



CITY COUNCIL MEETING
Monday, May 18th, 2026 - 6:00 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 May 4, 2026 City Council meeting.
 - b. Approval of new Library Board Members.
 - c. Approval of the IA Retail Cigarette/Tobacco/Nicotine/Vapor Permits for FY27.
 - d. Approval of a Class "C" Liquor License Renewal for Maverick Convenience Store.
 - e. Approval of a Class "C" Liquor License Renewal for Parkside BP Convenience Store.
 - f. Approval of the March Financial Statement
 - g. Approval of the April Financial Statement
 - h. Approve Claims for May 18, 2026.
7. Additional Consent Agenda Item and Discussion/ Move to Action.
 - a. Approval of the Farmers Market Special Event Permit
8. Presentations/Communications/Open Forum
9. Public Hearings/Non-Consent Agenda
 - a. **Resolution 2026-46** Approve Naming the Pickleball Court funded by the Lions Club, at Cubby Park./ Move to Action.
 - b. **Resolution 2026-47** Approve a Transfer of Funds for FY26. Move to Action
10. Discussion
 - a. Meal Reimbursement/Travel Reimbursement for City Employees.
 - b. Tax Reform Update
11. City Administrator Report
12. City Attorney Report
13. City Engineer Report
14. City Staff Reports
15. Comments from Mayor and Council Members
16. Motion to adjourn.

Mayor: Roger Laughlin • **Council Members:** Colton Miller, Chantry Noel, Tom Dean, Jerry Sexton, Mike Horihan

City Administrator Adam Kofoed • **City Clerk** Alycia Friis • **Finance Officer** Heidi Van Auken • **Fire Chief** Kevin Stoolman • **Police Chief** Greg Hall • **Public Works Director** Matt Goodale • **Library Director** Jessica Schafer

Parks & Recreation Director Erin Laughlin

(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
Regular Meeting**

**May 4, 2026
7:00 p.m.**

Mayor 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, Chantry Noel and Tom Dean.

City Staff present: City Clerk Alycia Friis, City Administrator Adam Kofoed, Finance Officer Heidi Van Auken, Police Chief Greg Hall, Public Works Director Matt Goodale, City Attorney Kevin Olsen, City Engineer Dave Schechinger.
Attending by Zoom: Library Director Jessie Shaffer

APPROVE THE AGENDA

Motion to Approve the Agenda with items 6c (Approval of the Farmers Market Special Event Permit) and 6d (Approval of new Library Board Members) from the Consent Agenda being tabled for further discussion, made by Dean, second by Sexton. Motion carried on a voice vote.

APPROVE CONSENT AGENDA

Approve Minutes from the April 20, 2026 City Council meeting.

Approval of The Summer Kickoff Special Event Permit.

Approval of the Farmers Market Special Event Permit. **TABLED**

Approval of new Library Board Members. **TABLED**

Approve Claims for May 4, 2026.

EXPENDITURES 5/4/2026

ACTION SEWER & SEPTIC	TELEWISE & CLEAN LINE	2,130.10
BROWN, JESSICA	IMFOA MILEAGE REIMBUSE-BROWN	194.30
FRIIS, ALCYIA	MILEAGE TO TRAINING- FRIIS	119.34
GOERDT INSPECTION	BLDG INSPECTIONS	1,596.00
HAWKINS	CHEMICALS	2,760.22
HD SUPPLY	HAND SOAP- TH	44.70
IOWA ONE CALL	UTILITY LOCATION SERVICE	45.90
JOHN DEERE FINANCIAL	SHOP SUPPLIES & CLOTHING - PW	469.04
JOHNSON CO SHERIFF'S OFFICE	CELL PHONE EXTRACTOR-POLICE	175.00
KIMS CUSTOM PAINTING	BEG. WATER COLOR CLASS-P&R	225.00
KOFOED, ADAM	TRAVEL REIMBURSE-KOFOED	52.20
MENARDS	CLEANING SUPPLIES - PW	128.25
MISCELLANEOUS VENDOR	NICOLE OLMSTEAD:REFUND P&R	50.00
RACOM CORPORATION	TRUCK RADIO - PD	420.00
REVIZE	WEBSITE BUILD DEPOSIT	2,000.00
SCOTT ALLEN STUELAND	CEMETERY STUMP GRINDING	6,580.00
STATE INDUSTRIAL PRODUCTS	CHEMICALS	265.62
STERICYCLE	SHREDDING SERVICES	98.61
TRUGREEN PROCESSING CENTER	LAWN TREATMENT - P&R	35.00
WEST BRANCH ANIMAL CLINIC	ANIMAL CONTROL-AT LARGE DOG	66.00
TOTAL		17,455.28

PAYROLL-WAGES, TAXES, EMPLOYEE BENEFITS 4/24/2026 70,740.99

PAID BETWEEN MEETINGS		
ALTORFER	SKIDLOADER REPAIR - PW	360.86
AMAZON.COM	MULTIPLE VARIOUS ITEMS- LIBRARY	907.08
E O JOHNSON BUSINESS TECHN	COPIER MAINTENANCE - LIB	250.23
PETERSON CONTRACTORS	WAPSI CREEK WIDE PAY EST 3	341,878.81
PLASTIC RECYCLING OF IOWA	P.B TRASH CANS - P&R	2,337.75
PLUNKETT'S PEST CONTROL	PEST CONTROL - TOWN HALL, CITY	114.54
SPECTRUM PAINT COMPANY	STREET PAINT - PW	4,595.40
STRYKER SALES CORP	REPLACEMENT BATTERIES-PD	1,030.50
TRUGREEN PROCESSING CENTER	LIONS LAWN CARE - P&R	195.00
UNIVERSITY OF IOWA HEALTH	DRUG TESTING - PW	243.00
US BANK CORPORATE CARD	CREDIT CARD PURCHASES	4,153.09
VERIZON WIRELESS	VERIZON WIRELESS	424.61
WEST BRANCH TIMES	LEGAL PUBLICATIONS & FIRE JOB	835.60
METLIFE	INSURANCE PREMIUM	2,468.44
SISCO	INSURANCE PREMIUM	17,336.43
SISCO	HEALTH CLAIMS 4-20-2026	3,439.43
SISCO	HEALTH CLAIMS 4-27-2026	<u>407.72</u>
TOTAL		380,978.49

GRAND TOTAL EXPENDITURES 469,174.76

FUND TOTALS	
001 GENERAL FUND	47,174.29
022 CIVIC CENTER	101.97
031 LIBRARY	6,224.47
110 ROAD USE TAX	11,067.04
112 TRUST AND AGENCY	34,946.94
321 WIDENING WAPSI CREEK	341,878.81
600 WATER FUND	14,487.17
610 SEWER FUND	12,580.64
740 STORM WATER UTILITY	<u>713.43</u>
GRAND FUND TOTAL	469,174.76

Motion by Dean, second by Horihan to approve the Consent agenda. AYES: Dean, Horihan, Sexton, Noel, Miller. NAYS: None. Motion carried.

PRESENTATIONS / COMMUNICATIONS / OPEN FORUM

Jessi Simon shared some great information on Main Street West Branch's achievements for 2025. Some of the changes include: 5 local businesses open on Sundays now for enhancement for the community, being awarded a \$47,000.00 Rural Initiative Grant for further support, and building new welcome kits for our residents. She shared the breakdown of funding for MSWB and where potential funding increases could come from, such as making the addition of a new hotel a priority from the City to raise the annual amount of Hotel/Motel tax that is given to MSWB for funding. There was also a request that with the change of the special events permit, that the city continue to waive fees for things like equipment rental and deposits. Jessi shared information on the Spacer AI Platform that they have now utilized for 1 year. There was a requirement of a 3 year contract at \$5000 annually and Jessi shared how the data from this platform could assist both the city and Hoover Museum and would like to discuss a three way split of this annual fee.

Jennine Miller requested that the city focus on preserving the historic value of West Branch and looking at signage to share some of the history of the area would be a great way to do this and to educate residents and visitors on the rich history of West Branch.

PUBLIC HEARING / NON-CONSENT AGENDA

Public Hearing – Regarding Adoption of the Budget Amendment for Fiscal Year 2026./ Move to Action.

Mayor Laughlin called the public hearing to order at 7:22 pm. With no questions or concerns, the public hearing was closed by Mayor Laughlin at 7:23 pm.

Third Reading of Ordinance 838 – Amending Chapter 165 – Zoning Regulations. / Move to Action.

ORDINANCE NO. 838

AN ORDINANCE AMENDING CHAPTER 165 – ZONING REGULATIONS

BE IT ENACTED by the City Council of the City of West Branch, Iowa:

Section 1. Amendment. Section 165.11 is hereby amended adding the highlighted areas to Section 11, Subsection 2, 3, and 4.

165.11 PERMITTED OBSTRUCTION IN REQUIRED YARDS.

The following obstructions, when located in the minimum area required for specified yards, shall be permitted.

1. In all yards:
 - A. Chimneys projecting 18 inches or less into the yard;
 - B. Flag poles;
 - C. Ordinary projections of sills, belt courses, cornices and ornamental features projecting not more than 18 inches into a yard;
 - D. Ornamental light standards;
 - E. Steps which are necessary for access to permitted buildings or for access to lots from streets and required exterior fire escapes;
 - F. Fences, hedges, and walls (see Section 165.43 for requirements);
 - G. Retaining walls (see Section 165.43 and requirements specific to Retaining Walls in 165.43(7)).
2. In front yards:
 - A. Fuel pumps and air and water outlets in conjunction with automobile service stations, provided they shall be set back at least 15 feet from the front lot line;
 - B. One-story bay windows projecting three feet or less into the yard;
 - C. Open terraces not over four feet above the average level of the adjoining ground and not projecting over 10 feet into a yard, but not including permanently roofed-over terraces or porches;
 - D. Signs and nameplates, as regulated therein.
 - E. In all residential districts there shall be a minimum front yard required for that particular zoning district in this chapter; provided, however, that where lots comprising 30 percent or more of the frontage within 200 feet of either side lot line are developed with buildings at a greater or lesser setback than stated in said particular zoning district, the front yard requirement for an undeveloped lot shall be the average of these building setbacks. In computing the average setback, buildings located on reverse corner lots or entirely on the rear half of lots shall not be counted. However, in no case shall the required front yard setback exceed 50 feet.
 - F. Uncovered patios and decks constructed two feet (2') or less above grade must be set back at least ten feet (10') from any front or street-side lot line and set back at least two feet (2') from any alley right of way. Uncovered patios and decks constructed more than two feet (2') above grade must be set back at least ten feet (10') from any front or street-side lot line.
3. In rear yards:
 - A. Air-conditioning condensers for central air conditioning units;
 - B. Arbors and trellises;
 - C. Balconies of not more than five feet into the required yard;
 - D. Breezeways and open porches;
 - E. Private garage;
 - F. One-story bay windows projecting three feet or less into the yard;
 - G. Overhanging roof eaves and gutters, provided eaves and gutters of detached accessory buildings are not less than two feet from a lot line;
 - H. Open terraces not over four feet above the average level of the adjoining ground, but not including permanently roofed-over terraces or porches;
 - I. Open accessory off-street parking spaces;
 - J. Playground and laundry-drying equipment;
 - K. Private swimming pools and tennis courts;
 - L. Sheds, tool rooms or similar buildings customarily accessory to the principal use.
 - M. Satellite dish.
 - N. Uncovered patios and decks constructed two feet (2') or less above grade no rear setback is required. Uncovered patios and decks constructed more than two feet (2') above grade must be set back at least five feet (5') from any rear lot line.
4. Side yards:
 - A. Open accessory off-street parking spaces;
 - B. Overhanging eaves and gutters projecting 24 inches or less into the yard;
 - C. Air-conditioning condenser for air-conditioner units
 - D. Uncovered patios and decks constructed two feet (2') or less above grade no side setback is required. Uncovered patios and decks constructed more than two feet (2') above grade must be set back at least five feet (5') from any side lot line.

Section 2. Conflicts. All ordinances or parts of ordinances not specifically provided for and in conflict with the provisions of this ordinance are hereby repealed.

Section 3. Adjudication. If any section, provision, or part of this ordinance shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof no adjudged invalid or unconstitutional.

Section 4. Effective Date. This ordinance shall be in full force and effect after its passage, approval and publication as required by law.

Passed and approved this 4th day of May, 2026.

First Reading: April 6, 2026
Second Reading: April 20, 2026
Third Reading: May 4, 2026

Motion by Miller, second by Noel to approve the Final Reading and Adoption of Ordinance 838. AYES: Miller, Noel, Dean, Horihan, Sexton. NAYS: None. Motion carried.

