

City of West Branch

~A Heritage for Success~

110 N. Poplar Street • PO Box 218 • West Branch, Iowa 52358
(319) 643-5888 • Fax (319) 643-2305 • www.westbranchiowa.org • city@westbranchiowa.org

CITY COUNCIL MEETING AGENDA **Monday, March 2, 2015 • 7:00 p.m.** **City Council Chambers, 110 North Poplar Street** *Action may be taken on any agenda item.*

1. Call to order
2. Pledge of Allegiance
3. Roll call
4. Welcome
5. Approve Agenda/Consent Agenda/Move to action.
 - a. Approve minutes from the February 9, 2015 City Council Work Session.
 - b. Approve minutes from the February 17, 2015 City Council Meeting.
 - c. Approve claims.
6. Communications/Open Forum
7. Public Hearing/Non-Consent Agenda
 - a. Third Reading of Ordinance 725, amending Chapter 165 “Zoning Regulations.”/Move to action.
 - b. Third Reading of Ordinance 726, amending Chapter 170 “Subdivision Regulations.”/Move to action.
 - c. Public Hearing on amending the current budget for the fiscal year ending June 30, 2015.
 - d. Resolution 1276, amending the current budget for the fiscal year ending June 30, 2015./Move to action.
 - e. Public Hearing on the Fiscal Year 2015-2016 Annual Budget.
 - f. Resolution 1277, adopting the Fiscal Year 2015-2016 Annual Budget./Move to action.
 - g. Resolution 1278, calling an election on the proposition of entering into a loan agreement and issuing bonds for the purpose of undertaking the West Branch Park Improvements Project./Move to action.
8. City Staff Reports
 - a. Parks & Recreation Director Melissa Russell and Library Director Nick Shimmin – Hoover’s Hometown Day Planning Update
 - b. City Attorney Kevin Olson – Iowa Card Consortium – U.S. Bank
 - c. City Attorney Kevin Olson – Current LOST Proceeds for Emergency Communications Equipment
9. Comments from Mayor and Council Members
10. Adjournment

Mayor: Mark Worrell • **Council Members:** Jordan Ellyson, Colton Miller, Brian Pierce, Tim Shields, Mary Beth Stevenson
City Administrator/Clerk: Matt Muckler • **Fire Chief:** Kevin Stoolman • **Library Director:** Nick Shimmin
Parks & Rec Director: Melissa Russell • **Police Chief:** Mike Horihan • **Public Works Director:** Matt Goodale

(The following is a synopsis of the minutes of the West Branch City Council meeting. The full text of the minutes is available for inspection at the City Clerk's office. The minutes are not approved until the next regularly scheduled City Council meeting.)

**West Branch, Iowa
Council Chambers**

City Council Work Session

**February 9, 2015
7:00 p.m.**

Mayor Worrell opened the West Branch City Council work session at 7:03 p.m. by welcoming the audience and the following City staff: City Administrator Matt Muckler, Deputy City Clerk Leslie Brick, Police Chief Mike Horihan, Library Director Nick Shimmin, Park & Recreation Director Melissa Russell, and Public Works Director Matt Goodale. Council members: Jordan Ellyson, Colton Miller, Mary Beth Stevenson, and Brian Pierce. Absent: Councilperson Tim Shields.

Discussion of Meadows Subdivision Phase 2

Mayor Worrell opened the discussion and introduced Brad Larson of KLM Investments. Larson opened with advising the Council that KLM Investments would be presenting a final plat for approval for The Meadows Subdivision Phase 2 at a Special Planning and Zoning Commission meeting scheduled for Wednesday, February 18, 2015 at 6:30 p.m. Larson reported that several issues have been addressed by the request of the Planning and Zoning Commission and City feedback from prior meetings. KLM Investments, LLC has made the determination that the requested wet bottom basin was not financially feasible. KLM has decided to propose a dry bottom basin instead. This out lot would maintained by a homeowners association. A trail easement would be provided within the out lot and the City would be responsible for constructing and maintaining the trail. In addition, two crosswalks have been added. One crossing Dawson Drive to the south and one across Main Street that will line up with the proposed new high school entrance, sidewalks will now be on both sides of Dawson Street. Park land would be established with Phase III and handed over to the City to maintain. Muckler commented that he was pleased to see the trail placed behind the homes rather than in front of future property owners' homes. He cited that this would be a safer option for residents and children using the trail. Councilperson Stevenson voiced her concerns on storm water flow and the 100 year flood plain with it being in the middle of lot number 31. She also voiced concern with lots 32, 33 and 34 for the same reasons.

Total Employee Compensation

Muckler noted that Council expressed a preference for the FY15 payment distribution. However, Muckler reported that the water & sewer funds could not absorb those compensation costs, so he presented the budget with the FY16 employee compensation payment distribution and with the 4th officer as requested at the previous City Council Work Session.

General Fund Non-Salary Expenditures

Muckler ran through the highlights of General Fund expenditures citing the following:

- 1) 4th Police Officer and vehicle (Council Goal #9)
- 2) Back to FY15 payroll distribution
- 3) \$45,000 match for storm water utility (Council Goal #3)
- 4) \$22,000 towards new half-ton truck (Council Goal #1)
- 5) \$7,500 for partnership with the National Park Service
- 6) Funding for HHTD inflatables and fireworks (Council Goal #3)
- 7) Expanded summer camp program

Revenue Estimates for all other Funds

Muckler estimated FY16 revenues to be approximately \$4,045,335 which includes transfer and General Fund spending. Revenues from transfers total \$494,061 and General Fund Revenue (not including transfers) of \$1,615,981. Therefore, revenue estimates for all other funds is \$1,935,293.

Property Tax Levy highlights:

- 1) Property tax to increase \$0.55/\$1000 of assessed value to fund the Capital Improvement Plan
- 2) First property tax levy increase in five years

Non-Salary Expenditures for all other Funds

Muckler highlighted the following expenditures for the FY15/16 year:

Road Use Tax: (All related to Council Goal #1)

- 1) \$55,000 seal coat Greenview, 1/4th of the cemetery and other places in town
- 2) \$13,000 crack sealing
- 3) \$45,000 new plow truck (\$12,000 to come from GF Reserve Line)
- 4) \$20,000 alley improvements
- 5) \$3,000 towards ½ ton truck to be purchased primarily with General Funds
- 6) \$2,500 street patch at S. 2nd and S. Maple

Capital Improvement Plan: (All related to Council Goals #1 and #9)

- 1) \$500,000 4th Street from Animal Clinic to Reagan Blvd.
- 2) \$70,000 Main Street crossings at Pedersen St. and Scott Dr.
- 3) \$110,000 Main & Oliphant intersection improvements
- 4) \$150,000 Main & Foster intersection improvements

Park & Rec:

- 1) Moving forward with park capital improvements as LOST becomes available

Debt Service:

- 1) Completely pay off Fobian Lawsuit Settlement
- 2) Make \$177,489 payment on General Obligation Property Acquisition Note (Park in PV)
- 3) Additional portion of water bonds paid from Water Fund

Water and Sewer Fund:

- 1) \$100,000 for water system improvements
- 2) \$65,000 for I & I Phase 2 Work
- 3) \$10,000-\$30,000 Maintenance on Well #6
- 4) \$15,000 Maintenance on media in water filters

Fire Department:

- 1) LOST Funding for Radio Purchases, amount estimated between \$125,000 and \$150,000

Storm Water Utility:

- 1) Still under development, but would like to install infrastructure from Pedersen St to the creek
- 2) Ditch cleaning in Greenview and storm water piping/intake repairs

Council Member Input - Questions and Comments for Staff

No additional comments.

ADJOURNMENT

Motion by Stevenson to adjourn the work session, second by Ellyson. Motion carried on a voice vote.

City Council work session adjourned at 8:13 p.m.

Mark Worrell, Mayor

ATTEST: _____
Leslie Brick, Deputy City Clerk

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**West Branch, Iowa
Council Chambers**

City Council Meeting

**February 17, 2015
7:00 p.m.**

Mayor Worrell opened the West Branch City Council meeting at 7:00 p.m. by welcoming the audience and the following City staff: City Administrator Matt Muckler, Deputy City Clerk Leslie Brick, Police Chief Mike Horihan, Sergeant Kory Hanna, Library Director Nick Shimmin, and Public Works Director Matt Goodale. Council members: Colton Miller, Mary Beth Stevenson, Brian Pierce and Tim Shields. Absent: Councilperson Jordan Ellyson.

APPROVE AGENDA/CONSENT AGENDA

- a) Approve minutes from the February 2, 2015 Special City Council Meeting.
- b) Approve minutes from the February 2, 2015 City Council Work Session.
- c) Approve transfer of \$2,799.85 from general fund to fund 302 for Parkside Drive improvement capital project.
- d) Approve claims.

Motion by Pierce, second by Shields to approve agenda/consent agenda. AYES: Pierce, Shields, Stevenson, Miller. Absent: Ellyson. Motion carried.

COMMUNICATIONS/OPEN FORUM

No Comments.

PUBLIC HEARING/NON-CONSENT AGENDA

Recognition of Cargill Animal Nutrition

Mayor Worrell presented Deb Federlein of Cargill with a Business Certificate of Appreciation for 46 years in business in the West Branch community.

Wayne Deerberg, Chairperson, Cedar County Board of Supervisors and Dawn Smith, Cedar County Supervisor – Update from Cedar County.

Mayor Worrell introduced and welcomed Wayne Deerberg, Chairperson, Cedar County Board of Supervisors and Dawn Smith, Cedar County Supervisor to the meeting. Deerberg informed the Council that the Cedar County Board of Supervisors will be meeting once weekly, instead of twice. They are currently conducting an outreach program where they will visit cities and towns in the county and attend Council meetings to be available for questions and give updates. Deerberg also provided updates on their current budget process and where the County would be spending their money this fiscal year. Some items he noted were employee compensation, increase in senior dining funding (from \$13,000 to \$14,000), CEDCO (\$79,000), and Lynch's Plumbing (\$11,000) for a plumbing project and the Cedar County Courthouse. Deerberg also mentioned the bond attempt for the new County Storage Building that failed last fall. He said they would bring it back to the voters again this fall but this time provide better education on why the building was needed. Supervisor Smith then introduced herself and stated that the County is lobbying for the gas tax which in turn would increase the road use tax which everyone always has interest in. She also mentioned that Saturday meetings are something they may do in the future to allow working resident's access to them.

Gregory M. Nalley, Associate Director of the U.S. Geological Survey (USGS) Iowa Water Science Center, Daniel Christiansen, Supervisor of the Hydraulic Analysis & Modeling Unit of the USGS Iowa Water Science Center, and Superintendent Pete Swisher, Herbert Hoover National Historic Site- Partnership Opportunities between the USGS and the City of West Branch.

Superintendent Pete Swisher opened the discussion on the partnership the National Park Service has with the USGS and the opportunities of reducing storm water effects on West Branch and the Hoover National Historic Site. Swisher noted that the goal of the NPS was to provide protection for a 50 year flood event. In an effort to accomplish this goal, the NPS has engaged the USGS to install a Stream Gauge at the creek that flows through the park to gather data. NPS and the USGS have been working together since 1995 gathering data. NPS is looking into possibly building a water retention basin in their prairie. Greg Nalley provided some history and

the mission of the USGS. The mission of the USGS is to provide reliable information and accurate data and to minimize loss of property. This information is collected via Stream Flow Gauges. Nalley then presented costs on different types of gauges that were available for collecting data. Mayor Worrell and the Council agreed that the collection of data would provide necessary information to the City in planning for future flood retention structures. Muckler suggested that interested members meet with the USGS to discuss the possibility of adding stream flow gauges. Councilpersons Stevenson, Pierce and Mayor Worrell all indicated interest.

Second Reading of Ordinance 725, amending Chapter 165 “Zoning Regulations.”/Move to action.

Motion by Stevenson, second by Pierce. AYES: Stevenson, Pierce, Miller, Shields.

Absent: Ellyson. Motion carried.

Second Reading of Ordinance 726, amending Chapter 170 “Subdivision Regulations.”/Move to action.

Motion by Shields, second by Stevenson. AYES: Shields, Stevenson, Miller, Pierce.

Absent: Ellyson. Motion carried

Resolution 1269, to fix a date of meeting for a public hearing on amending the current budget for the fiscal years ending June 30, 2015./Move to action.

Motion by Stevenson, second by Shields to approve Resolution 1269. AYES: Stevenson, Shields, Miller, Pierce. Absent: Ellyson. Motion carried

Resolution 1270, adopting final proposed fiscal year 2015-2016 budget and order notice of hearing March 2, 2015./Move to action.

Motion by Pierce, second by Shields to approve Resolution 1270. AYES: Pierce, Shields, Stevenson, Miller.

Absent: Ellyson. Motion carried

Resolution 1271, approving outreach program confirmation and conditions of agreement with Niabi Zoo in the amount of \$550.00./Move to action.

Motion by Shields, second by Stevenson to approve Resolution 1271. AYES: Shields, Stevenson, Miller, Pierce.

Absent: Ellyson. Motion carried.

Resolution 1272, approving engagement contract with Mariachi Azteca in the amount of \$1,200./Move to action.

Motion by Stevenson, second by Miller to approve Resolution 1272. AYES: Stevenson, Miller, Pierce, Shields.

Absent: Ellyson. Motion carried.

Resolution 1273, approving a commercial services agreement with TruGreen Commercial in the amount of \$2,432./Move to action.

Motion by Pierce, second by Miller to approve Resolution 1273. AYES: Pierce, Miller, Shields, Stevenson.

Absent: Ellyson. Motion carried.

Resolution 1274, approving an agreement for collection services with Financial Adjustment Bureau, Inc./Move to action.

Councilperson Shields raised his concerns with the rates charged by this provider and felt that there may be other companies that could provide this service at a more reasonable fee schedule. Council agreed to postpone this issue while more information was gathered from other vendors.

Motion by Shields, second by Pierce to approve postpone vote on Resolution 1274. AYES: Shields, Pierce, Miller, Stevenson. Absent: Ellyson. Motion carried.

