CITY OF WEST BRANCH IOWA

CITY COUNCIL MEETING
Monday, November 17th, 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.
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.

(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	**City Council**	**November 3, 2025**
Council Chambers	**Regular Meeting**	**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
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

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.

Roger Laughlin, Mayor

ATTEST:

Alycia Friis, City Clerk

REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE:	November 17, 2025

AGENDA ITEM:	Claims for November 17, 2025
PREPARED BY:	Jessica Brown, Deputy City Clerk
DATE:	November 17, 2025

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
TOTAL		**38,122.68**
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 REIMBURSMENT-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
TOTAL		**187,645.48**
GRAND TOTAL EXPENDITURES		**286,265.92**

FUND TOTALS

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

GRAND FUND TOTAL **286265.92**

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
	GRAND TOTAL:	38,122.68

TOTAL PAGES: 2

CITY OF WEST BRANCH IOWA

REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE:	November 17, 2025

AGENDA ITEM:	**Third READING Ordinance 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 SUBDIVISON, 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
PREPARED BY:	City Clerk, Alycia Friis
DATE:	November 10, 2025

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 1/24th 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 1/24th 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 SUBDIVISON, 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 1/24th 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 1/24th 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.

____
Roger Laughlin, Mayor

ATTEST:

____
Alycia Friis, City Clerk

CITY OF WEST BRANCH IOWA

REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE:	November 17, 2025

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

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)
Revenues and Other Financing Sources				
Taxes Levied on Property	2,493,327		2,493,327	2,485,744
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	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
Total Revenues and Other Sources	7,259,704	2,780,906	10,040,610	11,569,212
Expenditures and Other Financing Uses				
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
Total Governmental Activities Expenditures	5,396,933	0	5,396,933	7,345,499
BUSINESS TYPE ACTIVITIES		1,751,008	1,751,008	3,047,843
Total All Expenditures	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
Total All Expenditures/and Other Financing Uses	6,339,895	2,737,346	9,077,241	12,322,664
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	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

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

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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)	
Section A - Taxes	1										1
Taxes levied on property	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
Total Property Tax	6	1,616,759	419,047		357,933	100,451	0	2,494,190		2,494,190	6
TIF Revenues	7			677,415				677,415		677,415	7
Other City Taxes											
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
Total Other City Taxes	15	61,154	315,036		4,164	1,316	0	381,670	0	381,670	15
Section B - Licenses and Permits	16	95,188						95,188		95,188	16
Section C - Use of Money and Property	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
Total Use of Money and Property	22	43,818	0	3,508	3,830	0	9,178	60,334	13,386	73,720	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27							0		0	27
Community Development Block Grants	28							0		0	28
Housing and Urban Development	29							0		0	29
Public Assistance Grants	30							0		0	30
Payment in Lieu of Taxes	31							0		0	31
NPS Plowing Contract	32	8,500						8,500		8,500	32
Total Federal Grants and Reimbursements	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)	
Section D - Intergovernmental - Continued	41										41
State Shared Revenues	43										43
Road Use Taxes	44		356,326					356,326		356,326	44
Other state grants and reimbursements	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
Total State	60	74,580	378,980	0	10,955	393,160	0	857,675	0	857,675	60
Local Grants and Reimbursements											
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
Total Local Grants and Reimbursements	70	223,691	0	0	0	0	0	223,691	0	223,691	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	306,771	378,980	0	10,955	393,160	0	1,089,866	0	1,089,866	71
Section E -Charges for Fees and Service	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)	
Section E - Charges for Fees and Service - Continued	81										81
Transit	82							0		0	82
Cable TV	83							0		0	83
Internet	84							0		0	84
Telephone	85							0		0	85
Housing Authority	86							0		0	86
Storm Water	87							0	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
Total Charges for Service	104	313,309	0	0	0	0	0	313,309	1,996,131	2,309,440	104
Section F - Special Assesments	106							0		0	106
Section G - Miscellaneous	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
Total Miscellaneous	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)	
Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)	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
Section H - Other Financing Sources	123										123
Proceeds of capital asset sales	124							0		0	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125					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
Total Other Financing Sources	131	189,377	0	0	968,871	774,518	0	1,932,766	771,052	2,703,818	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	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
Beginning Fund Balance July 1, 2024	134	2,789,668	1,260,813	170,648	281,931	625,377	217,915	5,346,352		5,346,352	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	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
Section A - Public Safety	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
Total Public Safety	14	808,136	197,566		0	0	0	1,005,702		1,005,702	14
Section B - Public Works	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
Total Public Works	28	346,681	370,847		0	0	0	717,528		717,528	28
Section C - Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36							0		0	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	0	0		0	0	0	0		0	39
Section D - Culture and Recreation	40										40
Library Services	41	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
Total Culture and Recreation	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
Section E - Community and Economic Development	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
Total Community and Economic Development	59	48,275	0	209,589	0	0	0	257,864		257,864	59
Section F - General Government	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
Total General Government	70	228,787	49,473		0	0	0	278,260		278,260	70
Section G - Debt Service	71				1,326,090			1,326,090		1,326,090	71
	72							0		0	72
	73							0		0	73
Total Debt Service	74	0	0	0	1,326,090	0	0	1,326,090		1,326,090	74
Section H - Regular Capital Projects - Specify	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
Subtotal Regular Capital Projects	78	0	0		0	1,248,633	0	1,248,633		1,248,633	78
TIF Capital Projects - Specify	79										79
	80							0		0	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0		0	0	0	0		0	82
Total Capital Projects	83	0	0		0	1,248,633	0	1,248,633		1,248,633	83
Total Governmental Activities Expenditures	84	1,900,090	712,531	209,589	1,326,090	1,248,633	0	5,396,933		5,396,933	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	85										85

