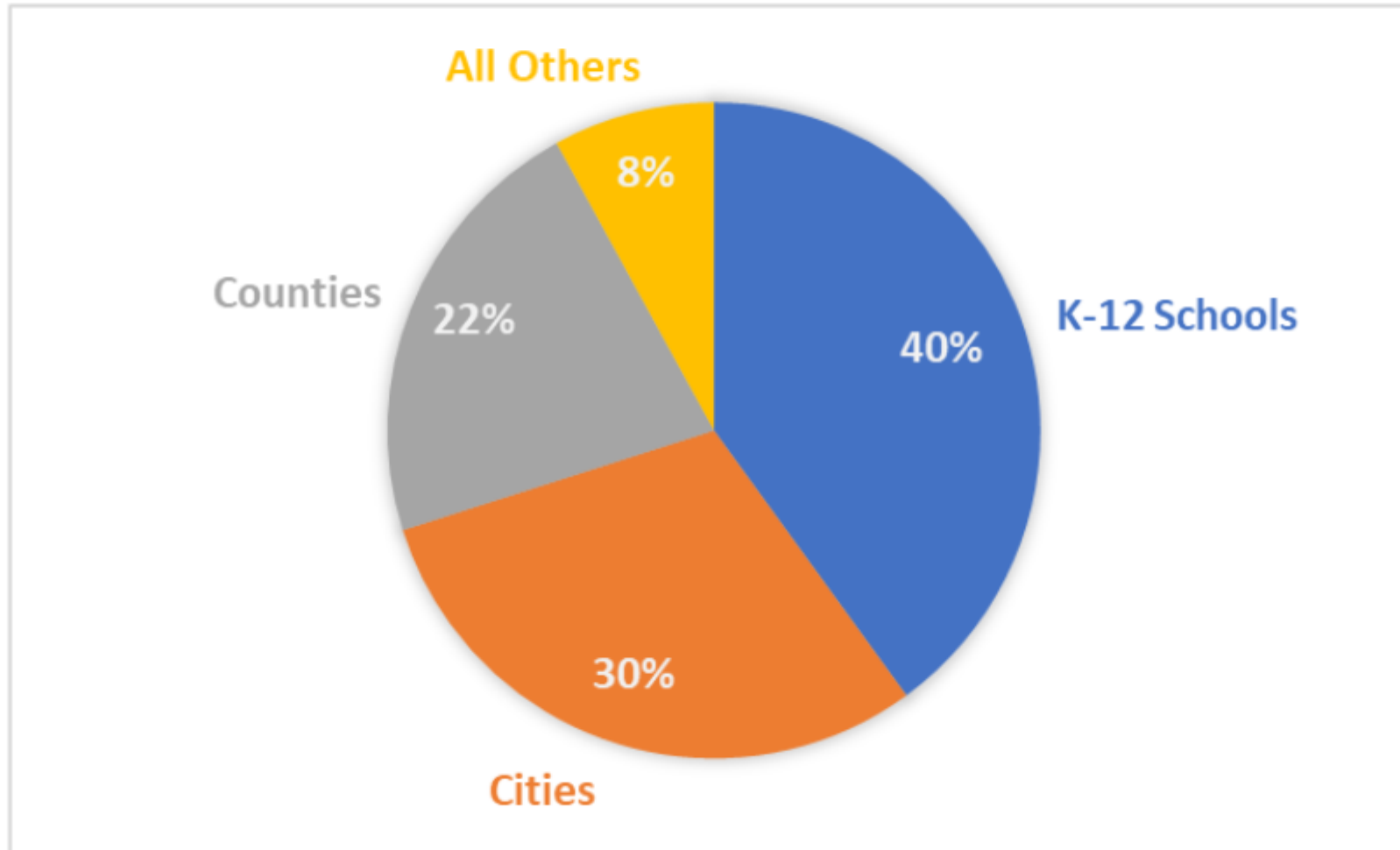
## PROPERTY TAX COLLECTIONS BREAKDOWN BY CLASSIFICATION

FY25 (ALL TAX AUTHORITIES)