Resolution 1275, approving a professional services agreement with HBK Engineering, LLC for park design./Move to action.

Motion by Shields, second by Stevenson to approve Resolution 1275. AYES: Miller, Pierce, Shields, Stevenson.

Absent: Ellyson. Motion carried.

CITY STAFF REPORTS

Deputy City Clerk Dawn Brandt – Ordinance Codification Services Options with Iowa Codification, Inc.

This item was moved to the March 16, 2015 City Council meeting due to Deputy City Clerk Dawn Brandt's absence.

City Attorney Kevin Olson – Iowa Card Consortium – US Bank.

This item was moved to the March 2, 2015 City Council meeting due to City Attorney Kevin Olsen's absence.

City Engineer Dave Schechinger – Update of Casey's Project and Site Plan.

Schechinger stated that Casey's has submitted their plans to the DOT and that they are awaiting approval from the DOT. He also stated that once approval is granted by the DOT, the process is anticipated to move quickly from there. Muckler also commented that a draft agreement has been started and will need Council approval for setting a public hearing to enter into an agreement with Casey's. Councilperson Shields questioned if the old Casey's would stay in business at its current location. Schechinger indicated that was the current intent on Casey's part. Stevenson raised her concern that if Casey's changed its mind and closed the store, they (Casey's) would either need to sell or repurpose the building or not leave an abandoned building in its location. Muckler commented that if Casey's ended up closing the store, these concerns raised are items that could be added to the Casey's agreement.

COMMENTS FROM MAYOR AND COUNCIL MEMBERS

Mayor Worrell mentioned that a Developer's Committee Meeting took place today which consisted of himself, Roger Laughlin, Jerry Sexton, Colton Miller and John Heirsmann. This committee was formed after a recent Developer's meeting was held at the end of January. The purpose of this meeting was to generate ideas on how to attract new residents to West Branch. Some of the ideas the committee will investigate are reducing or waiving building permit fees, waiving or reducing hook-up fees, finance packages for developers as an incentive to build here and even the idea of constructing a Parade of Homes home to generate traffic to the City. Council was supportive of the ideas of the committee and a few offered a few ideas of their own. Muckler advised that a plan would be needed to move forward and asked Council to think of suggestions of what the City would like to offer as incentives for both short and long term.

ADJOURNMENT

Motion to adjourn meeting by Pierce, second by Shields. Motion carried on a voice vote. City Council meeting adjourned at 8:34 p.m.

Mark Worrell, Mayor

ATTEST: _____
Leslie Brick, Deputy City Clerk

ORDINANCE NO. 725

AN ORDINANCE AMENDING CHAPTER 165 “ZONING REGULATIONS”

WHEREAS, the City Council of the City of West Branch, Iowa, has heretofore deemed it necessary and desirable to provide a process whereby the Zoning Board of Adjustment could allow uses by special exception under certain conditions, and

WHEREAS, it is desirable for the City Code to be consistent with the State Code.

NOW, THEREFORE, BE IT ORDAINED:

1. BE IT ENACTED by the City Council of West Branch, Iowa, that Chapter 165 “ZONING REGULATIONS” of the Code of West Branch, Iowa is hereby amended by revising the following subsection to Chapter 165:

165.22 (7) Powers of the Board of Adjustment.

165.22 (7) — Insert the following: In granting a variance, or Special Exception, the Board may attach thereto any conditions and safeguards it deems necessary or desirable in furthering the purposes of this chapter. Violation of any of these conditions or safeguards shall be deemed violation of this chapter.

2. This amendment to the ordinance shall be in full effect from and after its publication as by law provided.
3. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.
4. 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 this ordinance as a whole or any part, section, or provision thereof not adjudged invalid or unconstitutional.

Passed and approved this 2nd day of March, 2015.

| | |
|-----------------|-------------------|
| First Reading: | February 2, 2015 |
| Second Reading: | February 17, 2015 |
| Third Reading: | March 2, 2015 |

Mark Worrell, Mayor

Attest:

Matt Muckler, City Administrator/Clerk

ORDINANCE NO. 726

AN ORDINANCE AMENDING CHAPTER 170 “SUBDIVISION REGULATIONS”

WHEREAS, it is desirable for the City’s Zoning Regulations (Chapter 165) to be consistent with the City’s Subdivision Regulations (Chapter 170).

NOW, THEREFORE, BE IT ORDAINED:

1. BE IT ENACTED by the City Council of West Branch, Iowa, that Chapter 170 “SUBDIVISION REGULATIONS” of the Code of West Branch, Iowa is hereby amended by revising the following subsection to Chapter 170:

170.15(5)D. Street right-of-way widths shall be as follows:

- (1) Arterial Streets: a 70-foot right-of-way, 42-foot pavement, and 5-foot sidewalks per City Specifications.
 - (2) Collector Streets: a 66-foot right-of-way, 34-foot pavement, and 5-foot sidewalks per City Specifications.
 - (1) Minor Streets: a 60-foot right-of-way, 29-foot pavement, and 5-foot sidewalks per City Specifications.
2. This amendment to the ordinance shall be in full effect from and after its publication as by law provided.
3. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.
4. 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 this ordinance as a whole or any part, section, or provision thereof not adjudged invalid or unconstitutional.

Passed and approved this 2nd day of March, 2015.

| | |
|-----------------|-------------------|
| First Reading: | February 2, 2015 |
| Second Reading: | February 17, 2015 |
| Third Reading: | March 2, 2015 |

Mark Worrell, Mayor

Attest:

Matt Muckler, City Administrator/Clerk

**NOTICE OF PUBLIC HEARING
AMENDMENT OF CURRENT CITY BUDGET**

The City Council of West Branch in CEDAR & JOHNSON County, Iowa

will meet at City Council Chambers, 110 N. Poplar St., West Branch, IA

at 7:00 p.m. on March 2, 2015
(hour) (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2015
(year)

by changing estimates of revenue and expenditure appropriations in the following functions for the reasons given.
Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.

| | | Total Budget as certified or last amended | Current Amendment | Total Budget after Current Amendment |
|--|----|---|----------------------|--|
| Revenues & Other Financing Sources | | | | |
| Taxes Levied on Property | 1 | 1,554,151 | | 1,554,151 |
| Less: Uncollected Property Taxes-Levy Year | 2 | | | 0 |
| Net Current Property Taxes | 3 | 1,554,151 | 0 | 1,554,151 |
| Delinquent Property Taxes | 4 | 0 | | 0 |
| TIF Revenues | 5 | 0 | | 0 |
| Other City Taxes | 6 | 181,217 | | 181,217 |
| Licenses & Permits | 7 | 62,000 | | 62,000 |
| Use of Money and Property | 8 | 5,900 | | 5,900 |
| Intergovernmental | 9 | 435,909 | 67,500 | 503,409 |
| Charges for Services | 10 | 958,253 | 76,200 | 1,034,453 |
| Special Assessments | 11 | 0 | | 0 |
| Miscellaneous | 12 | 43,100 | 73,539 | 116,639 |
| Other Financing Sources | 13 | 451,483 | 265,434 | 716,917 |
| Total Revenues and Other Sources | 14 | 3,692,013 | 482,673 | 4,174,686 |
| Expenditures & Other Financing Uses | | | | |
| Public Safety | 15 | 646,161 | 354,362 | 1,000,523 |
| Public Works | 16 | 594,816 | 59,675 | 654,491 |
| Health and Social Services | 17 | 0 | | 0 |
| Culture and Recreation | 18 | 624,577 | 3,000 | 627,577 |
| Community and Economic Development | 19 | 100,867 | 38,813 | 139,680 |
| General Government | 20 | 200,935 | 40,000 | 240,935 |
| Debt Service | 21 | 304,213 | 164,085 | 468,298 |
| Capital Projects | 22 | 184,312 | 67,500 | 251,812 |
| Total Government Activities Expenditures | 23 | 2,655,881 | 727,435 | 3,383,316 |
| Business Type / Enterprises | 24 | 985,216 | -126,698 | 858,518 |
| Total Gov Activities & Business Expenditures | 25 | 3,641,097 | 600,737 | 4,241,834 |
| Transfers Out | 26 | 451,483 | 265,434 | 716,917 |
| Total Expenditures/Transfers Out | 27 | 4,092,580 | 866,171 | 4,958,751 |
| Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year | 28 | -400,567 | -383,498 | -784,065 |
| Beginning Fund Balance July 1 | 29 | 1,861,316 | | 1,861,316 |
| Ending Fund Balance June 30 | 30 | 1,460,749 | -383,498 | 1,077,251 |

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

There are transfers, revenue and expenditures included for a general obligation bond payment to be made from the debt service fund. Amendments to revenue include increases due to the REAP Grant, the sale of a fire truck and the Main Street Sidewalk Project. Amendments to expenditures include increases for the purchase of a new fire truck, the Main Street Sidewalk Project, the Green Street and N. Maple street projects, part-time payroll for the Parks & Recreation Department, and legal fees.

There will be no increase in tax levies to be paid in the current fiscal year named above related to the proposed budget amendment. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget.

City Administrator/Clerk Matt Muckler

City Clerk/ Finance Officer Name

Fiscal Year 2016 Budget Highlights:

The Top 25 Things to Know about the FY16 Budget

- 1) 4th Police Officer and vehicle (Council Goal #9)
- 2) \$500,000 4th Street from Animal Clinic to Reagan Blvd. (Council Goals #1 and #9)
- 3) \$45,000 match for stormwater utility (Council Goal #3)
- 4) New half-ton truck for Public Works (Council Goal #1)
- 5) \$7,500 for new partnership arrangement with the National Park Service
- 6) Funding for HHTD inflatables and fireworks (Council Goal #3)
- 7) \$55,000 Seal Coat Greenview, 1/4th of the cemetery and other locations (Council Goal #1)
- 8) \$13,000 Crack Sealing (Council Goal #1)
- 9) New Plow Truck for Public Works (Council Goal #1)
- 10) \$20,000 Alley Improvements (Council Goal #1)
- 11) LOST Funding for Radio Purchases, amount estimated between \$125,000 and \$150,000
- 12) \$2,500 Street Patch at S. 2nd and S. Maple (Council Goal #1)
- 13) \$70,000 Main Street Crossings at Pedersen Street and Scott Drive (Council Goals #1 and #9)
- 14) \$110,000 Main & Oliphant Intersection Improvements (Council Goals #1 and #9)
- 15) \$150,000 Main & Foster Intersection Improvements (Council Goals #1 and #9)
- 16) Property tax to increase \$0.55/\$1000 of assessed value to fund the Capital Improvement Plan. This is the first property tax levy increase in five years. (Council Goal #9)
- 17) Expanded summer camp program
- 18) Completely pay off Fobian Lawsuit Settlement
- 19) Make \$177,489 payment on General Obligation Property Acquisition Note (Park in PV)
- 20) Additional portion of water bonds paid from Water Fund
- 21) \$100,000 for water system improvements
- 22) \$65,000 for I&I Phase 2 Work (Council Goal #2)
- 23) \$10,000-\$30,000 Maintenance on Well #6
- 24) \$15,000 Maintenance on media in water filters
- 25) Moving forward with park capital improvements as LOST becomes available

RESOLUTION NO. 1276

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR
ENDING JUNE 30, 2015

FY15 Budget Amendment – See State Form

PASSED, APPROVED, AND ADOPTED this 2nd day of March, 2015.

Mark Worrell, Mayor

ATTEST:

Matt Muckler, City Administrator/City Clerk

16-142

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of CEDAR & JOHNSON County, Iowa:

The City Council of West Branch in said County/Countries met on March 2, 2015, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. 1269

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2015

(AS AMENDED LAST ON N/A.)

Be it Resolved by the Council of the City of West Branch

Section 1. Following notice published February 19, 2015

and the public hearing held, March 2, 2015 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

| | | Total Budget as certified or last amended | Current Amendment | Total Budget after Current Amendment |
|--|-----------|---|----------------------|--|
| Revenues & Other Financing Sources | | | | |
| Taxes Levied on Property | 1 | 1,554,151 | 0 | 1,554,151 |
| Less: Uncollected Property Taxes-Levy Year | 2 | 0 | 0 | 0 |
| Net Current Property Taxes | 3 | 1,554,151 | 0 | 1,554,151 |
| Delinquent Property Taxes | 4 | 0 | 0 | 0 |
| TIF Revenues | 5 | 0 | 0 | 0 |
| Other City Taxes | 6 | 181,217 | 0 | 181,217 |
| Licenses & Permits | 7 | 62,000 | 0 | 62,000 |
| Use of Money and Property | 8 | 5,900 | 0 | 5,900 |
| Intergovernmental | 9 | 435,909 | 67,500 | 503,409 |
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| Public Works | 16 | 594,816 | 59,675 | 654,491 |
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| Beginning Fund Balance July 1 | 29 | 1,861,316 | 0 | 1,861,316 |
| Ending Fund Balance June 30 | 30 | 1,460,749 | -383,498 | 1,077,251 |

Passed this 2nd day of March 2015
(Day) (Month/Year)