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

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
Section I - Business Type Activities	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
Total Business Type Activities	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
Subtotal Expenditures (Sum of lines 84 and 129)	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
Section J - Other Financing Uses Including Transfers Out	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
Total Other Financing Uses	135	189,377	238,863	514,722	0	0	0	942,962	986,338	1,929,300	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	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
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140						229,253	229,253		229,253	140
Restricted	141	279,153	1,462,115	127,260	301,594	646,189		2,816,311		2,816,311	141
Committed	142							0		0	142
Assigned	143	428,927						428,927		428,927	143
Unassigned	144	2,791,670						2,791,670		2,791,670	144
Total Governmental	145	3,499,750	1,462,115	127,260	301,594	646,189	229,253	6,266,161		6,266,161	145
Proprietary	146								43,560	43,560	146
Total Ending Fund Balance June 30,	147	3,499,750	1,462,115	127,260	301,594	646,189	229,253	6,266,161	43,560	6,309,721	147
Total Requirements (Sum of lines 136 and 147)	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

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
Correction	
Health	
Highways	
Transit Subsidies	
Libraries	
Police protection	
Sewerage	
Sanitation	
All other	

Purpose	Amount paid to State
Highways	
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	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATIONS

	Amount		
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	Amount				
	Bond and interest funds (a)	**Bond construction funds (b)**	**Pension/retirement funds (c)**	**All other Funds (d)**	**Total (e)**
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.				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
-

REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE:	November 17, 2025

AGENDA ITEM:	**Resolution 2025-121** - Directing the Finance Officer to Certify Tax Increment Financing Debt to the Cedar County Auditor.
PREPARED BY:	City Administrator, Adam Kofoed
DATE:	November 10, 2025

SUMMARY:

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

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 1st of each calendar year to be collected; and

WHEREAS, the City and its financial advisor have prepared said certification of tax increment financing debt to be collected in Fiscal Year 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 17th day of November, 2025.

____

Roger Laughlin, Mayor

ATTEST:

____

Alycia A Friis, City Clerk

CITY TIF FORM 1 - INDEBTEDNESS CERTIFICATION Cover Sheet

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 Numbe 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 attributale 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: Cedar

Urban Renewal Area Name: West Branch Urban Renewal

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

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

CITY TIF FORM 2

SPECIFIC DOLLAR REQUEST FOR AVAILABLE TIF INCREMENT TAX FOR NEXT FISCAL YEAR
CERTIFICATION TO COUNTY AUDITOR

Due To County Auditor By December 1 Prior To The Fiscal Year
Where Less Than The Legally Available TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: West Branch　　County: Cedar

Urban Renewal Area Nam(e) West Branch Urban Renewal

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

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

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

Specific Instructions To County Auditor For Administering The Request That This Urban Renewal Area Generate Less Than The Maximum Available TIF Increment Tax:	Amount Requested:
The City requests the following FY 2027 TIF Revenues	
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

Dated this ______ day of ____________________, ________

Signature of Authorized Official　　Telephone

CITY TIF FORM 3

TIF INDEBTEDNESS HAS BEEN REDUCED BY REASON OTHER THAN APPLICATION OF TIF INCREMENT TAX RECEIVED FROM THE COUNTY TREASURER
CERTIFICATION TO COUNTY AUDITOR

Use One Certification Per Urban Renewal Area

City: West Branch   County: Cedar

Urban Renewal Area Name West Branch Urban Renewal

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

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

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

Individual TIF Indebtedness Type/Description/Details:	Amount Reduced:
**Please do not reduce the FY 2026 TIF asking, just reduce overall indebtedness.	
Interest	3,508
Total Reduction In Indebtedness For This Urban Renewal Area:	**3,508**

Dated this ______ day of ______________________, __________

______________________________   ______________
Signature of Authorized Official   Telephone

CITY OF WEST BRANCH IOWA

REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE:	November 17, 2025

AGENDA ITEM:	**Resolution 2025-122** –Approving the submission of the City of West Branch FY25 Annual Urban Renewal Report.
PREPARED BY:	Adam Kofoed, City Administrator
DATE:	November 10, 2025

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.

