



TENTATIVE AGENDA  
OTTUMWA CITY COUNCIL

WORK SESSION NO. 5  
Room 8B – Depot Conference Room

January 30, 2024  
5:30 O’Clock P.M.

PLEDGE OF ALLEGIANCE

ROLL CALL: Council Member Bossou, Galloway, Hoffman, McAntire, Caviness and Mayor Johnson.

APPROVAL OF AGENDA

*All items on this agenda are subject to discussion and/or providing direction to staff.*

1. Preliminary Budget Workshop – Jessica Kinser, Interim Finance Director
  - Discussion of Bond Projects and Debt Service Levy
  - Capital Funds
    - a. 301 Street Projects Fund
    - b. 303 Airport Projects Fund
    - c. 307 Sidewalk & Curb Projects Fund
    - d. 309 Park Projects Fund
    - e. 310 Equipment Purchasing Fund
    - f. 311 Levee Projects Fund
    - g. 313 Bridgeview Construction Fund
    - h. 315 Sewer Construction Fund
  - General Funds & Associated Special Revenue Funds
    - a. General Fund
    - b. Parking Ramp Fund
    - c. ARPA Fund
    - d. Franchise Fee Fund
    - e. 133 Library Fund
    - f. 135 Cemetery Fund
    - g. 720 Bridgeview Center

ADJOURN

**\*\*\* It is the goal of the City of Ottumwa that all City Council public meetings are accessible to people with disabilities. If you need assistance in participating in City Council meetings due to a disability as defined under the ADA, please call the City Clerk's Office at (641) 683-0621 at least one (1) business day prior to the scheduled meeting to request an accommodation. \*\*\***



[ CITY OF ]  
O T T U M W A

**FAX COVER SHEET**

City of Ottumwa

DATE: 1/26/24 TIME: 2:00 PM NO. OF PAGES 2  
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TO: News Media CO: \_\_\_\_\_

FAX NO: \_\_\_\_\_

FROM: Christina Reinhard

FAX NO: 641-683-0613 PHONE NO: 641-683-0620

MEMO: Tentative Agenda for the Special City Council Work Session #05 to be held on 1/30/2024 at 5:30 P.M. at the Train Depot Conference Room 8B – 2<sup>nd</sup> Floor, 210 W. Main St.

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 FAX MULTI TX REPORT  
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JOB NO. 4261  
 DEPT. ID 4717  
 PGS. 2

TX INCOMPLETE -----

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# City of Ottumwa

## FUND INFORMATION

### General

The General Fund is the chief operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. From this fund are paid the general operating expenses, the fixed charges, and the capital improvement costs that are not paid from other funds.

#### **001 – General Fund**

This is the main operating fund for the City, accounting for general property tax revenues as well as a majority of the City's operations.

#### **002- Parking Ramp Fund**

This fund accounts for the operations of the revenue and expenses associated with the Second Street Parking Ramp. Though not part of the 001, this is still reported on State financial reports under "General".

#### **003- ARPA Fund**

This fund accounts for the one-time dollars from the American Rescue Plan. These funds must be committed by December 31, 2024, and fully expended by December 31, 2026. An annual report is required each year, due by April 30<sup>th</sup>. All funds are currently committed and will meet the deadlines. Once complete, this fund will no longer be active.

#### **005- Franchise Fee Fund**

The City approved a 3% additional fee on gas (MidAmerican) and electric (Alliant) bills and the collection of the funds started in FY22. These funds can only be used for the approved purposes in the revenue purpose statement, which includes all allowed uses under Iowa Code for both the gas and the electric.

### Special Revenue

Special Revenue Funds account for proceeds from specific sources (other than those accounted for within capital projects funds) which are usually required by law or regulation to be accounted for in separate funds and to be expended for specific purposes.

#### **110- Road Use Tax Fund**

This fund accounts ONLY for the Road Use Tax Revenue received from the State of Iowa and the approved purposes for which the funds can be used, including Street Maintenance and other street related activities.

### **112- Employee Benefits Fund**

This fund receives multiple tax levies (FICA/IPERS, Police/Fire Retirement and Other Employee Benefits) that are solely for employee benefits. These funds are then transferred out to other funds as needed. This includes the General Fund, Airport Fund, Library Fund, and Cemetery Fund. These funds can be used for governmental operations only and cannot be used to support the employee benefits in enterprise/proprietary funds. These tax levies are not impacted by the House File 718 legislation.

### **119- Emergency Fund**

This fund is a bit deceiving because it is actually not emergency funding. Iowa Code has allowed cities that are at the maximum \$8.10 levy to levy an additional \$0.27 to be placed in an Emergency Fund. These funds are then transferred to the General Fund as part of an end of the year transfer. This tax levy is no longer available in the fiscal year starting July 1, 2024 and is impacted by HF 718.

### **121- Local Option Sales Tax**

The City has voted in a 1% Local Option Sales Tax (LOST), which has voter-approved purposes of 10% property tax relief and 90% Streets and Sewers. These approved uses result in planning transfers out of this fund as part of the annual budget.

### **123, 124, 125, 126, 127, 128 – TIF Districts**

Tax Increment Financing (TIF) districts are an economic development tool which many cities use. By adopting an urban renewal plan and approving a development agreement or use of funds, the assessed values “freeze”, and the City is allowed to collect the new incremental taxes in an area. Incremental taxes include those tax dollars above those generated by the frozen base value. An annual report summarizing the prior year’s obligations is due on December 1<sup>st</sup> of each year. The City also has to certify debt for the following fiscal year to the County Auditor no later than December 1<sup>st</sup>.

### **129- Risk Management Fund**

This fund accounts for a few different activities. The first purpose is for Workers Comp premiums and claims for all non-sworn Police and Fire employees, which is purchased from Iowa Municipal Workers Compensation Association (IMWCA). This renews July 1<sup>st</sup> each year, and the premiums are paid quarterly. These costs are to be allocated out to the funds where employees are being paid from.

This fund also has wages and benefits for a portion of the Finance Director and HR Director. The benefits associated with the wages is supported with a transfer in from Fund 112- Employee Benefits Fund, as they are appropriate uses for the Other Employee Benefits Tax Levy.

Another portion of the fund is for the City’s liability and property insurance which is through the Iowa Communities Assurance Pool (ICAP). This covers all other insurance needs through the City and is managed by the Finance Department. These costs are directly supported by the Self-Insurance/Tort Liability Tax Levy, with exceptions for the insurance costs of funds outside of the General Fund. The City transfers dollars from this fund into the Library and Cemetery Fund to support the property and liability insurance costs in those areas. The City’s insurance renews on March 15<sup>th</sup> of each year. In addition, this fund is also used to pay for claims and can be used for deductibles for all funds except the proprietary funds. The Self-Insurance and Tort Liability tax levy is not impacted by HF718.

**130- 411 Medical Costs Fund**

Sworn Police and Fire personnel do not have traditional Workers Comp, meaning the City is directly responsible for any on the job injuries. Ottumwa has hired IMWCA to administer these claims on behalf of the City. These costs are supported by the Employee Benefits Tax levy, and funds are transferred in from Fund 112 to cover any costs in this fund.

**131- Airport Fund**

This fund accounts for all Airport related revenues and expenditures. The employee benefits in this fund are covered with a transfer in from Fund 112. This fund does NOT get a transfer in from 129 to support liability and property insurance costs.

**133- Library Fund**

This fund accounts for the general operations of the Library. In the past, the City had a tax levy for Library support, which provided revenues to the Library in addition to a transfer in from the General Fund for additional support. The employee benefits in this fund are covered with a transfer in from Fund 112. The Self-Insurance/Tort Liability tax levy supports the property and insurance costs in this fund through a transfer in from fund 129. The Library Support Tax Levy is impacted by HF718 and is no longer an individual tax levy.

**135- Cemetery Fund**

This fund accounts for the operations of the Cemetery. The General Fund supports this fund with a transfer in, as well as benefits being paid for from Fund 112 and liability/property insurance from Fund 129. There are also interest earnings off of the Perpetual Care Fund that support this fund.

**137- Haz-Mat Fund**

The Ottumwa Fire Department provides regional hazardous materials response to eleven counties, which is known as the Southeast Iowa Response Group, and this is the fund that accounts for the revenues and expenditures for this function.

**141- 2023 Upper Story Housing Grant**

This fund accounts for the 2023 Upper Story Housing Community Development Block Grant (CDBG), which is an active grant project. Once completed, this fund will be closed.

**151- Other Bond Projects**

This fund accounts for bond proceeds received in FY22 for a number of departmental projects. The largest project in this fund is the City Hall Improvement Project. A detailed project sheet will provide more details on projects and balances.

**162- SSMID District**

The City has 3 Self-Supporting Municipal Improvement Districts (SSMID) where property owners have elected to tax themselves additional dollars in order to support certain functions or activities. This property tax levy will not be impacted by HF718.

