

RESOLUTION 2026-38

**SETTING TIME AND PLACE FOR A PUBLIC HEARING FOR THE PURPOSE
OF SOLICITING WRITTEN AND ORAL COMMENTS ON THE CITY'S
PROPOSED FISCAL YEAR 2026 BUDGET AMENDMENT**

WHEREAS, the City Council of the City of West Branch, Iowa, previously approved the annual budget for Fiscal Year 2026; and

WHEREAS, a budget amendment is necessary to permit the appropriation and expenditure of amounts anticipated to be available from sources other than property taxation, and which had not been anticipated in the budget in accordance with Iowa Code 384.18.2; and

WHEREAS, Iowa Code 384.16.3 requires a public hearing on the proposed budget amendment where any resident or taxpayer of the city may present to the council objections to any part of the budget amendment for the current fiscal year or arguments in favor of any part of the budget amendment before its adoption and certification to the county auditor; and

WHEREAS, interested residents or taxpayers having comments for or against these proposals may appear and be heard at the public hearing at the City Council meeting on May 4, 2026 at 7:00 p.m. at the City Council Chambers, 110 N. Poplar Street, West Branch, Iowa or electronically using zoom.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of West Branch, Iowa, that this confirms that the council orders the publication of a notice of public hearing pertaining to the adoption of the Fiscal Year 2026 budget amendment not less than ten (10) days nor more than twenty (20) days prior to the date set for the hearing.

PASSED AND APPROVED this 20th day of April, 2026.


Roger Laughlin, Mayor

Attest:


Alycia Friis, City Clerk

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

City of WEST BRANCH

Fiscal Year July 1, 2025 - June 30, 2026

The City of WEST BRANCH will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 5/4/2026 07:00 PM

Contact: Heidi Van Auken

Phone: (319) 643-5888

Meeting Location: Council Chambers at City Office
110 N. Poplar Street
West Branch, IA 52358

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments 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-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	2,601,043	0	2,601,043
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	2,601,043	0	2,601,043
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	644,630	0	644,630
Other City Taxes	6	437,569	0	437,569
Licenses & Permits	7	65,000	0	65,000
Use of Money & Property	8	30,800	0	30,800
Intergovernmental	9	1,364,086	0	1,364,086
Charges for Service	10	2,558,313	0	2,558,313
Special Assessments	11	0	0	0
Miscellaneous	12	21,400	0	21,400
Other Financing Sources	13	5,285,755	0	5,285,755
Transfers In	14	2,052,795	0	2,052,795
Total Revenues & Other Sources	15	15,061,391	0	15,061,391
EXPENDITURES & OTHER FINANCING USES				
Public Safety	16	1,322,583	17,584	1,340,167
Public Works	17	869,732	0	869,732
Health and Social Services	18	0	0	0
Culture and Recreation	19	837,862	8,580	846,442
Community and Economic Development	20	307,279	55,000	362,279
General Government	21	360,338	7,000	367,338
Debt Service	22	789,653	152,000	941,653
Capital Projects	23	5,114,827	0	5,114,827
Total Government Activities Expenditures	24	9,602,274	240,164	9,842,438
Business Type/Enterprise	25	3,068,755	70,000	3,138,755
Total Gov Activities & Business Expenditures	26	12,671,029	310,164	12,981,193
Transfers Out	27	2,052,795	0	2,052,795
Total Expenditures/Transfers Out	28	14,723,824	310,164	15,033,988
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	337,567	-310,164	27,403
Beginning Fund Balance July 1, 2025	30	6,560,222	0	6,560,222
Ending Fund Balance June 30, 2026	31	6,897,789	-310,164	6,587,625

Explanation of Changes: Amending expenses for Library (grant); Economic Development (right of way purchase, CAT grant for Hoover Foundation, P&Z engineering costs); Debt Service (2025 bond debt payment); Water (water meters, water main breaks, utility services, WET tax); and Trust & Agency.