Resolution 2026-40 Adopting the Final Budget Amendment for Fiscal Year 2026./ Move to Action

Areas that are being amended are the Police (for body camera replacement and self-insurance increase), Library (Collections Account that new books, DVDs, and such come out of and for the expense to digitize the West Branch Times), Economic Development, Clerk & Treasurer (\$7k for self-insurance increase), Bonding for \$125K to debt services account, Water for \$70K increase or water meters and water main repairs.

Motion by Miller, second by Dean to approve Resolution 2026-40. AYES: Miller, Dean, Sexton, Horihan, Noel. NAYS: None. Motion carried.

Resolution 2026-41 Approving the Annual Renewal Rates with Metlife for Basic Life, AD&D, Short Term Disability, Long Term Disability, Dental and Vision Insurance./ Move to Action.

Motion by Miller, second by Dean to approve Resolution 2026-41. AYES: Miller, Dean, Noel, Horihan, Sexton. NAYS: None. Motion carried.

Resolution 2026-42 Approving the Annual Renewal Rates with Wellmark Blue Cross Blue Shield through the Iowa Community Trust for Health Insurance./ Move to Action.

Motion by Dean, second by Noel to approve Resolution 2026-42. AYES: Dean, Noel, Horihan, Sexton, Miller. NAYS: None. Motion carried.

Resolution 2026-43 Authorizing the Transfer of Funds./ Move to Action.

Review of the annual transfers that happen each May/June before Fiscal Year end to ensure proper distribution across the various city accounts in order to make SRF, loan and Bond payments, along with any redistribution of funds to ensure department balancing within the overall budget.

Motion by Dean, second by Noel to approve Resolution 2026-43. AYES: Dean, Noel, Miller, Sexton, Horihan. NAYS: None. Motion carried.

Resolution 2026-44 Allowing a street closure and the consumption of alcohol on a public street within the City of West Branch, Iowa on Saturday, June 13, 2026 on the 100 block of N Downey Street for a community event./ Move to Action.

Motion by Noel, second by Horihan to approve Resolution 2026-44. AYES: Noel, Horihan, Sexton, Miller, Dean. NAYS: None. Motion carried.

Resolution 2026-45 Accepting Bids and Awarding the Construction Contract for the West Main Street Overlay Project./ Move to Action.

This project will also add in some side basins as well for water retention/storm sewer. There is some careful consideration to add storm sewer without causing water to push towards Dawson St and the Retirement home areas. Project to start at the end of May following the close of the school year and end mid to late August.

Motion by Sexton, second by Miller to approve Resolution 2026-45. AYES: Sexton, Miller, Dean, Noel, Horihan. NAYS: None. Motion carried.

DISCUSSION ITEMS

Kait Marks from Cambio Communities shared that there are currently 65 homes connected to City Sewer and 185 homes that are tied to the lagoons within the village. She was asking for the capacity to add the 185 houses to the city connection , the next steps needed for that hook up, the process overview and so forth. A question of high ionide levels was asked from previous reports. She shared that a full system jut and televising was done to accurately identify areas for improvement and that has been implemented. The city shared that they are open to the opportunity for the remainder of West Branch Village to be connected to the city sewer system and that Cambio can begin the design work to be reviewed by the city engineer for further approval. Engineer Schechinger shared that CDBG funds could be applied for and utilized to increase the hook up line and study work that would be needed.

Discussion about solar options for various city facilities was used to share the road blocks that stand in the cities way to be able to fully approve and move forward with this project within the various channels that the vendors shared with the solar committee. Obstacles include the timing and being able to successfully complete the project after all that is required and to get the tax credits for the project. Work was done with John Danos from Dorsey and Whitney to review the tax law and see about the potential of completing the project by 12/31/2027, the reports that would need to be obtained and the approvals that would be needed from Alliant and Linn County REC. It was recommended to continue with obtaining the reporting that is needed and to work with both companies for approval so that we are prepared when a new tax credit program is available.

CITY ADMINISTRATOR REPORT

Kofoed shared his appreciation for all of the good conversation and work that was done ahead of time to produce a very productive meeting with so many items to discuss. He also shared that there have been some property tax reform items that have passed the State level and he will share more details at our next meeting.

CITY ATTORNEY REPORT - None

CITY ENGINEER REPORT –

Wapsi Creek – This project is almost complete and the contractor has done a great job of staying on track and getting this project done so well. Cedar-Johnson Road – Pipe has been put in on the sides and the contractor is looking to have the dirt crew Thursday to complete and clean up this area.

STAFF REPORTS

Clerk Friis reminded everyone that tonight’s meeting will be the last regularly scheduled meeting at 7:00 pm and that on May 18th, the meetings will begin to regularly be scheduled to start at 6:00 pm, per our Ordinance change.

COMMENTS FROM MAYOR AND COUNCIL MEMBERS –

The mayor commented and questioned the trash pickup times for LRS.

ADJOURNMENT

Motion to adjourn by Miller, second by Sexton. Motion carried on a voice vote. City Council meeting adjourned at 8:28 p.m.

Roger Laughlin, Mayor

ATTEST:

Alycia Friis, City Clerk



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: May 18, 2026

AGENDA ITEM: Appointments to the Library Board.
--

PREPARED BY: City Clerk, Alycia Friis
--

DATE: May 14, 2026

BACKGROUND/ SUMMARY:

The following resident has applied for and been accepted as a member of the Library Board:

Faye Goodspeed to replace various Library Board members that have expiring terms on June 30, 2026.

The term for Faye will begin on July 1, 2026.



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: May 18, 2026

AGENDA ITEM: Approve the Iowa Retail Cigarette/Tobacco/Nicotine/Vapor permits for FY27

PREPARED BY: City Clerk, Alycia Friis
--

DATE: May 13, 2026

BACKGROUND:

Approve permit renewals for the following businesses:

- Kum & Go LC dba Kum & Go #254 – 620 S. Downey St., West Branch
- Casey’s Marketing Company, dba Casey’s #3463 – 615 S. Downey St., West Branch
- Parkside Petroleum, LLC dba Parkside BP – 401 Parkside Dr., West Branch
- Rashika LLC dba Jack & Jill Store – 115 E Main St., West Branch

Renewals effective July 1, 2026 to June 30, 2027.



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: May 18, 2026

AGENDA ITEM: Approve a Class E Retail Alcohol License for Maverik 5079, 620 S. Downey St., West Branch.
--

PREPARED BY: City Clerk, Alycia Friis
--

DATE: May 11, 2026

BACKGROUND:

Approve a Class E Retail Alcohol License for Maverik 5079, 620 S. Downey St., West Branch.

Renewal effective July 1, 2026 to June 30, 2027.



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: May 18, 2026

AGENDA ITEM: Approve a Class B Retail Alcohol License for Parkside BP, 401 Parkside Drive, West Branch.
--

PREPARED BY: City Clerk, Alycia Friis
--

DATE: May 11, 2026

BACKGROUND:

Approve a Class B Retail Alcohol License for Parkside BP, 401 Parkside Drive, West Branch.

Renewal effective June 18, 2026 to June 18, 2027.



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: May 18, 2026

AGENDA ITEM: March & April Monthly Financial Reports

PREPARED BY: Heidi Van Auken

DATE: May 8, 2026

SUMMARY:

Monthly Financial Report: This report includes revenue, investments, expenditures, and balances for the months of March and April 2026.

BANK TO BOOK RECONCILIATION			
3/31/2026			
BANK BALANCE @			
	CASH - FIDELITY BANK & TRUST		\$ 11,578,760.57
	CASH - FIDELITY BANK & TRUST - PERPETUAL CARE FUND		\$ 38,610.60
	SUB TOTAL		\$ 11,617,371.17
ADD:	CD'S:	Bank/CD #	Maturity Date
	ENLOW BUILDING CD	LIBERTY SAVINGS-10447	7/13/2026 \$ 12,123.25
	CEMETERY PERPETUAL CARE	HILLS BANK-30282503	2/11/2026 \$ 109,659.59
	LIBRARY-HANSEN DONATION CD	GREENSTATE-1041 (Old 1037)	8/4/2026 \$ 65,145.66
	LIBRARY-KROUTH PRINCIPAL CD	GREENSTATE-1042 (Old 1038)	6/2/2026 \$ 59,981.19
	LIBRARY-KROUTH INTEREST CD	GREENSTATE-1043 (Old 1039)	6/2/2026 \$ 28,118.68
	GEN FUND-STREETSCAPE-ACCIONA DONATION CD	GREENSTATE-1044 (Old 1040)	12/7/2026 \$ 8,128.32
	SAVINGS ACCOUNTS		
	GENERAL FUND SAVINGS	GREENSTATE-0001	\$ 5.00
	LIBRARY - KROUTH INTEREST	FIDELITY-SAVINGS ACCOUNT	\$ 8,530.85
	LIBRARY - M GRAY SAVINGS	FIDELITY-SAVINGS ACCOUNT	\$ 16,369.61
	TOTAL CD'S & SAVINGS ACCOUNTS		\$ 308,062.15
	SUB TOTAL		\$ 11,925,433.32
PLUS	O/S DEPOSITS		\$ -
PLUS	ADJUSTMENTS		\$ -
LESS:	O/S CREDIT CARD		\$ -
LESS:	O/S CHECKS		\$ 16,571.07
	ENDING BOOK BALANCE		\$ 11,908,862.25

CLERK'S REPORT FOR THE MONTH OF MARCH 2026

DESCRIPTION	CHECKING	INVESTMENT	BEGINNING BALANCE	RECEIPTS	TRANSFER IN	DISBURSED	TRANSFER OUT	NET CHANGE LIABILITIES	CLERK'S BALANCE
GENERAL									
*(001) GENERAL OPERATING FUND	\$ 2,882,728.55	\$ 5.00	\$ 2,882,733.55	\$ 308,812.86		\$ 103,164.07			\$ 3,088,382.34
** FIRE APPARATUS RESERVE	\$ 214,059.29	\$ -	\$ 214,059.29						\$ 214,059.29
POLICE APPARATUS RESERVE	\$ 150,727.05	\$ -	\$ 150,727.05						\$ 150,727.05
PARK & RECREATION RESERVE	\$ 17,340.39	\$ -	\$ 17,340.39						\$ 17,340.39
PUBLIC WORKS RESERVE	\$ 14,660.00	\$ -	\$ 14,660.00						\$ 14,660.00
SIGNS-ACCIONA DTN INVESTMENT	\$ -	\$ 8,057.79	\$ 8,057.79	\$ 70.53					\$ 8,128.32
PARK EQUIPMENT/RESERVE	\$ 24,246.00	\$ -	\$ 24,246.00						\$ 24,246.00
(022) CIVIC CENTER	\$ 57,383.50	\$ -	\$ 57,383.50	\$ 780.00		\$ 1,381.56			\$ 56,781.94
(027) MEMORIAL GARDEN PROJECT	\$ 414.00	\$ -	\$ 414.00						\$ 414.00
(028) SPLASH PAD RESERVE	\$ 100.00	\$ -	\$ 100.00						\$ 100.00
(031) LIBRARY	\$ (187.59)	\$ 101,483.75	\$ 101,296.16	\$ 713.76		\$ 12,738.31			\$ 89,271.61
(036) TORT LIABILITY	\$ (16,583.45)	\$ -	\$ (16,583.45)	\$ 18,865.64					\$ 2,282.19
SPECIAL REVENUE									
(110) ROAD USE TAX	\$ 317,094.06	\$ -	\$ 317,094.06	\$ 23,814.56		\$ 15,062.62			\$ 325,846.00
(112) TRUST & AGENCY (EMPLOYEE BENEFITS)	\$ 492,932.01	\$ -	\$ 492,932.01	\$ 66,508.96		\$ 34,849.69			\$ 524,591.28
(119) EMERGENCY TAX FUND	\$ 7,019.38	\$ -	\$ 7,019.38						\$ 7,019.38
(121) LOCAL OPTION SALES TAX	\$ 715,663.04	\$ -	\$ 715,663.04	\$ 25,786.48					\$ 741,449.52
(125) TIF	\$ 295,609.67	\$ -	\$ 295,609.67	\$ 29,266.43					\$ 324,876.10
(126) TIF LMI MEADOWS PT 4	\$ 131,615.25	\$ -	\$ 131,615.25						\$ 131,615.25
(160) REVOLVING LOAN FUND	\$ 137,082.45	\$ -	\$ 137,082.45						\$ 137,082.45
DEBT SERVICE									
(226) DEBT SERVICE	\$ 394,794.36	\$ -	\$ 394,794.36	\$ 48,495.97					\$ 443,290.33
CAPITAL PROJECTS									
(300) CAPITAL IMPROVEMENT RESERVE	\$ 391,116.74	\$ -	\$ 391,116.74	\$ 21,433.22					\$ 412,549.96
(304) W MAIN ST STORMWATER IMP	\$ 10,000.00	\$ -	\$ 10,000.00						\$ 10,000.00
(308) PARK IMP - PEDERSEN VALLEY	\$ 14,827.20	\$ -	\$ 14,827.20			\$ 6,698.00			\$ 8,129.20
(312) DOWNTOWN EAST REDEVELOPMENT	\$ 172,412.82	\$ -	\$ 172,412.82						\$ 172,412.82
(321) WIDENING WAPSI CREEK @ BERANEK PARK	\$ (560,428.57)	\$ -	\$ (560,428.57)	\$ 449,371.85		\$ 6,446.50			\$ (117,503.22)
(324) WW TREATMT FAC IMP 2021	\$ 80,000.00	\$ -	\$ 80,000.00						\$ 80,000.00
(326) ROUNDABOUT MAIN & CEDAR	\$ 94,198.22	\$ -	\$ 94,198.22						\$ 94,198.22
(327) SPONSORED WATER QUALITY IMPE 2021	\$ (20,000.00)	\$ -	\$ (20,000.00)						\$ (20,000.00)
(329) EASTSIDE WATER MAINS PH1	\$ 320,331.70	\$ -	\$ 320,331.70						\$ 320,331.70
(331) CEDAR JOHNSON RD RECONSTRUCT	\$ 938,256.86	\$ -	\$ 938,256.86						\$ 938,256.86
(332) W MAIN ST IMPROVEMENT	\$ 529,851.45	\$ -	\$ 529,851.45			\$ 4,256.00			\$ 525,595.45
PERMANENT									
(500) CEMETERY PERPETUAL FUND	\$ 39,675.97	\$ 108,714.22	\$ 148,390.19						\$ 148,390.19
(501) KROUTH PRINCIPAL FUND	\$ (0.00)	\$ 59,433.66	\$ 59,433.66	\$ 586.39					\$ 60,020.05
(502) KROUTH INTEREST FUND	\$ -	\$ 27,844.73	\$ 27,844.73	\$ 273.95					\$ 28,118.68
ENTERPRISE									
(600) WATER FUND	\$ 578,958.00	\$ -	\$ 578,958.00	\$ 79,300.61		\$ 55,306.36	\$ 10,321.27		\$ 592,630.98
(603) WATER SINKING FUND	\$ 83,290.27	\$ -	\$ 83,290.27	\$ -	\$ 10,321.27				\$ 93,611.54
(610) SEWER FUND	\$ 929,547.58	\$ -	\$ 929,547.58	\$ 91,104.13		\$ 23,536.73	\$ 50,628.86		\$ 946,486.12
(611) SEWER FUND SPECIAL	\$ 988,219.12	\$ -	\$ 988,219.12	\$ -	\$ 50,628.86				\$ 1,038,847.98
(740) STORM WATER UTILITY	\$ 269,325.33	\$ -	\$ 269,325.33	\$ 6,339.00		\$ 1,042.05			\$ 274,622.28
TOTAL	\$ 10,696,280.65	\$ 305,539.15	\$ 11,001,819.80	\$ 1,171,524.34	\$ 60,950.13	\$ 264,481.89	\$ 60,950.13	\$ -	\$ 11,908,862.25
O/S CHECKS			\$7,942.46						\$16,571.07
ADJUSTMENTS			\$0.00						\$0.00
O/S DEPOSIT			\$0.00						\$0.00
O/S CREDIT CARD			\$0.00						\$0.00
BANK STATEMENT BALANCE			\$11,009,762.26						\$11,925,433.32