# PROPERTY TAX REVENUE BY CLASS

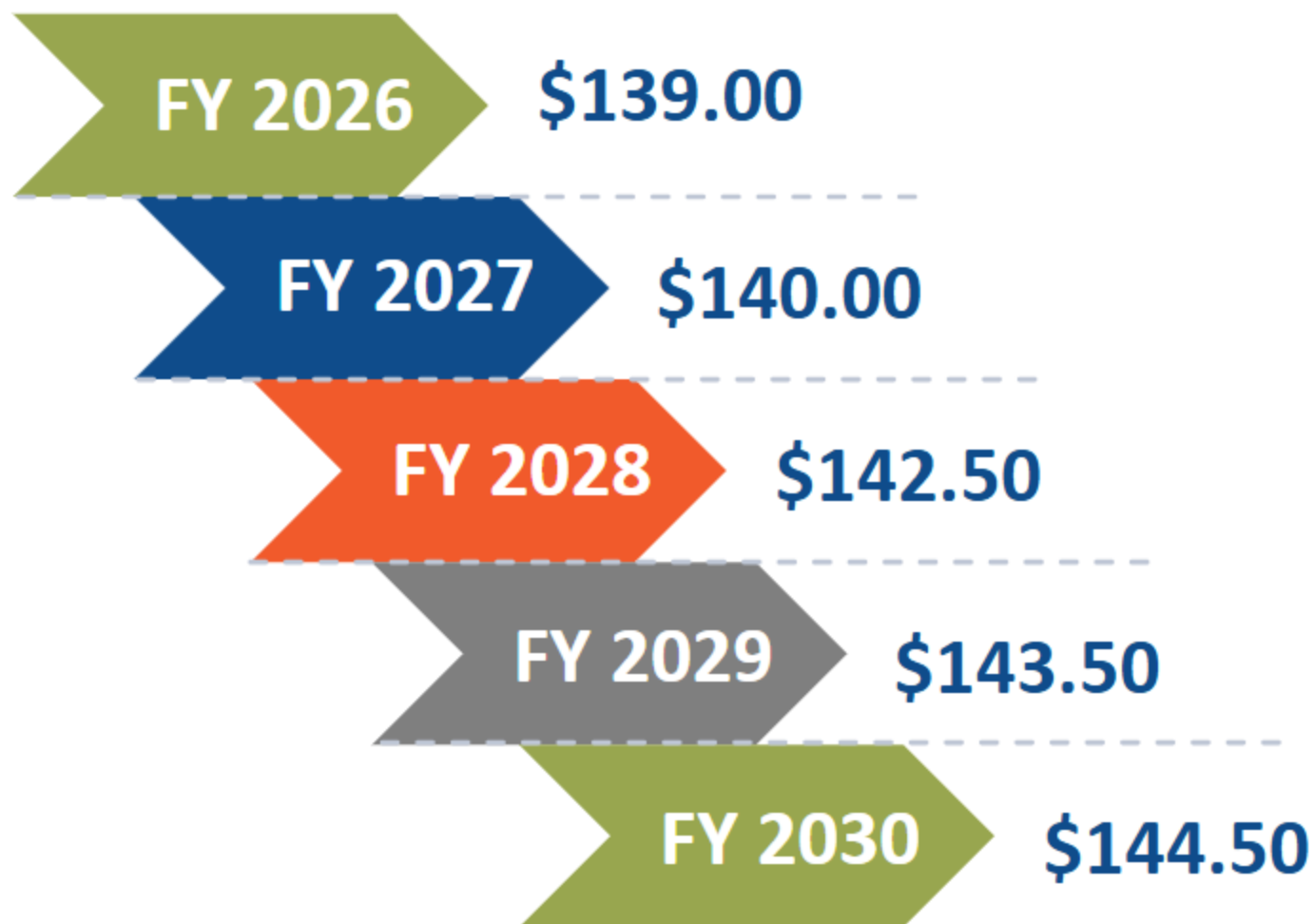
## BREAKDOWN OF PROPERTY TAX COLLECTIONS BY AUTHORITY, FY25



# ROAD USE TAX FUND DISTRIBUTION

LATEST ESTIMATES FROM IDOT (JULY 2025)

IDOT PER CAPITA FORECAST\*




Iowa  
Department of  
Revenue  
Statewide  
Estimate:

FY 2026 = -2.1%  
decrease

# LOCAL OPTION SALES TAX

**Must adopt revenue purpose statement (including amount used for property tax relief, if any)**



**Sunset clause is optional**



HELPFUL TOOLS AVAILABLE AT:

[WWW.TAX.IOWA.GOV/LOCAL-OPTION-TAX-INFO](http://WWW.TAX.IOWA.GOV/LOCAL-OPTION-TAX-INFO)  
[MATION-LOCAL-GOVERNMENT](#)

# CONSUMER PRICE INDEX (CPI)

MEASURES CHANGE IN PRICES FOR GOODS AND SERVICES

## U.S. CPI

INCREASED 2.4% (*SEPT '23 – SEPT '24*)

INCREASED 2.9% (*AUG '24 – AUG '25*)

## MIDWEST CPI

INCREASED 2.5% (*SEPT '23 – SEPT '24*)

INCREASED 2.8% (*AUG '24 – AUG '25*)