Signature
City Clerk/Finance Officer

Signature
Mayor

| Transfers | From | To | Amend. Amt. | Inc/Dec | Account Code | Explanation |
|--------------|---------|---------|-------------------|---------|--------------------|---|
| Transfer in | | 502-100 | 1,349.00 | Inc. | 502-4-0-950-4-4830 | Transfer from GF Library 031 to Krouth Interest CD Fund 502. |
| Transfer out | 031-100 | | 1,349.00 | Dec. | 031-5-0-950-9100 | |
| Transfer in | | 001-830 | 100,000.00 | Inc. | 001-4-0-950-4-4830 | Transfer out of TIF - Repayment of Internal Advance to Tax Increment Revenue Fund per Resolution 1195 to General Fund 001 |
| Transfer out | 125-100 | | 100,000.00 | Dec. | 125-5-0-950-9100 | |
| Transfer out | 610-100 | | 26,125.00 | Dec. | 610-5-0-950-9100 | Transfer out of sewer - Interest pmt for GO Bond 2013 to debt service fund 226 |
| Transfer out | 610-100 | | 60,000.00 | Dec. | 610-5-9-950-9100 | Transfer out of sewer - Principal pmt for GO Bond 2013 to debt service fund 226 |
| Transfer out | 600-100 | | 4,038.00 | Dec. | 600-5-0-950-9100 | Transfer out of water - Interest pmt for GO Bond 2013 to debt service fund 226 |
| Transfer out | 600-100 | | 36,535.00 | Dec. | 600-5-0-950-9100 | Transfer out of water - Principal pmt for GO Bond 2013 to debt service fund 226 |
| Transfer out | 125-100 | | 25,810.00 | Dec. | 125-5-0-950-9100 | Transfer out of TIF - Principal pmt for GO Bond 2013 to debt service fund 226 |
| Transfer out | 125-100 | | 11,577.00 | Dec. | 125-5-0-950-9100 | Transfer out of TIF - Interest pmt for GO Bond 2013 to debt service fund 226 |
| | | | 164,085.00 | | | |
| Transfer in | | 226-100 | 37,387.00 | Inc. | 226-4-0-950-4830 | Transfer in to debt service fund 226 for GO Bond 2013 pmt. |
| Transfer in | | 226-100 | 126,698.00 | Inc. | 226-4-0-950-4-4830 | Transfer in to debt service fund 226 for GO Bond 2013 pmt. |
| | | | 164,085.00 | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| Revenue Area | From | To | Amend. Amt. | Inc/Dec | Account Code | Explanation |
|-----------------------|------------------|------------------|----------------------|---------|--------------------|---|
| Taxes Levied on Prop. | 1,554,151 | 1,554,151 | | | | |
| TIF Revenues | 0 | 0 | | Dec. | | |
| Other City taxes | 181,217 | 181,217 | | | | |
| Licenses & Permits | 62,000 | 62,000 | | Inc. | | |
| Use of Money & Prop. | 5,900 | 5,900 | | | | |
| Intergovernmental | 435,909 | 503,409 | 67,500.00 | Inc. | 301-4-2-751-3-4450 | REAP Grant Project revenue |
| Charges for services | 958,253 | 1,034,453 | 76,200.00 | Inc. | 001-4-0-950-1-4553 | Main Street Sidewalk Improvements Ph. 2 project |
| | | | 76,200.00 | | | |
| Special Assessments | 0 | 0 | | | | |
| Miscellaneous | 43,100 | 116,639 | 3,739.00 | Inc. | 001-4-0-950-2-4710 | Insurance claim reimbursement - Town Hall ICAP claim |
| | | | 59,000.00 | Inc. | 001-4-0-950-4-4799 | Revenue from sale of old Fire Truck |
| | | | 10,800.00 | Inc. | 001-4-0-950-4-4799 | N Maple/MS sidewalk - WB School revenue |
| | | | 73,539.00 | | | |
| Other Fin. Sources | 451,483 | 616,917 | | Inc. | | |
| Transfer In | | | 1,349.00 | Inc. | 502-4-0-950-4-4830 | Transfer from GF Library 031 to Krouth Interest CD Fund 502. |
| | | | 126,698.00 | Inc. | 226-4-0-950-4-4830 | Transfer from 600 Water/610 Sewer to 226 Debt service for GO Bond 2013 Principal & Interest |
| | | | 100,000.00 | Inc. | 001-4-0-950-4-4830 | Transfer from TIF - (Repayment of Internal Advance to Tax Increment Revenue Fund per Resolution 1195) to General Fund 001 |
| | | | 37,387.00 | Inc. | 226-4-0-950-4830 | Transfer from 125 TIF to 226 Debt service for GO Bond 2013 Principal & Interest |
| | | | 265,434.00 | | | |
| Total Revenue | 3,692,013 | 4,074,686 | \$ 482,673.00 | | | |

| Expenditure Area | From | To | Amend. Amt. | Inc/Dec | Account Code | Explanation |
|---------------------------------|-------------|-----------|--------------------|----------------|---------------------|---|
| Public Safety | 646,161 | 1,000,523 | 354,362.00 | Inc. | 001-5-1-150-6727 | Fire reserve balance \$295,362 & sale of old Fire truck \$59,000. (For purchase of new 2015 Fire Truck) |
| | | | 354,362.00 | | | |
| | | | | | | |
| Public Works | 594,816 | 654,491 | 26,000.00 | Inc. | 001-5-2-210-6761 | Green St./N Maple project budgeted in FY14, claim paid in FY15 - will use GF balance |
| | | | 33,675.00 | Inc. | 110-5-2-210-6761 | Green St./N Maple project budgeted in FY14, claim paid in FY15 - RUT balance |
| | | | 59,675.00 | | | |
| | | | | | | |
| Culture & Recreation | 624,577 | 627,577 | 3,000.00 | Inc. | 001-5-4-430-6010 | Park & Rec part-time summer payroll - GF balance |
| | | | 3,000.00 | | | |
| | | | | | | |
| Community Eco. Dev. | 100,867 | 139,680 | 76,200.00 | Inc. | 001-5-5-520-6498 | Main Street Sidewalk Improvements Ph. 2 project |
| | | | (25,810.00) | Dec. | 125-5-5-710-6801 | Reduce TIF principal exp line - see transfer from TIF to debt service |
| | | | (11,577.00) | Dec. | 125-5-5-710-6851 | Reduce TIF interest exp line - see transfer from TIF to debt service |
| | | | 38,813.00 | | | |
| | | | | | | |
| General Government | 200,935 | 240,935 | 40,000.00 | Inc. | 001-5-6-640-6490 | Legal administrative consulting fees - Dorsey & Whitney. |
| | | | 40,000.00 | | | |
| | | | | | | |
| Debt Service | 304,213 | 468,298 | 122,345.00 | Inc. | 226-5-7-700-6806 | Principal loan payment for GO Bond 2013 |
| | | | 41,740.00 | Inc. | 226-5-7-700-6856 | Interest loan payment for GO Bond 2013 |
| | | | 164,085.00 | | | |
| | | | | | | |
| Capital Projects | 184,312 | 251,812 | 15,000.00 | Inc. | 301-5-8-751-6490 | REAP Grant Proj. exp. - Pedestrian bridge |
| | | | 52,500.00 | Inc. | 301-5-8-751-6498 | REAP Grant Proj. exp. - Pedestrian bridge |
| | | | 67,500.00 | | | |
| | | | | | | |

| | | | | | | |
|---------------------------|------------------|------------------|----------------------|------|------------------|---|
| Business Type Act. | 985,216 | 858,518 | (36,535.00) | Dec. | 600-5-9-810-6801 | Reduce water principal exp line - see transfer from water to debt service |
| | | | (4,038.00) | Dec. | 600-5-9-810-6851 | Reduce water interest exp line - see transfer from water to debt service |
| | | | (60,000.00) | Dec. | 610-5-9-815-6801 | Reduce sewer principal exp line - see transfer from sewer to debt service |
| | | | (26,125.00) | Dec. | 610-5-9-815-6851 | Reduce sewer interest exp line - see transfer from sewer to debt service |
| | | | (126,698.00) | | | |
| | | | | | | |
| Transfers out | 451,483 | 716,917 | 1,349.00 | | 031-5-0-950-9100 | Transfer from GF Library 031 to Krouth Interest CD Fund 502. |
| | | | 100,000.00 | | 125-5-0-950-9100 | Transfer out of TIF - Repayment of Internal Advance to Tax Incremental Revenue Fund per Resolution 1195 to General Fund 001 |
| | | | 86,125.00 | | 610-5-0-950-9100 | Transfer out of sewer - Principal/Int. pmt for GO Bond 2013 to debt service fund 226 |
| | | | 40,573.00 | | 600-5-0-950-9100 | Transfer out of water - Principal/Int. pmt for GO Bond 2013 to debt service fund 226 |
| | | | 37,387.00 | | 125-5-0-950-9100 | Transfer out of TIF - Principal/Int. pmt for GO Bond 2013 to debt service fund 226 |
| | | | 265,434.00 | | | |
| | | | | | | |
| Total Expenditures | 4,092,580 | 4,958,751 | \$ 866,171.00 | | | |

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

City of West Branch, Iowa

The City Council will conduct a public hearing on the proposed Budget at 110 N. Poplar St., West Branch, IA

on 3/2/2015 at 7:00 p.m.

(Date) xx/xx/xx

(hour)

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 \$ 12.59382

The estimated tax levy rate per \$1000 valuation on Agricultural land 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.

(319) 643-5888

phone number

Matt Muckler

City Clerk/Finance Officer's NAME

| | | Budget FY 2016 | Re-estimated FY 2015 | Actual FY 2014 |
|--|-----------|-------------------|-------------------------|-------------------|
| | | (a) | (b) | (c) |
| Revenues & Other Financing Sources | | | | |
| Taxes Levied on Property | 1 | 1,600,012 | 1,563,151 | 1,559,379 |
| Less: Uncollected Property Taxes-Levy Year | 2 | 0 | 0 | 0 |
| Net Current Property Taxes | 3 | 1,600,012 | 1,563,151 | 1,559,379 |
| Delinquent Property Taxes | 4 | 0 | 0 | 0 |
| TIF Revenues | 5 | 150,000 | 215 | 36,911 |
| Other City Taxes | 6 | 196,454 | 179,664 | 147,596 |
| Licenses & Permits | 7 | 62,000 | 62,000 | 65,481 |
| Use of Money and Property | 8 | 4,900 | 5,900 | 6,501 |
| Intergovernmental | 9 | 492,304 | 450,921 | 394,359 |
| Charges for Fees & Service | 10 | 993,504 | 962,322 | 787,511 |
| Special Assessments | 11 | 0 | 0 | 0 |
| Miscellaneous | 12 | 52,100 | 122,639 | 197,152 |
| Other Financing Sources | 13 | 0 | 0 | 400,000 |
| Transfers In | 14 | 494,061 | 615,568 | 248,715 |
| Total Revenues and Other Sources | 15 | 4,045,335 | 3,962,380 | 3,843,605 |
| Expenditures & Other Financing Uses | | | | |
| Public Safety | 16 | 799,916 | 1,001,161 | 556,441 |
| Public Works | 17 | 532,186 | 616,517 | 480,200 |
| Health and Social Services | 18 | 0 | 0 | 0 |
| Culture and Recreation | 19 | 800,613 | 624,577 | 924,311 |
| Community and Economic Development | 20 | 59,973 | 177,067 | 85,428 |
| General Government | 21 | 251,047 | 230,935 | 198,703 |
| Debt Service | 22 | 436,253 | 468,298 | 340,488 |
| Capital Projects | 23 | 0 | 259,312 | 0 |
| Total Government Activities Expenditures | 24 | 2,879,988 | 3,377,867 | 2,585,571 |
| Business Type / Enterprises | 25 | 847,830 | 833,518 | 1,516,520 |
| Total ALL Expenditures | 26 | 3,727,818 | 4,211,385 | 4,102,091 |
| Transfers Out | 27 | 494,061 | 615,568 | 248,715 |
| Total ALL Expenditures/Transfers Out | 28 | 4,221,879 | 4,826,953 | 4,350,806 |
| Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out | 29 | -176,544 | -864,573 | -507,201 |
| Beginning Fund Balance July 1 | 30 | 1,253,523 | 2,118,096 | 2,625,297 |
| Ending Fund Balance June 30 | 31 | 1,076,979 | 1,253,523 | 2,118,096 |

RESOLUTION NO. 1277

A RESOLUTION ADOPTING THE FINAL FISCAL YEAR 2016-2016 ANNUAL BUDGET

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

The final fiscal year 2015-2016 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 2nd day of March, 2015.

Mark Worrell, Mayor

ATTEST:

Matt Muckler, City Administrator/Clerk

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

16-142

The City of: West Branch County Name: CEDAR & JOHNSON Date Budget Adopted: _____
 (Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

| | | | | | |
|---------------------------|--|-------------------------------------|-------------|------------------------|-------------|
| County Auditor Date Stamp | | Telephone Number | | Signature | |
| | | January 1, 2014 Property Valuations | | | |
| | | With Gas & Electric | | Without Gas & Electric | |
| | | 2a | 128,233,652 | 2b | 126,927,341 |
| | | 3a | 128,233,652 | 3b | 126,927,341 |
| | | 4a | 503,986 | | |
| | | Last Official Census | | | |
| | | 2,322 | | | |

