

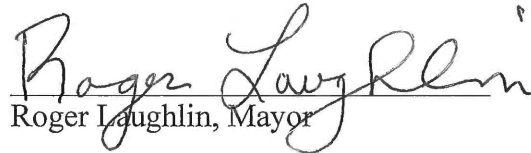
RESOLUTION 2026-37

**A RESOLUTION ADOPTING THE FINAL ANNUAL BUDGET FOR
FISCAL YEAR 2027**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST
BRANCH, IOWA:**

The final fiscal year 2027 (July 1, 2026 – June 30, 2027) annual budget as set forth in the budget summary and certification of taxes and in the detailed budget in support thereof showing revenue estimates and appropriation expenditures and allocations to programs for said fiscal year is adopted.

Passed and approved the 20th day of April, 2026.


Roger Laughlin, Mayor

ATTEST:


Alycia Friis, City Clerk

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2026 - June 30, 2027

City of: WEST BRANCH

The City Council will conduct a public hearing on the proposed Budget at: City Council Chambers, 110 N Poplar Street West Branch, IA 52358 Meeting
Date: 4/20/2026 Meeting Time: 07:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property 11.62930

The estimated tax levy rate per \$1000 valuation on Agricultural property is 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number
(319) 643-5888

City Clerk/Finance Officer's NAME
Heidi Van Auken

		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	2,510,069	2,601,043	2,493,327
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	2,510,069	2,601,043	2,493,327
Delinquent Property Taxes	4	0	0	863
TIF Revenues	5	447,350	644,630	677,415
Other City Taxes	6	390,947	423,169	381,670
Licenses & Permits	7	65,000	64,000	95,188
Use of Money and Property	8	46,800	30,800	73,720
Intergovernmental	9	999,772	1,364,086	1,089,866
Charges for Fees & Service	10	2,575,848	2,470,413	2,309,440
Special Assessments	11	0	0	0
Miscellaneous	12	23,400	21,400	215,303
Other Financing Sources	13	0	4,888,528	774,518
Transfers In	14	1,457,195	1,956,254	1,929,300
Total Revenues and Other Sources	15	8,516,381	14,464,323	10,040,610
Expenditures & Other Financing Uses				
Public Safety	16	1,472,201	1,322,583	1,005,702
Public Works	17	883,119	792,170	717,528
Health and Social Services	18	0	0	0
Culture and Recreation	19	868,188	837,862	562,856
Community and Economic Development	20	243,500	303,279	257,864
General Government	21	369,808	359,138	278,260
Debt Service	22	926,333	0	1,326,090
Capital Projects	23	1,570,000	4,514,827	1,248,633
Total Government Activities Expenditures	24	6,333,149	8,129,859	5,396,933
Business Type / Enterprises	25	1,831,589	2,334,516	1,751,008
Total ALL Expenditures	26	8,164,738	10,464,375	7,147,941
Transfers Out	27	1,457,195	1,956,254	1,929,300
Total ALL Expenditures/Transfers Out	28	9,621,933	12,420,629	9,077,241
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-1,105,552	2,043,694	963,369
Beginning Fund Balance July 1	30	10,557,476	8,513,782	7,550,413
Ending Fund Balance June 30	31	9,451,924	10,557,476	8,513,782