

16-142

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: West Branch County Name: CEDAR & JOHNSON Date Budget Adopted: 03/04/13
 (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		319-643-5888 Telephone Number	_____ Signature
January 1, 2012 Property Valuations			
		With Gas & Electric	Without Gas & Electric
Regular	2a	120,138,502	118,835,335
Debt Service Value	3a	130,688,612	129,385,445
Ag Land	4a	448,649	
			Last Official Census 2,322

Code		Dollar		(A)	(B)	(C)
Sec.	Limit	Purpose		Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General levy	5	973,122	962,566	43 8.10000
-384		Non-Voted Other Permissible Levies				
12(8)	0.67500	Contract for use of Bridge	6		0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	16,219	16,043	47 0.13500
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13		0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14	52,607	52,037	52 0.43789
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	5,835	5,772	465 0.04857
-384		Voted Other Permissible Levies				
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53 0.00000
12(2)	0.81000	Memorial Building	16		0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17		0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56 0.00000
12(5)	As Voted	County Bridge	19		0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21		0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22		0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463		0	466 0.00000
12(21)	0.27000	Support Public Library	23		0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24		0	62 0.00000
Total General Fund Regular Levies (5 thru 24)				25	1,047,783	1,036,418
384.1	3.00375	Ag Land	26	1,348	1,348	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	1,049,131	1,037,766
Special Revenue Levies						
384.8	0.27000	Emergency (if general fund at levy limit)	28	32,437	32,086	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29		0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	143,870	142,309	1.19753
Rules	Amt Nec	Other Employee Benefits	31		0	0.00000
Total Employee Benefit Levies (29,30,31)				32	143,870	142,309
Sub Total Special Revenue Levies (28+32)				33	176,307	174,395
Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	(B)		34	0	66 0.00000
	SSMID 2 (A)	(B)		35	0	67 0.00000
	SSMID 3 (A)	(B)		36	0	68 0.00000
	SSMID 4 (A)	(B)		37	0	69 0.00000
	SSMID 5 (A)	(B)		555	0	565 0.00000
	SSMID 6 (A)	(B)		556	0	566 0.00000
	SSMID 7 (A)	(B)		1177	0	### 0.00000
Total SSMID				38	0	0
Total Special Revenue Levies				39	176,307	174,395
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	242,405	239,988	70 1.85483
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71 0.00000
Total Property Taxes (27+39+40+41)				42	1,467,843	1,452,149
12.04382						

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.

(County Auditor)

Fund Balance Worksheet for City of **West Branch**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	617,138	447,986	20,379	35,957	0	199,577	1,321,037	620,097	1,941,134
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,329,162	499,760	453,647	270,901	308,359	2,980	2,864,809	652,468	3,517,277
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,458,660	686,508	325,938	211,637	308,359	299	2,991,401	852,952	3,844,353
Ending Fund Balance June 30 (pg 12, line 270) *	4	487,640	261,238	148,088	95,221	0	202,258	1,194,445	419,613	1,614,058
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	487,640	261,238	148,088	95,221	0	202,258	1,194,445	419,613	1,614,058
Re-Est Revenues	6	1,443,689	662,750	97,387	146,606	650,000	200	3,000,632	749,013	3,749,645
Re-Est Expenditures	7	1,445,938	530,623	281,565	308,813	650,000	0	3,216,939	849,013	4,065,952
Ending Fund Balance	8	485,391	393,365	-36,090	-66,986	0	202,458	978,138	319,613	1,297,751
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	485,391	393,365	-36,090	-66,986	0	202,458	978,138	319,613	1,297,751
Revenues	10	1,463,018	529,149	302,527	343,205	0	200	2,638,099	830,013	3,468,112
Expenditures	11	1,409,411	591,861	302,527	343,205	0	30,000	2,677,004	1,305,283	3,982,287
Ending Fund Balance	12	538,998	330,653	-36,090	-66,986	0	172,658	939,233	-155,657	783,576

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

** 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 for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input type="text" value="0"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	5,835	5,772
3 TOTAL FOR FISCAL YEAR 2014	5,835	5,772