**167- Fire Bequest**

**173- Library Bequest**

**175- Police Bequest**

There are separate funds that account for the specific donations and bequests for the Fire Department, Police Department and Library. These are not “general revenues” and are for specific purposes or uses to be determined by the department receiving the funds.

**171- Retiree Health Insurance**

This fund is currently inactive and activity has been transferred to an Internal Service Fund.

**174- Community Development Fund**

This fund accounts for different community development projects and the specific revenues to support them. A detailed project sheet will provide more details on projects and balances.

**176- Reimbursement Grants**

This fund is currently accounting for the CDBG grant for the Blessings Soup Kitchen, which is handled on a reimbursement basis.

**177- Historic Preservation Committee**

The Historic Preservation Commission is an official board/commission of the City with the task of assisting owners who are or want to be listed on the National Register of Historic Places.

## Debt Service Fund

**200- Debt Service Fund**

The City borrows money for specific projects or purposes and is able to levy property taxes to pay the principal and interest on these bonds. December 1<sup>st</sup> of each year is an interest only payment, and May 1<sup>st</sup> is a principal and interest payment for each year. This fund accounts for the revenues (taxes and transfers in from other funds) to pay for the bond payments each year. These are broken out with a different function number to separate the year of series of the borrowing. This information can be found on the Long Term Debt Schedule page of the state budget form for additional detail. This tax levy is not impacted by HF718.

## Capital Funds

Each of the funds below account for very specific types of capital projects. Within each fund, each project is given a different function number in order to specifically account for the revenue and expenditures for each project. Typically there would be a lot of planning to go into these projects, including identifying a funding source (general obligation bonds, LOST, franchise fee, etc), which might result in revenue being in the fund before a lot of the expenditures start.

**301- Street Projects Fund**

This fund accounts for the City’s annual street repair program, consisting of millions of dollars in street activities. These projects are considered by the Council annually as part of the budget process, and are prepared by the Engineering Department. Funds to support these projects have traditionally come from the Road Use Tax Fund and LOST.

**303- Airport Projects**

This fund accounts for all capital projects related to the Airport, which are typically going to involve federal funding (FAA) and/or state funding through the DOT. The City is required to submit a Capital



Improvement Plan to the FAA each year, which helps project when federal projects will occur and how much local funding is needed.

### **307- Sidewalk and Curb Projects**

This fund accounts for the Sidewalk Drop Program, which is the replacement of curb ramps around the City. Bond proceeds have been the primary funding source for this program in the past.

### **309- Park Projects**

This fund accounts for a number of park-specific capital projects and the funds behind those projects, which include donations, grants, and bond proceeds. A detailed project sheet will provide more details on projects and balances.

### **311- Levee Projects**

This fund accounts for projects involving only the levee system. If there are projects that include more street repairs/improvements as part of the levee system, those are accounted for in Fund 301.

### **313- Event Center Construction Fund**

This fund is currently accounting for bond proceeds for building repairs and improvements at the Bridgeview Event Center.

### **315- Sewer Construction Fund**

This fund accounts for some very large sewer projects, including design and construction. Funding sources include LOST and Sewer operating funds. This fund will always be reported under the Proprietary/Enterprise funds on any State financial reports with the sewer activity and not as a Capital Fund.

## Perpetual/Permanent Funds

### **501- Cemetery Memorial Fund**

### **503- Cemetery Perpetual Care**

These are the two perpetual funds of the City, and it is typical that cemeteries would be those perpetual funds. Within these funds are different financial accounts which are under the control and direction of the Cemetery Board of Trustees but are accounted for by the City. There are typically not any expenses from a perpetual care fund and revenues in the forms of interest, which are credited back to the fund and become part of the principal or are transferred out for Cemetery Operations.

## Proprietary Funds

These are all funds that are to operate as a business, meaning the charges for service or other revenues should be the only inputs that keep the funds viable.

### **610- Sewer Utility Fund**

This fund accounts for all things sanitary sewer related, including the Wasterwater Treatment Plant, the sanitary sewer collection system, and other functions. The large sewer capital projects are not recorded in this fund, but are in fund 315. Transfers in and out move money to account for these projects.

### **611- Sewer Sinking Fund**

The sinking fund is required for any borrowing through the State Revolving Fund (SRF), and is meant to keep a certain amount of principal/interest in place outside of the operating revenue.

**613- Sewer Improvement Fund**

This fund did not have any expenditures/transfers out, but did have transfers in. I would recommend looking further into this fund to determine how it is being used, as it appears like it is functioning as the sewer sinking fund.

**670- Landfill Fund**

**671- Landfill Reserve Fund**

The Ottumwa/Wapello Landfill is operated by the Ottumwa / Wapello Solid Waste Commission which was formed by 28E agreement between Wapello County and the City of Ottumwa. This fund accounts for all the revenues and expenses of operating the Landfill. It also provides financial support to the Recycling Fund. The Landfill Reserve is a fund created to set funds aside for closure and post-closure activities, which are both comingled into Fund 671. This amount comes from an outside consultant annually and is a transfer from Fund 670.

**673- Recycling Fund**

The Ottumwa/Wapello Recycling Center manages all expenses and revenues related to recycling in the City and Wapello County. This is supported by the Landfill each year.

**690- Transit Fund**

The City no longer operates a transit system, but the fund is being kept open to account for expenses as needed in the system.

**720- Bridgeview Event Center**

This fund accounts for the revenue and expenditures for maintaining/operating Bridgeview. This has accounted for the Civic Center Tax levy as well as General Fund support for the operations. The capital projects in Fund 313 will always appear on State reports with the proprietary/enterprise fund and not with the capital funds. The Civic Center tax levy was impacted by HF817 and no longer exists as of FY25.

**750- Golf Course Fund**

This fund accounts for the revenue from a management agreement and for any expenses the City incurs, like insurance, for the ownership of the golf course.

## Internal Service Funds

These funds are necessary for accounting for services or functions that serve all funds. These funds are not budgeted due to the duplication of revenues and expenditures.

**810 Pooled Investment Fund**

The City pools all cash balances into one fund for investing in CDs or IPAIT. The interest is recognized in this fund and a journal entry is done to move the interest out to other funds that have cash balances as part of these investments.

**820 Payroll Clearing Fund**

Payroll checks and benefits are charged by fund, but the back end of actually making the payroll payments to UKG and other vendors like IPERS and others. Those payments come out of the clearing fund and are not individually reallocated back to other funds, as that process occurred when the payroll was processed.

**860 Group Health Insurance Fund**

**861 Post 65 Retiree Health Insurance Fund**

**862 Dental Insurance Fund**

**863 Life Insurance Fund**

These four funds account for the insurance benefits provided by the City. The City is self-insured, meaning that we cover medical costs up to \$100,000 per plan member for medical insurance before a stop loss policy reimburses for costs on an individual over \$100,000. The retirees over the age of 65 are broken out because they are provided a Medicare supplement and not the traditional group health coverage. Retirees under 65 do get the traditional group coverage. Dental and life insurance are separately accounted for to track employee contributions and costs.

## Budgeting Basics

In Iowa, revenues are reported by fund type and by source. Each revenue in the City of Ottumwa financial system is coded to be one of the seven different revenue sources listed below.

In Iowa, expenditures are reported by fund type and one of the nine functions listed below. The City of Ottumwa breaks down expenditures further with a 3-digit function/department code, which is found on the following pages.

Revenue Sources	Government Activities by Program
<b>Taxes</b> – includes property taxes, Local Option Sales Taxes, hotel/motel, sales and Tax Increment Financing	<b>Public Safety</b> – police, fire, ambulance, animal control and other public safety services
<b>Licenses and Permits</b> – includes building and other permits	<b>Public Works</b> – roads, bridges, engineering, airport, snow removal and other services not included as an enterprise
<b>Use of Money and Property</b> – includes interest earning and building rents and leases	<b>Health &amp; Social Services</b> – welfare assistance, mosquito
<b>Intergovernmental</b> – funds received from other governments such as Road Use Tax and grants	<b>Culture and Recreation</b> – library, arts, park and recreation, and other cultural activities
<b>Charges for Services</b> – fees generated from users of a service such as utility fees	<b>Community &amp; Economic Development</b> – community beautification, housing, planning and zoning and economic development activities
<b>Special Assessments</b> – includes charges for city assessments such as street and sewer projects	<b>General Government</b> – mayor, council, clerk, attorney, city hall and other administrative
<b>Miscellaneous Revenues</b> – includes donations, refunds and internal service charges	<b>Debt Service</b> – principal and interest payments on bonds, notes and other debt obligations
<b>Other Financing Sources</b> – includes transfers and proceeds from sale of city assets or bond proceeds	<b>Capital Projects</b> – general government or Tax Increment Financing capital projects
	<b>Business Type/Proprietary Activities</b> – water, sewer and other utilities include all associated debt and capital projects