____
Roger Laughlin, Mayor

ATTEST:

____
Alycia A Friis, City Clerk

Levy Authority Summary

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

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

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
UR Area Purpose:	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.

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
Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	0
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	0

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

			UR Designation
TIF Taxing District Base Year:	1988	Slum	No
FY TIF Revenue First Received:	1997	Blighted	No
Subject to a Statutory end date?	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

			UR Designation
TIF Taxing District Base Year:	1988	Slum	No
FY TIF Revenue First Received:	1997	Blighted	No
Subject to a Statutory end date?	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

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

			UR Designation
TIF Taxing District Base Year:	1993	Slum	No
FY TIF Revenue First Received:	1997	Blighted	No
Subject to a Statutory end date?	No	Economic Development	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

			UR Designation
TIF Taxing District Base Year:	1988	Slum	No
FY TIF Revenue First Received:	1997	Blighted	No
Subject to a Statutory end date?	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	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

	UR Designation
Slum	No
Blighted	No
Economic Development	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

	UR Designation
Slum	No
Blighted	No
Economic Development	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

TIF Taxing District Data Collection

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

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 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
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	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

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

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
FY TIF Revenue First Received:	
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	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
FY TIF Revenue First Received:	
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	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

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		UR Designation
FY TIF Revenue First Received:		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	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		UR Designation
FY TIF Revenue First Received:		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	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

CITY OF
WEST BRANCH
IOWA

REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE:	November 17, 2025

AGENDA ITEM:	**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. / Move to action.
PREPARED BY:	City Clerk, Alycia Friis
DATE:	November 10, 2025

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 17th day of November, 2025.

____
Roger Laughlin, Mayor

ATTEST:

____
Alycia A Friis, City Clerk

J25379

VEENSTRA & KIMM INC.

2600 University Parkway, Suite 1
Coralville, Iowa 52241

319.466.1000
www.v-k.net

A Kleinfelder Company

PAY ESTIMATE NO. 1

November 6, 2025

CHANNEL WIDENING FLOOD IMPROVEMENTS
WEST BRANCH, IOWA

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

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, Cl 10, Channel	CY	37984	$ 3.00	$ 113,952.00	4,520	$ 13,560.00
1.3	Excavation, Cl 10, Waste	CY	24,744	$ 8.00	$ 197,952.00	2,520	$ 20,160.00
1.4	Excavation, Cl 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 Cl 52, Trnch, 8"	LF	61	$ 350.00	$ 21,350.00		$ -
1.14	San SWR GMain, DIP Cl 52, Trnch, 16"	LF	119	$ 425.00	$ 50,575.00		$ -
1.15	San SWR GMain, DIP Cl 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 Cl 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	$ -
Amount Due This Request	**$ 124,909.08**

Percent Complete 12%

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:	Signature:	Signature:
Name: Andy Clark	Name: Eric Gould	Name:
Title: Project Accountant	Title: Engineer	Title:
Date: 11-6-25	Date: November 6, 2025	Date:

REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE:	November 17, 2025

AGENDA ITEM:	**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.
PREPARED BY:	City Clerk, Alycia Friis
DATE:	November 10, 2025

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 17th day of November, 2025.

____
Roger Laughlin, Mayor

ATTEST:

____
Alycia A Friis, City Clerk

VEENSTRA & KIMM INC.
A Kleinfelder Company
2600 University Parkway, Suite 1
Coralville, Iowa 52241
319.466.1000
www.v-k.net

PAY ESTIMATE NO. 6

November 10, 2025

2025 CEDAR JOHNSON ROAD RECONSTRUCTION
WEST BRANCH, IOWA

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

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. Di	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 & Fertlzng (Urban) - Hydraulic Seedin	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	$ -	$ -
			Total	$ -

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:	**Recommended By:**	**Approved By:**
Boomerang Corp	**Veenstra & Kimm, Inc.**	**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:

CITY OF WEST BRANCH IOWA

REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE:	November 17, 2025

AGENDA ITEM:	**Resolution 2025-125** - 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.
PREPARED BY:	City Clerk, Alycia Friis
DATE:	November 12, 2025

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 17th 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