CITY OF WEST BRANCH
 MTD TREASURERS REPORT
 AS OF: MARCH 31ST, 2026

FUND	BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
001-GENERAL FUND	3,311,824.07	308,883.39	103,164.07	3,517,543.39	0.00	0.00	3,517,543.39
022-CIVIC CENTER	57,383.50	780.00	1,381.56	56,781.94	0.00	0.00	56,781.94
027-MEMORIAL GARDEN PROJECT	414.00	0.00	0.00	414.00	0.00	0.00	414.00
028-SPLASH PAD RESERVE	100.00	0.00	0.00	100.00	0.00	0.00	100.00
031-LIBRARY	101,296.16	713.76	12,738.31	89,271.61	0.00	0.00	89,271.61
036-TORT LIABILITY	(16,583.45)	18,865.64	0.00	2,282.19	0.00	0.00	2,282.19
110-ROAD USE TAX	317,094.06	23,814.56	15,062.62	325,846.00	0.00	0.00	325,846.00
112-TRUST AND AGENCY	492,932.01	66,508.96	34,849.69	524,591.28	0.00	0.00	524,591.28
119-EMERGENCY TAX FUND	7,019.38	0.00	0.00	7,019.38	0.00	0.00	7,019.38
121-OPTION TAX	715,663.04	25,786.48	0.00	741,449.52	0.00	0.00	741,449.52
125-T I F	295,609.67	29,266.43	0.00	324,876.10	0.00	0.00	324,876.10
126-TIF LMI MEADOWS PT 4	131,615.25	0.00	0.00	131,615.25	0.00	0.00	131,615.25
160-REVOLVING LOAN FUND	137,082.45	0.00	0.00	137,082.45	0.00	0.00	137,082.45
226-GO DEBT SERVICE	394,794.36	48,495.97	0.00	443,290.33	0.00	0.00	443,290.33
300-CAPITAL IMPROV. RESERVE	391,116.74	21,433.22	0.00	412,549.96	0.00	0.00	412,549.96
304-W MAIN ST STORMWATER IMP	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
308-PARK IMP - PEDERSEN VALLE	14,827.20	0.00	6,698.00	8,129.20	0.00	0.00	8,129.20
312-DOWNTOWN EAST REDEVELOPME	172,412.82	0.00	0.00	172,412.82	0.00	0.00	172,412.82
321-WIDENING WAPSI CREEK @ BE	(560,428.57)	449,371.85	6,446.50	(117,503.22)	0.00	0.00	(117,503.22)
324-WW TREATMT FAC IMP 2021	80,000.00	0.00	0.00	80,000.00	0.00	0.00	80,000.00
326-ROUNDABOUT MAIN & CEDAR-J	94,198.22	0.00	0.00	94,198.22	0.00	0.00	94,198.22
327-SPONS WATER QUAL IMP 2021	(20,000.00)	0.00	0.00	(20,000.00)	0.00	0.00	(20,000.00)
329-EASTSIDE WATER MAIN PH1	320,331.70	0.00	0.00	320,331.70	0.00	0.00	320,331.70
331-CEDAR JOHNSON RD RECONS	938,256.86	0.00	0.00	938,256.86	0.00	0.00	938,256.86
332-W MAIN ST IMPROVE	529,851.45	0.00	4,256.00	525,595.45	0.00	0.00	525,595.45
500-CEMETERY PERPETUAL FUND	148,390.19	0.00	0.00	148,390.19	0.00	0.00	148,390.19
501-KROUTH PRINCIPAL FUND	59,433.66	586.39	0.00	60,020.05	0.00	0.00	60,020.05
502-KROUTH INTEREST FUND	27,844.73	273.95	0.00	28,118.68	0.00	0.00	28,118.68
600-WATER FUND	578,958.00	79,300.61	65,627.63	592,630.98	0.00	0.00	592,630.98
603-WATER SINKING FUND	83,290.27	10,321.27	0.00	93,611.54	0.00	0.00	93,611.54
610-SEWER FUND	929,547.58	91,104.13	74,165.59	946,486.12	0.00	0.00	946,486.12
611-SEWER FUND SPECIAL	988,219.12	50,628.86	0.00	1,038,847.98	0.00	0.00	1,038,847.98
740-STORM WATER UTILITY	269,325.33	6,339.00	1,042.05	274,622.28	0.00	0.00	274,622.28
GRAND TOTAL	11,001,819.80	1,232,474.47	325,432.02	11,908,862.25	0.00	0.00	11,908,862.25

*** END OF REPORT ***

CITY OF WEST BRANCH
 YTD TREASURERS REPORT
 AS OF: MARCH 31ST, 2026

FUND	BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
001-GENERAL FUND	3,220,597.35	1,681,027.52	1,384,081.48	3,517,543.39	0.00	0.00	3,517,543.39
022-CIVIC CENTER	61,098.15	5,625.00	9,941.21	56,781.94	0.00	0.00	56,781.94
027-MEMORIAL GARDEN PROJECT	414.00	0.00	0.00	414.00	0.00	0.00	414.00
028-SPLASH PAD RESERVE	100.00	0.00	0.00	100.00	0.00	0.00	100.00
031-LIBRARY	215,963.28	22,147.49	148,839.16	89,271.61	0.00	0.00	89,271.61
036-TORT LIABILITY	1,577.05	85,309.75	84,604.61	2,282.19	0.00	0.00	2,282.19
110-ROAD USE TAX	284,973.83	255,927.60	211,305.43	329,596.00	0.00	(3,750.00)	325,846.00
112-TRUST AND AGENCY	535,294.96	313,177.97	323,881.65	524,591.28	0.00	0.00	524,591.28
119-EMERGENCY TAX FUND	7,019.38	0.00	0.00	7,019.38	0.00	0.00	7,019.38
121-OPTION TAX	497,744.44	243,705.08	0.00	741,449.52	0.00	0.00	741,449.52
125-T I F	43,717.03	313,108.07	31,949.00	324,876.10	0.00	0.00	324,876.10
126-TIF LMI MEADOWS PT 4	83,542.25	48,073.00	0.00	131,615.25	0.00	0.00	131,615.25
160-REVOLVING LOAN FUND	137,082.45	0.00	0.00	137,082.45	0.00	0.00	137,082.45
226-GO DEBT SERVICE	301,593.80	233,507.78	91,811.25	443,290.33	0.00	0.00	443,290.33
300-CAPITAL IMPROV. RESERVE	315,593.26	96,956.70	0.00	412,549.96	0.00	0.00	412,549.96
304-W MAIN ST STORMWATER IMP	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
308-PARK IMP - PEDERSEN VALLE	14,827.20	0.00	6,698.00	8,129.20	0.00	0.00	8,129.20
312-DOWNTOWN EAST REDEVELOPME	172,412.82	0.00	0.00	172,412.82	0.00	0.00	172,412.82
321-WIDENING WAPSI CREEK @ BE	12,835.10	449,371.85	579,710.17	(117,503.22)	0.00	0.00	(117,503.22)
324-WW TREATMT FAC IMP 2021	80,000.00	367,753.20	367,753.20	80,000.00	0.00	0.00	80,000.00
326-ROUNDABOUT MAIN & CEDAR-J	156,500.72	0.00	62,302.50	94,198.22	0.00	0.00	94,198.22
327-SPONS WATER QUAL IMP 2021 (	20,000.00)	0.00	0.00	(20,000.00)	0.00	0.00	(20,000.00)
329-EASTSIDE WATER MAIN PH1	320,331.70	0.00	0.00	320,331.70	0.00	0.00	320,331.70
331-CEDAR JOHNSON RD RECONS (	457,812.03)	3,529,500.00	2,133,431.11	938,256.86	0.00	0.00	938,256.86
332-W MAIN ST IMPROVE	41,500.00	520,774.70	36,679.25	525,595.45	0.00	0.00	525,595.45
500-CEMETERY PERPETUAL FUND	143,818.44	4,571.75	0.00	148,390.19	0.00	0.00	148,390.19
501-KROUTH PRINCIPAL FUND	58,176.59	1,843.46	0.00	60,020.05	0.00	0.00	60,020.05
502-KROUTH INTEREST FUND	27,257.36	861.32	0.00	28,118.68	0.00	0.00	28,118.68
600-WATER FUND	486,610.52	686,323.78	580,303.32	592,630.98	0.00	0.00	592,630.98
603-WATER SINKING FUND	13,396.12	92,891.43	12,676.01	93,611.54	0.00	0.00	93,611.54
610-SEWER FUND	861,793.27	849,713.12	765,020.27	946,486.12	0.00	0.00	946,486.12
611-SEWER FUND SPECIAL	646,290.72	475,329.95	82,772.69	1,038,847.98	0.00	0.00	1,038,847.98
740-STORM WATER UTILITY	239,492.60	56,451.78	21,322.10	274,622.28	0.00	0.00	274,622.28
GRAND TOTAL	8,513,742.36	10,333,952.30	6,935,082.41	11,912,612.25	0.00	(3,750.00)	11,908,862.25