000 GENERAL - NO DEPARTMENT OR FUNCTION

**PUBLIC SAFETY**

- 110 POLICE DEPARTMENT
- 111 POLICE RECORDS/DISPATCH
- 112 DRUG TASK FORCE GRANT
- 113 TRAFFIC GRANT
- 114 POLICE BLOCK GRANT-2011
- 115 2018 JAG GRANT
- 116 DARE PROGRAM
- 117 TOBACCO PROGRAM
- 118 COVID-19
- 119 2020 JAG GRANT
- 120 2019 JAG GRANT
- 121 POLICE FLEET
- 122 2013 JAG GRANT
- 123 METH HOT SPOTS GRANT
- 124 POLICE W/C - 411 COSTS
- 125 JLEC COST/DEBT
- 126 2013 ALCOHOL GRANT
- 130 EMERGENCY MANAGEMENT
- 140 LEVEE MAINTENANCE
- 142 LEVEE REPAIRS
- 143 KETTLE CREEK WIRB
- 144 WEST END STORM MITIGATION
- 145 LEVEE CERTIFICATION
- 150 FIRE DEPARTMENT
- 151 FIRE FLEET
- 152 FIRE DEPT CIP
- 153 FIRE BEQUEST/FEMA
- 154 FIRE W/C - 411 COSTS
- 155 HAZ-MAT TEAM
- 190 ANIMAL CONTROL
- 191 ANIMAL CONTROL FLEET

**HEALTH AND SOCIAL SERVICES**

- 340 BUILDING/CODE ENFORCEMENT
- 341 HEALTH DEPT. CLEANUPS
- 342 CIP HOUSE DEMO/DEVELOP
- 343 CITY HOUSING PROGRAM
- 344 HEALTH DEPT FLEET
- 345 LEAD GRANT
- 346 HORSE BENCH
- 347 DEVEL PROTOTYPING MED
- 370 COPIER BUYOUT
- 380 CRISIS CENTER GRANT

**PUBLIC WORKS**

- 205 UTILITY PATCHING
- 210 STREET MAINTENANCE
- 211 STREET MAINTENANCE FLEET
- 212 BRIDGE MAINTENANCE
- 214 SIDEWALK CONSTRUCT MAINT
- 220 PARKING ENFORCEMENT
- 230 STREET LIGHTING
- 231 ELECTRICAL MAINT FLEET
- 240 TRAFFIC MAINTENANCE
- 241 TRAFFIC MAINT. FLEET
- 242 ELECTRICAL TRAF LGT MAINT
- 245 TRAFFIC SIGNALS
- 250 SNOW REMOVAL
- 251 SNOW REMOVAL FLEET
- 260 ENGINEERING
- 261 ENGINEERING FLEET
- 262 ENGINEERING RADIO SYSTEM
- 270 STREET CLEANING
- 271 STREET CLEANING FLEET
- 275 ALLEY MAINTENANCE
- 280 AIRPORT/INDUSTRIAL PARK
- 281 AIRPORT FLEET
- 290 GARGABE COLLECTION
- 296 PW STORAGE BLDG
- 297 PUBLIC WORKS BUILDING
- 298 PUBLIC WORKS GARAGE

**CULTURE AND RECREATION**

- 410 LIBRARY SERVICES
- 412 LIBRARY CIP
- 413 LIBRARY BEQUEST
- 420 BAND
- 430 PARKS
- 431 PARK DEPT. FLEET
- 432 CITY HALL/OUTREACH CIP
- 433 TREE GRANT ALLIANT/GOLF
- 434 BARK PARK
- 435 RAILROAD RELOCATION
- 436 TREE TRIMMING CIP
- 437 DEVELOPMENT AGREEMENTS
- 438 TREE PLANTING
- 439 DEPOT
- 440 GOLF COURSE
- 441 HISTORIC PRESERVATION PLA
- 442 LEGACY-ROOF REPLACE DWTWN
- 443 BUILD GRANT INITIATIVE
- 444 WEST END REVITALIZATION
- 445 BEACH OTTUMWA
- 450 CEMETERY
- 451 CEMETERY FLEET
- 452 CEMETERY CIP PROJECTS
- 465 BRIDGEVIEW EVENT CENTER
- 481 MIDAM RELOCATE-JENKINS

**GENERAL GOVERNMENT**

- 610 ADMINISTRATION
- 611 PUBLIC INFORMATION COOR
- 615 HUMAN RESOURCES - HR
- 620 CITY CLERK
- 625 FINANCE
- 630 INFO TECH - IT
- 650 CITY HALL MAINTENANCE
- 652 COMP EQUIP/SOFT
- 654 CITY HALL ROOF/CARPET
- 660 RISK MANAGEMENT
- 664 HEALTH INS-NO WELLNESS
- 665 HEALTH IN WELLNESS PARTI
- 670 MEDICARE RETIREE INSURANC
- 675 RETIREE INSURANCE
- 680 DEPENDENT RETIREE INSURAN
- 685 POLICE/FIRE WORKERS COMP

**COMMUNITY & ECONOMIC  
DEVELOPMENT**

- 510 DOWNTOWN MAINTENANCE
- 520 CONTRIBUTION TO OTHER AGY
- 525 LEVEE CERTIFICATION
- 526 Asbury Project
- 527 PENN/JEFF DEVELOPMENT
- 528 WILDWOOD/HWY 34 TIF
- 529 ECON DEVELOP - START UP
- 530 BUILD OTTUMWA PROGRAM
- 531 EPA BROWNFIELD GRANT
- 532 EPA BROWN FIELD GRANT ADM
- 533 2013 CDBG HOUSING REHAB
- 534 2013 CDBG HOUSING-ADMIN
- 535 DOWNTOWN REVITIL/ADMIN
- 536 2016 OWW CDBG
- 537 2016 OWW CDBG ADMIN
- 538 CDBG P-2 MASTER FACADE
- 539 DOWNTOWN REVITILIZATION
- 540 PLANNING & DEVELOPMENT
- 541 WHITE BOX RETAIL PROGRAM
- 542 LEAD GRANT 2013 CDBG
- 543 AIRPORT ANNEXATION
- 544 2010 ASST HM BUYERS-ADMIN
- 545 SSMID DISTRICT
- 546 RESTAURANT GRANT PROGRAM
- 550 AGASSI TIF DISTRICT
- 551 MAINSTREET PROGRAM
- 552 ECONOMIC DEVELOPMENT
- 553 UPPER STORY HSG CDBG
- 554 NSP-SINGLE FAMILY
- 555 UPPER STORY CDBD ADMIN
- 556 NSP-DEMOLITION
- 557 2010 HOMEOWNER OCC
- 558 2010 HOMEOWNER OCC-ADMIN
- 559 COMPREHENSIVE PLAN UPDATE
- 560 FACADE PROGRAM
- 561 HEALTHY NEIGHBORS
- 562 DOWNTOWN DEVELOPMENT
- 563 PROPERTY ACQUISITION
- 565 JIMMY JONES SHELTER PROJ
- 570 HISTORIC PRESERVATION COM

DEBT SERVICE

700 PICKLEBALL COURTS	744 MAIN ST-JEFF TO VINE
701 SERIES 2017	745 WOODLAND AVENUE
702 SERIES 2022	746 JEFFERSON ST BRIDGE
703 SERIES 2021A (CIP)	747 SAUK&N COURT INTERSECTION
704 SERIES 2014	748 COOPER ST RECONSTRUCTION
705 2016 SERIES A&B	749 MARION ST RECONSTRUCTION
706 SERIES 2019	750 WARD ST BRIDGE
707 SERIES 2018	751 PREVENTATIVE MAINTENANCE
708 SERIES 2020 BONDS	752 CULVERT REPAIRS
709 2021B/2011A - KOHLS	753 MILNER ST-CIP PRTRFLD/HAND
710 2013C BONDS	754 ELM ST RECONSTRUCTION
711 SERIES 2020 PHASE 8	755 OTTUMWA STREET
712 2013D LAGOON	756 BEACH-ENERGY EFF BOILER
713 2012B (BV FF&E)	757 JEFFERSON ST SEWER
714 2012D (SALES TAX SWR)	758 SIDEWALK PROGRAM
715 2013 CIP BONDS	759 PARKS-SHELTER FLOOR
716 2007 LANDFILL NOTE	760 PARKS-12 CAMPING SLABS
717 QUINCY BLACKHAWK RR BRIDG	761 HWY 34 & VINE INTERCHANGE
719 WESTGATE TIF DEBT TRANSFE	762 BALLINGAL FNTAIN-FEMA
720 BEACH IMPROVEMENTS	763 FELLOWS ST RECONSTRUCTION
721 BEACH ELECTRIC SIGN	764 JEFFERSON ST SEWER
722 GREEN STREET SEWER RECON	765 PHASE 8 - DESIGN
723 MILNER MULTI-USE TRAIL	766 LAGOON DREDGING
724 TRAIL UNDERPASS	767 BEACH PARKING LOT
725 SIDEWALK ADA DROP PROGRAM	768 JOHNSON ST RECONSTRUCTION
726 EVENT CENTER CONSTRUCTION	769 BEACH-PHASE 1 & 2
727 GRTR OTT PARK MASTER PLAN	770 GOP TENNIS PROJECT
728 GREATER OTT PARK POND FIL	771 PHASE 8
729 CEMETERY HOUSE IMPROVEMEN	772 PHASE 8, DIV2-DESIGN
730 SHOWER HOUSE	773 PHASE 8-DIV 1
731 MILNER ST RECONSTRUCTION	774 FEMA CONTRACT 2-D2 (OWW)
732 EISENHOWER BRIDGE	775 Phase8 Div3 - Design
733 EAST ALTA VISTA	776 A/P HARROWS BRANCH
734 MARY ST RECONSTRUCTION	777 FAA-ENVIRONMENTAL 13 EXT
735 MINNESOTA ST RECONSTRUCTI	778 2019 RUNWAY 13
<b>736 BASKETBALL CT OTTUMWA PAR</b>	779 AIRPORT FBO EQUIP
<b>736 DAVIS ST-MARY/KEOTA</b>	780 RUNWAY 13/31 RECONSTRUCT
737 LILLIAN STREET	781 AIRPORT WATER LINE-OWW
738 WASHINGTON STREET	782 RUNWAY EXT 116FT
739 PAWNEE DRIVE	783 RUNWAY DESIGN (2015)
740 SHERIDAN AVE-FINLEY/MARY	784 AIRPORT STUDY
741 WEBSTER ST RECONSTRUCTION	785 IDOT GRANT
742 LAKE ROAD RECONSTRUCTION	786 AIRPORT IDOT - 2020 APRON
743 ALBIA/QUINCY INTERSECTION	787 PAVEMENT ANALYSIS