A Kleinfelder Company

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.	**CITY OF WEST BRANCH, IOWA**
By Keegan Parizek	By
Title Project Manager	Title
Date 11/10/2025	Date
VEENSTRA & KIMM, INC.	**ATTEST:**
By Dave Schechinger	By
Title Project Engineer	Title
Date November 10, 2025	Date

V&K Job No. 368318

CITY OF WEST BRANCH IOWA

REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE:	November 17, 2025

AGENDA ITEM:	**Resolution 2025-125** – Amending the Employee Handbook (Amendment #6)**.**
PREPARED BY:	Alycia Friis, City Clerk
DATE:	November 10, 2025

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:

____
Alycia A Friis, City Clerk

PROPERTY TAX SYSTEM BASICS

Residential/agricultural property growth capped at 3%

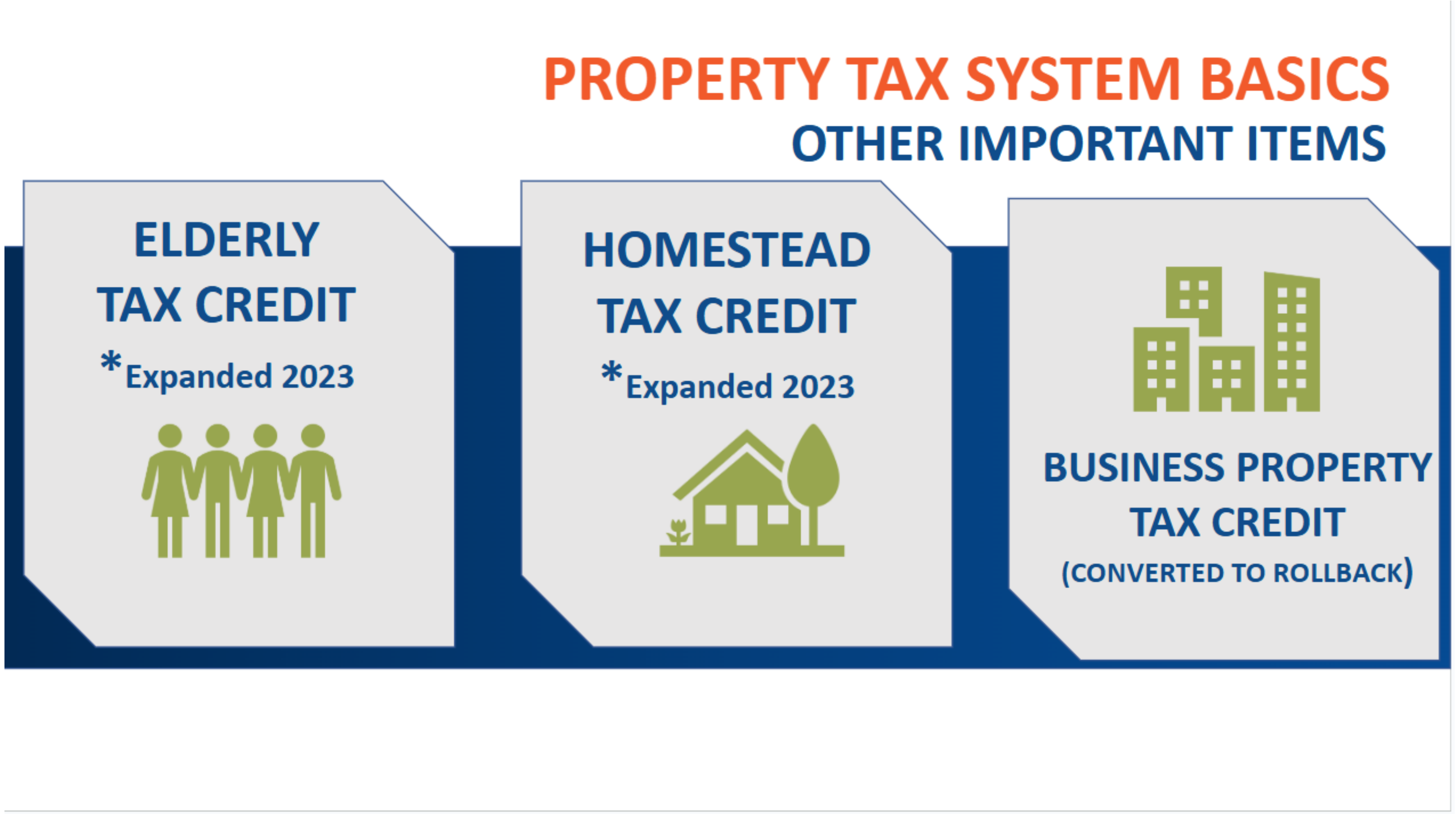
Coupling provision for agricultural/residential