*** END OF REPORT ***

PROGRAM EXPENDITURES FOR THE MONTH OF MARCH 2026

75.00%

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
PUBLIC SAFETY					
POLICE DEPARTMENT					
GENERAL FUND	\$ 635,858.00	\$ 37,471.40	\$ 415,282.37	\$ 220,575.63	65.31%
TORT LIABILITY	\$ 17,000.00	\$ -	\$ 13,233.25	\$ 3,766.75	77.84%
TRUST & AGENCY	\$ 174,566.00	\$ 12,260.73	\$ 120,867.64	\$ 53,698.36	69.24%
FIRE DEPARTMENT					
GENERAL FUND	\$ 319,400.00	\$ 3,589.48	\$ 92,645.13	\$ 226,754.87	29.01%
TORT LIABILITY	\$ 40,000.00	\$ -	\$ 30,340.39	\$ 9,659.61	75.85%
TRUST & AGENCY	\$ 71,280.00	\$ 1,943.49	\$ 38,234.83	\$ 33,045.17	53.64%
BUILDING INSPECTIONS					
GENERAL FUND	\$ 59,193.00	\$ 5,364.93	\$ 36,234.77	\$ 22,958.23	61.21%
TRUST & AGENCY	\$ 18,820.00	\$ 799.41	\$ 7,814.62	\$ 11,005.38	41.52%
ANIMAL CONTROL	\$ 4,050.00	\$ -	\$ 210.00	\$ 3,840.00	5.19%
TOTAL PUBLIC SAFETY	\$ 1,340,167.00	\$ 61,429.44	\$ 754,863.00	\$ 585,304.00	56.33%
PUBLIC WORKS					
ROADS & STREETS					
GENERAL FUND	\$ 50,750.00	\$ -	\$ 56,592.00	\$ (5,842.00)	111.51%
TORT LIABILITY	\$ 22,000.00	\$ -	\$ 16,645.40	\$ 5,354.60	75.66%
ROAD USE TAX FUND	\$ 340,002.00	\$ 15,062.62	\$ 211,305.43	\$ 128,696.57	62.15%
TRUST & AGENCY	\$ 78,418.00	\$ 4,649.39	\$ 39,795.92	\$ 38,622.08	50.75%
STREET LIGHTING - GENERAL FUND	\$ 45,000.00	\$ 3,130.99	\$ 29,734.98	\$ 15,265.02	66.08%
SOLID WASTE - GENERAL FUND	\$ 333,562.00	\$ 20,100.50	\$ 195,474.57	\$ 138,087.43	58.60%
TOTAL PUBLIC WORKS	\$ 869,732.00	\$ 42,943.50	\$ 549,548.30	\$ 320,183.70	63.19%
TOTAL HEALTH & SOCIAL SERVICES	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CULTURE & RECREATION					
LIBRARY					
GENERAL FUND	\$ 218,201.00	\$ 12,738.31	\$ 148,839.16	\$ 69,361.84	68.21%
TORT LIABILITY	\$ 10,000.00	\$ -	\$ 7,323.78	\$ 2,676.22	73.24%
TRUST & AGENCY	\$ 43,518.00	\$ 3,510.24	\$ 32,951.36	\$ 10,566.64	75.72%
PARKS & RECREATION					
GENERAL FUND	\$ 267,669.00	\$ 10,453.29	\$ 153,047.11	\$ 114,621.89	57.18%
TORT LIABILITY	\$ 10,000.00	\$ -	\$ 6,408.92	\$ 3,591.08	64.09%
TRUST & AGENCY	\$ 43,280.00	\$ 2,870.99	\$ 28,299.42	\$ 14,980.58	65.39%
CEMETERY					

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
GENERAL FUND	\$ 141,908.00	\$ 4,285.61	\$ 91,704.38	\$ 50,203.62	64.62%
TORT LIABILITY	\$ 5,000.00	\$ -	\$ 2,247.09	\$ 2,752.91	44.94%
TRUST & AGENCY	\$ 34,225.00	\$ 1,313.28	\$ 12,438.58	\$ 21,786.42	36.34%
CIVIC CENTER					
GENERAL FUND	\$ 17,900.00	\$ 1,381.56	\$ 9,941.21	\$ 7,958.79	55.54%
TRUST & AGENCY	\$ -	\$ -	\$ -	\$ -	#DIV/0!
COMMUNITY & CULTURAL DEV.	\$ 30,000.00	\$ 22.12	\$ 13,082.94	\$ 16,917.06	43.61%
LOCAL CABLE ACCESS	\$ 22,741.00	\$ 216.84	\$ 16,089.94	\$ 6,651.06	70.75%
HISTORIC PRESERVATION	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
TOTAL CULTURE & RECREATION	\$ 846,442.00	\$ 36,792.24	\$ 522,373.89	\$ 324,068.11	61.71%
COMMUNITY & ECONOMIC DEV.					
ECONOMIC DEVELOPMENT	\$ 122,500.00	\$ 1,000.00	\$ 68,866.90	\$ 53,633.10	56.22%
PLANNING & ZONING	\$ 39,000.00	\$ 521.00	\$ 29,061.06	\$ 9,938.94	74.52%
REVOLVING LOAN FUND	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TIF DEBT SERVICE	\$ 170,779.00	\$ -	\$ 31,949.00	\$ 138,830.00	18.71%
TIF LMI MEADOWS PT 4	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	0.00%
TOTAL COMMUNITY & E.D.	\$ 362,279.00	\$ 1,521.00	\$ 129,876.96	\$ 232,402.04	35.85%
GENERAL GOVERNMENT					
MAYOR & COUNCIL					
GENERAL FUND	\$ 19,000.00	\$ 1,653.13	\$ 19,420.33	\$ (420.33)	102.21%
TRUST & AGENCY	\$ 3,248.00	\$ 47.39	\$ 1,386.42	\$ 1,861.58	42.69%
CLERK & TREASURER					
GENERAL FUND	\$ 239,898.00	\$ 13,154.78	\$ 148,095.30	\$ 91,802.70	61.73%
TORT LIABILITY	\$ 13,000.00	\$ -	\$ 8,405.78	\$ 4,594.22	64.66%
TRUST & AGENCY	\$ 65,192.00	\$ 7,454.77	\$ 42,092.86	\$ 23,099.14	64.57%
LEGAL SERVICES	\$ 27,000.00	\$ 2,200.00	\$ 18,539.70	\$ 8,460.30	68.67%
TOTAL GENERAL GOVERNMENT	\$ 367,338.00	\$ 24,510.07	\$ 237,940.39	\$ 129,397.61	64.77%
GO DEBT SERVICE	\$ 941,653.00	\$ -	\$ 91,811.25	\$ 849,841.75	9.75%
CAPITAL PROJECTS					
(308) PARK IMPROVEMENTS	\$ 14,827.00	\$ 6,698.00	\$ 6,698.00	\$ 8,129.00	45.17%
(321) WIDENING WAPSI CREEK	\$ 1,000,000.00	\$ 6,446.50	\$ 579,710.17	\$ 420,289.83	57.97%
(324) WW TREATMENT FACILITY 2021	\$ 1,100,000.00	\$ -	\$ 367,753.20	\$ 732,246.80	33.43%
(326) ROUNDABOUT MAIN & CEDAR	\$ -	\$ -	\$ 62,302.50	\$ (62,302.50)	#DIV/0!
(331) CEDAR JOHNSON RD RECON	\$ 4,000,000.00	\$ -	\$ 2,133,431.11	\$ 1,866,568.89	53.34%

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
(332) W MAIN ST IMPROVEMENT	\$ 100,000.00	\$ 4,256.00	\$ 36,679.25	\$ 63,320.75	36.68%
TOTAL CAPITAL PROJECTS	\$ 6,214,827.00	\$ 17,400.50	\$ 3,186,574.23	\$ 3,028,252.77	51.27%
BUSINESS TYPE ACTIVITIES					
WATER FUND	\$ 707,280.00	\$ 55,306.36	\$ 487,411.89	\$ 219,868.11	68.91%
WATER SINKING FUND	\$ 135,040.00	\$ -	\$ 12,676.01	\$ 122,363.99	9.39%
SEWER FUND	\$ 515,250.00	\$ 23,536.73	\$ 289,690.32	\$ 225,559.68	56.22%
SEWER FUND SPECIAL	\$ 641,280.00	\$ -	\$ 82,772.69	\$ 558,507.31	12.91%
STORM WATER UTILITY	\$ 39,905.00	\$ 1,042.05	\$ 21,322.10	\$ 18,582.90	53.43%
TOTAL BUSINESS TYPE ACTIVITIES	\$ 2,038,755.00	\$ 79,885.14	\$ 893,873.01	\$ 1,144,881.99	43.84%
NON-DEPARTMENTAL TRANSFERS					
GENERAL FUND	\$ 194,298.00	\$ -	\$ -	\$ 194,298.00	0.00%
EMERGENCY TAX FUND	\$ 7,020.00	\$ -	\$ -	\$ 7,020.00	0.00%
LOCAL OPTION SALES TAX	\$ 61,403.00	\$ -	\$ -	\$ 61,403.00	0.00%
TIF	\$ 292,778.00	\$ -	\$ -	\$ 292,778.00	0.00%
(326) ROUNDABOUT PROJECT	\$ 156,501.00	\$ -	\$ -	\$ 156,501.00	0.00%
(329) EAST SIDE WATER MAINS PH1	\$ 320,332.00	\$ -	\$ -	\$ 320,332.00	0.00%
WATER FUND	\$ 209,640.00	\$ 10,321.27	\$ 92,891.43	\$ 116,748.57	44.31%
SEWER FUND	\$ 710,823.00	\$ 50,628.86	\$ 475,329.95	\$ 235,493.05	66.87%
STORM WATER UTILITY	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00%
TOTAL NON-DEPARMENTAL TRANSFERS	\$ 2,052,795.00	\$ 60,950.13	\$ 568,221.38	\$ 1,484,573.62	27.68%
TOTAL FOR ALL FUNCTIONS	\$ 15,033,988.00	\$ 325,432.02	\$ 6,935,082.41	\$ 8,098,905.59	46.13%

CITY OF WEST BRANCH
 EXPENDITURES BY ACTIVITY (UNAUDITED)
 AS OF: MARCH 31ST, 2026

001-GENERAL FUND

75.00% OF FISCAL YEAR

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL NON-PROGRAM	2,052,795.00	60,950.13	568,221.38	27.68	1,484,573.62
TOTAL PUBLIC SAFETY	1,340,167.00	61,429.44	754,863.00	56.33	585,304.00
TOTAL PUBLIC WORKS	869,732.00	42,943.50	549,548.30	63.19	320,183.70
TOTAL HEALTH & SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL CULTURE & RECREATION	846,442.00	36,792.24	522,373.89	61.71	324,068.11
TOTAL COMMUNITY & ECON DEVELOP	362,279.00	1,521.00	129,876.96	35.85	232,402.04
TOTAL GENERAL GOVERNMENT	367,338.00	24,510.07	237,940.39	64.77	129,397.61
TOTAL DEBT SERVICE	941,653.00	0.00	91,811.25	9.75	849,841.75
TOTAL CAPITAL PROJECTS	6,214,827.00	17,400.50	3,186,574.23	51.27	3,028,252.77
TOTAL BUSINESS TYPE/ENTERPRISE	2,038,755.00	79,885.14	893,873.01	43.84	1,144,881.99
TOTAL EXPENDITURES	15,033,988.00	325,432.02	6,935,082.41	46.13	8,098,905.59

BANK TO BOOK RECONCILIATION			
4/30/2026			
BANK BALANCE @			
	CASH - FIDELITY BANK & TRUST		\$ 12,214,707.55
	CASH - FIDELITY BANK & TRUST - PERPETUAL CARE FUND		\$ 38,850.60
	SUB TOTAL		\$ 12,253,558.15
ADD:	CD'S:	Bank/CD #	Maturity Date
	ENLOW BUILDING CD	LIBERTY SAVINGS-10447	7/13/2026 \$ 12,123.25
	CEMETERY PERPETUAL CARE	HILLS BANK-30282503	2/11/2026 \$ 109,659.59
	LIBRARY-HANSEN DONATION CD	GREENSTATE-1041 (Old 1037)	8/4/2026 \$ 65,145.66
	LIBRARY-KROUTH PRINCIPAL CD	GREENSTATE-1042 (Old 1038)	6/2/2026 \$ 59,981.19
	LIBRARY-KROUTH INTEREST CD	GREENSTATE-1043 (Old 1039)	6/2/2026 \$ 28,118.68
	GEN FUND-STREETSCAPE-ACCIONA DONATION CD	GREENSTATE-1044 (Old 1040)	12/7/2026 \$ 8,128.32
	SAVINGS ACCOUNTS		
	GENERAL FUND SAVINGS	GREENSTATE-0001	\$ 5.00
	LIBRARY - KROUTH INTEREST	FIDELITY-SAVINGS ACCOUNT	\$ 8,530.85
	LIBRARY - M GRAY SAVINGS	FIDELITY-SAVINGS ACCOUNT	\$ 16,369.61
	TOTAL CD'S & SAVINGS ACCOUNTS		\$ 308,062.15
	SUB TOTAL		\$ 12,561,620.30
PLUS	O/S DEPOSITS		\$ -
PLUS	ADJUSTMENTS		\$ -
LESS:	O/S CREDIT CARD		\$ -
LESS:	O/S CHECKS		\$ 15,123.90
	ENDING BOOK BALANCE		\$ 12,546,496.40