**DEBT SERVICE CONTINUED**

- 788 FAA-RUNWAY LIGHTING
- 789 RUNWAY 13/31 DESIGN
- 790 IDOT SIGNAGE GRANT
- 791 2009 CDBG SEWER ADMIN
- 792 STREETScape ADMINISTRATIO
- 793 2009 EAST END SEWER CDBG
- 794 DOWNTOWN STREETScape
- 795 RUNWAY 4/22 REHAB
- 796 FUEL CANOPY GRANT
- 797 ZONING GRANT
- 798 WEST END FLOOD CONTROL

**OTHER ACTIVITIES**

- 910 OPERATING TRANSFERS
- 930 EQUIPMENT PURCHASING
- 937 MAINTENANCE BUILDING EXPS
- 938 CENTRAL GARAGE

**BUSINESS TYPE ACTIVITIES**

- 815 SEWAGE TREATMENT
- 816 SEWER RESERVE TRANSFERS
- 817 SEWER MAINTENANCE
- 820 CANTEEN ALLEY SEWER
- 821 MANHOLE CONSTRUCTION
- 822 SLUICE GATE REPLACEMENT
- 823 SEWER SPOT REPAIR
- 824 STORM WATER UTILITY
- 825 DOWNTOWN STORM/SANITARY
- 826 CATCH BASIN PROGRAM
- 827 MILNER ST PUMP STATION
- 828 CAMBRIDGE CT STORM SEWER
- 829 ORCHARD ST STORM SEWER
- 830 GLENWOOD INTAKE
- 831 SEWER EASEMENT CLEANING
- 832 MILNER/FINLEY PUMP STATIO
- 840 LANDFILL
- 841 CHAMNESS COMPOSTABLES
- 843 RECYCLING CENTER
- 845 RCC DISPOSAL REIMBURSEMT
- 847 EMS GRANT
- 849 HOUSEHOLD HAZ WASTE
- 850 OTTUMWA TRANSIT
- 851 OTA - RIDE TO WORK (JARC)
- 852 OTA NEW FREEDOM
- 853 COORDINATION
- 855 1015 TRANSIT
- 856 LEE COUNTY 1015 TRANSIT
- 857 1015 NEW FREEDOM
- 858 COORDINATION
- 859 JARC VERMEER





[ CITY OF ]  
O T T U M W A

To: Mayor Johnson and the City Council  
From: Jessica Kinser, Interim Director of Finance  
Date: January 18, 2024  
RE: 2024 Borrowing and Debt Service Tax Levy

This discussion item has 3 aspects to it which I have broken out into more detail below:

### **1. 2024 Bond Projects**

Included is a list of projects proposed by departments where bond funds would be the only or primary funding source, meaning the project/purchase cannot happen without borrowing. The total projected borrowing for 2024 as submitted is \$6,854,450, with issuance costs estimated around \$150,000 to \$200,000, for a total bond of around \$7 million.

For January 23<sup>rd</sup>, we are requesting that the Council review, discuss and determine which proposed projects move forward as part of the bonding and budgeting process. The capital request sheet submitted by each department follows the summary sheet. Each department will be available to answer questions on the proposed project/borrowing at the meeting on the 23<sup>rd</sup>.

### **2. Total Tax Levy Worksheet and Debt Levy**

It is difficult to talk about one aspect of the tax levy without seeing the big picture. I'm attaching the draft of this tax worksheet with the numbers as we have them today. For perspective, the City's total tax levy this year is \$21.20, and we are proposing \$21.00 or a reduction of \$0.20 for every \$1,000 of taxable valuation.

With all of the proposed projects above, a debt service tax levy of \$4.20 is proposed. This is less than the \$4.40 in the current fiscal year. One change to note is the retirement of the 2014 bond, so it is not on the FY25 debt worksheet.

The Long Term Debt Worksheet is a state form listing all debts and the amounts due in FY25 and calculates the taxes needed to pay current obligations. The Debt Worksheet includes a pre-levy for the 2024 bond as initially structured by the City's financial advisor with Piper Sandler. In order to ensure the City has the financial resources to issue debt that occurs after we have certified our tax levy, cities do a pre-levy. This requires a public hearing to be set and to be held in order for the City to ask for dollars to pay principal and interest in FY25 for a bond that has not been issued. The plan would be to use the February 6<sup>th</sup> and 20<sup>th</sup> regular City Council meetings to accomplish this pre-levy. The amount currently listed for principal and interest in FY25 is \$254,000.

The Debt Worksheet also includes \$1.2 million to fund a deficit from the 2022B bond. This bond was paid off in May 2023 with principal and interest totaling \$3,327,225. The tax levy only had

around \$1 million for this payment, which left a deficit of \$2.26 million for this bond. Fortunately some fund balance existed, which brought the total deficit at the end of FY23 to \$1.75 million. The worksheet includes a request for \$1.2 million of the \$1.75 million deficit.

We are recommending a total debt service levy of \$4.20, but at the time of issuing the packet we have not been able to get an update from our financial advisor on striking the right balance between the pre-levy and the 2022B deficit. It is likely that this will be updated by the budget workshop. I would assume at this point decreasing the debt service levy would result in requesting less to cover the 2022B deficit.

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
 PAGE 1

Fiscal Year  
2025

City Name: Ottumwa

GO - TOTAL	2,283,626	880,874	3,164,500	5,300	0	1,269,446	1,900,354
NON-GO TOTAL	271,375	74,610	345,985	500	0	346,485	0
GRAND TOTAL	3,755,001	955,484	4,710,485	5,800	0	1,615,931	3,100,354

Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Debt Resolution Number (D)	Principal Due FY 2025 (E)	Interest Due FY 2025 (F)	Total Obligation Due FY 2025 =(G)	Bond Reg./ Paying Agent Fees Due FY 2025 +(H)	Reductions due to Refinancing or Prepayment of Certified Debt -(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes -(J)	Amount Paid Current Year Debt Service Levy =(K)
(1) Series 2016 A & B	1,900,000	GO	110-2016	180,000	12,320	192,320	500			192,820
(2) Series 2017	5,300,000	GO	57-2017	375,000	8,438	383,438	500			383,938
(3) Series 2018	1,500,000	GO	124-2018	150,000	20,846	170,846	600			171,446
(4) Series 2019	6,165,000	GO	42-2019, 43-2019	950,000	93,750	1,043,750	1,200		361,900	683,050
(5) Series 2020	14,115,000	GO	83-2020, 84-2020	453,626	311,090	764,716	500		765,216	0
(6) Series 2011A & 2021B	8,420,000	GO	31-2021, 32-2021	130,000	11,830	141,830	500		142,330	0
(7) Series 2020 Phase 8 Sewer	5,426,000	NON - GO	83-2020	271,375	74,610	345,985	500		346,485	0
(8) Series 2021A	7,025,000	GO	24-2021, 25-2021	0	130,700	130,700	500			131,200
(9) Series 2022	8,000,000	GO	49-2022	20,000	62,700	82,700	500			83,200
(10) Pre-Levy 2024	573,000	GO		25,000	229,200	254,200	500			254,700
(11) 2022B Deficit Levy		NO SELECTION		1,200,000		1,200,000				1,200,000
(12)		NO SELECTION				0				0
(13)		NO SELECTION				0				0
(14)		NO SELECTION				0				0
(15)		NO SELECTION				0				0
(16)		NO SELECTION				0				0
(17) 2019 Landfill 135,000P+20,550I		NO SELECTION				0				0
(18) 2019 Airport TIF 190000P+16350I		NO SELECTION				0				0
(19)		NO SELECTION				0				0
(20) 2020 Phase 8 - Sewer		NO SELECTION				0				0
(21) 2020 LOST = \$345984		NO SELECTION				0				0
(22) 2020 Westgate TIF= 480703		NO SELECTION				0				0
(23)		NO SELECTION				0				0
(24)		NO SELECTION				0				0
(25)		NO SELECTION				0				0
(26)		NO SELECTION				0				0
(27)		NO SELECTION				0				0
(28)		NO SELECTION				0				0
(29)		NO SELECTION				0				0
(30)		NO SELECTION				0				0
<b>TOTALS</b>	3,755,001			955,484	4,710,485	5,800	0	1,615,931	3,100,354	