| TAXES LEVIED | | | | | |
|---|--------------|--|--------------------------------------|---------------------------|-------------|
| Code Sec. | Dollar Limit | Purpose | (A) Request with Utility Replacement | (B) Property Taxes Levied | (C) Rate |
| 384.1 | 8.10000 | Regular General levy | 5 1,038,693 | 1,028,111 | 43 8.10000 |
| (384) | | Non-Voted Other Permissible Levies | | | |
| 12(8) | 0.67500 | Contract for use of Bridge | 6 | 0 | 44 0 |
| 12(10) | 0.95000 | Opr & Maint publicly owned Transit | 7 | 0 | 45 0 |
| 12(11) | Amt Nec | Rent, Ins. Maint of Civic Center | 8 | 0 | 46 0 |
| 12(12) | 0.13500 | Opr & Maint of City owned Civic Center | 9 17,312 | 17,135 | 47 0.13500 |
| 12(13) | 0.06750 | Planning a Sanitary Disposal Project | 10 | 0 | 48 0 |
| 12(14) | 0.27000 | Aviation Authority (under sec.330A.15) | 11 | 0 | 49 0 |
| 12(15) | 0.06750 | Levee Impr. fund in special charter city | 13 | 0 | 51 0 |
| 12(17) | Amt Nec | Liability, property & self insurance costs | 14 77,621 | 76,830 | 52 0.60531 |
| 12(21) | Amt Nec | Support of a Local Emerg.Mgmt.Comm. | 462 8,400 | 8,315 | 465 0.06551 |
| (384) | | Voted Other Permissible Levies | | | |
| 12(1) | 0.13500 | Instrumental/Vocal Music Groups | 15 | 0 | 53 0 |
| 12(2) | 0.81000 | Memorial Building | 16 | 0 | 54 0 |
| 12(3) | 0.13500 | Symphony Orchestra | 17 | 0 | 55 0 |
| 12(4) | 0.27000 | Cultural & Scientific Facilities | 18 | 0 | 56 0 |
| 12(5) | As Voted | County Bridge | 19 | 0 | 57 0 |
| 12(6) | 1.35000 | Missi or Missouri River Bridge Const. | 20 | 0 | 58 0 |
| 12(9) | 0.03375 | Aid to a Transit Company | 21 | 0 | 59 0 |
| 12(16) | 0.20500 | Maintain Institution received by gift/devise | 22 | 0 | 60 0 |
| 12(18) | 1.00000 | City Emergency Medical District | 463 | 0 | 466 0 |
| 12(20) | 0.27000 | Support Public Library | 23 | 0 | 61 0 |
| 28E.22 | 1.50000 | Unified Law Enforcement | 24 | 0 | 62 0 |
| Total General Fund Regular Levies (5 thru 24) | | | 25 1,142,026 | 1,130,391 | |
| 384.1 | 3.00375 | Ag Land | 26 1,514 | 1,514 | 63 3.00375 |
| Total General Fund Tax Levies (25 + 26) | | | 27 1,143,540 | 1,131,905 | Do Not Add |
| Special Revenue Levies | | | | | |
| 384.8 | 0.27000 | Emergency (if general fund at levy limit) | 28 34,623 | 34,270 | 64 0.27000 |
| 384.6 | Amt Nec | Police & Fire Retirement | 29 | 0 | 0 |
| | Amt Nec | FICA & IPERS (if general fund at levy limit) | 30 185,913 | 184,019 | 1.44980 |
| Rules | Amt Nec | Other Employee Benefits | 31 | 0 | 0 |
| Total Employee Benefit Levies (29,30,31) | | | 32 185,913 | 184,019 | 65 1.44980 |
| Sub Total Special Revenue Levies (28+32) | | | 33 220,536 | 218,289 | |
| Valuation | | | | | |
| 386 | As Req | With Gas & Elec Without Gas & Elec | | | |
| SSMID 1 | (A) | (B) | 34 | 0 | 66 0 |
| SSMID 2 | (A) | (B) | 35 | 0 | 67 0 |
| SSMID 3 | (A) | (B) | 36 | 0 | 68 0 |
| SSMID 4 | (A) | (B) | 37 | 0 | 69 0 |
| SSMID 5 | (A) | (B) | 555 | 0 | 565 0 |
| SSMID 6 | (A) | (B) | 556 | 0 | 566 0 |
| SSMID 7 | (A) | (B) | 1177 | 0 | 0 |
| Total SSMID | | | 38 0 | 0 | Do Not Add |
| Total Special Revenue Levies | | | 39 220,536 | 218,289 | |
| 384.4 | Amt Nec | Debt Service Levy 76.10(6) | 40 252,390 | 249,818 | 70 1.96820 |
| 384.7 | 0.67500 | Capital Projects (Capital Improv. Reserve) | 41 | 0 | 71 0 |
| Total Property Taxes (27+39+40+41) | | | 42 1,616,466 | 1,600,012 | 72 12.59382 |

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

CHECK CITY VALUATIONS
Taxable Valuations By Class By Levy Authority

Commercial & Industrial Replacement Claim Estimation

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of West Branch

| | | (A) Commercial - Non-TIF | (B) Commerical - TIF | (C) Industrial - Non-TIF | (D) Industrial - TIF |
|---|----------|-----------------------------|-------------------------|-----------------------------|-------------------------|
| 1 | Taxable | 50,755,648 | 0 | 12,842,370 | 0 |
| 2 | Assessed | 56,395,165 | 0 | 14,269,300 | 0 |

| REPLACEMENT \$ | | FILLS TO: |
|----------------|----------------------|-------------------------------------|
| 3 | General Fund | \$62,933 REVENUES, LINE 18, COL (C) |
| 4 | Special Fund | \$12,153 REVENUES, LINE 18, COL (D) |
| 5 | Debt Fund | \$13,908 REVENUES, LINE 18, COL (F) |
| 6 | Capital Reserve Fund | \$0 REVENUES, LINE 18, COL (G) |

* Please input the amount of revenue being received from State of Iowa sources in the form of grants or reimbursements below.
Separate the revenues by fund receiving the money. The information below will flow to REVENUES line 18.

| | (A) General | (B) Special Revenue | (C) TIF Sp. Revenue | (D) Debt Service | (E) Capital Projects | (F) Proprietary |
|-------------------------------------|----------------|------------------------|------------------------|---------------------|-------------------------|--------------------|
| Other State Grants & Reimbursements | 18 | | | | | |

| Amount of Backfill to Remove from Request | |
|---|---|
| General Fund | 0 |
| Special Fund | 0 |
| Debt Service | 0 |
| Cap Res Fund | 0 |

Enter the totals from the lines of COLUMN A
on the CERT tab before changing requests.

| GENERAL FUND | |
|--------------|--------------|
| Line 27 | |
| | \$1,206,473 |
| | -\$1,206,473 |

| SPECIAL FUND | |
|--------------|------------|
| Line 33 | |
| | \$232,689 |
| | -\$232,689 |

| DEBT SERVICE | |
|--------------|------------|
| Line 40 | |
| | \$266,298 |
| | -\$266,298 |

| CAPITAL RESERVE | |
|-----------------|-----|
| Line 41 | |
| | \$0 |
| | \$0 |

Commercial & Industrial Replacement Claim Estimation

For SSMIDs

The City of West Branch

| SSMID 1 | | (A) Commercial - Reg | (B) Industrial - Reg | Replacement \$ |
|---------|----------|-------------------------|-------------------------|----------------|
| 1 | Taxable | | | |
| 2 | Assessed | | | \$0 |

| REPLACEMENT \$ | | |
|----------------|--------------|-----|
| 1 | Special Fund | \$0 |

| SSMID 2 | | (A) Commercial - Reg | (B) Industrial - Reg | Replacement \$ |
|---------|----------|-------------------------|-------------------------|----------------|
| 1 | Taxable | | | |
| 2 | Assessed | | | \$0 |

| SSMID 3 | | (A) Commercial - Reg | (B) Industrial - Reg | Replacement \$ |
|---------|----------|-------------------------|-------------------------|----------------|
| 1 | Taxable | | | |
| 2 | Assessed | | | \$0 |

| SSMID 4 | | (A) Commercial - Reg | (B) Industrial - Reg | Replacement \$ |
|---------|----------|-------------------------|-------------------------|----------------|
| 1 | Taxable | | | |
| 2 | Assessed | | | \$0 |

| SSMID 5 | | (A) Commercial - Reg | (B) Industrial - Reg | Replacement \$ |
|---------|----------|-------------------------|-------------------------|----------------|
| 1 | Taxable | | | |
| 2 | Assessed | | | \$0 |

| SSMID 6 | | (A) Commercial - Reg | (B) Industrial - Reg | Replacement \$ |
|---------|----------|-------------------------|-------------------------|----------------|
| 1 | Taxable | | | |
| 2 | Assessed | | | \$0 |

| SSMID 7 | | (A) Commercial - Reg | (B) Industrial - Reg | Replacement \$ |
|---------|----------|-------------------------|-------------------------|----------------|
| 1 | Taxable | | | |
| 2 | Assessed | | | \$0 |

Fund Balance Worksheet for City of

West Branch

| (1) *Annual Report FY 2014 | | | General (A) | Special Rev (B) | TIF Special Rev (C) | Debt Serv (D) | Capt Proj (E) | Permanent (G) | Total Government (H) | Proprietary (I) | Grand Total (J) |
|--|----|--|----------------|--------------------|---------------------------|------------------|------------------|------------------|----------------------------|--------------------|-----------------------|
| Beginning Fund Balance July 1 (pg 5, line 134) * | 1 | | 790,445 | 187,215 | 208,087 | 32,670 | 0 | 155,843 | 1,374,260 | 1,251,037 | 2,625,297 |
| Actual Revenues Except Beg Bal (pg 5, line 132) * | 2 | | 2,170,157 | 534,595 | 36,911 | 341,857 | 0 | 1,536 | 3,085,056 | 758,549 | 3,843,605 |
| Actual Expenditures Except End Bal (pg 12, line 259) * | 3 | | 1,915,607 | 475,075 | 37,387 | 340,488 | 0 | 1,349 | 2,769,906 | 1,580,900 | 4,350,806 |
| Ending Fund Balance June 30 (pg 12, line 261) * | 4 | | 1,044,995 | 246,735 | 207,611 | 34,039 | 0 | 156,030 | 1,689,410 | 428,686 | 2,118,096 |
| (2) ** Re-Estimated FY 2015 | | | General | Spec Rev | TIF Special Rev | Debt Serv | Capt Proj | Permanent | Tot Govt | Proprietary | Grand Total |
| Beginning Fund Balance | 5 | | 1,044,995 | 246,735 | 207,611 | 34,039 | 0 | 156,030 | 1,689,410 | 428,686 | 2,118,096 |
| Re-Est Revenues | 6 | | 1,763,163 | 584,808 | 215 | 477,298 | 259,312 | 2,000 | 3,086,796 | 875,584 | 3,962,380 |
| Re-Est Expenditures | 7 | | 2,379,167 | 618,186 | 74,774 | 468,298 | 259,312 | 0 | 3,799,737 | 1,027,216 | 4,826,953 |
| Ending Fund Balance | 8 | | 428,991 | 213,357 | 133,052 | 43,039 | 0 | 158,030 | 976,469 | 277,054 | 1,253,523 |
| (3) ** Budget FY 2016 | | | General | Spec Rev | TIF Special Rev | Debt Serv | Capt Proj | Permanent | Tot Govt | Proprietary | Grand Total |
| Beginning Fund Balance | 9 | | 428,991 | 213,357 | 133,052 | 43,039 | 0 | 158,030 | 976,469 | 277,054 | 1,253,523 |
| Revenues | 10 | | 1,816,166 | 642,689 | 150,000 | 450,161 | 0 | 2,000 | 3,061,016 | 984,319 | 4,045,335 |
| Expenditures | 11 | | 1,914,827 | 645,918 | 165,562 | 436,253 | 0 | 0 | 3,162,560 | 1,059,319 | 4,221,879 |
| Ending Fund Balance | 12 | | 330,330 | 210,128 | 117,490 | 56,947 | 0 | 160,030 | 874,925 | 202,054 | 1,076,979 |

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

2014

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF West Branch

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used

| | Request with Utility Replacement (A) | Property Taxes Levied (B) |
|--|--|------------------------------------|
| 1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm. | <div><div></div><div>0</div></div> | <div><div></div><div>0</div></div> |
| 2 Support of a Local Emerg.Mgmt.Comm. | 8,400 | 8,315 |
| 3 TOTAL FOR FISCAL YEAR 2014 | 8,400 | 8,315 |

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending

2015

Fiscal Years

| GOVERNMENT ACTIVITIES (A) | (B) | GENERAL (C) | SPECIAL REVENUE (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | RE-ESTIMATED 2015 (J) | ACTUAL 2014 (K) |
|-------------------------------------|-----|----------------|---------------------------|-----------------------------------|------------------------|----------------------------|------------------|--------------------|-----------------------------|-----------------------|
| PUBLIC SAFETY | | | | | | | | | | |
| Police Department/Crime Prevention | 1 | 280,592 | 63,696 | | | | | | 344,288 | 327,008 |
| Jail | 2 | | | | | | | | 0 | 0 |
| Emergency Management | 3 | | | | | | | | 0 | 0 |
| Flood Control | 4 | | | | | | | | 0 | 0 |
| Fire Department | 5 | 651,873 | | | | | | | 651,873 | 227,181 |
| Ambulance | 6 | | | | | | | | 0 | 0 |
| Building Inspections | 7 | | | | | | | | 0 | 0 |
| Miscellaneous Protective Services | 8 | | | | | | | | 0 | 0 |
| Animal Control | 9 | 5,000 | | | | | | | 5,000 | 2,252 |
| Other Public Safety | 10 | | | | | | | | 0 | 0 |
| TOTAL (lines 1 - 10) | 11 | 937,465 | 63,696 | 0 | | | 0 | | 1,001,161 | 556,441 |
| PUBLIC WORKS | | | | | | | | | | |
| Roads, Bridges, & Sidewalks | 12 | 244,016 | 268,001 | | | | | | 512,017 | 382,944 |
| Parking - Meter and Off-Street | 13 | | | | | | | | 0 | 0 |
| Street Lighting | 14 | 40,000 | | | | | | | 40,000 | 39,614 |
| Traffic Control and Safety | 15 | | | | | | | | 0 | 0 |
| Snow Removal | 16 | | | | | | | | 0 | 0 |
| Highway Engineering | 17 | | | | | | | | 0 | 0 |
| Street Cleaning | 18 | | | | | | | | 0 | 0 |
| Airport (if not Enterprise) | 19 | | | | | | | | 0 | 0 |
| Garbage (if not Enterprise) | 20 | 64,500 | | | | | | | 64,500 | 57,642 |
| Other Public Works | 21 | | | | | | | | 0 | 0 |
| TOTAL (lines 12 - 21) | 22 | 348,516 | 268,001 | 0 | | | 0 | | 616,517 | 480,200 |
| HEALTH & SOCIAL SERVICES | | | | | | | | | | |
| Welfare Assistance | 23 | | | | | | | | 0 | 0 |
| City Hospital | 24 | | | | | | | | 0 | 0 |
| Payments to Private Hospitals | 25 | | | | | | | | 0 | 0 |
| Health Regulation and Inspection | 26 | | | | | | | | 0 | 0 |
| Water, Air, and Mosquito Control | 27 | | | | | | | | 0 | 0 |
| Community Mental Health | 28 | | | | | | | | 0 | 0 |
| Other Health and Social Services | 29 | | | | | | | | 0 | 0 |
| TOTAL (lines 23 - 29) | 30 | 0 | 0 | 0 | | | 0 | | 0 | 0 |
| CULTURE & RECREATION | | | | | | | | | | |
| Library Services | 31 | 209,708 | 30,484 | | | | | | 240,192 | 204,822 |
| Museum, Band and Theater | 32 | | | | | | | | 0 | 0 |
| Parks | 33 | | | | | | | | 0 | 516,400 |
| Recreation | 34 | 143,366 | 14,347 | | | | | | 157,713 | 0 |
| Cemetery | 35 | 98,593 | 21,786 | | | | | | 120,379 | 120,638 |
| Community Center, Zoo, & Marina | 36 | 17,586 | | | | | | | 17,586 | 54,039 |
| Other Culture and Recreation | 37 | 83,320 | 5,387 | | | | | | 88,707 | 28,412 |
| TOTAL (lines 31 - 37) | 38 | 552,573 | 72,004 | 0 | | | 0 | | 624,577 | 924,311 |