CLERK'S REPORT FOR THE MONTH OF APRIL 2026

DESCRIPTION	CHECKING	INVESTMENT	BEGINNING BALANCE	RECEIPTS	TRANSFER IN	DISBURSED	TRANSFER OUT	NET CHANGE LIABILITIES	CLERK'S BALANCE
GENERAL									
*(001) GENERAL OPERATING FUND	\$ 3,088,377.34	\$ 5.00	\$ 3,088,382.34	\$ 550,528.64		\$ 103,992.23			\$ 3,534,918.75
** FIRE APPARATUS RESERVE	\$ 214,059.29	\$ -	\$ 214,059.29						\$ 214,059.29
POLICE APPARATUS RESERVE	\$ 150,727.05	\$ -	\$ 150,727.05						\$ 150,727.05
PARK & RECREATION RESERVE	\$ 17,340.39	\$ -	\$ 17,340.39						\$ 17,340.39
PUBLIC WORKS RESERVE	\$ 14,660.00	\$ -	\$ 14,660.00						\$ 14,660.00
SIGNS-ACCIONA DTN INVESTMENT	\$ -	\$ 8,128.32	\$ 8,128.32						\$ 8,128.32
PARK EQUIPMENT/RESERVE	\$ 24,246.00	\$ -	\$ 24,246.00						\$ 24,246.00
(022) CIVIC CENTER	\$ 56,781.94	\$ -	\$ 56,781.94	\$ 530.00		\$ 949.89			\$ 56,362.05
(027) MEMORIAL GARDEN PROJECT	\$ 414.00	\$ -	\$ 414.00						\$ 414.00
(028) SPLASH PAD RESERVE	\$ 100.00	\$ -	\$ 100.00						\$ 100.00
(031) LIBRARY	\$ (12,858.90)	\$ 102,130.51	\$ 89,271.61	\$ 797.28		\$ 13,599.14			\$ 76,469.75
(036) TORT LIABILITY	\$ 2,282.19	\$ -	\$ 2,282.19	\$ 32,359.21					\$ 34,641.40
SPECIAL REVENUE									
(110) ROAD USE TAX	\$ 325,846.00	\$ -	\$ 325,846.00	\$ 28,847.06		\$ 31,463.48			\$ 323,229.58
(112) TRUST & AGENCY (EMPLOYEE BENEFITS)	\$ 524,591.28	\$ -	\$ 524,591.28	\$ 111,975.84		\$ 33,796.39			\$ 602,770.73
(119) EMERGENCY TAX FUND	\$ 7,019.38	\$ -	\$ 7,019.38						\$ 7,019.38
(121) LOCAL OPTION SALES TAX	\$ 741,449.52	\$ -	\$ 741,449.52	\$ 26,206.16					\$ 767,655.68
(125) TIF	\$ 324,876.10	\$ -	\$ 324,876.10	\$ 233,128.12					\$ 558,004.22
(126) TIF LMI MEADOWS PT 4	\$ 131,615.25	\$ -	\$ 131,615.25						\$ 131,615.25
(160) REVOLVING LOAN FUND	\$ 137,082.45	\$ -	\$ 137,082.45						\$ 137,082.45
DEBT SERVICE									
(226) DEBT SERVICE	\$ 443,290.33	\$ -	\$ 443,290.33	\$ 92,360.61					\$ 535,650.94
CAPITAL PROJECTS									
(300) CAPITAL IMPROVEMENT RESERVE	\$ 412,549.96	\$ -	\$ 412,549.96	\$ 36,763.23					\$ 449,313.19
(304) W MAIN ST STORMWATER IMP	\$ 10,000.00	\$ -	\$ 10,000.00						\$ 10,000.00
(308) PARK IMP - PEDERSEN VALLEY	\$ 8,129.20	\$ -	\$ 8,129.20						\$ 8,129.20
(312) DOWNTOWN EAST REDEVELOPMENT	\$ 172,412.82	\$ -	\$ 172,412.82						\$ 172,412.82
(321) WIDENING WAPSI CREEK @ BERANEK PARK	\$ (117,503.22)	\$ -	\$ (117,503.22)			\$ 355,435.06			\$ (472,938.28)
(324) WW TREATMT FAC IMP 2021	\$ 80,000.00	\$ -	\$ 80,000.00						\$ 80,000.00
(326) ROUNDABOUT MAIN & CEDAR	\$ 94,198.22	\$ -	\$ 94,198.22						\$ 94,198.22
(327) SPONSORED WATER QUALITY IMPE 2021	\$ (20,000.00)	\$ -	\$ (20,000.00)						\$ (20,000.00)
(329) EASTSIDE WATER MAINS PH1	\$ 320,331.70	\$ -	\$ 320,331.70						\$ 320,331.70
(331) CEDAR JOHNSON RD RECONSTRUCT	\$ 938,256.86	\$ -	\$ 938,256.86			\$ 16,990.93			\$ 921,265.93
(332) W MAIN ST IMPROVEMENT	\$ 525,595.45	\$ -	\$ 525,595.45			\$ 11,676.00			\$ 513,919.45
PERMANENT									
(500) CEMETERY PERPETUAL FUND	\$ 38,730.60	\$ 109,659.59	\$ 148,390.19	\$ 240.00					\$ 148,630.19
(501) KROUTH PRINCIPAL FUND	\$ (0.00)	\$ 60,020.05	\$ 60,020.05						\$ 60,020.05
(502) KROUTH INTEREST FUND	\$ -	\$ 28,118.68	\$ 28,118.68						\$ 28,118.68
ENTERPRISE									
(600) WATER FUND	\$ 592,630.98	\$ -	\$ 592,630.98	\$ 65,638.27		\$ 46,109.69	\$ 10,321.27		\$ 601,838.29
(603) WATER SINKING FUND	\$ 93,611.54	\$ -	\$ 93,611.54	\$ -	\$ 10,321.27				\$ 103,932.81
(610) SEWER FUND	\$ 946,486.12	\$ -	\$ 946,486.12	\$ 91,411.68		\$ 24,373.77	\$ 50,628.86		\$ 962,895.17
(611) SEWER FUND SPECIAL	\$ 1,038,847.98	\$ -	\$ 1,038,847.98	\$ -	\$ 50,628.86				\$ 1,089,476.84
(740) STORM WATER UTILITY	\$ 274,622.28	\$ -	\$ 274,622.28	\$ 6,300.00		\$ 1,065.37			\$ 279,856.91
TOTAL	\$ 11,600,800.10	\$ 308,062.15	\$ 11,908,862.25	\$ 1,277,086.10	\$ 60,950.13	\$ 639,451.95	\$ 60,950.13	\$ -	\$ 12,546,496.40
O/S CHECKS			\$16,571.07						\$15,123.90
ADJUSTMENTS			\$0.00						\$0.00
O/S DEPOSIT			\$0.00						\$0.00
O/S CREDIT CARD			\$0.00						\$0.00
BANK STATEMENT BALANCE			\$11,925,433.32						\$12,561,620.30

CITY OF WEST BRANCH
 MTD TREASURERS REPORT
 AS OF: APRIL 30TH, 2026

FUND	BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
001-GENERAL FUND	3,517,543.39	550,528.64	103,992.23	3,964,079.80	0.00	0.00	3,964,079.80
022-CIVIC CENTER	56,781.94	530.00	949.89	56,362.05	0.00	0.00	56,362.05
027-MEMORIAL GARDEN PROJECT	414.00	0.00	0.00	414.00	0.00	0.00	414.00
028-SPLASH PAD RESERVE	100.00	0.00	0.00	100.00	0.00	0.00	100.00
031-LIBRARY	89,271.61	797.28	13,599.14	76,469.75	0.00	0.00	76,469.75
036-TORT LIABILITY	2,282.19	32,359.21	0.00	34,641.40	0.00	0.00	34,641.40
110-ROAD USE TAX	325,846.00	28,847.06	31,463.48	323,229.58	0.00	0.00	323,229.58
112-TRUST AND AGENCY	524,591.28	111,975.84	33,796.39	602,770.73	0.00	0.00	602,770.73
119-EMERGENCY TAX FUND	7,019.38	0.00	0.00	7,019.38	0.00	0.00	7,019.38
121-OPTION TAX	741,449.52	26,206.16	0.00	767,655.68	0.00	0.00	767,655.68
125-T I F	324,876.10	233,128.12	0.00	558,004.22	0.00	0.00	558,004.22
126-TIF LMI MEADOWS PT 4	131,615.25	0.00	0.00	131,615.25	0.00	0.00	131,615.25
160-REVOLVING LOAN FUND	137,082.45	0.00	0.00	137,082.45	0.00	0.00	137,082.45
226-GO DEBT SERVICE	443,290.33	92,360.61	0.00	535,650.94	0.00	0.00	535,650.94
300-CAPITAL IMPROV. RESERVE	412,549.96	36,763.23	0.00	449,313.19	0.00	0.00	449,313.19
304-W MAIN ST STORMWATER IMP	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
308-PARK IMP - PEDERSEN VALLE	8,129.20	0.00	0.00	8,129.20	0.00	0.00	8,129.20
312-DOWNTOWN EAST REDEVELOPME	172,412.82	0.00	0.00	172,412.82	0.00	0.00	172,412.82
321-WIDENING WAPSI CREEK @ BE (	117,503.22)	0.00	355,435.06	(472,938.28)	0.00	0.00	(472,938.28)
324-WW TREATMT FAC IMP 2021	80,000.00	0.00	0.00	80,000.00	0.00	0.00	80,000.00
326-ROUNDABOUT MAIN & CEDAR-J	94,198.22	0.00	0.00	94,198.22	0.00	0.00	94,198.22
327-SPONS WATER QUAL IMP 2021 (	20,000.00)	0.00	0.00	(20,000.00)	0.00	0.00	(20,000.00)
329-EASTSIDE WATER MAIN PH1	320,331.70	0.00	0.00	320,331.70	0.00	0.00	320,331.70
331-CEDAR JOHNSON RD RECONS	938,256.86	0.00	16,990.93	921,265.93	0.00	0.00	921,265.93
332-W MAIN ST IMPROVE	525,595.45	0.00	11,676.00	513,919.45	0.00	0.00	513,919.45
500-CEMETERY PERPETUAL FUND	148,390.19	240.00	0.00	148,630.19	0.00	0.00	148,630.19
501-KROUTH PRINCIPAL FUND	60,020.05	0.00	0.00	60,020.05	0.00	0.00	60,020.05
502-KROUTH INTEREST FUND	28,118.68	0.00	0.00	28,118.68	0.00	0.00	28,118.68
600-WATER FUND	592,630.98	65,638.27	56,430.96	601,838.29	0.00	0.00	601,838.29
603-WATER SINKING FUND	93,611.54	10,321.27	0.00	103,932.81	0.00	0.00	103,932.81
610-SEWER FUND	946,486.12	91,411.68	75,002.63	962,895.17	0.00	0.00	962,895.17
611-SEWER FUND SPECIAL	1,038,847.98	50,628.86	0.00	1,089,476.84	0.00	0.00	1,089,476.84
740-STORM WATER UTILITY	274,622.28	6,300.00	1,065.37	279,856.91	0.00	0.00	279,856.91
GRAND TOTAL	11,908,862.25	1,338,036.23	700,402.08	12,546,496.40	0.00	0.00	12,546,496.40

