# Classified/Legals 



## CEDAR VALLEY VOICES

## When families make more, increase taxes faster

By Mike Johnson

After listening to some of Iowa's GOP politicians ou'd think that they believe the purpose of govTheir latest fiscal unicorn is a so-called "flat

## Wrestling

West Branch claimed the team title at the owa High School Athetic Assoc. IA District 8 ournament in Pleasantville and how the eam achieved a 14-3 dual record, beating every River Valley Conerence team except Wilton, a longstanding powerhouse. And the Wilton dual was close -35-28
And several wreslers made their mark in other ways.
back in the early 1980s but like a lot of GOP zombie ideas it has come back from the dead. Republican leaders like to say that tax policies
shouldn't drive the budget; instead, budgets should drive tax policies. display of cognitive dissoWright (43-4) qualified for state for the third year in a row and did so by bumping up from 215. He earned hree River Valley Conference titles along he way. Ranked at No. 5 going in, he finished second at state and upset the No. 2-ranked wrestler to reach the championship match before finishing as the unner-up.
Humphrey (40-7) went in ranked No. 2 by IAWrestle and was only the second reshman in school history, behind Cooper
they don't appear understand that the inflexfact drive budgets. As many commenta tors and think tanks have
pointed out, the first order pointed out, the first order
effect of a flat tax would effect of a flat tax would
be to increase the tax burden of lower income folks while creating a huge windfall for high-income
Gates, to medal on the big mat at the Wells Fargo Arena by finish ing No. 8. He wrestled as a dark horse, going unnoticed and underappreciated by the apreciated by the rankings until near the It's almost a given lis almost a given that any wrestler with 40-plus wins will reach the state tournament,
but Marsh (22-14) pulled an eyebrow raising overtime upset over Baxter junior Jack Anderson (44-9) to also take a spot in Des Moines.
Edwards (35-9) also
familie Furthermore, the flat tax proposed by the GOP rould not generate enough needs, so other taxes woury have to be raised.
Iowa would almost certainly require a sales tax cent on all ing groceries and drugs.
made his third trip to state in a row and was one of the team' most consistently strong grapplers for del went twice to stat del went twice to state first appearance for the Bears.
The 2023-24 season also marked the fourth year for Head Coach Jake Slocum. A standout wrestler and state qualifier before graduating in 2012, he went on to wrestle at Southwest Minnesota State University and pitch in as an assis-

Again, greater reliance upon higher sales tax rates would be highly regressive.
Another case of sticking it to the little folks in order to give tax breaks for the GOP donor class.
But I want to bring up a less-obvious macroeconom-
ic problem with a flat ic problem with a flat tax.
When the economy is booming and incomes tant wrestling coach at WBHS
Because of the accomplishments of this year's team, he was named the Southeast Region Coach of the Year by the lowa Wrestling Coaches \& Officials Assoc
It is wonderful to see his passion for the sport and his worthwhile accomplishments rewarded as well.
Slocum also got a bit emotional at the team's awards night, realizing that some of the wrestlers spent all
rise, you want tax rev
enues to increase faster than incomes. And during an eco nomic downturn you wan revenues to fall faster than incomes At first this might seem cally hear politicians tel Voices Page 8 four years under his leadership and will soon graduate: "It's crazy how fast time goes ... It's bittersweet. 2023-24 season will rank among one will rank among one of the best for W Branch Wrestling Every coach and wres tler deserves honor for the hard work that turned into both individual and team wins, and the mark the Bears made on the state tournament. Congratulations to West Branch proud

LEGALS


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NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
iscal Year July 1, 2024 - June 30, 2025
City of: WEST BRANCH
The City Council will conduct a public hearing on the proposed Budget at: $\begin{array}{ccc}\text { Council Chambers at City Office } \\ \text { Meeting Date: } & 110 \mathrm{~N} \text {. Poplar Street West Branch, IA } 52358\end{array}$
At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents
City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult
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
The estimated tax levy rate per $\$ 1000$ valuation on Agricultural land is

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget

| Phone Number (319) 643-5888 |  | City Clerk/Finance Officer's NAME Heidi Van Auken |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  | Budget FY 2025 | Re-estimated FY 2024 | Actual FY 2023 |
| Revenues \& Other Financing Sources |  |  |  |  |
| Taxes Levied on Property | 1 | 2,485,744 | 2,138,573 | 2,038,311 |
| Less: Uncollected Property Taxes-Levy Year | 2 |  | 0 |  |
| Net Current Property Taxes | 3 | 2,485,744 | 2,138,573 | 2,038,311 |
| Delinquent Property Taxes | 4 | 0 | 0 |  |
| TIF Revenues | 5 | 679,609 | 650,292 | 600,020 |
| Other City Taxes | 6 | 361,855 | 330,956 | 392,910 |
| Licenses \& Permits | 7 | 76,500 | 56,500 | 82,903 |
| Use of Money and Property | 8 | 20,570 | 20,000 | 41,920 |
| Intergovernmental | 9 | 1,366,026 | 1,308,840 | 832,317 |
| Charges for Fees \& Service | 10 | 2,342,586 | 2,034,072 | 1,881,714 |
| Special Assessments | 11 | 0 | 0 |  |
| Miscellaneous | 12 | 7,000 | 27,000 | 170,385 |
| Other Financing Sources | 13 | 2,300,000 | 8,133,018 | 4,885,127 |
| Transfers In | 14 | 1,861,555 | 921,286 | 863,526 |
| Total Revenues and Other Sources | 15 | 11,501,445 | 15,620,537 | 11,789,133 |
| Expenditures \& Other Financing Uses |  |  |  |  |
| Public Safety | 16 | 1,344,437 | 1,085,977 | 1,523,246 |
| Public Works | 17 | 790,671 | 768,388 | 636,400 |
| Health and Social Services | 18 |  | 0 |  |
| Culture and Recreation | 19 | 701,614 | 778,900 | 692,004 |
| Community and Economic Development | 20 | 215,387 | 295,381 | 148,214 |
| General Government | 21 | 307,798 | 283,214 | 248,145 |
| Debt Service | 22 | 1,326,991 | 1,075,309 | 1,011,567 |
| Capital Projects | 23 | 2,014,827 | 5,791,030 | 5,847,171 |
| Total Government Activities Expenditures | 24 | 6,701,725 | 10,078,199 | 10,106,747 |
| Business Type / Enterprises | 25 | 2,824,843 | 8,549,554 | 1,000,756 |
| Total ALL Expenditures | 26 | 9,526,568 | 18,627,753 | 11,107,503 |
| Transfers Out | 27 | 1,861,555 | 921,286 | 863,526 |
| Total ALL Expenditures/Transfers Out | 28 | 11,388,123 | 19,549,039 | 11,971,029 |
| Excess Revenues \& Other Sources Over (Under) Expenditures/Transfers Out | 29 | 113,322 | -3,928,502 | -181,896 |
| Beginning Fund Balance July 1 | 30 | 1,287,138 | 5,215,640 | 5,397,536 |
| Ending Fund Balance June 30 | 31 | 1,400,460 | 1,287,138 | 5,215,640 |