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	232,938	68,392						301,330	336,147	216,645
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	205,150	19,156						224,306	209,099	190,789
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	3,000							3,000	2,100	1,351
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	441,088	87,548	0			0		528,636	547,346	408,785
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	192,075	265,895						457,970	478,800	491,904
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	32,000							32,000	32,000	28,962
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	55,555							55,555	54,000	52,946
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	279,630	265,895	0			0		545,525	564,800	573,812
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	0
CULTURE & RECREATION											
Library Services	31	182,941	35,200						218,141	228,307	175,644
Museum, Band and Theater	32								0	0	0
Parks	33								0	0	0
Recreation	34	112,389	13,801						126,190	90,577	168,252
Cemetery	35	99,739	25,616						125,355	93,088	89,496
Community Center, Zoo, & Marina	36	16,219							16,219	17,367	42,591
Other Culture and Recreation	37	57,000	5,963						62,963	56,156	17,782
TOTAL (lines 31 - 37)	38	468,288	80,580	0			0		548,868	485,495	493,765

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	21,250							21,250	21,250	152,935
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	28,500							28,500	0	5,593
Other Com & Econ Development	43			302,527					302,527	281,565	325,938
TOTAL (lines 39 - 44)	45	49,750	0	302,527			0		352,277	302,815	484,466
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	7,700	674						8,374	8,374	7,875
Clerk, Treasurer, & Finance Adm.	47	118,513	23,927						142,440	167,864	205,652
Elections	48								0	0	0
Legal Services & City Attorney	49	44,442							44,442	51,090	39,241
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	170,655	24,601	0			0		195,256	227,328	252,768
DEBT SERVICE											
Gov Capital Projects	55				343,205				0	650,000	308,359
TIF Capital Projects	56			0					0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0			0		0	650,000	308,359
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58	1,409,411	458,624	302,527	343,205	0	0		2,513,767	3,086,597	2,732,238
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							451,880	451,880	406,880	458,564
Sewer Utility	60							789,953	789,953	378,683	207,437
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							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							0	0	0	65,570
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							1,241,833	1,241,833	785,563	731,571
TOTAL ALL EXPENDITURES (lines 58+74)	74	1,409,411	458,624	302,527	343,205	0	0	1,241,833	3,755,600	3,872,160	3,463,809
Regular Transfers Out	75		133,237				30,000	63,450	226,687	193,792	380,544
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	133,237	0	0	0	30,000	63,450	226,687	193,792	380,544
Total Expenditures & Fund Transfers Out (lines 75+78)	78	1,409,411	591,861	302,527	343,205	0	30,000	1,305,283	3,982,287	4,065,952	3,844,353
Ending Fund Balance June 30	79	538,998	330,653	-36,090	-66,986	0	172,658	-155,657	783,576	1,297,751	1,614,058

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

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	1,037,766	174,395		239,988	0			1,452,149	1,323,418	1,157,868
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,037,766	174,395		239,988	0			1,452,149	1,323,418	1,157,868
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			302,527					302,527	97,387	453,647
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	11,365	1,912		2,417	0			15,694	16,170	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		135,514						135,514	135,514	112,030
Subtotal - Other City Taxes (lines 6 thru 12)	13	11,365	137,426		2,417	0			151,208	151,684	112,030
Licenses & Permits	14	50,375							50,375	45,475	47,563
Use of Money & Property	15	5,400					200		5,600	6,300	10,062
Intergovernmental:											
Federal Grants & Reimbursements	16	6,000							6,000	9,000	34,220
Road Use Taxes	17		217,328						217,328	217,328	220,244
Other State Grants & Reimbursements	18	2,350							2,350	11,500	1,488
Local Grants & Reimbursements	19	152,607							152,607	143,499	146,571
Subtotal - Intergovernmental (lines 16 thru 19)	20	160,957	217,328	0	0	0	0	0	378,285	381,327	402,523
Charges for Fees & Service:											
Water Utility	21							446,880	446,880	406,880	338,100
Sewer Utility	22							314,683	314,683	278,683	237,271
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27	43,488							43,488	43,488	42,259
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								0	0	0
Other Fees & Charges for Service	33	61,130							61,130	43,001	28,863
Subtotal - Charges for Service (lines 21 thru 33)	34	104,618	0		0	0	0	761,563	866,181	772,052	646,493
Special Assessments	35								0	0	0
Miscellaneous	36	30,100						5,000	35,100	128,210	72,655
Other Financing Sources:											
Regular Operating Transfers In	37	62,437			100,800			63,450	226,687	193,792	380,544
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	62,437	0	0	100,800	0	0	63,450	226,687	193,792	380,544
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	650,000	233,892
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	62,437	0	0	100,800	0	0	63,450	226,687	843,792	614,436
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	1,463,018	529,149	302,527	343,205	0	200	830,013	3,468,112	3,749,645	3,517,277
Beginning Fund Balance July 1	44	485,391	393,365	-36,090	-66,986	0	202,458	319,613	1,297,751	1,614,058	1,941,134
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,948,409	922,514	266,437	276,219	0	202,658	1,149,626	4,765,863	5,363,703	5,458,411

