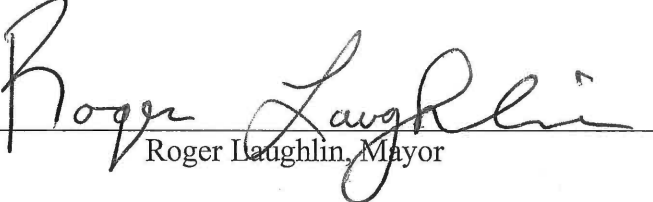


RESOLUTION 2026-40

**A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE
FISCAL YEAR ENDING JUNE 30, 2026**

FY26 Budget Amendment – See State Form

PASSED, APPROVED, AND ADOPTED this 4th day of May, 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.