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%*

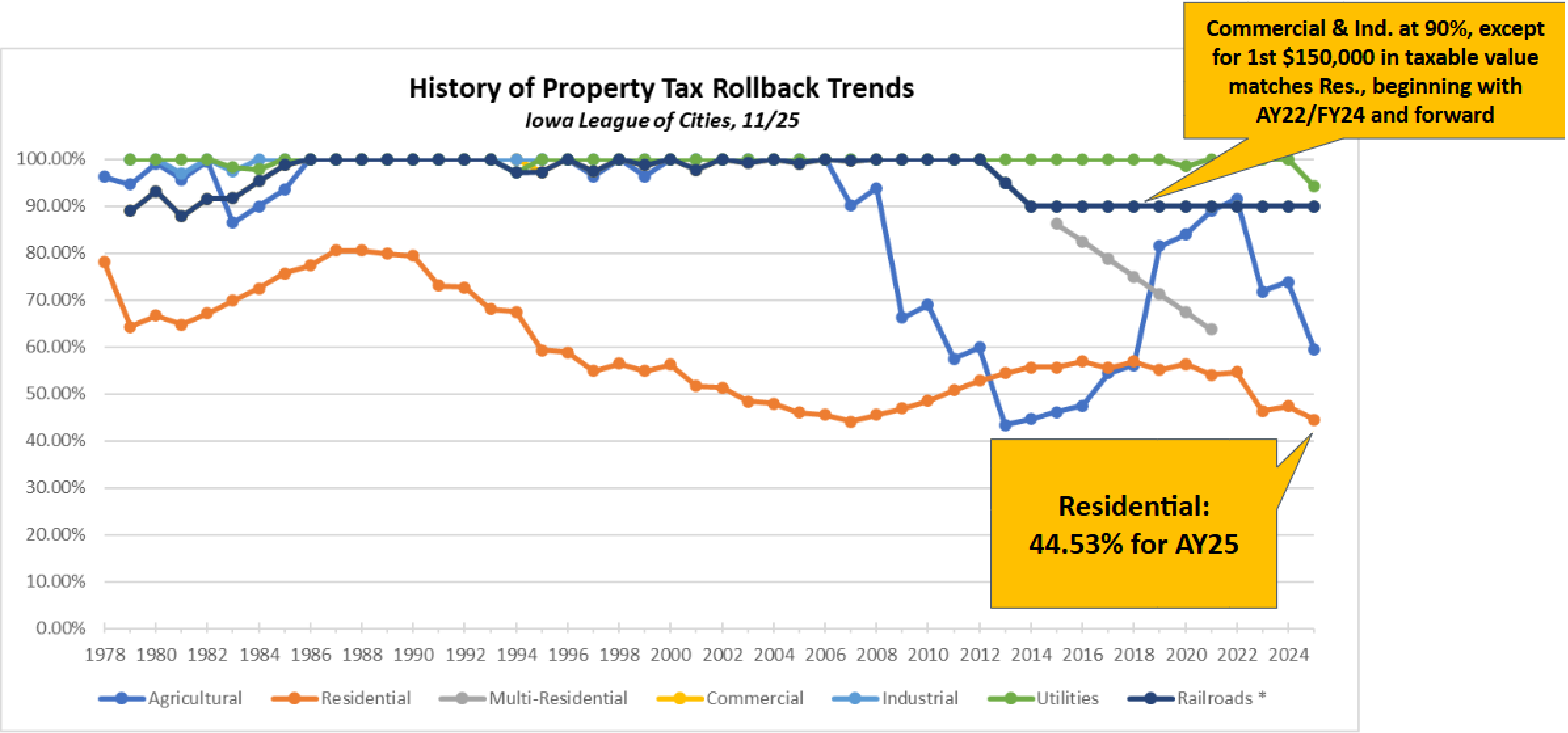
INDUSTRIAL – 90%*

RAILROAD – 90%*

RESIDENTIAL – 44.5345%

First $150,000 subject to residential rollback

ROLLBACK HISTORICAL AND PROJECTED



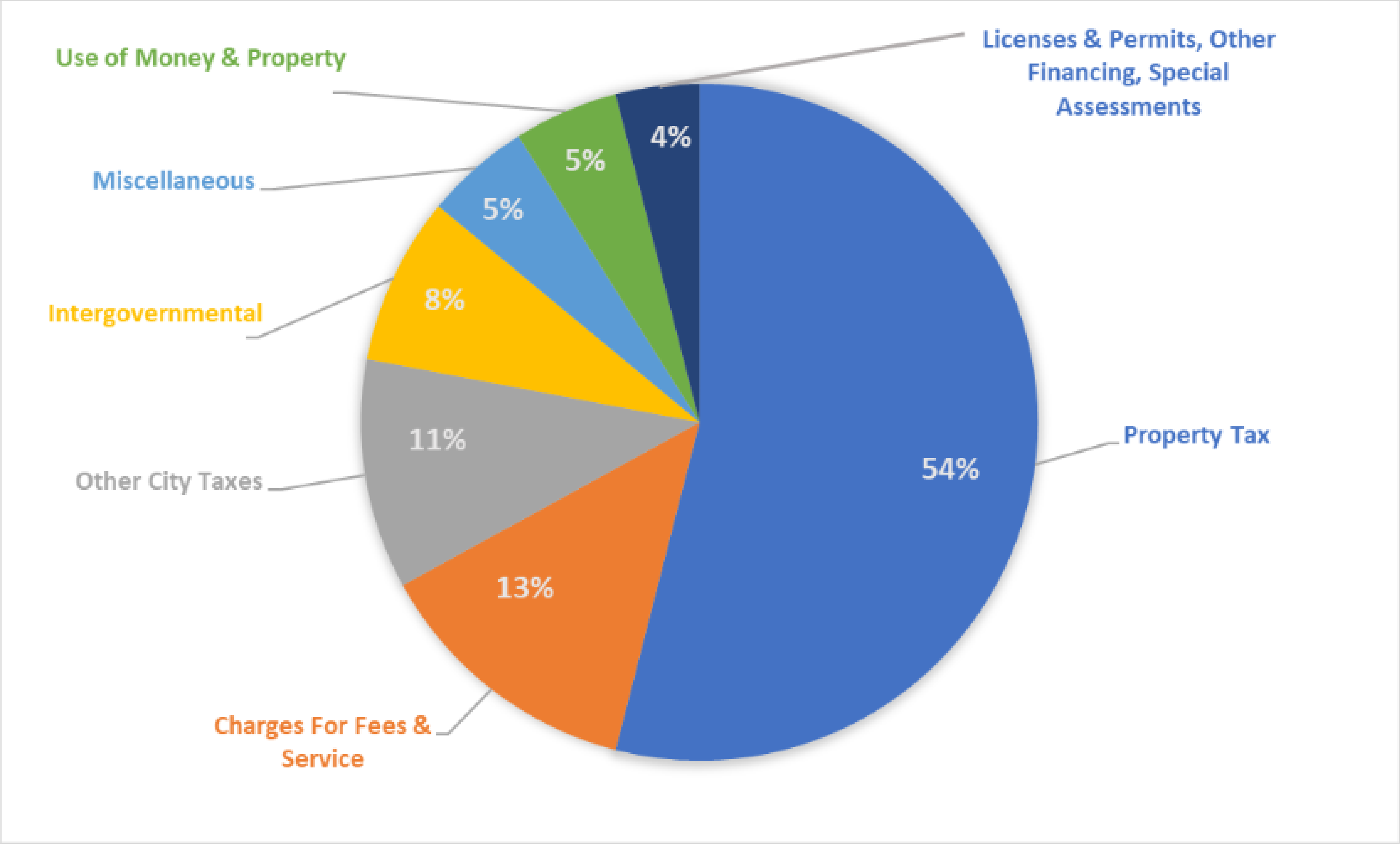
NEW CGFL SYSTEM

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

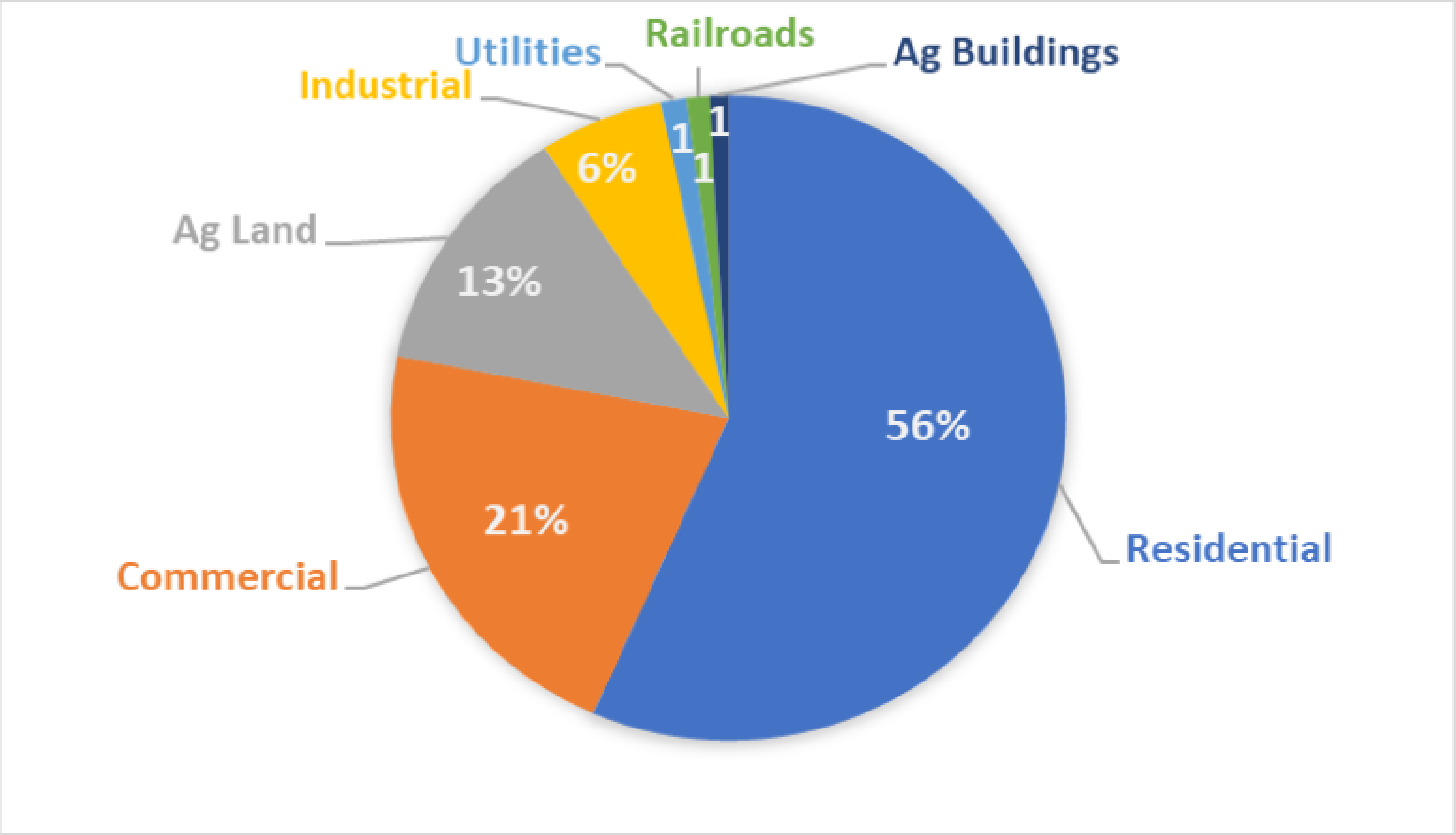