CITY OF West Branch
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	1,037,766	174,395		239,988	0			1,452,149	1,323,418	1,157,868
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,037,766	174,395		239,988	0			1,452,149	1,323,418	1,157,868
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			302,527					302,527	97,387	453,647
Other City Taxes	6	11,365	137,426		2,417	0			151,208	151,684	112,030
Licenses & Permits	7	50,375	0					0	50,375	45,475	47,563
Use of Money and Property	8	5,400	0	0	0	0	200	0	5,600	6,300	10,062
Intergovernmental	9	160,957	217,328	0	0	0		0	378,285	381,327	402,523
Charges for Fees & Service	10	104,618	0		0	0	0	761,563	866,181	772,052	646,493
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	30,100	0		0	0	0	5,000	35,100	128,210	72,655
Sub-Total Revenues	13	1,400,581	529,149	302,527	242,405	0	200	766,563	3,241,425	2,905,853	2,902,841
Other Financing Sources:											
Total Transfers In	14	62,437	0	0	100,800	0	0	63,450	226,687	193,792	380,544
Proceeds of Debt	15	0	0	0	0	0		0	0	650,000	233,892
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	1,463,018	529,149	302,527	343,205	0	200	830,013	3,468,112	3,749,645	3,517,277
Expenditures & Other Financing Uses											
Public Safety	18	441,088	87,548	0			0		528,636	547,346	408,785
Public Works	19	279,630	265,895	0			0		545,525	564,800	573,812
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	468,288	80,580	0			0		548,868	485,495	493,765
Community and Economic Development	22	49,750	0	302,527			0		352,277	302,815	484,466
General Government	23	170,655	24,601	0			0		195,256	227,328	252,768
Debt Service	24	0	0	0	343,205		0		343,205	308,813	210,283
Capital Projects	25	0	0	0		0	0		0	650,000	308,359
Total Government Activities Expenditures	26	1,409,411	458,624	302,527	343,205	0	0		2,513,767	3,086,597	2,732,238
Business Type Proprietary: Enterprise & ISF	27							1,241,833	1,241,833	785,563	731,571
Total Gov & Bus Type Expenditures	28	1,409,411	458,624	302,527	343,205	0	0	1,241,833	3,755,600	3,872,160	3,463,809
Total Transfers Out	29	0	133,237	0	0	0	30,000	63,450	226,687	193,792	380,544
Total ALL Expenditures/Fund Transfers Out	30	1,409,411	591,861	302,527	343,205	0	30,000	1,305,283	3,982,287	4,065,952	3,844,353
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	53,607	-62,712	0	0	0	-29,800	-475,270	-514,175	-316,307	-327,076
Beginning Fund Balance July 1	33	485,391	393,365	-36,090	-66,986	0	202,458	319,613	1,297,751	1,614,058	1,941,134
Ending Fund Balance June 30	34	538,998	330,653	-36,090	-66,986	0	172,658	-155,657	783,576	1,297,751	1,614,058

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

City Name: West Branch

Fiscal Year
2014

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1	GO Corporate Purpose and Refunding Bonds, Series 2013	2,730,000		155,000	43,290		198,290	156,304	41,986
-2	Water Revenue Bond	943,000		43,000	20,190		63,190	63,190	0
-3	Fobian Lawsuit Settlement Loan	197,500		115,294	7,059		122,353		122,353
-4	Fire Department Expansion Project Loan	376,700		90,000	10,800		100,800	100,800	0
-5	Elgin Pelican Street Sweeper & Skid Loader	148,576		74,682	3,384		78,066		78,066
-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			477,976	84,723	0	562,699	320,294	242,405

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year
2014

City Name: West Branch

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			477,976	84,723	0	562,699	320,294	242,405

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

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 03/04/13 at 6:30 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 \$ 12.04382