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

| | | RE-ESTIMATED | | | | Fiscal Year Ending | | 2015 | | Fiscal Years | |
|---|-----|--------------|---------|---------|---------|--------------------|-----------|-------------|--------------|--------------|--|
| GOVERNMENT ACTIVITIES CONT. | | GENERAL | SPECIAL | TIF | DEBT | CAPITAL | PERMANENT | PROPRIETARY | RE-ESTIMATED | ACTUAL | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | 2015 | 2014 | |
| | | | | | | | | | | | |
| COMMUNITY & ECONOMIC DEVELOPMENT | | | | | | | | | | | |
| Community Beautification | 39 | | | | | | | | 0 | 0 | |
| Economic Development | 40 | 38,480 | | | | | | | 38,480 | 23,247 | |
| Housing and Urban Renewal | 41 | | | | | | | | 0 | 0 | |
| Planning & Zoning | 42 | 25,000 | | | | | | | 25,000 | 24,794 | |
| Other Com & Econ Development | 43 | 76,200 | | 37,387 | | | | | 113,587 | 37,387 | |
| | 44 | | | | | | | | | | |
| TOTAL (lines 39 - 44) | 45 | 139,680 | 0 | 37,387 | | | | 0 | 177,067 | 85,428 | |
| GENERAL GOVERNMENT | | | | | | | | | | | |
| Mayor, Council, & City Manager | 46 | 11,250 | 674 | | | | | | 11,924 | 7,445 | |
| Clerk, Treasurer, & Finance Adm. | 47 | 129,580 | 13,640 | | | | | 143,220 | 150,332 | | |
| Elections | 48 | | | | | | | 0 | 0 | | |
| Legal Services & City Attorney | 49 | 75,791 | | | | | | 75,791 | 40,926 | | |
| City Hall & General Buildings | 50 | | | | | | | 0 | 0 | | |
| Tort Liability | 51 | | | | | | | 0 | 0 | | |
| Other General Government | 52 | | | | | | | 0 | 0 | | |
| TOTAL (lines 46 - 52) | 53 | 216,621 | 14,314 | 0 | | | 0 | 230,935 | 198,703 | | |
| DEBT SERVICE | | | | | 468,298 | | | | 468,298 | 340,488 | |
| Gov Capital Projects | 55 | | | | | 259,312 | | 259,312 | 0 | | |
| TIF Capital Projects | 56 | | | | | | | 0 | 0 | | |
| TOTAL CAPITAL PROJECTS | | 0 | 0 | 0 | | 259,312 | 0 | 259,312 | 0 | | |
| TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54) | | 2,194,855 | 418,015 | 37,387 | 468,298 | 259,312 | 0 | 3,377,867 | 2,585,571 | | |
| BUSINESS TYPE ACTIVITIES | | | | | | | | | | | |
| Proprietary: Enterprise & Budgeted ISF | | | | | | | | | | | |
| Water Utility | 59 | | | | | | | 524,747 | 524,747 | 409,028 | |
| Sewer Utility | 60 | | | | | | | 293,771 | 293,771 | 1,042,620 | |
| Electric Utility | 61 | | | | | | | | 0 | 0 | |
| Gas Utility | 62 | | | | | | | | 0 | 0 | |
| Airport | 63 | | | | | | | | 0 | 0 | |
| Landfill/Garbage | 64 | | | | | | | | 0 | 0 | |
| Transit | 65 | | | | | | | | 0 | 0 | |
| Cable TV, Internet & Telephone | 66 | | | | | | | | 0 | 0 | |
| Housing Authority | 67 | | | | | | | | 0 | 0 | |
| Storm Water Utility | 68 | | | | | | | 15,000 | 15,000 | 0 | |
| Other Business Type (city hosp., ISF, parking, etc.) | 69 | | | | | | | | 0 | 0 | |
| Enterprise DEBT SERVICE | 70 | | | | | | | | 0 | 64,872 | |
| Enterprise CAPITAL PROJECTS | 71 | | | | | | | | 0 | 0 | |
| Enterprise TIF CAPITAL PROJECTS | 72 | | | | | | | | 0 | 0 | |
| TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68) | | | | | | | | 833,518 | 833,518 | 1,516,520 | |
| TOTAL ALL EXPENDITURES (lines 58+74) | | 2,194,855 | 418,015 | 37,387 | 468,298 | 259,312 | 0 | 833,518 | 4,211,385 | 4,102,091 | |
| Regular Transfers Out | 75 | 184,312 | 200,171 | | | | | 193,698 | 578,181 | 248,715 | |
| Internal TIF Loan Transfers Out | 76 | | | 37,387 | | | | | 37,387 | 0 | |
| Total ALL Transfers Out | | 184,312 | 200,171 | 37,387 | 0 | 0 | 0 | 193,698 | 615,568 | 248,715 | |
| Total Expenditures and Other Fin Uses (lines 73+74) | | 2,379,167 | 618,186 | 74,774 | 468,298 | 259,312 | 0 | 1,027,216 | 4,826,953 | 4,350,806 | |
| | | | | | | | | | | | |
| Ending Fund Balance June 30 | | 428,991 | 213,357 | 133,052 | 43,039 | 0 | 158,030 | 277,054 | 1,253,523 | 2,118,096 | |

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

RE-ESTIMATED REVENUES DETAIL

RE-ESTIMATED Fiscal Year Ending

2015

Fiscal Years

| (A) | (B) | GENERAL (C) | SPECIAL REVENUES (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | RE-ESTIMATED 2015 (J) | ACTUAL 2014 (K) |
|--|-----|----------------|----------------------------|-----------------------------------|------------------------|----------------------------|------------------|--------------------|-----------------------------|-----------------------|
| REVENUES & OTHER FINANCING SOURCES | | | | | | | | | | |
| Taxes Levied on Property | 1 | 1,159,659 | 193,154 | | 210,338 | 0 | | | 1,563,151 | 1,559,379 |
| Less: Uncollected Property Taxes - Levy Year | 2 | | | | | | | | 0 | 0 |
| Net Current Property Taxes (line 1 minus line 2) | 3 | 1,159,659 | 193,154 | | 210,338 | 0 | | | 1,563,151 | 1,559,379 |
| Delinquent Property Taxes | 4 | | | | | | | | 0 | 0 |
| TIF Revenues | 5 | | | 215 | | | | | 215 | 36,911 |
| Other City Taxes: | | | | | | | | | | |
| Utility Tax Replacement Excise Taxes | 6 | 10,907 | 1,654 | | 2,103 | | | | 14,664 | 0 |
| Utility franchise tax (Iowa Code Chapter 364.2) | 7 | | | | | | | | 0 | 0 |
| Parimutuel wager tax | 8 | | | | | | | | 0 | 0 |
| Gaming wager tax | 9 | | | | | | | | 0 | 0 |
| Mobile Home Taxes | 10 | | | | | | | | 0 | 0 |
| Hotel/Motel Taxes | 11 | | | | | | | | 0 | 0 |
| Other Local Option Taxes | 12 | | 165,000 | | | | | | 165,000 | 147,596 |
| Subtotal - Other City Taxes (lines 6 thru 12) | 13 | 10,907 | 166,654 | | 2,103 | 0 | | | 179,664 | 147,596 |
| Licenses & Permits | 14 | 62,000 | | | | | | | 62,000 | 65,481 |
| Use of Money & Property | 15 | 5,900 | | | | | | | 5,900 | 6,501 |
| Intergovernmental: | | | | | | | | | | |
| Federal Grants & Reimbursements | 16 | 6,000 | | | | | | | 6,000 | 2,500 |
| Road Use Taxes | 17 | | 225,000 | | | | | | 225,000 | 231,860 |
| Other State Grants & Reimbursements | 18 | 0 | | | | 75,000 | | | 75,000 | 0 |
| Local Grants & Reimbursements | 19 | 144,921 | | | | | | | 144,921 | 159,999 |
| Subtotal - Intergovernmental (lines 16 thru 19) | 20 | 150,921 | 225,000 | 0 | 0 | 75,000 | | 0 | 450,921 | 394,359 |
| Charges for Fees & Service: | | | | | | | | | | |
| Water Utility | 21 | | | | | | | 448,092 | 448,092 | 405,505 |
| Sewer Utility | 22 | | | | | | | 309,492 | 309,492 | 284,143 |
| Electric Utility | 23 | | | | | | | | 0 | 0 |
| Gas Utility | 24 | | | | | | | | 0 | 0 |
| Parking | 25 | | | | | | | | 0 | 0 |
| Airport | 26 | | | | | | | | 0 | 0 |
| Landfill/Garbage | 27 | 44,270 | | | | | | | 44,270 | 44,123 |
| Hospital | 28 | | | | | | | | 0 | 0 |
| Transit | 29 | | | | | | | | 0 | 0 |
| Cable TV, Internet & Telephone | 30 | | | | | | | | 0 | 0 |
| Housing Authority | 31 | | | | | | | | 0 | 0 |
| Storm Water Utility | 32 | | | | | | | 40,000 | 40,000 | 0 |
| Other Fees & Charges for Service | 33 | 120,468 | | | | | | | 120,468 | 53,740 |
| Subtotal - Charges for Service (lines 21 thru 33) | 34 | 164,738 | 0 | | 0 | 0 | 0 | 797,584 | 962,322 | 787,511 |
| Special Assessments | 35 | | | | | | | | 0 | 0 |
| Miscellaneous | 36 | 109,639 | | | | | 2,000 | 11,000 | 122,639 | 197,152 |
| Other Financing Sources: | | | | | | | | | | |
| Regular Operating Transfers In | 37 | 99,399 | | | 227,470 | 184,312 | | 67,000 | 578,181 | 248,715 |
| Internal TIF Loan Transfers In | 38 | | | | 37,387 | | | | 37,387 | 0 |
| Subtotal ALL Operating Transfers In | 39 | 99,399 | 0 | 0 | 264,857 | 184,312 | 0 | 67,000 | 615,568 | 248,715 |
| Proceeds of Debt (Excluding TIF Internal Borrowing) | 40 | 0 | | | | | | | 0 | 400,000 |
| Proceeds of Capital Asset Sales | 41 | | | | | | | | 0 | 0 |
| Subtotal-Other Financing Sources (lines 36 thru 38) | 42 | 99,399 | 0 | 0 | 264,857 | 184,312 | 0 | 67,000 | 615,568 | 648,715 |
| Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) | 43 | 1,763,163 | 584,808 | 215 | 477,298 | 259,312 | 2,000 | 875,584 | 3,962,380 | 3,843,605 |
| Beginning Fund Balance July 1 | 44 | 1,044,995 | 246,735 | 207,611 | 34,039 | 0 | 156,030 | 428,686 | 2,118,096 | 2,625,297 |
| TOTAL REVENUES & BEGIN BALANCE (lines 41+42) | 45 | 2,808,158 | 831,543 | 207,826 | 511,337 | 259,312 | 158,030 | 1,304,270 | 6,080,476 | 6,468,902 |