FY25 (BUDGETED) ALL CITIES



PROPERTY TAX SYSTEM BASICS

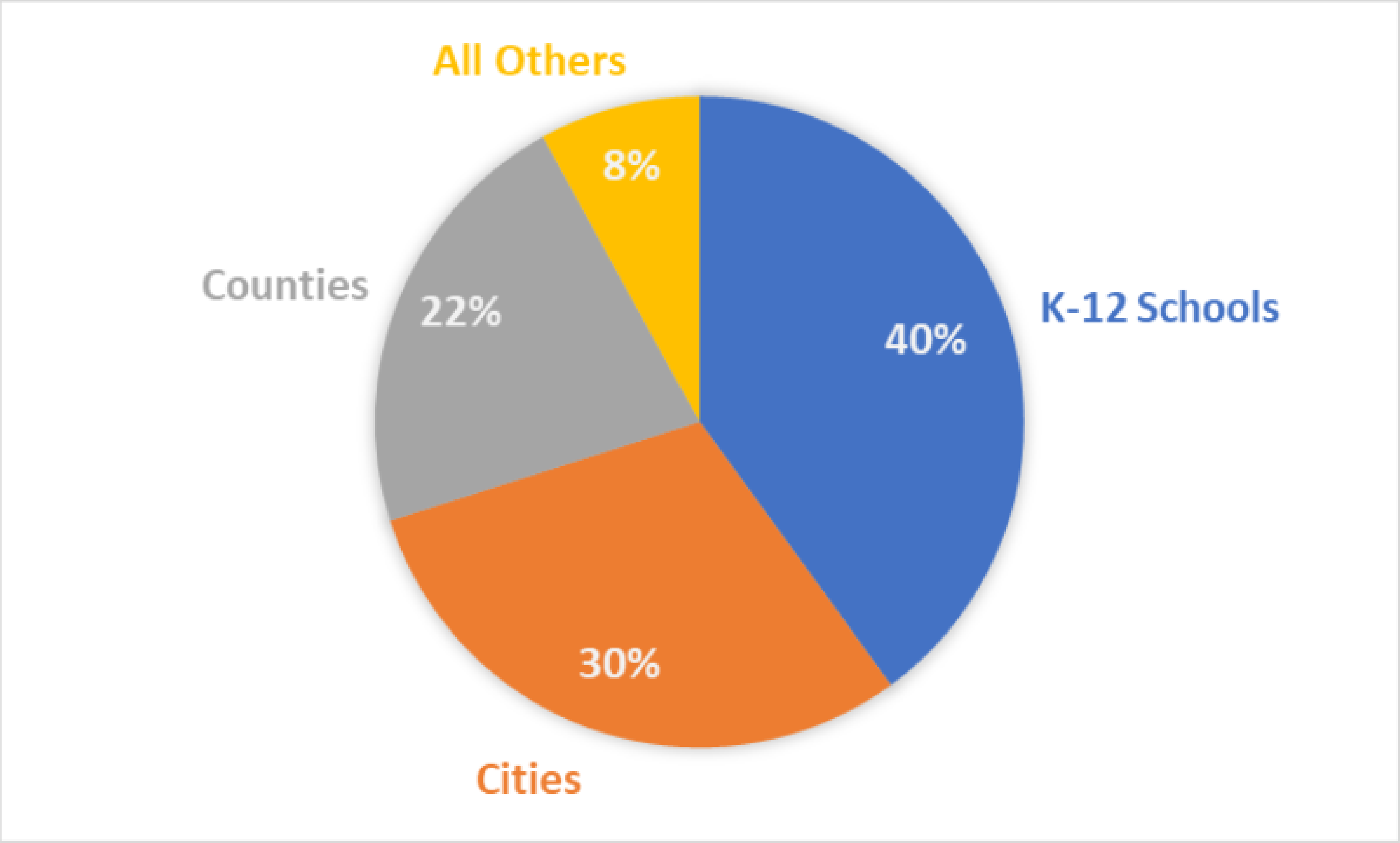
PROPERTY TAX COLLECTIONS BREAKDOWN BY CLASSIFICATION

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*

FY 2026	$139.00
FY 2027	$140.00
FY 2028	$142.50
FY 2029	$143.50
FY 2030	$144.50

LOCAL OPTION SALES TAX

Iowa Department of Revenue Statewide Estimate:

FY 2026 = -2.1% decrease

