

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

**West Branch, Iowa
Council Chambers**

**City Council
Work Session**

**February 9, 2026
5:30 p.m.**

Mayor Laughlin called the West Branch City Council work session to order at 5:30 p.m.

Roll call: Council members present; Colton Miller, Mike Horihan, Jerry Sexton, Chantry Noel and Tom Dean.

City Staff present: City Administrator Adam Kofoed, City Clerk Alycia Friis, Finance Officer Heidi Van Auken, Public Works Director Matt Goodale, and Library Director Jessie Shaffer.

Discussion/Move to Action –

FY27 Budget Work Session – Kofoed shared a trial budget summary with assumptions and highlights, with the Mayor and Council. Solid Waste will run the same this year with revenue and expenditures, with a 3% increase each year following. There was a review of how fund accounting works for the Council and Mayor, along with some guides on “where do my taxes go?” and “How are my taxes spent?” graphs and information. West Branch relies more on property tax and inter funds transfers for our budget with our rate of growth and size. The question of “Where does all of my money go that is paid to the city?”, was answered with property tax, water sewer, permits, and solid waste being the big ticket items. In breaking down the 9 of the areas of the overall budget that are then broken into multiple line accounts, highlights of the changes or if things would remain the same. Tort Liability – Insurance is going up and we will be asking 16% more on the overall levy to cover this inflation. FICA and Employee Benefits – There is an 11% deduction in FICA and 100% decrease in group insurance to expend some of our extra funds for this area. Overall this will provide a decrease to our residents property tax bill. This will provide an approximate \$47.00 decrease for every \$110,000.00 that a property is assessed at with these deductions. LOST – Prior to 01/01/2025, we could only use LOST funds for Parks and Recreation improvements. That was then expanded to Parks and Rec, Public Safety and infrastructure. Discussion on how to utilize these funds was had with one of the main topics being to take the over \$400k that is earmarked for Parks and Rec, and utilize these funds to pay down our SRF loan that was used to build Cubby Park. Further discussion will take place on the breakdown of the use of the funds. Debt Services – The \$316,000 from this fund and \$567,000 from other funds such as sewer, LOST, Water, etc., are used to pay our bond payments semi-annually. Capitol Improvement – These funds are collected to hold a reserve for the City for further improvement down the road. TIF – Down this year due to a developer being done with TIF. Funds are being transferred to other areas such as for our new Fire Chief, bond payments, etc. Road Use Tax – Expenses are up 3% with addition to the salt budget, nuisance maintenance, and vehicle set aside. Public Works is working with the salt and sand mixture and making their own mixture with some pretreated salt as well to reduce the overall annual cost. Water – Similar to previous budget amount. There will be a few minor plant repairs, \$138,000 transfer to the bond, new meters purchased due to our growth and to replace older less efficient meters. We will maintain the tower maintenance contract as it is going really well. \$75,000 will go to utilities and some funds will be used to replace older pipes as well that are wearing down and over 40 years old. Sewer – Funds will be similar to previous budgets with money earmarked for utilities, potentially a john boat or pontoon to work with the air hoses in the lagoon. The team is looking at a used option that they can work with to make it ideal for the public works team to use for this maintenance. There are some increases in liability insurance with our equipment and there will be some vehicle replacement funds set aside as well. Stormwater – We will be utilizing \$100,000 of this fund to pay the overage of the Wapsie Creek widening project. Wages for the city employees will be in the range of 4% this year with a 1% merit and 3% cost of living.

ADJOURNMENT

Motion to adjourn by Miller, second by Noel. Motion carried on a voice vote. City Council meeting adjourned at 7:05 p.m.

Roger Laughlin, Mayor

ATTEST:

Alycia Friis, City Clerk