*** END OF REPORT ***

CITY OF WEST BRANCH
 YTD TREASURERS REPORT
 AS OF: APRIL 30TH, 2026

FUND	BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENSES	CASH BASIS ENDING BAL.	NET CHANGE OTHER ASSETS	NET CHANGE LIABILITIES	ACCRUAL ENDING CASH BALANCE
001-GENERAL FUND	3,220,597.35	2,231,556.16	1,488,073.71	3,964,079.80	0.00	0.00	3,964,079.80
022-CIVIC CENTER	61,098.15	6,155.00	10,891.10	56,362.05	0.00	0.00	56,362.05
027-MEMORIAL GARDEN PROJECT	414.00	0.00	0.00	414.00	0.00	0.00	414.00
028-SPLASH PAD RESERVE	100.00	0.00	0.00	100.00	0.00	0.00	100.00
031-LIBRARY	215,963.28	22,944.77	162,438.30	76,469.75	0.00	0.00	76,469.75
036-TORT LIABILITY	1,577.05	117,668.96	84,604.61	34,641.40	0.00	0.00	34,641.40
110-ROAD USE TAX	284,973.83	284,774.66	242,768.91	326,979.58	0.00	(3,750.00)	323,229.58
112-TRUST AND AGENCY	535,294.96	425,153.81	357,678.04	602,770.73	0.00	0.00	602,770.73
119-EMERGENCY TAX FUND	7,019.38	0.00	0.00	7,019.38	0.00	0.00	7,019.38
121-OPTION TAX	497,744.44	269,911.24	0.00	767,655.68	0.00	0.00	767,655.68
125-T I F	43,717.03	546,236.19	31,949.00	558,004.22	0.00	0.00	558,004.22
126-TIF LMI MEADOWS PT 4	83,542.25	48,073.00	0.00	131,615.25	0.00	0.00	131,615.25
160-REVOLVING LOAN FUND	137,082.45	0.00	0.00	137,082.45	0.00	0.00	137,082.45
226-GO DEBT SERVICE	301,593.80	325,868.39	91,811.25	535,650.94	0.00	0.00	535,650.94
300-CAPITAL IMPROV. RESERVE	315,593.26	133,719.93	0.00	449,313.19	0.00	0.00	449,313.19
304-W MAIN ST STORMWATER IMP	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
308-PARK IMP - PEDERSEN VALLE	14,827.20	0.00	6,698.00	8,129.20	0.00	0.00	8,129.20
312-DOWNTOWN EAST REDEVELOPME	172,412.82	0.00	0.00	172,412.82	0.00	0.00	172,412.82
321-WIDENING WAPSI CREEK @ BE	12,835.10	449,371.85	935,145.23	(472,938.28)	0.00	0.00	(472,938.28)
324-WW TREATMT FAC IMP 2021	80,000.00	367,753.20	367,753.20	80,000.00	0.00	0.00	80,000.00
326-ROUNDABOUT MAIN & CEDAR-J	156,500.72	0.00	62,302.50	94,198.22	0.00	0.00	94,198.22
327-SPONS WATER QUAL IMP 2021 (	20,000.00)	0.00	0.00	(20,000.00)	0.00	0.00	(20,000.00)
329-EASTSIDE WATER MAIN PH1	320,331.70	0.00	0.00	320,331.70	0.00	0.00	320,331.70
331-CEDAR JOHNSON RD RECONS (	457,812.03)	3,529,500.00	2,150,422.04	921,265.93	0.00	0.00	921,265.93
332-W MAIN ST IMPROVE	41,500.00	520,774.70	48,355.25	513,919.45	0.00	0.00	513,919.45
500-CEMETERY PERPETUAL FUND	143,818.44	4,811.75	0.00	148,630.19	0.00	0.00	148,630.19
501-KROUTH PRINCIPAL FUND	58,176.59	1,843.46	0.00	60,020.05	0.00	0.00	60,020.05
502-KROUTH INTEREST FUND	27,257.36	861.32	0.00	28,118.68	0.00	0.00	28,118.68
600-WATER FUND	486,610.52	751,962.05	636,734.28	601,838.29	0.00	0.00	601,838.29
603-WATER SINKING FUND	13,396.12	103,212.70	12,676.01	103,932.81	0.00	0.00	103,932.81
610-SEWER FUND	861,793.27	941,124.80	840,022.90	962,895.17	0.00	0.00	962,895.17
611-SEWER FUND SPECIAL	646,290.72	525,958.81	82,772.69	1,089,476.84	0.00	0.00	1,089,476.84
740-STORM WATER UTILITY	239,492.60	62,751.78	22,387.47	279,856.91	0.00	0.00	279,856.91
GRAND TOTAL	8,513,742.36	11,671,988.53	7,635,484.49	12,550,246.40	0.00	(3,750.00)	12,546,496.40

*** END OF REPORT ***

PROGRAM EXPENDITURES FOR THE MONTH OF APRIL 2026

83.33%

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
PUBLIC SAFETY					
POLICE DEPARTMENT					
GENERAL FUND	\$ 635,858.00	\$ 37,596.79	\$ 452,879.16	\$ 182,978.84	71.22%
TORT LIABILITY	\$ 17,000.00	\$ -	\$ 13,233.25	\$ 3,766.75	77.84%
TRUST & AGENCY	\$ 174,566.00	\$ 12,709.83	\$ 133,577.47	\$ 40,988.53	76.52%
FIRE DEPARTMENT					
GENERAL FUND	\$ 319,400.00	\$ 3,254.84	\$ 95,899.97	\$ 223,500.03	30.03%
TORT LIABILITY	\$ 40,000.00	\$ -	\$ 30,340.39	\$ 9,659.61	75.85%
TRUST & AGENCY	\$ 71,280.00	\$ 1,943.46	\$ 40,178.29	\$ 31,101.71	56.37%
BUILDING INSPECTIONS					
GENERAL FUND	\$ 59,193.00	\$ 2,031.94	\$ 38,266.71	\$ 20,926.29	64.65%
TRUST & AGENCY	\$ 18,820.00	\$ 804.09	\$ 8,618.71	\$ 10,201.29	45.80%
ANIMAL CONTROL	\$ 4,050.00	\$ -	\$ 210.00	\$ 3,840.00	5.19%
TOTAL PUBLIC SAFETY	\$ 1,340,167.00	\$ 58,340.95	\$ 813,203.95	\$ 526,963.05	60.68%
PUBLIC WORKS					
ROADS & STREETS					
GENERAL FUND	\$ 50,750.00	\$ -	\$ 56,592.00	\$ (5,842.00)	111.51%
TORT LIABILITY	\$ 22,000.00	\$ -	\$ 16,645.40	\$ 5,354.60	75.66%
ROAD USE TAX FUND	\$ 340,002.00	\$ 31,463.48	\$ 242,768.91	\$ 97,233.09	71.40%
TRUST & AGENCY	\$ 78,418.00	\$ 3,794.90	\$ 43,590.82	\$ 34,827.18	55.59%
STREET LIGHTING - GENERAL FUND	\$ 45,000.00	\$ 3,081.11	\$ 32,816.09	\$ 12,183.91	72.92%
SOLID WASTE - GENERAL FUND	\$ 333,562.00	\$ 20,250.00	\$ 215,724.57	\$ 117,837.43	64.67%
TOTAL PUBLIC WORKS	\$ 869,732.00	\$ 58,589.49	\$ 608,137.79	\$ 261,594.21	69.92%
TOTAL HEALTH & SOCIAL SERVICES	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CULTURE & RECREATION					
LIBRARY					
GENERAL FUND	\$ 218,201.00	\$ 13,599.14	\$ 162,438.30	\$ 55,762.70	74.44%
TORT LIABILITY	\$ 10,000.00	\$ -	\$ 7,323.78	\$ 2,676.22	73.24%
TRUST & AGENCY	\$ 43,518.00	\$ 6,872.78	\$ 39,824.14	\$ 3,693.86	91.51%
PARKS & RECREATION					
GENERAL FUND	\$ 267,669.00	\$ 13,625.64	\$ 166,672.75	\$ 100,996.25	62.27%
TORT LIABILITY	\$ 10,000.00	\$ -	\$ 6,408.92	\$ 3,591.08	64.09%
TRUST & AGENCY	\$ 43,280.00	\$ 2,732.67	\$ 31,032.09	\$ 12,247.91	71.70%
CEMETERY					

FUNCTIONS	BUDGET EXP	MTD EXP	YTD EXP	REMAINING BALANCE	PERCENT OF EXPENSES
GENERAL FUND	\$ 141,908.00	\$ 5,157.28	\$ 96,861.66	\$ 45,046.34	68.26%
TORT LIABILITY	\$ 5,000.00	\$ -	\$ 2,247.09	\$ 2,752.91	44.94%
TRUST & AGENCY	\$ 34,225.00	\$ 1,313.66	\$ 13,752.24	\$ 20,472.76	40.18%
CIVIC CENTER					
GENERAL FUND	\$ 17,900.00	\$ 949.89	\$ 10,891.10	\$ 7,008.90	60.84%
TRUST & AGENCY	\$ -	\$ -	\$ -	\$ -	#DIV/0!
COMMUNITY & CULTURAL DEV.	\$ 30,000.00	\$ 23.36	\$ 13,106.30	\$ 16,893.70	43.69%
LOCAL CABLE ACCESS	\$ 22,741.00	\$ 216.85	\$ 16,306.79	\$ 6,434.21	71.71%
HISTORIC PRESERVATION	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
TOTAL CULTURE & RECREATION	\$ 846,442.00	\$ 44,491.27	\$ 566,865.16	\$ 279,576.84	66.97%
COMMUNITY & ECONOMIC DEV.					
ECONOMIC DEVELOPMENT	\$ 122,500.00	\$ 2,645.00	\$ 71,511.90	\$ 50,988.10	58.38%
PLANNING & ZONING	\$ 39,000.00	\$ 1,624.78	\$ 30,685.84	\$ 8,314.16	78.68%
REVOLVING LOAN FUND	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TIF DEBT SERVICE	\$ 170,779.00	\$ -	\$ 31,949.00	\$ 138,830.00	18.71%
TIF LMI MEADOWS PT 4	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	0.00%
TOTAL COMMUNITY & E.D.	\$ 362,279.00	\$ 4,269.78	\$ 134,146.74	\$ 228,132.26	37.03%
GENERAL GOVERNMENT					
MAYOR & COUNCIL					
GENERAL FUND	\$ 19,000.00	\$ 513.70	\$ 19,934.03	\$ (934.03)	104.92%
TRUST & AGENCY	\$ 3,248.00	\$ 47.39	\$ 1,433.81	\$ 1,814.19	44.14%
CLERK & TREASURER					
GENERAL FUND	\$ 239,898.00	\$ 11,723.84	\$ 159,819.14	\$ 80,078.86	66.62%
TORT LIABILITY	\$ 13,000.00	\$ -	\$ 8,405.78	\$ 4,594.22	64.66%
TRUST & AGENCY	\$ 65,192.00	\$ 3,577.61	\$ 45,670.47	\$ 19,521.53	70.06%
LEGAL SERVICES	\$ 27,000.00	\$ 2,247.10	\$ 20,786.80	\$ 6,213.20	76.99%
TOTAL GENERAL GOVERNMENT	\$ 367,338.00	\$ 18,109.64	\$ 256,050.03	\$ 111,287.97	69.70%
GO DEBT SERVICE	\$ 941,653.00	\$ -	\$ 91,811.25	\$ 849,841.75	9.75%
CAPITAL PROJECTS					
(308) PARK IMPROVEMENTS	\$ 14,827.00	\$ -	\$ 6,698.00	\$ 8,129.00	45.17%
(321) WIDENING WAPSI CREEK	\$ 1,000,000.00	\$ 355,435.06	\$ 935,145.23	\$ 64,854.77	93.51%
(324) WW TREATMENT FACILITY 2021	\$ 1,100,000.00	\$ -	\$ 367,753.20	\$ 732,246.80	33.43%
(326) ROUNDABOUT MAIN & CEDAR	\$ -	\$ -	\$ 62,302.50	\$ (62,302.50)	#DIV/0!
(331) CEDAR JOHNSON RD RECON	\$ 4,000,000.00	\$ 16,990.93	\$ 2,150,422.04	\$ 1,849,577.96	53.76%

FUNCTIONS	BUDGET	MTD EXP	YTD EXP	REMAINING	PERCENT
	EXP			BALANCE	OF EXPENSES
(332) W MAIN ST IMPROVEMENT	\$ 100,000.00	\$ 11,676.00	\$ 48,355.25	\$ 51,644.75	48.36%
TOTAL CAPITAL PROJECTS	\$ 6,214,827.00	\$ 384,101.99	\$ 3,570,676.22	\$ 2,644,150.78	57.45%
BUSINESS TYPE ACTIVITIES					
WATER FUND	\$ 707,280.00	\$ 46,109.69	\$ 533,521.58	\$ 173,758.42	75.43%
WATER SINKING FUND	\$ 135,040.00	\$ -	\$ 12,676.01	\$ 122,363.99	9.39%
SEWER FUND	\$ 515,250.00	\$ 24,373.77	\$ 314,064.09	\$ 201,185.91	60.95%
SEWER FUND SPECIAL	\$ 641,280.00	\$ -	\$ 82,772.69	\$ 558,507.31	12.91%
STORM WATER UTILITY	\$ 39,905.00	\$ 1,065.37	\$ 22,387.47	\$ 17,517.53	56.10%
TOTAL BUSINESS TYPE ACTIVITIES	\$ 2,038,755.00	\$ 71,548.83	\$ 965,421.84	\$ 1,073,333.16	47.35%
NON-DEPARTMENTAL TRANSFERS					
GENERAL FUND	\$ 194,298.00	\$ -	\$ -	\$ 194,298.00	0.00%
EMERGENCY TAX FUND	\$ 7,020.00	\$ -	\$ -	\$ 7,020.00	0.00%
LOCAL OPTION SALES TAX	\$ 61,403.00	\$ -	\$ -	\$ 61,403.00	0.00%
TIF	\$ 292,778.00	\$ -	\$ -	\$ 292,778.00	0.00%
(326) ROUNDABOUT PROJECT	\$ 156,501.00	\$ -	\$ -	\$ 156,501.00	0.00%
(329) EAST SIDE WATER MAINS PH1	\$ 320,332.00	\$ -	\$ -	\$ 320,332.00	0.00%
WATER FUND	\$ 209,640.00	\$ 10,321.27	\$ 103,212.70	\$ 106,427.30	49.23%
SEWER FUND	\$ 710,823.00	\$ 50,628.86	\$ 525,958.81	\$ 184,864.19	73.99%
STORM WATER UTILITY	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00%
TOTAL NON-DEPARMENTAL TRANSFERS	\$ 2,052,795.00	\$ 60,950.13	\$ 629,171.51	\$ 1,423,623.49	30.65%
TOTAL FOR ALL FUNCTIONS	\$ 15,033,988.00	\$ 700,402.08	\$ 7,635,484.49	\$ 7,398,503.51	50.79%