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

| GOVERNMENT ACTIVITIES | | GENERAL | SPECIAL REVENUES | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET 2016 | RE-ESTIMATED 2015 | ACTUAL 2014 |
|-------------------------------------|-----|---------|------------------|----------------------|--------------|------------------|-----------|-------------|-------------|-------------------|-------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| PUBLIC SAFETY | | | | | | | | | | | |
| Police Department/Crime Prevention | 1 | 316,131 | 83,948 | | | | | | 400,079 | 344,288 | 327,008 |
| Jail | 2 | | | | | | | | 0 | 0 | 0 |
| Emergency Management | 3 | | | | | | | | 0 | 0 | 0 |
| Flood Control | 4 | | | | | | | | 0 | 0 | 0 |
| Fire Department | 5 | 392,637 | 2,700 | | | | | | 395,337 | 651,873 | 227,181 |
| Ambulance | 6 | | | | | | | | 0 | 0 | 0 |
| Building Inspections | 7 | | | | | | | | 0 | 0 | 0 |
| Miscellaneous Protective Services | 8 | | | | | | | | 0 | 0 | 0 |
| Animal Control | 9 | 4,500 | | | | | | | 4,500 | 5,000 | 2,252 |
| Other Public Safety | 10 | | | | | | | | 0 | 0 | 0 |
| TOTAL (lines 1 - 10) | 11 | 713,268 | 86,648 | | | | 0 | | 799,916 | 1,001,161 | 556,441 |
| PUBLIC WORKS | | | | | | | | | | | |
| Roads, Bridges, & Sidewalks | 12 | 172,192 | 251,994 | | | | | | 424,186 | 512,017 | 382,944 |
| Parking - Meter and Off-Street | 13 | | | | | | | | 0 | 0 | 0 |
| Street Lighting | 14 | 40,000 | | | | | | | 40,000 | 40,000 | 39,614 |
| Traffic Control and Safety | 15 | | | | | | | | 0 | 0 | 0 |
| Snow Removal | 16 | | | | | | | | 0 | 0 | 0 |
| Highway Engineering | 17 | | | | | | | | 0 | 0 | 0 |
| Street Cleaning | 18 | | | | | | | | 0 | 0 | 0 |
| Airport (if not Enterprise) | 19 | | | | | | | | 0 | 0 | 0 |
| Garbage (if not Enterprise) | 20 | 68,000 | | | | | | | 68,000 | 64,500 | 57,642 |
| Other Public Works | 21 | | | | | | | | 0 | 0 | 0 |
| TOTAL (lines 12 - 21) | 22 | 280,192 | 251,994 | | | | 0 | | 532,186 | 616,517 | 480,200 |
| HEALTH & SOCIAL SERVICES | | | | | | | | | | | |
| Welfare Assistance | 23 | | | | | | | | 0 | 0 | 0 |
| City Hospital | 24 | | | | | | | | 0 | 0 | 0 |
| Payments to Private Hospitals | 25 | | | | | | | | 0 | 0 | 0 |
| Health Regulation and Inspection | 26 | | | | | | | | 0 | 0 | 0 |
| Water, Air, and Mosquito Control | 27 | | | | | | | | 0 | 0 | 0 |
| Community Mental Health | 28 | | | | | | | | 0 | 0 | 0 |
| Other Health and Social Services | 29 | | | | | | | | 0 | 0 | 0 |
| TOTAL (lines 23 - 29) | 30 | 0 | 0 | | | | 0 | | 0 | 0 | 0 |
| CULTURE & RECREATION | | | | | | | | | | | |
| Library Services | 31 | 218,870 | 31,618 | | | | | | 250,488 | 240,192 | 204,822 |
| Museum, Band and Theater | 32 | | | | | | | | 0 | 0 | 0 |
| Parks | 33 | | | | | | | | 0 | 0 | 516,400 |
| Recreation | 34 | 110,417 | 195,936 | | | | | | 306,353 | 157,713 | 0 |
| Cemetery | 35 | 102,062 | 22,798 | | | | | | 124,860 | 120,379 | 120,638 |
| Community Center, Zoo, & Marina | 36 | 17,312 | | | | | | | 17,312 | 17,586 | 54,039 |
| Other Culture and Recreation | 37 | 96,000 | 5,600 | | | | | | 101,600 | 88,707 | 28,412 |
| TOTAL (lines 31 - 37) | 38 | 544,661 | 255,952 | | | | 0 | | 800,613 | 624,577 | 924,311 |

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

| GOVERNMENT ACTIVITIES CONT. | | GENERAL | SPECIAL REVENUES | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET 2016 | RE-ESTIMATED 2015 | ACTUAL 2014 |
|---|-----|-----------|------------------|----------------------|--------------|------------------|-----------|-------------|-------------|-------------------|-------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| COMMUNITY & ECONOMIC DEVELOPMENT | | | | | | | | | | | |
| Community Beautification | 39 | | | | | | | | 0 | 0 | 0 |
| Economic Development | 40 | 34,973 | | | | | | | 34,973 | 38,480 | 23,247 |
| Housing and Urban Renewal | 41 | | | | | | | | 0 | 0 | 0 |
| Planning & Zoning | 42 | 25,000 | | | | | | | 25,000 | 25,000 | 24,794 |
| Other Com & Econ Development | 43 | | | | | | | | 0 | 113,587 | 37,387 |
| | 44 | | | | | | | | | | |
| TOTAL (lines 39 - 44) | 45 | 59,973 | 0 | 0 | | | 0 | | 59,973 | 177,067 | 85,428 |
| GENERAL GOVERNMENT | | | | | | | | | | | |
| Mayor, Council, & City Manager | 46 | 11,250 | 798 | | | | | | 12,048 | 11,924 | 7,445 |
| Clerk, Treasurer, & Finance Adm. | 47 | 144,376 | 13,139 | | | | | | 157,515 | 143,220 | 150,332 |
| Elections | 48 | | | | | | | | 0 | 0 | 0 |
| Legal Services & City Attorney | 49 | 81,484 | | | | | | | 81,484 | 75,791 | 40,926 |
| City Hall & General Buildings | 50 | | | | | | | | 0 | 0 | 0 |
| Tort Liability | 51 | | | | | | | | 0 | 0 | 0 |
| Other General Government | 52 | | | | | | | | 0 | 0 | 0 |
| TOTAL (lines 46 - 52) | 53 | 237,110 | 13,937 | 0 | | | 0 | | 251,047 | 230,935 | 198,703 |
| DEBT SERVICE | | | | | | | | | | | |
| Gov Capital Projects | 55 | | | | 436,253 | | | | 436,253 | 468,298 | 340,488 |
| TIF Capital Projects | 56 | | | | | | | | 0 | 259,312 | 0 |
| TOTAL CAPITAL PROJECTS | 57 | 0 | 0 | 0 | | 0 | 0 | | 0 | 259,312 | 0 |
| TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57) | 58 | 1,835,204 | 608,531 | 0 | 436,253 | 0 | 0 | | 2,879,988 | 3,377,867 | 2,585,571 |
| BUSINESS TYPE ACTIVITIES | | | | | | | | | | | |
| Proprietary: Enterprise & Budgeted ISF | | | | | | | | | | | |
| Water Utility | 59 | | | | | | | 468,459 | 468,459 | 524,747 | 409,028 |
| Sewer Utility | 60 | | | | | | | 289,371 | 289,371 | 293,771 | 1,042,620 |
| Electric Utility | 61 | | | | | | | 0 | 0 | 0 | 0 |
| Gas Utility | 62 | | | | | | | 0 | 0 | 0 | 0 |
| Airport | 63 | | | | | | | 0 | 0 | 0 | 0 |
| Landfill/Garbage | 64 | | | | | | | 0 | 0 | 0 | 0 |
| Transit | 65 | | | | | | | 0 | 0 | 0 | 0 |
| Cable TV, Internet & Telephone | 66 | | | | | | | 0 | 0 | 0 | 0 |
| Housing Authority | 67 | | | | | | | 0 | 0 | 0 | 0 |
| Storm Water Utility | 68 | | | | | | | 90,000 | 90,000 | 15,000 | 0 |
| Other Business Type (city hosp., ISF, parking, etc.) | 69 | | | | | | | 0 | 0 | 0 | 0 |
| Enterprise DEBT SERVICE | 70 | | | | | | | 0 | 0 | 0 | 64,872 |
| Enterprise CAPITAL PROJECTS | 71 | | | | | | | 0 | 0 | 0 | 0 |
| Enterprise TIF CAPITAL PROJECTS | 72 | | | | | | | 0 | 0 | 0 | 0 |
| TOTAL Business Type Expenditures (lines 59 - 73) | 73 | | | | | | | 847,830 | 847,830 | 833,518 | 1,516,520 |
| TOTAL ALL EXPENDITURES (lines 58+74) | 74 | 1,835,204 | 608,531 | 0 | 436,253 | 0 | 0 | 847,830 | 3,727,818 | 4,211,385 | 4,102,091 |
| Regular Transfers Out | 75 | 79,623 | 37,387 | | | | | 211,489 | 328,499 | 578,181 | 248,715 |
| Internal TIF Loan / Repayment Transfers Out | 76 | | | 165,562 | | | | | 165,562 | 37,387 | 0 |
| Total ALL Transfers Out | 77 | 79,623 | 37,387 | 165,562 | 0 | 0 | 0 | 211,489 | 494,061 | 615,568 | 248,715 |
| Total Expenditures & Fund Transfers Out (lines 75+78) | 78 | 1,914,827 | 645,918 | 165,562 | 436,253 | 0 | 0 | 1,059,319 | 4,221,879 | 4,826,953 | 4,350,806 |
| Ending Fund Balance June 30 | 79 | 330,330 | 210,128 | 117,490 | 56,947 | 0 | 160,030 | 202,054 | 1,076,979 | 1,253,523 | 2,118,096 |

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

CITY OF

West Branch

Department of Management

The last two columns will fill in once
the Re-Est forms are completed

REVENUES DETAIL

Fiscal Year Ending

2016

Fiscal Years

| (A) | (B) | GENERAL (C) | SPECIAL REVENUES (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | BUDGET 2016 (J) | RE-ESTIMATED 2015 (K) | ACTUAL 2014 (L) |
|--|-----|----------------|----------------------------|-----------------------------------|------------------------|----------------------------|------------------|--------------------|-----------------------|-----------------------------|-----------------------|
| REVENUES & OTHER FINANCING SOURCES | | | | | | | | | | | |
| Taxes Levied on Property | 1 | 1,131,905 | 218,289 | | 249,818 | 0 | | | 1,600,012 | 1,563,151 | 1,559,379 |
| Less: Uncollected Property Taxes - Levy Year | 2 | | | | | | | | 0 | 0 | 0 |
| Net Current Property Taxes (line 1 minus line 2) | 3 | 1,131,905 | 218,289 | | 249,818 | 0 | | | 1,600,012 | 1,563,151 | 1,559,379 |
| Delinquent Property Taxes | 4 | | | | | | | | 0 | 0 | 0 |
| TIF Revenues | 5 | | | 150,000 | | | | | 150,000 | 215 | 36,911 |
| Other City Taxes: | | | | | | | | | | | |
| Utility Tax Replacement Excise Taxes | 6 | 11,635 | 2,247 | | 2,572 | 0 | | | 16,454 | 14,664 | 0 |
| Utility franchise tax (Iowa Code Chapter 364.2) | 7 | | | | | | | | 0 | 0 | 0 |
| Parimutuel wager tax | 8 | | | | | | | | 0 | 0 | 0 |
| Gaming wager tax | 9 | | | | | | | | 0 | 0 | 0 |
| Mobile Home Taxes | 10 | | | | | | | | 0 | 0 | 0 |
| Hotel/Motel Taxes | 11 | | | | | | | | 0 | 0 | 0 |
| Other Local Option Taxes | 12 | | 180,000 | | | | | | 180,000 | 165,000 | 147,596 |
| Subtotal - Other City Taxes (lines 6 thru 12) | 13 | 11,635 | 182,247 | | 2,572 | 0 | | | 196,454 | 179,664 | 147,596 |
| Licenses & Permits | 14 | 62,000 | | | | | | | 62,000 | 62,000 | 65,481 |
| Use of Money & Property | 15 | 4,900 | | | | | | | 4,900 | 5,900 | 6,501 |
| Intergovernmental: | | | | | | | | | | | |
| Federal Grants & Reimbursements | 16 | 6,000 | | | | | | | 6,000 | 6,000 | 2,500 |
| Road Use Taxes | 17 | | 230,000 | | | | | | 230,000 | 225,000 | 231,860 |
| Other State Grants & Reimbursements | 18 | 62,933 | 12,153 | 0 | 13,908 | 0 | | 0 | 88,994 | 75,000 | 0 |
| Local Grants & Reimbursements | 19 | 167,310 | | | | | | | 167,310 | 144,921 | 159,999 |
| Subtotal - Intergovernmental (lines 16 thru 19) | 20 | 236,243 | 242,153 | 0 | 13,908 | 0 | | 0 | 492,304 | 450,921 | 394,359 |
| Charges for Fees & Service: | | | | | | | | | | | |
| Water Utility | 21 | | | | | | | 494,410 | 494,410 | 448,092 | 405,505 |
| Sewer Utility | 22 | | | | | | | 329,896 | 329,896 | 309,492 | 284,143 |
| Electric Utility | 23 | | | | | | | 0 | 0 | 0 | 0 |
| Gas Utility | 24 | | | | | | | 0 | 0 | 0 | 0 |
| Parking | 25 | | | | | | | 0 | 0 | 0 | 0 |
| Airport | 26 | | | | | | | 0 | 0 | 0 | 0 |
| Landfill/Garbage | 27 | 45,675 | | | | | | | 45,675 | 44,270 | 44,123 |
| Hospital | 28 | | | | | | | | 0 | 0 | 0 |
| Transit | 29 | | | | | | | | 0 | 0 | 0 |
| Cable TV, Internet & Telephone | 30 | | | | | | | | 0 | 0 | 0 |
| Housing Authority | 31 | | | | | | | | 0 | 0 | 0 |
| Storm Water Utility | 32 | | | | | | | 45,000 | 45,000 | 40,000 | 0 |
| Other Fees & Charges for Service | 33 | 78,523 | | | | | | | 78,523 | 120,468 | 53,740 |
| Subtotal - Charges for Service (lines 21 thru 33) | 34 | 124,198 | 0 | | 0 | 0 | 0 | 869,306 | 993,504 | 962,322 | 787,511 |
| Special Assessments | 35 | | | | | | | | 0 | 0 | 0 |
| Miscellaneous | 36 | 45,100 | | | | | 2,000 | 5,000 | 52,100 | 122,639 | 197,152 |
| Other Financing Sources: | | | | | | | | | | | |
| Regular Operating Transfers In | 37 | 34,623 | 0 | | 183,863 | | | 110,013 | 328,499 | 578,181 | 248,715 |
| Internal TIF Loan Transfers In | 38 | 165,562 | | 0 | | | | | 165,562 | 37,387 | 0 |
| Subtotal ALL Operating Transfers In | 39 | 200,185 | 0 | 0 | 183,863 | 0 | 0 | 110,013 | 494,061 | 615,568 | 248,715 |
| Proceeds of Debt (Excluding TIF Internal Borrowing) | 40 | | | | | | | | 0 | 0 | 400,000 |
| Proceeds of Capital Asset Sales | 41 | | | | | | | | 0 | 0 | 0 |
| Subtotal-Other Financing Sources (lines 38 thru 40) | 42 | 200,185 | 0 | 0 | 183,863 | 0 | 0 | 110,013 | 494,061 | 615,568 | 648,715 |
| Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41) | 43 | 1,816,166 | 642,689 | 150,000 | 450,161 | 0 | 2,000 | 984,319 | 4,045,335 | 3,962,380 | 3,843,605 |
| Beginning Fund Balance July 1 | 44 | 428,991 | 213,357 | 133,052 | 43,039 | 0 | 158,030 | 277,054 | 1,253,523 | 2,118,096 | 2,625,297 |
| TOTAL REVENUES & BEGIN BALANCE (lines 42+43) | 45 | 2,245,157 | 856,046 | 283,052 | 493,200 | 0 | 160,030 | 1,261,373 | 5,298,858 | 6,080,476 | 6,468,902 |