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 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,452,149	1,323,418	1,157,868
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,452,149	1,323,418	1,157,868
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	302,527	97,387	453,647
Other City Taxes	6	151,208	151,684	112,030
Licenses & Permits	7	50,375	45,475	47,563
Use of Money and Property	8	5,600	6,300	10,062
Intergovernmental	9	378,285	381,327	402,523
Charges for Fees & Service	10	866,181	772,052	646,493
Special Assessments	11	0	0	0
Miscellaneous	12	35,100	128,210	72,655
Other Financing Sources	13	226,687	843,792	614,436
Total Revenues and Other Sources	14	3,468,112	3,749,645	3,517,277
Expenditures & Other Financing Uses				
Public Safety	15	528,636	547,346	408,785
Public Works	16	545,525	564,800	573,812
Health and Social Services	17	0	0	0
Culture and Recreation	18	548,868	485,495	493,765
Community and Economic Development	19	352,277	302,815	484,466
General Government	20	195,256	227,328	252,768
Debt Service	21	343,205	308,813	210,283
Capital Projects	22	0	650,000	308,359
Total Government Activities Expenditures	23	2,513,767	3,086,597	2,732,238
Business Type / Enterprises	24	1,241,833	785,563	731,571
Total ALL Expenditures	25	3,755,600	3,872,160	3,463,809
Transfers Out	26	226,687	193,792	380,544
Total ALL Expenditures/Transfers Out	27	3,982,287	4,065,952	3,844,353
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-514,175	-316,307	-327,076
Beginning Fund Balance July 1	29	1,297,751	1,614,058	1,941,134
Ending Fund Balance June 30	30	783,576	1,297,751	1,614,058

RECEIVED

NOV 05 2013

16-142

IOWA DEPT. OF MANAGEMENT

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 October 21, 2013, 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. 1145

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE: 2014 (AS AMENDED LAST ON West Branch)

Be it Resolved by the Council of the City of West Branch October 10, 2013

Section 1. Following notice published October 10, 2013 and the public hearing held, October 21, 2013 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:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance June 30.

Passed this 21 day of October 2013. Signature of City Clerk/Finance Officer.

Signature of Mayor.

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/Counties met on May 19, 2014, 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. 1200

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2014
(AS AMENDED LAST ON October 21, 2013 .)

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

Section 1. Following notice published May 1, 2014

and the public hearing held, May 19, 2014 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 1,452,149	0	1,452,149
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
Net Current Property Taxes	3 1,452,149	0	1,452,149
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 302,527	-265,140	37,387
Other City Taxes	6 151,208	0	151,208
Licenses & Permits	7 50,375	25,000	75,375
Use of Money and Property	8 5,600	0	5,600
Intergovernmental	9 378,285	5,000	383,285
Charges for Services	10 866,181	17,000	883,181
Special Assessments	11 0	0	0
Miscellaneous	12 110,100	53,547	163,647
Other Financing Sources	13 671,097	3,183	674,280
Total Revenues and Other Sources	14 3,987,522	-161,410	3,826,112
Expenditures & Other Financing Uses			
Public Safety	15 594,632	70,234	664,866
Public Works	16 545,525	20,775	566,300
Health and Social Services	17 0	0	0
Culture and Recreation	18 954,991	46,758	1,001,749
Community and Economic Development	19 352,277	-265,140	87,137
General Government	20 195,256	23,500	218,756
Debt Service	21 343,205	0	343,205
Capital Projects	22 0	0	0
Total Government Activities Expenditures	23 2,985,886	-103,873	2,882,013
Business Type / Enterprises	24 1,553,814	24,981	1,578,795
Total Gov Activities & Business Expenditures	25 4,539,700	-78,892	4,460,808
Transfers Out	26 271,097	3,183	274,280
Total Expenditures/Transfers Out	27 4,810,797	-75,709	4,735,088
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	28 -823,275	-85,701	-908,976
29			
Beginning Fund Balance July 1	30 2,626,570	0	2,626,570
Ending Fund Balance June 30	31 1,803,295	-85,701	1,717,594

Passed this 19
(Day)

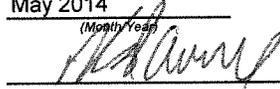
day of May 2014

(Month) Year



Signature

City Clerk/Finance Officer



Signature

Mayor