CITY OF WEST BRANCH
 EXPENDITURES BY ACTIVITY (UNAUDITED)
 AS OF: APRIL 30TH, 2026

001-GENERAL FUND

83.33% OF FISCAL YEAR

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL NON-PROGRAM	2,052,795.00	60,950.13	629,171.51	30.65	1,423,623.49
TOTAL PUBLIC SAFETY	1,340,167.00	58,340.95	813,203.95	60.68	526,963.05
TOTAL PUBLIC WORKS	869,732.00	58,589.49	608,137.79	69.92	261,594.21
TOTAL HEALTH & SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL CULTURE & RECREATION	846,442.00	44,491.27	566,865.16	66.97	279,576.84
TOTAL COMMUNITY & ECON DEVELOP	362,279.00	4,269.78	134,146.74	37.03	228,132.26
TOTAL GENERAL GOVERNMENT	367,338.00	18,109.64	256,050.03	69.70	111,287.97
TOTAL DEBT SERVICE	941,653.00	0.00	91,811.25	9.75	849,841.75
TOTAL CAPITAL PROJECTS	6,214,827.00	384,101.99	3,570,676.22	57.45	2,644,150.78
TOTAL BUSINESS TYPE/ENTERPRISE	2,038,755.00	71,548.83	965,421.84	47.35	1,073,333.16
TOTAL EXPENDITURES	15,033,988.00	700,402.08	7,635,484.49	50.79	7,398,503.51



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: May 18, 2026

AGENDA ITEM: Claims for May 18, 2026

PREPARED BY: Jessica Brown, Deputy City Clerk
--

DATE: May 18, 2026

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**5/18/2026**

ALTORFER	WW PLANT GENERATOR - PW	449.25
AMAZON.COM	VARIOUS ITEMS - LIBRARY, CITY, P&R	467.20
CEDAR COUNTY TREASURER	CASSABAUM LAND TAXES	89.00
CHAUNCEY BUTLER POST 514	6 FLAGS	192.00
CORRIDOR ENERGY COOP	STREET LIGHTS	349.60
EOCENE ENVIRONMENTAL	WIDENING WAPSI CREEK	3,487.64
HAWKINS	CHEMICALS	2,644.02
HD SUPPLY	TOILET PAPER - P&R	27.12
KANOPY	ON DEMAND VIDEO SERVICE	50.00
KIESLER POLICE SUPPLY	AMMUNITION	1,453.70
MAINSTAY SYSTEMS	LAPTOP REPLACEMENT SCREEN- LIB	80.00
MOPPY MO'S	JANITORIAL SERVICES - LIBRARY	437.50
OLSON, KEVIN D	LEGAL SERVICES - MAY 2026	1,500.00
OVERDRIVE	DIGITAL & AUDIO BOOKS	549.53
SCHAFFER, JESSICA	MILEAGE REIMBURSEMENT	34.80
STATE HYGIENIC LAB	LAB ANALYSIS	1,379.00
WEST BRANCH TIMES	SUBSCRIPTION - LIBRARY	40.00
TOTAL		13,230.36

PAYROLL-WAGES, TAXES, EMPLOYEE BENEFITS**5/8/2026****61,936.05****PAID BETWEEN MEETINGS**

ALLIANT ENERGY	ALLIANT ENERGY	17,035.35
AMAZON.COM	MULTIPLE VARIOUS ITEMS- LIB	427.73
AT & T MOBILITY	WIRELESS SERVICE	258.14
BEAN & BEAN	GRAVE OPENINGS	1,300.00
CEDAR COUNTY RECORDER	RECORDING FEES	28.00
E O JOHNSON	COPIER MAINTENANCE - CITY	146.30
ECONO SIGNS	STREET SIGNS PW	6,657.65
FRED'S FEED & SUPPLY	FIELD PAINT & CHALK - P&R	448.95
LIBERTY COMMUNICATIONS	LIBERTY COMMUNICATIONS	1,603.13
LOEB JENNIFER	EVEREST PRESENTATION-LIBRARY	314.90
LRS HOLDINGS	TRASH & RECYCLING APRIL 2026	19,924.00
MAINSTAY SYSTEMS	MS 365 LICENSES - POLICE	150.00
MOPPY MO'S	CLEANING SERVICES-PD,CITY, TH, P&R	595.00
OFFICE EXPRESS	OFFICE SUPPLIES- CLERK	39.99
PROTECT YOUTH SPORTS	BACKGROUND CHECKS - P&R	290.00
QUILL	JANITORIAL SUPPLIES - CITY	50.46
SHIELD TECHNOLOGY	SOFTWARE MAINTENANCE-PD	1,700.00
USA BLUE BOOK	MARKING PAINT/SUPPLIES PW	2,188.25
VEENSTRA & KIMM	MULTIPLE PROJECTS	57,959.21
VICTOR STANLEY	BENCHES - P&R	8,324.00

WEST BRANCH REPAIRS	VEHICLE SERVICE - POLICE	481.65
WEX BANK	VEHICLE FUEL	1,537.95
VARIOUS VENDORS	UB REFUND	557.59
SISCO	FLEX & HEALTH CLAIMS 5-11-2026	2,072.55
TOTAL		124,090.80
GRAND TOTAL EXPENDITURES		199,257.21
FUND TOTALS		
001 GENERAL FUND		72683.67
022 CIVIC CENTER		543.68
031 LIBRARY		7594.55
110 ROAD USE TAX		12253.19
112 TRUST AND AGENCY		12919.51
321 WIDENING WAPSI CREEK		16583.84
331 CEDAR JOHNSON RD RECONS		1028.78
332 W MAIN ST IMPROVE		42451.23
600 WATER FUND		18100.42
610 SEWER FUND		14606.91
740 STORM WATER UTILITY		491.43
GRAND FUND TOTAL		199,257.21

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT			
POLICE OPERATION	GENERAL FUND	KIESLER POLICE SUPPLY, INC	AMMUNITION	860.00			
			AMMUNITION	593.70			
			TOTAL:	1,453.70			
STREET LIGHTING	GENERAL FUND	CORRIDOR ENERGY COOPERATIVE	STREET LIGHTS	349.60			
			TOTAL:	349.60			
PARK & RECREATION	GENERAL FUND	AMAZON.COM.CA.,INC. HD SUPPLY, INC.	BASE PLUGS - P&R	18.99			
			TOILET PAPER - P&R	27.12			
			TOTAL:	46.11			
COMM & CULTURAL DEVEL	GENERAL FUND	CHAUNCEY BUTLER POST 514	6 FLAGS	192.00			
			TOTAL:	192.00			
CLERK & TREASURER	GENERAL FUND	CEDAR COUNTY TREASURER AMAZON.COM.CA.,INC.	CASSABAUM LAND TAXES	89.00			
			2026-2027FY PLANNERS - CIT	39.97			
			TOTAL:	128.97			
LEGAL SERVICES	GENERAL FUND	OLSON, KEVIN D	LEGAL SERVICES - MAY 2026	1,500.00			
			TOTAL:	1,500.00			
LIBRARY	LIBRARY	OVERDRIVE INC WEST BRANCH TIMES SCHAFFER, JESSICA KANOPY AMAZON.COM.CA.,INC. MAINSTAY SYSTEMS OF IOWA LLC MOPPY MO'S LLC	DIGITAL & AUDIO BOOKS	522.45			
			DIGITAL & AUDIO BOOKS	27.08			
			SUBSCRIPTION - LIBRARY	40.00			
			MILEAGE REIMBURSEMENT-SCHAF	34.80			
			ON DEMAND VIDEO SERVICE	50.00			
			BOOKS - LIBRARY	16.50			
			BOOKS - LIBRARY	6.00			
			BOOKS - LIBRARY	19.25			
			BOOKS - LIBRARY	35.70			
			BOOKS - LIBRARY	43.84			
			TRASH CANS,PAPER TOWELS -	94.61			
			HDMI CABLES - LIB	24.88			
			MISC SUPPLIES - LIBRARY	76.42			
			BOOKS - LIBRARY	16.37			
			SUMMER YOUTH PROGRAM - LIB	11.99			
			BOOKS - LIBRARY	38.00			
			BOOKS - LIBRARY	24.68			
			LAPTOP REPLACEMENT SCREEN-	80.00			
			JANITORIAL SERVICES - LIBR	437.50			
			TOTAL:	1,600.07			
			CAPITAL PROJECT	WIDENING WAPSI CRE	EOCENE ENVIRONMENTAL GROUP, INC	WIDENING WAPSI CREEK	3,487.64
						TOTAL:	3,487.64
WATER OPERATING	WATER FUND	STATE HYGIENIC LAB HAWKINS INC.	LAB ANALYSIS - WATER LAB	69.00			
			CHEMICALS	2,644.02			
			TOTAL:	2,713.02			
SEWER OPERATING	SEWER FUND	STATE HYGIENIC LAB ALTORFER INC	LAB ANALYSIS - WASTE WATER	1,310.00			
			WW PLANT GENERATOR - PW	449.25			
			TOTAL:	1,759.25			

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
------------	------	-------------	-------------	--------

```

===== FUND TOTALS =====
001 GENERAL FUND                3,670.38
031 LIBRARY                      1,600.07
321 WIDENING WAPSI CREEK @ BE   3,487.64
600 WATER FUND                  2,713.02
610 SEWER FUND                  1,759.25
-----
GRAND TOTAL:                    13,230.36
-----

```

TOTAL PAGES: 2



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: May 18, 2026

AGENDA ITEM: Direct Staff on Farmer’s Market Location
PREPARED BY: Adam Kofoed, City Administrator
DATE: May 14, 2026

BACKGROUND:

Council wants to reconsider the location of the farmer’s market due to ready to eat food being available next to downtown restaurant establishments. As of right now, council is leaning towards the Farmers Market being located at Mural Park. Here are pros and cons to Mural Park:

Pros	Cons
More space	Extra sunny
More parking	Community is accustomed to the location
Brings activity to eastside downtown	Signs are already made for placemaking
Does not interfere with other businesses	Brings people to downtown



Special Event Permit Application

Event Title/Name: Farmer's Market

Event Organization: Farmer's Market Phone: 319 643 2044

Organization Address: _____ Tax ID #: N/A

City: West Branch State: IA

Event Website: _____ Event Email: None

Event Coordinator Name and Title: Marilyn Hanson

Event Coordinator Email: _____

Event Coordinator Cell Number: 319 643 2044

Event Coordinator Address: 110 Scott Drive State: IA Zip Code: 52358

City: _____

Description of Event: Farmer's Market at Heritage Sq

Requested Location(s) -All city facilities will also need to be reserved using the online Facility Reservation system. If there is a request to shut down a street, a traffic control plan including detour route drawing needs to be submitted and requires City Council approval.

Event set up will begin: (date, day of the week and time)	Event will begin: (date, day of the week, and time)	Event will end: (date, day of the week, and time)	Removal and clean-up will be completed: (date, day of the week, and time)
<u>2:30 pm</u>	<u>4:00 pm</u>	<u>6:00 pm</u>	<u>May 13 - Oct 13</u>

Maximum Number of Participants: 80 Maximum Number of Vehicles: 6 to 7 ^{vendors}

Will there be an admission fee? NO What is the admission fee? _____

Will food be sold? Yes Organizers are responsible for making sure vendors have secured the appropriate permits.

Will alcohol be permitted or sold? NO Organizers are responsible for insuring all permits have been obtained and all laws and regulations are followed.

Has all approval from non-city agencies (such as NPS, Johnson County, Cedar County, WBCSD) been granted?