CITY OF **West Branch**
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2016

Department of Management

Fiscal Years

| (A) | (B) | GENERAL (C) | SPECIAL REVENUES (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | BUDGET 2016 (J) | RE-ESTIMATED 2015 (K) | ACTUAL 2014 (L) |
|--|-----|----------------|----------------------------|-----------------------------------|------------------------|----------------------------|------------------|--------------------|-----------------------|-----------------------------|-----------------------|
| Revenues & Other Financing Sources | | | | | | | | | | | |
| Taxes Levied on Property | 1 | 1,131,905 | 218,289 | | 249,818 | 0 | | | 1,600,012 | 1,563,151 | 1,559,379 |
| Less: Uncollected Property Taxes-Levy Year | 2 | 0 | 0 | | 0 | 0 | | | 0 | 0 | 0 |
| Net Current Property Taxes | 3 | 1,131,905 | 218,289 | | 249,818 | 0 | | | 1,600,012 | 1,563,151 | 1,559,379 |
| Delinquent Property Taxes | 4 | 0 | 0 | | 0 | 0 | | | 0 | 0 | 0 |
| TIF Revenues | 5 | | | 150,000 | | | | | 150,000 | 215 | 36,911 |
| Other City Taxes | 6 | 11,635 | 182,247 | | 2,572 | 0 | | | 196,454 | 179,664 | 147,596 |
| Licenses & Permits | 7 | 62,000 | 0 | | | | | 0 | 62,000 | 62,000 | 65,481 |
| Use of Money and Property | 8 | 4,900 | 0 | 0 | 0 | 0 | 0 | 0 | 4,900 | 5,900 | 6,501 |
| Intergovernmental | 9 | 236,243 | 242,153 | 0 | 13,908 | 0 | | 0 | 492,304 | 450,921 | 394,359 |
| Charges for Fees & Service | 10 | 124,198 | 0 | | 0 | 0 | 0 | 869,306 | 993,504 | 962,322 | 787,511 |
| Special Assessments | 11 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 |
| Miscellaneous | 12 | 45,100 | 0 | | 0 | 0 | 2,000 | 5,000 | 52,100 | 122,639 | 197,152 |
| Sub-Total Revenues | 13 | 1,615,981 | 642,689 | 150,000 | 266,298 | 0 | 2,000 | 874,306 | 3,551,274 | 3,346,812 | 3,194,890 |
| Other Financing Sources: | | | | | | | | | | | |
| Total Transfers In | 14 | 200,185 | 0 | 0 | 183,863 | 0 | 0 | 110,013 | 494,061 | 615,568 | 248,715 |
| Proceeds of Debt | 15 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 400,000 |
| Proceeds of Capital Asset Sales | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues and Other Sources | 17 | 1,816,166 | 642,689 | 150,000 | 450,161 | 0 | 2,000 | 984,319 | 4,045,335 | 3,962,380 | 3,843,605 |
| Expenditures & Other Financing Uses | | | | | | | | | | | |
| Public Safety | 18 | 713,268 | 86,648 | 0 | | | 0 | | 799,916 | 1,001,161 | 556,441 |
| Public Works | 19 | 280,192 | 251,994 | 0 | | | 0 | | 532,186 | 616,517 | 480,200 |
| Health and Social Services | 20 | 0 | 0 | 0 | | | 0 | | 0 | 0 | 0 |
| Culture and Recreation | 21 | 544,661 | 255,952 | 0 | | | 0 | | 800,613 | 624,577 | 924,311 |
| Community and Economic Development | 22 | 59,973 | 0 | 0 | | | 0 | | 59,973 | 177,067 | 85,428 |
| General Government | 23 | 237,110 | 13,937 | 0 | | | 0 | | 251,047 | 230,935 | 198,703 |
| Debt Service | 24 | 0 | 0 | 0 | 436,253 | | 0 | | 436,253 | 468,298 | 340,488 |
| Capital Projects | 25 | 0 | 0 | 0 | | 0 | 0 | | 0 | 259,312 | 0 |
| Total Government Activities Expenditures | 26 | 1,835,204 | 608,531 | 0 | 436,253 | 0 | 0 | | 2,879,988 | 3,377,867 | 2,585,571 |
| Business Type Proprietary: Enterprise & ISF | 27 | | | | | | | 847,830 | 847,830 | 833,518 | 1,516,520 |
| Total Gov & Bus Type Expenditures | 28 | 1,835,204 | 608,531 | 0 | 436,253 | 0 | 0 | 847,830 | 3,727,818 | 4,211,385 | 4,102,091 |
| Total Transfers Out | 29 | 79,623 | 37,387 | 165,562 | 0 | 0 | 0 | 211,489 | 494,061 | 615,568 | 248,715 |
| Total ALL Expenditures/Fund Transfers Out | 30 | 1,914,827 | 645,918 | 165,562 | 436,253 | 0 | 0 | 1,059,319 | 4,221,879 | 4,826,953 | 4,350,806 |
| Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out | 31 | | | | | | | | | | |
| | 32 | -98,661 | -3,229 | -15,562 | 13,908 | 0 | 2,000 | -75,000 | -176,544 | -864,573 | -507,201 |
| Beginning Fund Balance July 1 | 33 | 428,991 | 213,357 | 133,052 | 43,039 | 0 | 158,030 | 277,054 | 1,253,523 | 2,118,096 | 2,625,297 |
| Ending Fund Balance June 30 | 34 | 330,330 | 210,128 | 117,490 | 56,947 | 0 | 160,030 | 202,054 | 1,076,979 | 1,253,523 | 2,118,096 |

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

City Name: West BranchFiscal Year
2016

| Project Name (A) | Amount of Issue (B) | Date Certified to County Auditor (C) | Principal Due FY 2016 (D) | Interest Due FY 2016 +(E) | Bond Reg/Other Fees Due FY 2016 +(F) | Total Obligation Due FY 2016 =(G) | Paid from Funds OTHER THAN Current Year Property Taxes -(H) | Amount Paid by Current Year Debt Service Levy =(I) |
|---|---------------------------|---|------------------------------------|------------------------------------|---|--|--|---|
| (1) D/S BACKFILL REVENUE | | | | | | | | 0 |
| (2) GO Corporate Purpose and Refunding Bonds, Series 2013 | 2,730,000 | | 160,000 | 40,190 | | 200,190 | 183,863 | 16,327 |
| (3) Water Revenue Bonds | 943,000 | | 56,238 | 8,775 | | 65,013 | 65,013 | 0 |
| (4) Fobian Lawsuit | 197,500 | | 48,069 | 10,505 | | 58,574 | | 58,574 |
| (5) GO Property Acquisition Note | 400,000 | | 166,494 | 10,995 | | 177,489 | | 177,489 |
| (6) | | | | | | 0 | | 0 |
| (7) | | | | | | 0 | | 0 |
| (8) | | | | | | 0 | | 0 |
| (9) | | | | | | 0 | | 0 |
| (10) | | | | | | 0 | | 0 |
| (11) | | | | | | 0 | | 0 |
| (12) | | | | | | 0 | | 0 |
| (13) | | | | | | 0 | | 0 |
| (14) | | | | | | 0 | | 0 |
| (15) | | | | | | 0 | | 0 |
| (16) | | | | | | 0 | | 0 |
| (17) | | | | | | 0 | | 0 |
| (18) | | | | | | 0 | | 0 |
| (19) | | | | | | 0 | | 0 |
| (20) | | | | | | 0 | | 0 |
| (21) | | | | | | 0 | | 0 |
| (22) | | | | | | 0 | | 0 |
| (23) | | | | | | 0 | | 0 |
| (24) | | | | | | 0 | | 0 |
| (25) | | | | | | 0 | | 0 |
| (26) | | | | | | 0 | | 0 |
| (27) | | | | | | 0 | | 0 |
| (28) | | | | | | 0 | | 0 |
| (29) | | | | | | 0 | | 0 |
| (30) | | | | | | 0 | | 0 |
| TOTALS | | | 430,801 | 70,465 | 0 | 501,266 | 248,876 | 252,390 |

CONGRATULATIONS! THE BUDGET FILE CONTAINS NO ERRORS IN THE FOUR CATEGORIES

(1) OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS

(2) ENDING YEAR FUND BALANCE / BEGINNING YEAR FUND BALANCE COMPARISONS

0
0

0
0

0
0

(3) AN ERROR MESSAGE APPEARS IN RED BELOW IF THE BUDGET DOES NOT CONTAIN ALL 3 YEARS OF DATA

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

City of West Branch, Iowa

The City Council will conduct a public hearing on the proposed Budget at 110 N. Poplar St., West Branch, IA

on 3/2/2015 at 7:00 p.m.

(Date) xx/xx/xx

(hour)

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 \$ 12.59382

The estimated tax levy rate per \$1000 valuation on Agricultural land 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.

(319) 643-5888

phone number

Matt Muckler

City Clerk/Finance Officer's NAME

| | | Budget FY 2016 | Re-estimated FY 2015 | Actual FY 2014 |
|--|-----------|-------------------|-------------------------|-------------------|
| | | (a) | (b) | (c) |
| Revenues & Other Financing Sources | | | | |
| Taxes Levied on Property | 1 | 1,600,012 | 1,563,151 | 1,559,379 |
| Less: Uncollected Property Taxes-Levy Year | 2 | 0 | 0 | 0 |
| Net Current Property Taxes | 3 | 1,600,012 | 1,563,151 | 1,559,379 |
| Delinquent Property Taxes | 4 | 0 | 0 | 0 |
| TIF Revenues | 5 | 150,000 | 215 | 36,911 |
| Other City Taxes | 6 | 196,454 | 179,664 | 147,596 |
| Licenses & Permits | 7 | 62,000 | 62,000 | 65,481 |
| Use of Money and Property | 8 | 4,900 | 5,900 | 6,501 |
| Intergovernmental | 9 | 492,304 | 450,921 | 394,359 |
| Charges for Fees & Service | 10 | 993,504 | 962,322 | 787,511 |
| Special Assessments | 11 | 0 | 0 | 0 |
| Miscellaneous | 12 | 52,100 | 122,639 | 197,152 |
| Other Financing Sources | 13 | 0 | 0 | 400,000 |
| Transfers In | 14 | 494,061 | 615,568 | 248,715 |
| Total Revenues and Other Sources | 15 | 4,045,335 | 3,962,380 | 3,843,605 |
| Expenditures & Other Financing Uses | | | | |
| Public Safety | 16 | 799,916 | 1,001,161 | 556,441 |
| Public Works | 17 | 532,186 | 616,517 | 480,200 |
| Health and Social Services | 18 | 0 | 0 | 0 |
| Culture and Recreation | 19 | 800,613 | 624,577 | 924,311 |
| Community and Economic Development | 20 | 59,973 | 177,067 | 85,428 |
| General Government | 21 | 251,047 | 230,935 | 198,703 |
| Debt Service | 22 | 436,253 | 468,298 | 340,488 |
| Capital Projects | 23 | 0 | 259,312 | 0 |
| Total Government Activities Expenditures | 24 | 2,879,988 | 3,377,867 | 2,585,571 |
| Business Type / Enterprises | 25 | 847,830 | 833,518 | 1,516,520 |
| Total ALL Expenditures | 26 | 3,727,818 | 4,211,385 | 4,102,091 |
| Transfers Out | 27 | 494,061 | 615,568 | 248,715 |
| Total ALL Expenditures/Transfers Out | 28 | 4,221,879 | 4,826,953 | 4,350,806 |
| Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out | 29 | -176,544 | -864,573 | -507,201 |
| Beginning Fund Balance July 1 | 30 | 1,253,523 | 2,118,096 | 2,625,297 |
| Ending Fund Balance June 30 | 31 | 1,076,979 | 1,253,523 | 2,118,096 |

Overview

The U.S. Bank Iowa Card Consortium is a publicly bid and awarded consortium contract for payment card services, open to all political subdivisions in the state of Iowa. It provides a standard contract to secure world-class commercial card services and competitive rebates without conducting a costly and time-consuming RFP and review process.

The University of Iowa issued a request for proposal (RFP) on behalf of the Regent Institutions. An evaluation committee made up of members from each institution performed a thorough competitive analysis of the nation's leading card providers and awarded the contract to U.S. Bank. This Regents joint agreement is now being extended to all Iowa political subdivisions. The State of Iowa recently accessed this agreement and has successfully implemented the U.S. Bank program. The U.S. Bank Iowa Card Consortium offers a convenient way to obtain the services of a trusted card issuer with the strength, experience, and commitment to service your program deserves.

Strength

U.S. Bank is one of the strongest banks in America. Our stability is regularly recognized for by rating agencies with some of the best bond ratings in the industry. These assets allow us to focus all of our attention and resources on serving you, our customer.

Experience

U.S. Bank has been a pioneer in the commercial card business since first developing the purchasing card in the 1980s. In addition to being the leading purchasing card provider to the U.S. federal government, U.S. Bank supports programs across North America at state and local levels, as well as for hundreds of colleges, universities and K-12 school districts. Our experience ensures that we can collaborate with you to build and maintain a best-in-class card program.

Join the **University of Iowa, Iowa State University, University of Northern Iowa and the State of Iowa**, and discover U.S. Bank's full suite of payment products today



Service

Service is a way of life and a personal commitment from everyone at U.S. Bank. We are honored to partner with those who serve the public interest. Your work is vital to our nation and U.S. Bank is committed to helping you meet your mission with greater efficiency and effectiveness.

Products

The U.S. Bank Iowa Card Consortium provides a standard contract platform for political subdivisions to secure a number of payment services including:

- Purchasing Cards (with travel/accident insurance)
- Central Purchasing Accounts
- One Cards
- U.S. Bank Access® Online Payment Plus
- Managed Spend Cards

These innovative solutions are supported by web-based program management tools that allow organizations to securely access information 24/7, and proactively manage general payables and travel expenditures.