**SAVE THE DATE**

**Iowa League of Cities Annual Conference & Exhibit  
Bettendorf · September 23-25, 2026**

---

**BRIDGING CITIES**  
THROUGH INNOVATION & TRADITION



**ANNUAL CONFERENCE & EXHIBIT**

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## Patron Visits

13,977

## Programs

200 Programs      3,924 Attendees

## Library Cards ↑

- 126 new library cards were issued
- 1265 city residents have a current library card!
- Anyone from Iowa is eligible
- Residents of West Branch and Cedar County get ebook access too

## Circulation

Physical 16,628 ↓  
FY24: 18,876

Digital 10,863 ↑  
10,000

Amount Saved ↑

\$644,783      \$37,602



## Interlibrary Loan ↑

- 629 items we don't own were borrowed from other libraries
- 375 lent out
- Delivery to other public libraries is FREE thanks to a delivery system sponsored by the State Library



**\$370**

The amount the average library user saved this year by using the library instead of buying media themselves.

## Collection

Physical items

Digital items



923

269

16,982 ↑

154,339

**827 ↑**

Questions Answered

Including research, book/movie recommendations, technology help



- The library received an anonymous grant to digitize the complete run of the West Branch Times
- Issues from 1878-2023
- Newspapers are searchable by keyword, including names & places
- Check it out: [wbpl.org/times](http://wbpl.org/times)



## Computer Use

3,339 users ↑

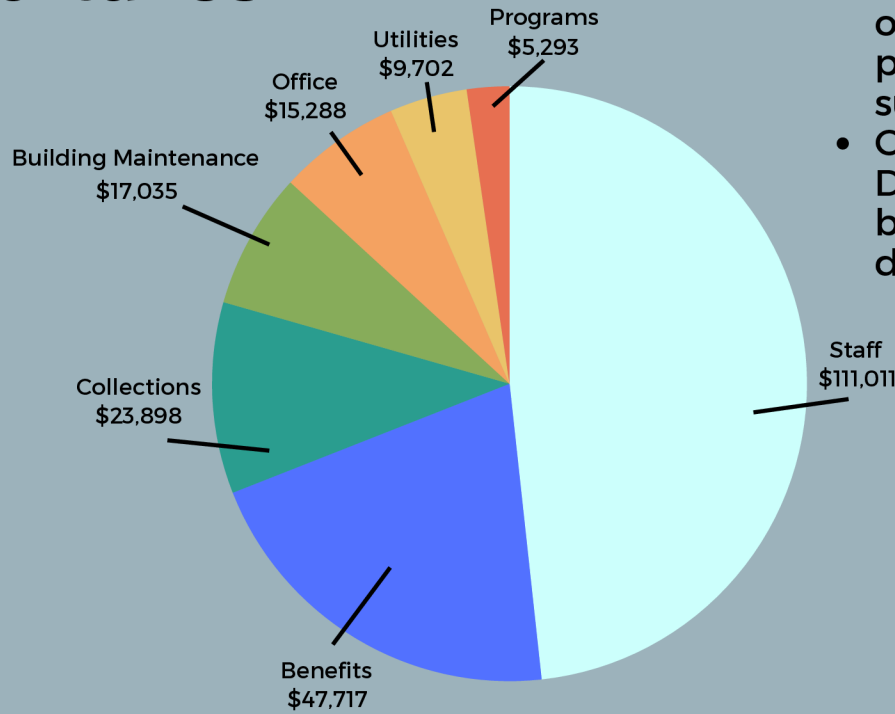
## Wifi Use

1,430 users ↓

- The library has 12 computers for public use
- In-library computer use increased in FY25 while WiFi use dropped
- More people used the library's computers instead of bringing their own devices



# Expenditures



- Office: technology, office equipment, postage, office supplies
- Collections: books, DVDs, games, digital books, audiobooks, digital video

## Condition of the Library



### Recent projects:

- Permanent drainage tile in back of library to improve integrity of foundation and grounds
- Native Iowa plants for landscaping
- 2 new desktop computers for patrons
- Interior repainted

- Updated fire alarm system
- Updated security camera system
- Replaced door to community room with WiFi door lock

### Upcoming projects:

- Platforms for picnic tables
- Repair east side sidewalks
- Repair interior tile



#### Staff

Library Director: Jessica Schafer • Public Services Librarian: Kat Korsmo • Programming Librarian: Mary Buol

#### Board of Trustees

Lizabeth Osborne, President • Seth Goodspeed, Vice President • Annika Pettitt, Secretary  
Erin Monaghan • Holly Wason • Chris Humrichouse

#### Friends of the Library

Lisa Nelson, President • Sarah Hetrick, Vice President • Kelley Schlitz, Treasurer • Liz Solchenberger, Secretary  
Faye Goodspeed, at-large member • Shawn Pierce, at-large member