Please list other agencies involved. _____

Traffic Control Plan (please attach diagram): _____



Public Notification Plan: Facebook + Statewide Sites

Amplified Sound/Noise Plan: NO music

Site Plan/Race Course Map (please attach diagram): N/A

Security Plan: N/A

Restoration Plan: _____

Trash Management Plan: Very little trash

Restroom Plan: none

Signs/Banner Plan: Gazebo morning of to 5:30pm Yard Signs

Insurance policy: NO

Signature: Marilyn Hanson Date: April 15, 2026

******By signing this form, you agree that you have read the attached guidelines and will comply with each as stated.**

Return completed form to: West Branch City Office, PO Box 218 or 110 N. Poplar St., West Branch, IA 52358 or email to cityclerk@westbranchiowa.org



Special Event Permit Application

Private events, ceremonies, or parties that anticipate less than 50 people and do not collect any money, sell any products, goods or services including food, beverage, or alcohol, do not use roads, streets, or pathways and do not have amplified sound or large tents do not require a Special Event Permit. A Facility Reservation may be required if City property is being used. The City of West Branch may waive the submission deadline in extreme cases of unforeseen events.

Please supply the information requested below. Attach additional sheets, if necessary, to provide the required information. In issuing a permit for a special event, the City considers the following items:

1. Will the event cause injury to persons or property, create a disturbance, cause disorderly conduct or encourage or result in violation of the law, or community standards?
2. Will the event interrupt the safe and orderly movement of pedestrians and vehicular traffic in the area?
3. Is the proposed location adequate for the size and nature of the event?
4. Will the event interfere with the intended use of the area?
5. Does the applicant(s) have the ability to execute the event?
6. Does the applicant(s) have the financial ability to obtain the appropriate insurance (if applicable)?
7. Does the event conflict with other scheduled special events in the community?
8. Have approvals by other governing agencies been obtained (if applicable)?
9. Have all permit requirements been met?

The application review process begins when the City of West Branch has received a completed application. Applications for special events must be approved by all appropriate departments, including but not limited to the West Branch Police Department, Fire Department, Public Works, Public Library, Parks and Recreation, Administration, and the City Council. In the event the application is denied by the City; the applicant may appeal to the West Branch City Council in writing within five (5) days of denial. The decision of the West Branch City Council is final.

FOR CITY OFFICE USE:

Approved by _____ Date of Approval _____

West Branch Administration _____ West Branch Fire Department _____ West Branch Police Department _____

West Branch Public Library _____ West Branch Public Works _____ West Branch Parks and Recreation _____

Other _____

Notes: _____



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: May 18, 2026

AGENDA ITEM: Resolution 2026-46 Approval of the naming of the Lions Club funded Pickleball Court located at Cubby Park/ Move to Action.

PREPARED BY: Parks & Recreation Director, Erin Laughlin
--

DATE: May 13, 2026

BACKGROUND:

The West Branch Lion's Club is seeking Council's approval for the naming of the new pickleball complex, sign, and sponsor names for the new pickleball courts at Cubby Park.

RESOLUTION NO. 2026-46

RESOLUTION SETTING THE NAME OF THE NEW PICKLEBALL COMPLEX LOCATED AT CUBBY PARK.

WHEREAS, the West Branch Lions Club has raised the funds for and have broken ground on the Pickleball Complex located at the entrance of Cubby Park;

WHEREAS, the Lions Club has requested to permanently name the Pickleball Complex the WBLP, West Branch Lions Pickleball Club Complex, in an effort to recognize the Lions Club for their fundraising, building and donation of the complex to the City of West Branch; and

WHEREAS, the City of West Branch Parks and Recreation Commission has reviewed the naming of and design of the signage for the new complex.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of West Branch, Iowa, that approval is now given to the naming of and signage design presented to the Council for the West Branch Lions Pickleball Club Complex, located at Cubby Park.

Passed and approved this 18th day of May. 2026.

Roger Laughlin, Mayor

ATTEST:

Alycia Friis, City Clerk

WEST BRANCH

WB3LP



**LIONS PICKLEBALL
CLUB COMPLEX**

Attached is a PDF proof of the sign. Also attached is a closer picture of the top of the post design. The sign frame will be made of white powder coated aluminum. You'll need to ask the city how far off the ground they want the bottom of the sign to be. This sign will be 4' X 8'. I recommend the bottom of the sign to be 24"-36" off the ground to allow for weed eating, but not to be so high that it isn't in people's view height.

We will also be adding an established date at the bottom of the sign when we know when that will happen.

Attached is the donor list for the donor sign that will be attached to the fence or at the bottom of this sign.

List of Donors for the Lions Club Four Court Pickleball Complex

\$25,000

Robert (Bud) Johnson – MinnTex Citrus
Roy J Carver Charitable Trust

\$10,000

Kofoed Family

\$5,000+

Brown's West Branch
Community Foundation of Cedar County
Dana & Sherry Kolpin
Jerry Family
Pip Printing

\$3,000

Bower Drywall
Liberty Communications
West Branch Roofing

\$1,000

3Hs + B
Debra Kauffman-Watson
Fidelity Bank & Trust
Hills Bank
HomeTown Restyling
John & Linda Black
Pickleball Johnson County
The Groom Station/Lynch's Excavating
Vicki Harkins
Tim & Becky Wageman
West Branch Animal Clinic

And many donations from West Branch community members and surrounding area.

WB Lions Pickleball Complex- Naming Opportunities (Internal Use Only, Kept by Chair of the Fundraising Committee)

Court #1: KOLPIN

Baseline Court #1: Liberty Communications

- Sideline Court #1:
1. Donner
 2. Pickleball Johnson County
 3. 3 Hs + B
 4.

Court #2: FLEAGLE FAMILY

Baseline Court #2: Bower Drywall

- Sideline Court #2:
1. Fidelity Bank & Trust
 2. Hills Bank
 3. John & Linda Black
 4.

Court #3: Pip Printing

Baseline Court #3: West Branch Roofing

- Sideline Court #3:
1. West Branch Animal Clinic
 2. The Groom Station/ Lynch's Excavating
 3. Debra Kauffman-Watson
 4.

Court #4: BROWNS WEST BRANCH

Baseline Court #4:

- Sideline Court #4:
1. Wageman
 2. HomeTown Restyling
 3. Barnhart Custom Services
 4.

Plaza area - Kofoed Family





REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: May 18, 2026

AGENDA ITEM: Authorizing the Transfer of Funds-Amendment

PREPARED BY: Heidi Van Auken

DATE: May 5, 2026

SUMMARY:

Transfer of funds can be performed to transfer funds from one fund, account, or program to a different fund, account, or program. There must be an available fund balance or budget in the fund, account, or program being transferred from. The ending balance in both the 'from' fund, account, or program; and the 'to' fund, account, or program must be positive.

This is an amendment to the approved transfer of funds on Resolution 2026-43 on May 4, 2026. This would amend the amount for the transfer of funds from TIF to Debt Service to pay for Bond Series 2023. The amount should be 143,400 instead of 143,000.

RESOLUTION 2026-47

A RESOLUTION AUTHORIZING THE TRANSFER OF FUNDS

BE IT RESOLVED, by the City Council of the City of West Branch, Iowa that the City Clerk is hereby authorized to transfer funds as follows:

T/O	TIF	125	\$	143,400	Transfer from TIF to Debt Service-Budgeted
T/I	Debt Service	226	\$	143,400	Bond Series 2023

* * * * *

PASSED AND APPROVED this 18th day of May, 2026

Roger Laughlin, Mayor

ATTEST: _____
Heidi Van Auken, Finance Officer



REQUEST FOR COUNCIL CONSIDERATION

MEETING DATE: May 18, 2026

AGENDA ITEM: Meal Reimbursement Policy

PREPARED BY: Adam Kofoed, City Administrator

DATE: May 14, 2026

BACKGROUND:

This proposal is primarily intended to support our entry-level employees, who are the most likely to incur out-of-pocket meal expenses when attending conferences. Many of the conferences I attend include sponsored meals, so I am generally not personally impacted by food-related travel costs. That is not the case for all staff.

I would also recommend we consider aligning this policy with our mileage reimbursement approach by tying it to the federal (IRS/GSA) rate. Doing so would allow adjustments to occur automatically and avoid the need to revisit the policy each year.

Our current rate of \$40 per day helps ensure that staff attending conferences are not personally subsidizing work-related travel. This is especially important for events where meals are not included in the registration cost.

Importantly, this policy has the greatest impact on our entry-level employees. These staff members are the least able to absorb out-of-pocket costs, and without a reasonable reimbursement, attending training or conferences can become a financial strain. Ensuring equitable access to professional development opportunities is critical—not just for fairness, but for building a strong and capable workforce over time. For context, our current \$40 per day reimbursement is well below the federal (IRS/GSA) standard meals and incidentals rate of approximately \$68 per day for areas like Iowa City, reinforcing that our policy is modest while still serving its purpose.

From a financial standpoint, this policy is predictable and controlled, while helping us avoid reduced participation in professional development opportunities. Supporting staff in this way ultimately benefits the City by ensuring we continue to bring back knowledge, training, and best practices without creating a personal financial burden.

I believe this is a reasonable and responsible policy that supports both our employees—particularly those at the beginning of their careers, and the City’s long-term effectiveness.

SF 2472

This outline is not intended to be exhaustive. A full analysis of the bill will be shared as soon as it is completed.

Revenue Limitation

- 2% cap with no inflation adjustment on CGFL ← League Policy Solution (CGFL-only limitation)
 - Also includes EMS, Ag land, Aviation Authority, Public Transit
 - New Construction counted outside of the cap
 - Abatement and TIF not included in definition
- 3% cap on DART & EMAs
 - No new growth counted for these levies
- 4% cap on county hospitals
- No cap on:
 - Debt Service
 - School Funding
 - City “special” revenue levies (e.g. unified law enforcement, tort/property insurance, employee benefits)
 - Most of county supplemental (e.g. elections, employee benefits, tort/property insurance)
- \$8.10 levy limitation maintained but deadline to reach it is extended two years to FY31

School Funding

- SAVE transfer as from projected 7.1% in FY27 to:
 - FY26-27 - 12.5%
 - FY27-28 - 15%
 - FY28-29 - 17.5%
 - FY29-30 - 22.5%
 - FY30-31 and thereafter - 25%
- 20-year extension on SAVE
- School Board Review Committee:
 - Adds unspent balance limit to 35 percent unless authorized by SBRC
 - Allows SBRC to deny one-time funding request
 - Requires districts to set up a policy relating to defining a target range and maximum amount of unspent balance

Residential Property Relief

- Converts homestead credit to exemption (currently equates to a \$4,850 exemption)
 - State funding of credit phased out over three years
 - Year 1 and beyond exemption 10% with a minimum of \$5,500 and max of \$20,000
 - Exemption maximum will rise with CPI according to the “Cumulative Adjustment Factor”
- Leaves in place current military and senior exemptions
- Funds homestead credit goes to buying down the the \$5.40 levy to \$4.90—phased in over 3 years
- Maintains current rollback calculation
 - Floating multi-res rollback rate that is phased in over 3 years
 - Year 1 - Multi-res equal to residential rollback
 - Year 2 - Multi-res equal to residential rollback plus 3%
 - Year 3 and beyond - Multi-res equal to residential rollback plus 6%
- Increase elderly and disabled rental credit from \$1,000 to \$1,500

Assessment & Valuation

- Shifts burden of proof to assessors if assessment increases more than 10% over two years
- Adds definition of abnormal transaction
- Updates DOR forms
- Keeps current Business Property Tax Credit at \$150,000
 - Eliminates state backfill and transfers funds to taxpayer relief fund instead

Transparency & Data

- Requires county auditor to deliver parcel-level reporting to DOM annually
- Requires DOM to adopt League Taxpayer notice form ← 2026 League Priority
 - Allows online posting of taxpayer notice forms
- Revises Real estate transfer reporting

Bonding & Debt

- Restricts use of debt service for general operations
 - Bonding for direct and indirect capital expenditures for large expenses/infrastructure projects exempted from restrictions ← League policy solution
- Caps general fund reserve balances at 35%
 - Creates an “obligated funds account” for money budgeted/saved for large equipment or infrastructure purchases or projects that is not subject to the cap on reserve funds

TIF

- 23-year sunset on all future TIF districts
- Perpetual TIFs:
 - Increment usage capped at 60% after 20 years
 - Any increment above 60% must be released back to other taxing entities
 - This 60% cap can be exceeded but only to cover pre-existing bond obligations
 - If exceeding the 60% threshold is necessary, a city cannot issue any new bonds or capture school foundation taxes during the time the threshold is exceeded
 - School foundation levy (\$5.40)
 - Eliminated in perpetual TIFs after 20 years
 - Eliminated in future TIF projects
 - School district may choose to opt-in all or a portion of their foundation levy if they adopt a resolution
 - Repeals 403.22 (LMI)
 - Perpetual TIF changes effective January 1, 2027

Miscellaneous

- Establishes the First Home Iowa Accounts program
- Increases EMS levy max from \$0.75 to \$1.50 with new vote