Costs and Rebates

The U.S. Bank Iowa Card Consortium includes generous revenue sharing opportunities, which provide increasing rebates to every participant in the



Consortium as the total program grows. The rebate structure also provides for further rewards to every participant based on individual spending and payment performance. Moreover, there are no administrative fees with this program. Every dollar of rebate earned by your organization is paid directly to you. Neither U.S. Bank nor the founding anchor levies an administrative fee of any kind.

For more information

From commercial cards to access tools to complete electronic procure-to-pay systems, U.S. Bank offers organizations the solutions they need to cut costs, manage vendor payments and operate more efficiently. For more information, please contact U.S. Bank at 866-274-5898 or visit usbpayment.com

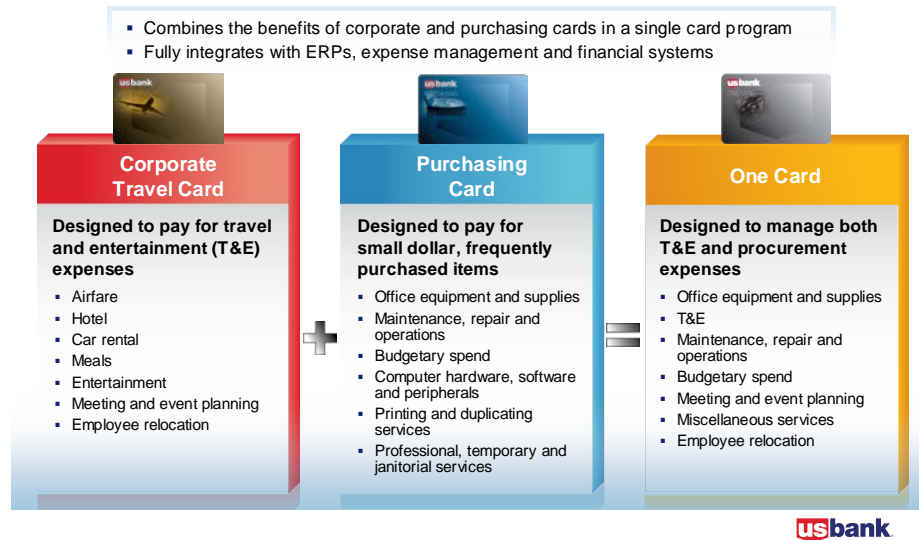
All of **us** serving you®



usbpayment.com

For your card needs, we would recommend a One Card. The U.S. Bank One Card program unites the power of the U.S. Bank Purchasing Card, U.S. Bank Corporate Travel Card and U.S. Bank Fleet Card. The one card program allows the City to manage your travel and procurement with just one process, one staff, one card issuer and only one bill. Additional program features include:

What is a One Card?



- Convenience of several product features in one product
- Issued and supported Directly by U.S. Bank (no third Party Vendors)
- Online Reporting with our Access Online Systems – over 100+ standard reports available
- Automatic Travel Insurance & Emergency Travel Services
- Current Accounting System integration
- Program is customized to your policy and agency needs

Control Options

U.S. Bank provides customized tools to set parameters for your program's checks and balances. All controls can be set down to the individual cardholder level and can be modified on an ongoing basis. Some of the control features we provide include:

- MCC Code Blocking
- Velocity Monitoring
- Single Purchase Limits
- Monthly Spending Limits
- ATM/Cash Blocking
- Expiration Dates
- Cash/Dollar Limits
- ↓ Balance Capability
- Real Time Edit Functions
- Liability Insurance

Reporting Options

U.S. Bank provides customized reporting and supporting documentation through our Access Online Information/Reporting Tool. Some of the reporting features we provide include:

- Integrating with your Financial Software
- Transaction Reporting
- Online Reallocation/Approval Tools
- Tax & Compliance Management Tools
- Receipt Image Storage Capabilities
- Online Statements/Historical Data

Billing Accounts (CBA)

U.S. Bank also offers a variety of Central Bill Accounts to meet specific spending needs:

- **Ghost Accounts**—Offer organizations all the same features and benefits of commercial cards, but without the actual plastic card.
- **Central Travel System (CTS) Accounts**—Centrally billed charge accounts to which all airline ticket purchases can be made.
- **Event Planner Cards**—Created to meet the unique needs of your event and meeting planners—specifically funded events.
- **Supplier Accounts**—Designated accounts assigned to key suppliers which your employees can use to make purchases exclusively at the designated supplier.

Statement Options

U.S. Bank provides multiple statement delivery options to integrate with the City's data management needs.

- **Online Statements**—All statements can be viewed online through Access Online, U.S. Bank's web-based program management system.
- **Electronic Statement Billing File (SBF)**— Transactional detail includes the supplier information associated with each transaction.
- **Electronic Data Interchange (EDI)**—EDI invoicing is available in the ANSI X12, 810 invoice format, transmitted through a value-added network.
- **Paper Statement**—A paper-based statement is available for each company or cardholder setup established.

One Card Summary of Features and Benefits:

| Feature | Benefit |
|---|--|
| No annual card fees | ■ No hidden charges |
| No-cost web-based program management tool | ■ Ability to administer cardholder account setup and maintenance online |
| Policy compliance and control | ■ Fully monitor and control expenditures |
| Fully automated reporting | ■ Robust ad-hoc reporting capabilities |
| Cost savings – one payment a month | ■ Decrease costs associated with the processing of checks, invoices and purchase orders ■ Enhance cash management |

Executive Summary

U.S. Bank looks forward to being your partner and provide your organization customized tools to assist you in managing your purchase card program. All controls can be set down to the individual cardholder level and can be modified in accordance to your policies and work needs.

- **Implement an effective, tailored program to your organization**
- **Partner with a Payments Leader**
- **Utilize a Low Cost Program**
- **Using Innovative Payable products (www.usbpayment.com)**
- **Working with a Bank that wants your program to succeed**
- **Assigned a Team of U.S. Bank employees to support your program**

PARTICIPATING ENTITY ADDENDUM

This Participating Entity Addendum (“**Participating Entity Addendum**”) constitutes an addendum to and modification of the U.S. Bank Commercial Card Master Agreement, dated August 12, 2010 (the “**Agreement**”) between the University of Iowa (“**University**”) and U.S. Bank. This Participating Entity Addendum is entered into by and between U.S. Bank National Association (“**U.S. Bank**”) (as successor in interest to U.S. Bank National Association ND) and the entity identified herein and executing this Participating Entity Addendum as “**Participating Entity**”. This Participating Entity Addendum shall become effective upon signing by or on the behalf of U.S. Bank (“**Effective Date**”) and supersedes any previous and like addenda with Participating Entity.

RECITALS:

- A. University has entered into the Agreement for the purpose of making available a Commercial Card Program (“**Card Program**”) as described in the Agreement and Card Program for use by the University, Participant(s) and Participating Entity(s);
- B. University is willing to permit Participating Entity to participate in the Card Program, provided that Participating Entity assumes all responsibility and liability for Participating Entity's performance of the terms and condition of the Agreement as if Participating Entity was the entity signing the Agreement as University. University shall not bear liability or responsibility for Participating Entity under the Agreement or this Participating Entity Addendum; and
- C. Participating Entity has received a copy of the Agreement from University, and after thorough review of the Agreement, desires to become a Participating Entity under the Agreement. Participating Entity assumes all responsibility and liability for Participating Entity's performance of the terms and condition of this Participating Entity Addendum as well as the Agreement as if Participating Entity was the entity signing the Agreement as University, but Participating Entity shall not be liable for the acts and omissions of University under the Agreement or this Participating Entity Addendum.

AGREEMENT

Now therefore, in consideration of the foregoing Recitals, which are incorporated herein by reference, the mutual premises and covenants set forth in the Agreement, which are incorporated herein by reference, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Participating Entity and U.S. Bank agree as follows:

1. Capitalized terms used in this Participating Entity Addendum and not otherwise defined in this Participating Entity Addendum are used with the same respective meanings attributed thereto in the Agreement.
2. Participating Entity agrees to accept and perform all duties, responsibilities and obligations required of University as set forth in the Agreement. Cards shall be issued to designated employees of Participating Entity upon execution of this Participating Entity Addendum by Participating Entity and U.S. Bank.
3. Since the establishment of a Commercial Card Program is an extension of credit, U.S. Bank reserves the right to require Participating Entity to provide U.S. Bank with the last three (3) years of audited financial statements of Participating Entity. Upon the request of U.S. Bank, Participating Entity shall provide to U.S. Bank annual financial statements thereafter. U.S. Bank will review the financial statements and notify Participating Entity of the approval or decline of its credit qualification. If such financial statements can be independently obtained by U.S. Bank, Participating Entity will not be required to provide such financial statements.
4. Participating Entity shall make payment to U.S. Bank for all Debt incurred by Participating Entity and its Cardholders as provided in the Agreement and U.S. Country Addendum. “**Debt**” means all amounts charged to a Card and/or Account including, without limitation, all amounts related to Purchases, fees and other Charges that are owed to U.S. Bank by Participating Entity and its Cardholders.
5. Participating Entity declares that Cards shall be used for official Participating Entity purchases only, and shall not be used for individual, consumer purchases or to incur consumer debt. Participating Entity warrants that it possesses the financial capacity to perform all of its obligations under the Agreement and this Participating Entity Addendum.
6. The representations, warranties and recitals of Participating Entity set forth in this Participating Entity Addendum and the Agreement constitute valid, binding and enforceable agreements of Participating Entity, all extensions of credit made pursuant to this Participating Entity Addendum and the Agreement to Participating Entity will be valid

and enforceable obligations of Participating Entity and Participating Entity shall pay to U.S. Bank all Debts incurred by Participating Entity in accordance with the terms of the Agreement and this Participating Entity Addendum. The execution of this Participating Entity Addendum and the performance of the obligations hereunder and under the Agreement are within the power of Participating Entity, have been authorized by all necessary action and do not constitute a breach of any agreement to which Participating Entity is a party or is bound.

7. The notice address for Participating Entity is:

U.S. Bank:

U.S. Bank National Association
C/O U.S. Bancorp Card Services, Inc.
Mail Code EP-MN-A17S
901 Marquette Avenue South
Minneapolis, MN 55402
Attn: CPS Contract Services

Participating Entity:

Attn: _____

8. **Authorization and Execution**

A. Authorization. Participating Entity certifies to U.S. Bank that the person executing this Participating Entity Addendum (1) is authorized by Participating Entity in accordance with its organization rules and applicable law to bind Participating Entity to the Terms and Conditions of the Agreement and this Participating Entity Addendum and (2) has the authority to incur Debt in the name of Participating Entity. Participating Entity certifies that the signer's authorization to bind Participating Entity and incur Debt in the name of Participating Entity is evidenced by the following: (Please check one of the following boxes.)

- ☐ The signer is an officer as indicated on Participating Entity's SEC 10-K Form. (No additional information needed.)
- ☐ The signer is an officer of the Participating Entity and is acting in his or her capacity as an agent of the Participating Entity. Furthermore, the signer represents and warrants that he or she is duly authorized by an applicable Bylaw, Article or other Corporate Authority to enter into transactions of this nature. Participating Entity represents and warrants that this transaction is within the scope of the normal course of business and does not require further authorization for the Participating Entity to be bound by this Agreement and this Participating Entity Addendum. (No additional information needed unless requested.)

If one of the above boxes cannot be checked, or if in the opinion of U.S. Bank's Credit Risk Management Department further proof of authority is necessary, Participating Entity must provide a Corporate Certificate of Authority that complies with Participating Entity's Articles of Organization or Bylaws.

B. Signatures. In witness whereof, the Parties have, by their authorized representatives, executed this Participating Entity Addendum.

| | |
|--|--|
| <p>Dated this _____ day of _____, 20____</p> <p>By Participating Entity:</p> <p>_____ (U.S. Entity Name)</p> <p>_____ (Signature of Authorized Signer)</p> <p>_____ (Printed Name of Authorized Signer)</p> <p>_____ (Printed Title of Authorized Signer)</p> | <p>Dated this _____ day of _____, 20____</p> <p>By U.S. Bank:</p> <p>U.S. Bank National Association _____ (U.S. Entity Name)</p> <p>_____ (Signature of Authorized Signer)</p> <p>Kelly M. Caspers _____ (Printed Name of Authorized Signer)</p> <p>Vice President _____ (Printed Title of Authorized Signer)</p> |
|--|--|

JOHN P. DANOS
danos.john@dorsey.com

January 21, 2015

Matt Muckler
City Administrator
PO Box 218
110 North Poplar Street
West Branch, IA 52358-0218

Re: Current LOST Proceeds for Emergency Communications Equipment
Our File No. 439235-7


Dear Matt:

I am writing to follow-up on our telephone conversation on Friday, January 16, 2015. In our conversation, you asked me to consider whether the City might utilize proceeds from the current local option sales and services tax being imposed in the municipality to pay costs related to the acquisition and installation of the emergency communications equipment. As we discussed, the current ballot language allows the proceeds of the tax to be used for the extension and maintenance of the fire department facility. You related to me that the current fire department facility has features which inhibit adequate communications with the current fire personnel in emergency situations and are necessitating the acquisition of the new emergency communications equipment.

The fact that the emergency communications equipment being purchased is, in part, designed to remedy current problems with the fire department facility, coupled with the fact that the local option sales tax proceeds will be utilized to fund only a portion of the costs of the emergency communications equipment, gives me comfort that the City could lawfully apply the tax proceeds towards this equipment acquisition. As we discussed, the standard under the law is such that the local option sales tax proceeds are to be expended only for purposes that are consistent with the City's ballot language. In my estimation, the City would not be outside the bounds of the law in applying the sales tax proceeds towards the communications equipment acquisition.

I hope you will contact me if you wish to discuss this matter further.

Best regards,


John P. Danos

JPD:srl