**NOT ENOUGH DEBT SERVICE PAYMENT BUDGETED IN DEBT SERVICE FUND TO PAY GO DEBTS (Line 54, Col. F, EXP P2)**

# 90-868

## Adoption of Budget and Certification of City Taxes

### CITY BUDGET DRAFR WORKPAPER - NOT FOR PUBLICATION

The City of:     Ottumwa     County Name:     WAPELLO    

The below signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

\_\_\_\_\_  
Telephone Number Signature

#### January 1, 2023 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a <b>699,574,040</b>	2b <b>682,284,914</b>	<b>25,529</b>
DEBT SERVICE	3a <b>734,656,891</b>	3b <b>717,367,765</b>	
Ag Land	4a <b>996,930</b>		

#### CONSOLIDATED GENERAL FUND LEVY CALCULATION

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ GE	Taxable Growth %
FY 2023-2024 Budget Data	\$8.77500	\$5,648,613	643,716,660	8.68%
Limitation Percentage	3%			
CGFL for FY 2024-2025	\$8.51942	\$5,959,965	Revenue Growth % 5.51%	

#### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.51942	Combined General Fund	5,959,965	5,812,672	43 \$8.51942
(384)		Non-Voted Other Permissible Levies			
12(10)	0.95000	Opr & Maint publicly owned Transit	0	0	45 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	49 0
12(17)	Am't Nec	Liability, property & self insurance costs	500,000	487,643	52 \$0.71472
12(21)	Am't Nec	Support of a Local Emerg Mgmt Comm.		0	465 0
(384)		Voted Other Permissible Levies			
28E.22	1.50000	Unified Law Enforcement	0	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>6,459,965</b>	<b>6,300,315</b>	
384.1	3.00375	Ag Land	2,995	2,995	63 \$3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>6,462,960</b>	<b>6,303,310</b>	<b>Do Not Add</b>
Special Revenue Levies					
384.6	Am't Nec	Police & Fire Retirement	1,258,400	1,227,301	\$1,79881
	Am't Nec	FICA & IPERS (if general fund at levy limit)	860,916	839,640	\$1,23063
Rules	Am't Nec	Other Employee Benefits	3,025,007	2,950,248	\$4,32407
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>5,144,323</b>	<b>5,017,189</b>	<b>\$7.35351</b>

#### Valuation

386	As Req	With Gas & Elec	Without Gas & Elec			
SSMID 1	(A)	4,175,211	4,175,211	34	4,175	4,175
SSMID 2	(A)	5,005,404	5,005,404	35	10,010	10,010
SSMID 3	(A)	3,719,763	3,719,763	36	11,157	11,157
SSMID 4	(A)			37		0
SSMID 5	(A)			555		0
SSMID 6	(A)			556		0
SSMID 7	(A)			1177		0
SSMID 8	(A)			1185		0
<b>Total Special Revenue Levies</b>				39	<b>5,169,665</b>	<b>5,042,531</b>
384.4	Am't Nec	Debt Service Levy	76.10(6)	40	3,100,354	3,027,392
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0
<b>Total Property Taxes (27+39+40+41)</b>				42	<b>14,732,979</b>	<b>14,373,233</b>
						<b>\$20.80779</b>

**City of Ottumwa  
Proposed 2024 Bond Projects**

1/23/24

Department	Proposed Project	Project Summary	Estimated Cost	2024 GO Bond	Finance Note
Building/Code	Demolition Program	Fund the demolition of derelict properties	\$ 893,200	\$ 893,200	Fund 151; Est cost is for FY25 and FY26
Building/Code	Downtown Development Grants	Funding for the Façade Program, White Box Program, Commercial Paint Program, Roof Program, Restaurant Equipment Program, Interest Buy Down Program	\$ 290,000	\$ 290,000	Fund 151
Bridgeview	LED Video Boards/Signage	Purchase and installation of 2 LED signs	\$ 185,000	\$ 185,000	Fund 313
Bridgeview	Roof Repairs	Repair roof membrane in select areas	\$ 40,000	\$ 40,000	Fund 313
Bridgeview	Combination Oven	Purchase oven/steamer in one due to current steamer not working well	\$ 60,000	\$ 60,000	Fund 313
Bridgeview	Theater Improvements	Equipment, accessories for the stage, dressing rooms fo local events, symphonies	\$ 45,000	\$ 45,000	Fund 313
Bridgeview	Exterior Waterproofing/Access	Recaulk masonry joints, roof parapet, and finish roof ladder access	\$ 75,000	\$ 75,000	Fund 313
Bridgeview	Ramp/Stairs Replacement Loading Dock	Current ramp/stairs are deteriorating and need to be replaced	\$ 30,000	\$ 15,000	Fund 313; BVC will contribute \$15,000
Cemetery	Office & Maintenance Building	Construction of a new facility	\$ 2,100,000	\$ 1,875,000	Fund 151; Building design complete (see fund 151)
Cemetery	Ottumwa Cemetery Paving	Paving 1/2 mile of roads in Ottumwa Cemetery	\$ 50,000	\$ 50,000	Fund 151
Finance	New Financial Software	Implementation of new software	\$ 250,000	\$ 250,000	Fund 151
Fire	Flooring Replacement	1300 sq ft of LVP, installation at South Fire Station	\$ 10,000	\$ 10,000	Fund 151
IT	Replace Backup Server	Includes server, software, licensing and backup tapes	\$ 32,500	\$ 32,500	Fund 151
IT	MCG Fiber & Network Equipment	Install dark fiber connection to all City facilities	\$ 605,000	\$ 183,000	Fund 151; non-enterprise funds only for borrowing

**City of Ottumwa  
Proposed 2024 Bond Projects**

1/23/24

IT	Replacement of 2 Servers	Relacement due to end of life and consolidated in new configuration	\$ 155,000	\$ 155,000	Fund 151
IT	2 New Tier 2 SAN Appliances	Purchase equipment for Tier 2 storage for data storage of required but infrequently accessed items	\$ 19,500	\$ 19,500	Fund 151
Parks	Tennis Court Lighting	Lighting for multiple tennis courts at Ottumwa and Troeger Parks	\$ 20,000	\$ 20,000	Fund 309
Police	5 Public Safety Cameras & Access Point Replacement	Replace existing cameras installed in 2012 as well as 2 access points in the system that are 10 yrs old	\$ 13,350	\$ 13,350	Fund 151
Police	3 Drones and Accessories	Purchase 3 drones for departmental use	\$ 19,500	\$ 19,500	Fund 151
Police	6 Motoshot Birdirectional Turning Target Standards	Improvement at open air range	\$ 15,500	\$ 15,500	Fund 151
Police	Taser 10 Implementation	Multi-year expense to replace existing tasers reaching useful life (5 years), implement new training with new equipment	\$162,000 over 5 years	\$ 72,900	Fund 151; \$72,900 is for FY25 & 26
Engineering	Levee Improvement	BNSF closure resulting in levee work	\$ 1,300,000	\$ 1,300,000	Fund 311
Fleet- Police	Vehicle Replacement #421, 437	Replace 2 cars FY25; Replace 4 cars FY26	\$ 270,000	\$ 270,000	Fund 310; amount for FY25 & FY26
Fleet- Fire	Vehicle Replacement #308	Replace Fire Engine	\$ 900,000	\$ 900,000	Fund 310; purchase agreement approved on 1/16/24
Fleet- HazMat	Vehicle Replacement #313	Replace Pickup	\$ 65,000	\$ 65,000	Fund 310

**Total Capital Requests    \$ 7,443,550    \$ 6,854,450**

**OTTUMWA - CAPITAL IMPROVEMENT PROJECT REQUEST FORM**

FY25-FY29      Department Building and Code      Responsible Person Zach Simonson

PROJECT #      151-342      TBD by Finance Department

PROJECT NAME      Demolition

CATEGORY      \_\_\_\_\_      Improvement      N      Y/N  
 PRIORITY      1 (1 High...5 Low)      Useful Life      N/A      Yrs

**DESCRIPTION**

This is the program for demolition of derelict properties in the City of Ottumwa. Properties demolished under this program are typically condemned by the Council and ordered demolished. Demolition process typically includes the cost of asbestos testing, the cost of landfilling debris and awarding contracts for asbestos abatement and demolition. Over the last 30 demolition projects, the average total cost per project has been \$17,597. The program also assists in preparing properties for training fires for the fire department.