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-INFORMATION-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

"Yeah Baby!"

Bettendorf

September 23–25, 2026

ANNUAL CONFERENCE & EXHIBIT

west branch public library
wbpl

FY25 Annual Report

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	Digital
16,628 ↓	10,863 ↑
FY24: 18,876	10,000

Amount Saved ↑

Physical	Digital
$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

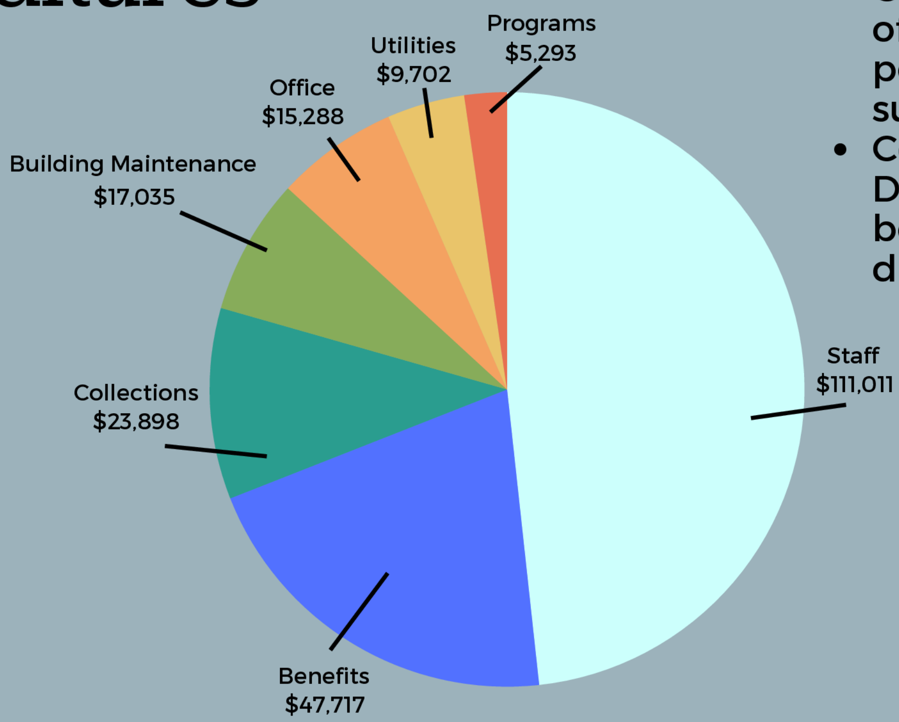
- The library received an anonymous grant to digitize the complete run of the West Branch Times
- Issues from 1878-2023
- Newspapers are searchable by keyword, including names & places
- Check it out: wbpl.org/times

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

west branch public library wbpl