**JUSTIFICATION**

Demolishing the majority of these properties is an essential government function. Nearly all are abandoned, sometimes fire damaged and often unsecured and open to harboring animals and squatters. These properties are an attractive nuisance that poses a risk to the health and safety and their abandoned condition leaves them susceptible to fire that can cause further damage to surrounding properties. There is additionally, an economic development benefit from clearing blight and these derelict properties are a drain on surrounding property values and hold back development in the affected neighborhoods. Removing unfit housing creates land opportunities for future development and we have had a measure of success using the Homes for Iowa Program to place new homes on lots where homes were previously demolished. In this request, we are seeking funds to keep an aggressive demolition program to demolish 25 properties per budget year. We have used an inflation factor of 3% year-to-year.

*Expenditure Schedule*

PRIOR TOTAL	2025	2026	2027	2028	2029	TOTAL	FUTURE TOTAL
\$475,591	\$440,000	\$453,200	\$466,796	\$480,800	\$ 495,224	#####	

*Funding Sources*

PRIOR TOTAL	2025	2026	2027	2028	2029	TOTAL	FUTURE TOTAL
\$200,000	\$440,000	\$453,200	\$466,796	\$480,800	\$ 495,224	#####	





## Jessica Kinser

---

**From:** Scott Hallgren <shallgren@bridgeviewcenter.com>  
**Sent:** Wednesday, January 3, 2024 3:05 PM  
**To:** Philip Rath  
**Cc:** Jessica Kinser; James Doud; H.R. Cook  
**Subject:** BVC - FY25 capital expenditures & plan  
**Attachments:** LED mockup on east side of BVC\_facing Jefferson St.jpg; LED sign mockup on west side of theater facing Church St\_on brick wall\_v2.jpg; Nesper Signs\_LED signs on venue proposal\_v3\_FINAL\_3-20-23.pdf; Bridge View\_Revised Proposal\_LED signs on venue\_37478 Signage Agreement 3.9.23\_v2.pdf; Scan of Proposal for Bridgeview Center\_Drake Roofing.pdf; Bridgeview Center Aerial View\_Drake Roofing.pdf; Guide for Aerial Bridgeview Center\_Drake Roofing.pdf; City of Ottumwa Bridgeview Event Center-Ottumwa-TPO Repairs.pdf; Wenger Musician Chair\_PS\_LT0020H.pdf; Wenger Nota Premier\_PS\_LT0143E.pdf; Wenger\_theater equipment & chairs quote\_Aug 2023.pdf; Water leak on downstage right\_proscenium\_at catwalk level\_2-22-23.jpg; Water leak on downstage right\_proscenium\_2-22-23.jpg; Water leak along upstage right stage door\_floor view II\_7-15-21.jpg; Water leak along upstage right stage door\_7-15-21.jpg; Water leak\_Upstage right\_Theater backstage right stage door\_v3.jpg; Capital Funding Summary\_FY 2019-Today\_v11.xlsx

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

Phil—

Hi. Thanks for your time and for thinking of BVC as you start work with the Finance Dept. on capital expenditures and plans for FY25 or FY25-26 bond cycle. It is appreciated! As promised during our meeting on Thurs, Dec 21, here is some documentation for backup on the proposed capital items. I know this is long, but it details out our top key capital projects we'd like to complete should you, the Mayor, and/or Council have any questions.

We will work to leverage some grant dollars to extend the reach of these capital funds. We will apply for the grants on select projects once we know funding is secured, we have the matching dollars, and we also have supporting documentation and specs for the grant application.

These are ranked in our order of priority, and certainly willing to work with the City and adjust this if you may see a different level of priority on certain projects.

### **LED video boards & BVC signage on exterior of venue (2)**

- 2 quotes are attached from 2023 for a Watchfire sign – this is the brand the City wants for longevity, exterior use (weather), and software capabilities (better technology, ease of use).
  - Nesper Signs – Cedar Rapids (current signage partner and also did the new Beach sign a few years back)
  - Nagle Signs – Waterloo / Cedar Falls (have business accounts in Ottumwa)
- Photos attached.
- 9' tall X 16' wide LED video boards/walls
  - We want this size for the 16:9 video resolution in today's world
- Estimated overall project cost:
  - \$175,000 – 2 signs plus LED video boards (2023 pricing plus expected inflationary increases for 2024)
  - \$10,000 – electrical work to run cable & power to new signs
  - \$185,000

### Roof Repairs

- During walk-throughs in fall 2023 we discovered some holes in our roof and areas where the roof membrane was thin due to weather and wear-n-tear from contractor traffic, so we contacted 2 roof companies to come out and do a more formal inspection of our roof with a quote to fix & repair bad spots.
- Drake Roofing estimate = \$68,000
- DC Taylor Co. = \$38,000

### Combination Oven – Kitchen

- Our current steamer is shot and is dying – will need replaced sometime in 2024 (hopefully later vs. sooner).
- This would replace the steamer and perform the function or role of a commercial steamer while also giving us lots of other flexibility.
- Commercial equipment found in modern-day kitchens and used by today’s chefs – been around for 10+ years.
- Needed to retain and recruit the quality of chef we need and want for our BVC foodservice operation.
- Estimated cost: \$55,000
  - \$55,000 – combi oven
  - \$5,000 – electrical upgrade & installation (high estimate) – for new 208v commercial outlet & water line for steamer

## OVEN COMBI 3 CHMBR CONVERGE 208/240V



**Item number:** 1229088

**Supplier:** Alto Shaam

**Supplier number:** CMC-H3H

**Case pack:** 1 EA

To order, call 800.777.4366

Specifications

Description

**General description:** Three Chamber Oven

**Material:** Stainless Steel

**Product width:** 24-4/9"

**Product height:** 46"

**Product depth:** 40-1/4"

**Voltage:** 208 V/240 V

### Theater project – equipment & accessories for theater stage, dressing rooms, our 2 symphonies that call BVC home, and for our local events

- \$45,000
- Quote from August 2023 - \$40,185

- Anticipating inflationary adjustments for 2024
- This has been reviewed by local music directors, orchestra members, stage managers, and others involved with our 2 symphonies and other local performing arts organizations.

### **Exterior Work**

- Total estimated project cost: \$75,000
- Some of these items are carry overs from prior years, but not yet completed. FY21-22 cycle.
- Additional work needed to fix theater water leaks – lots of photos available if you need them. A few are attached.
- **Recaulking masonry wall joints**
- **Theater roof parapet recaulking & waterproofing**
- **BVC roof ladder access** – a project started by Dwight Dohlman before he retired.
- 3 projects above = \$46,400 estimated cost (may be outdated estimate, from FY 21-22 cycle)
- Theater roof and/or wall project leaks - \$25,000 estimate
  - Fix numerous water leaks in our theater.
  - Please see photos.
  - Some of this is interconnected with the roofing project & quote noted in our Roofing project above, our #2 priority project. The above leaks and some of this work may get done with the roofing project.

### **Ramp/Stair Project – Expo Hall loading dock.**

- Current set of stairs is deteriorating.
- Both Larry Seals and Phillip Burgmeier have looked at these steps, and both have said it was bad concrete and some bad workmanship that is causing the deterioration.
- This is becoming a liability for us and the City for all those who use these steps – daily by BVC staff and weekly by our BVC shows, exhibitors, artists, and many more.
- Proposal:
  - Take east one-half of stairs and create a ramp so we can have easier and ADA accessible access into the Expo Halls for load-in of shows. Ability to get carts up to the expo hall show floor level.
  - West half of stairs – closest half to the building – would get a new set of stairs.
  - We maintain both a set of stairs and accessible ramp for anyone with ADA/handicap accessibility needs to get shows loaded in/out.
- No accurate project cost – please see Phillip & Public Works Dept. **Estimate of \$30,000**
- We currently have \$15,000 allocated out of existing or current capital funds for parking lot repairs that we can apply to help with the overall project cost of this new set of stairs & ramp.

Please contact me with any questions – I’m here to help.

Respectfully,

Scott

### **Scott Hallgren, CVE**

Executive Director, **Bridge View Center**

C: 641-680-2684 | O: 641-226-5352

[shallgren@bridgeviewcenter.com](mailto:shallgren@bridgeviewcenter.com)



**Bridge View Center**

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**WILLETT HOFMANN**  
 & ASSOCIATES INC  
 ENGINEERING ARCHITECTURE LAND SURVEYING



*Acquired by Willett, Hofmann & Associates*

August 1, 2023

City of Ottumwa  
 101 Church St  
 Ottumwa, IA 52501  
 rathjeg@ottumwa.us

ATTN: Gene Rathje  
 Park Director

RE: Cemetery Maintenance/Office Building – Cost opinion

Gene: Based on the current design of the project our opinion of probable costs is as outlined below -

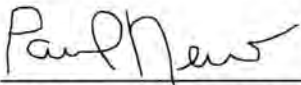
1. Site -	\$ 411,483
2. Building -	\$ 781,365
3. HVAC & Plumbing -	\$ 270,000
4. <u>Electrical -</u>	<u>\$ 125,000</u>
5. Sub-Total -	\$1,587,848
6. Contractor Fee (20%) -	\$ 317,570
7. <u>Contingency (10%) -</u>	<u>\$ 190,542</u>
Total -	\$2,095,960

Note: Furniture, Fixtures & Equipment (FF&E) are not included.

The opinions of probable project costs presented herein are preliminary and were prepared for the purpose of being used as a budgetary decision-making tool. The data presented herein are professional opinions of probable project costs based on our present understanding of the scope of work for the project, on project information and site data available at this time, and on past experience on similar projects and published construction cost data. The authors of this report make no warranty expressed or implied as to the accuracy of such opinions as compared to bid or actual costs. The probable project costs provided herein are based on conventional construction approaches and current bidding conditions (which will need to be adjusted for conditions and inflation for work to be done in the future). Volunteer forces were not considered in the preparation of any costs and the costs presented in this report may not be inclusive of all work required and also do not claim to account for unpredictable price volatility in the present construction materials market.

Sincerely,

WILLETT, HOFMANN & ASSOCIATES, INC.

BY  \_\_\_\_\_

Paul E. Newman, AIA, NCARB

Project Architect

Your initials: pen

Cc: File

**OTTUMWA - CAPITAL IMPROVEMENT PROJECT REQUEST FORM**

FY25-FY29      Department Cemetery      Responsible Person Gene Rathje

PROJECT # \_\_\_\_\_ TBD by Finance Department

PROJECT NAME Cemetery

CATEGORY \_\_\_\_\_ Improvement Y Y/N  
 PRIORITY 4 (1 High...5 Low) Useful Life 40 YEARS Yrs

**DESCRIPTION**

Pave 1/2 mile of roads in Ottumwa Cemetery with asphalt that are currently gravel, rock, and mud.

**JUSTIFICATION**

The roads that need to be paved are gravel and rock and they have severe erosion problems. These roads require frequent grading and maintenance. Paving them with asphalt will result in less maintenance, a smoother ride, easier snow removal, and better aesthetics in Ottumwa Cemetery.

*Expenditure Schedule*

PRIOR TOTAL	2025	2026	2027	2028	2029	TOTAL	FUTURE TOTAL
	\$50,000					\$50,000	\$50,000

*Funding Sources*

PRIOR TOTAL	2025	2026	2027	2028	2029	TOTAL	FUTURE TOTAL
CIP	\$50,000					\$50,000	\$50,000





**CITY OF OTTUMWA - ANNUAL BUDGET REQUEST  
CAPITAL EQUIPMENT PURCHASES**

**FY 2025**

**Department:** Fire

**Account Number:** 150

**Item Requested:** Flooring

**Requested Amount: \$** 10,000

**Addition:**  **Replacement:**  **(Please Check One)**

**QUANTITY & DESCRIPTION OF ITEM:**

Approximately 1300 Square feet of commercial LVP flooring and installation.

**EXPLANATION & JUSTIFICATION:**

(Use additional sheets if necessary)

This is to replace carpet that is old, stained and worn. Many of the homes that we go to have bugs and other issues. In order to keep the living quarters easy to clean and disinfect, the carpet needs to be replaced with a water proof flooring.

Disposition if item is a replacement:

CITY ADMINISTRATOR NOTES:

Included:

Not Included:

**CITY OF OTTUMWA - ANNUAL BUDGET REQUEST  
CAPITAL EQUIPMENT PURCHASES**

**FY 2025**

**Department:**                     IT                    

**Account Number:**                     001-6-630-6727                    

**Item Requested:**                     Backup server and accessories                    

**Requested Amount:** \$                     32,500.00                    

**Addition:**                                 **Replacement:**                                  **(Please Check One)**

**QUANTITY & DESCRIPTION OF ITEM:**  
  
One replacement backup server, backup software (Veeam), server licensing, and 100 additional backup tapes

**EXPLANATION & JUSTIFICATION:** (Use additional sheets if necessary)  
The current backup server is running out of space will need to be replaced. Our weekly backup has increased from 11.85TB in September of 2018 to 31.99TB in December of 2023. The weekly backup does not include the archival data which is an additional 17.25TB backed up quarterly. Overall our data increased from 11.85TB in 2018 to 49.24TB in 2023. Our current backup software is struggling with the amount of data and I believe a competitor product will better manage this amount of data.  
Disposition if item is a replacement:

**CITY ADMINISTRATOR NOTES:**

Included:                       Not Included:

**CITY OF OTTUMWA - ANNUAL BUDGET REQUEST  
CAPITAL EQUIPMENT PURCHASES**

**FY 2025**

**Department:**                     IT                    

**Account Number:**                     001-6-630-6727                    

**Item Requested:**           MCG Fiber & Network Eqpt          

**Requested Amount: \$**                     605,000.00                    

**Addition:**   X                        **Replacement:**                 **(Please Check One)**

**QUANTITY & DESCRIPTION OF ITEM:**  
  
MCG dark fiber to interconnect our facilities and network equipment

**EXPLANATION & JUSTIFICATION:** (Use additional sheets if necessary)  
  
Our facilities are interconnected with a mixture of different technologies. Most of the connections are fixed wireless. While fixed wireless is meeting our current needs, it requires continual maintenance and repair. In addition, it does not provide the bandwidth and reliability of fiber. MCG has proposed the attached pricing. It is broken down by location on the next sheet. We will need to buy a network switch and optics for these locations. Disposition if item is a replacement:

CITY ADMINISTRATOR NOTES: \_\_\_\_\_

Included:                       Not Included:

Offices	Location	Route Mile	MRC per mi	Annual Cost		20 year cost	Installation	Installation & Pymt to	
				Monthly Cost (MRC)	(ARC)			Reduce MRC	Reduce MRC
Fire Station #1 - 201 N Wapello	1	0.4734848	7.82	\$3.70	\$44.43	\$888.64	\$145.27	\$2,520.70	\$2,665.97
Public Works - 550 Gateway	2	0.9280303	7.82	\$7.26	\$87.09	\$1,741.73	\$284.75	\$4,940.57	\$5,225.30
Parks Dept - 1010 Gateway	3	1.0795455	7.82	\$8.44	\$101.30	\$2,026.09	\$331.22	\$5,747.19	\$6,078.41
Recycling Center 2417 Emma St	4	2.7020833	7.82	\$21.13	\$253.56	\$5,071.27	\$829.04	\$14,385.11	\$15,214.13
330 W 2ND ST (Police Dept)	5	0	7.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
City Hall - 105 E 3rd St	6	0.4445076	7.82	\$3.48	\$41.71	\$834.25	\$136.38	\$2,366.43	\$2,502.81
Cemetery Office - 1302 N Court St	7	2.5691288	7.82	\$20.09	\$241.09	\$4,821.74	\$788.25	\$13,677.30	\$14,465.55
Airport (hangar 14850 Terminal St	8	10.033333	7.82	\$78.46	\$941.53	\$18,830.56	\$3,078.39	\$53,414.57	\$56,492.96
Campground Shower house	9	2.7015152	7.82	\$21.13	\$253.51	\$5,070.20	\$828.87	\$14,382.09	\$15,210.95
Fire Station #2	10	3.7344697	7.82	\$29.20	\$350.44	\$7,008.85	\$1,145.80	\$19,881.24	\$21,027.03
Beach Ottumwa 101 Church St	11	2.6426136	7.82	\$20.67	\$247.98	\$4,959.66	\$810.80	\$14,068.51	\$14,879.31
Bridgeview Center 102 Church St	12	2.5920455	7.82	\$20.27	\$243.24	\$4,864.75	\$795.28	\$13,799.30	\$14,594.58
WPCF - 2222 Emma St	13	2.8098485	7.82	\$21.97	\$263.68	\$5,273.52	\$862.11	\$14,958.82	\$15,820.93
210 W Main St, Ottumwa, IA 52501	14	0.1325758	7.82	\$1.04	\$12.44	\$248.82	\$40.68	\$705.80	\$746.47
TOTAL OFFICES		32.843182	7.82	\$256.83	\$3,082.00	\$61,640.08	\$10,076.83	\$174,847.60	\$184,924.43

WPCF Pump Stations	Location	Route Mile	MRC per mi	Annual Cost		20 year cost	Installation	Installation & Pymt to	
				Monthly Cost (MRC)	(ARC)			Reduce MRC	Reduce MRC
Quail Creek Pump Station - 25 Pinhurst Cr	15	7.5469697	7.82	\$59.02	\$708.21	\$14,164.15	\$2,315.53	\$40,177.88	\$42,493.42
OADC Pump Station - 2942 Pawnee Dr	16	5.7831439	7.82	\$45.22	\$542.69	\$10,853.80	\$1,774.36	\$30,787.79	\$32,562.15
Rochester Pump Station - 278 E Rochester	17	5.0636364	7.82	\$39.60	\$475.17	\$9,503.43	\$1,553.61	\$26,957.34	\$28,510.94
Crestview Pump Station - 602 Crestview Av	18	4.5081439	7.82	\$35.25	\$423.04	\$8,460.88	\$1,383.17	\$24,000.05	\$25,383.23
Grandview Pump Station - 542 Indian Trail	19	4.46875	7.82	\$34.95	\$419.35	\$8,386.95	\$1,371.09	\$23,790.33	\$25,161.42
Alta Vista Pump Station - 14 Country Club	20	2.8689394	7.82	\$22.44	\$269.22	\$5,384.43	\$880.24	\$15,273.40	\$16,153.64
Fairport Sanitary Pump Station - 2235 Saml	21	5.0623106	7.82	\$39.39	\$475.05	\$9,500.94	\$1,553.20	\$26,950.28	\$28,503.48
Northside Gate - 405 S Vine	22	1.382197	7.82	\$10.81	\$129.71	\$2,594.11	\$424.08	\$7,358.42	\$7,782.50
Elm Pump Station - 555 S Elm	23	2.1189394	7.82	\$16.57	\$198.84	\$3,976.83	\$650.13	\$11,280.62	\$11,930.75
Gateway Drive Pump Station - 700 Gateway	24	0.8901515	7.82	\$6.96	\$83.53	\$1,670.64	\$273.11	\$4,738.91	\$5,012.02
Babe Ruth Pump Station	25	2.5964015	7.82	\$20.30	\$243.65	\$4,872.93	\$796.62	\$13,822.49	\$14,619.11
Lagoon Pump Station, 103 Church St	26	2.1268939	7.82	\$16.63	\$199.59	\$3,991.75	\$652.37	\$11,322.97	\$11,975.53
Mall Pump Station	27	3.2886364	7.82	\$25.72	\$308.61	\$6,172.11	\$1,009.01	\$17,507.75	\$18,516.76
Madison Pump Station	28	4.2492424	7.82	\$33.23	\$398.75	\$7,974.98	\$1,303.74	\$22,621.74	\$23,925.48
Mary & Madison Pump Station	29	4.2268939	7.82	\$33.05	\$396.65	\$7,933.03	\$1,296.88	\$22,502.76	\$23,799.64
Moore St Pump Station	30	4.3098485	7.82	\$33.70	\$404.44	\$8,088.72	\$1,322.33	\$22,944.39	\$24,266.72
Richmond Pump Station	31	4.4602273	7.82	\$34.88	\$418.55	\$8,370.95	\$1,368.47	\$23,744.96	\$25,113.43
Silk & James Pump Station	32	4.2765152	7.82	\$33.44	\$401.31	\$8,026.16	\$1,312.11	\$22,766.93	\$24,079.04
TOTAL WPCF PUMP STATIONS		69.227841	7.82	\$541.36	\$6,496.34	\$130,000.00	\$21,240.24	\$368,549.01	\$389,789.25

Other Locations	Location	Route Mile	MRC per mi	Annual Cost		20 year cost	Installation	Installation & Pymt to	
				Monthly Cost (MRC)	(ARC)			Reduce MRC	Reduce MRC
100 E 2nd Camera Fixed Wireless Location	33	0.9848485	7.82	\$7.70	\$92.42	\$1,848.36	\$302.17	\$5,243.05	\$5,545.22
TOTAL OTHER LOCATIONS		0.9848485	7.82	\$7.70	\$92.42	\$1,848.36	\$302.17	\$5,243.05	\$5,545.22

Grand Total	Locations	Route Mile	MRC per mi	Annual Cost		20 year cost	Installation	Installation & Pymt to	
				Monthly Cost (MRC)	(ARC)			Reduce MRC	Reduce MRC
	33	103.05587	7.82	\$805.90	\$9,670.76	\$190,000.00	\$31,619.24	\$548,639.66	\$580,258.90

**CITY OF OTTUMWA - ANNUAL BUDGET REQUEST  
CAPITAL EQUIPMENT PURCHASES**

**FY 2025**

**Department:**                     IT                    

**Account Number:**                     001-6-630-6727                    

**Item Requested:**                     VM Host & Tier 1 SAN                    

**Requested Amount: \$**                     155,000.00                    

**Addition:**                                 **Replacement:**                                  **(Please Check One)**

**QUANTITY & DESCRIPTION OF ITEM:**  
  
2 replacement Virtual Machine Hosts and 2 Storage Area Network appliances

**EXPLANATION & JUSTIFICATION:** (Use additional sheets if necessary)  
  
Our existing production Virtual Machine Hosts were purchased in 2016 and the storage was upgraded in 2021. The servers are end of life and we will run out of storage in less than a year. The replacement servers and storage will allow us to consolidate the amount of virtual machine hosts we are utilizing and allow better resiliency.  
Disposition if item is a replacement:

**CITY ADMINISTRATOR NOTES:**

Included:                       Not Included:

**CITY OF OTTUMWA - ANNUAL BUDGET REQUEST  
CAPITAL EQUIPMENT PURCHASES**

**FY 2025**

**Department:**                     IT                    

**Account Number:**                     001-6-630-6727                    

**Item Requested:**                     Tier 2 SAN                    

**Requested Amount: \$**                     19,500.00                    

**Addition:**   X                        **Replacement:**                 **(Please Check One)**

**QUANTITY & DESCRIPTION OF ITEM:**  
  
2 new Storage Area Network appliances (Tier 2)

**EXPLANATION & JUSTIFICATION:**      (Use additional sheets if necessary)  
  
These two new Storage Area Network appliances will supplement the requested Tier 1 storage. Tier 2 is storage that prioritizes cost over performance. This storage will be utilized for data that is still necessary or required to be available but is infrequently accessed.  
Disposition if item is a replacement:

**CITY ADMINISTRATOR NOTES:**

Included:       Not Included:



**CITY OF OTTUMWA - ANNUAL BUDGET REQUEST  
CAPITAL EQUIPMENT PURCHASES**

**FY 2025**

**Department:** Police

**Account Number:** 001-1-110-6627

**Item Requested:** (5) AXIS 1080PTZ camera

**Requested Amount: \$** 9500

**Addition:**  **Replacement:**  **(Please Check One)**

**QUANTITY & DESCRIPTION OF ITEM:**

(5) AXIS 1080PTZ camera

**EXPLANATION & JUSTIFICATION:**

(Use additional sheets if necessary)

The department has a network of cameras throughout the community. The cameras were deployed in early 2012. The cameras will be replaced as needed per I.T.  
Disposition if item is a replacement:

CITY ADMINISTRATOR NOTES:

Included:

Not Included:



**CITY OF OTTUMWA - ANNUAL BUDGET REQUEST  
CAPITAL EQUIPMENT PURCHASES**

**FY 2025**

**Department:** Police

**Account Number:** 001-1-110-6627

**Item Requested:** Cambium APs - Camera network

**Requested Amount: \$** 3,850.00

**Addition:**      **Replacement:** X **(Please Check One)**

**QUANTITY & DESCRIPTION OF ITEM:**

(2) replacement Cambium access points for the PD Camera Network

**EXPLANATION & JUSTIFICATION:**

(Use additional sheets if necessary)

Four of our existing access points are over 10 years old and need to be replaced. With the higher capacity of these new access points, we are hoping to reduce the quantity needed to maintain the camera network. In addition, the new access points will allow us to add more cameras to the network.

Disposition if item is a replacement:

CITY ADMINISTRATOR NOTES:

Included:

Not Included:

**CITY OF OTTUMWA - ANNUAL BUDGET REQUEST  
CAPITAL EQUIPMENT PURCHASES**

**FY 2025**

**Department:** Police

**Account Number:** 001-1-110-6727

**Item Requested:** Drone and accessories

**Requested Amount: \$** 19,500

**Addition:**  **Replacement:**  **(Please Check One)**

**QUANTITY & DESCRIPTION OF ITEM:**

DJI Avata drone and accessories - DJI Mavic 3 Enterprise w/thermal camera, Battery kit for Mavic 3, Matrice M30T, Search lighth and broadcast speaker for M30T. This drone is small in size that can be used indoors and inside confined spaces as needed.

**EXPLANATION & JUSTIFICATION:**

(Use additional sheets if necessary)

The police department would like to purchase 3 drones with accessories to be utilized to supplement daily police operations. Drones or Unmanned Aerial Vehicles can be utilized for various police missions including but not limited to: search and rescue, tactical operations, and crime scene documentation. The three drones requested each have different operational capabilities that could be deployed simultaneously or independent to each other dependent on the mission.

Disposition if item is a replacement:

CITY ADMINISTRATOR NOTES:

Included:

Not Included:

**CITY OF OTTUMWA - ANNUAL BUDGET REQUEST  
CAPITAL EQUIPMENT PURCHASES**

**FY 2025**

**Department:** Police

**Account Number:** 001-1-110-6727

**Item Requested:** Turning Target standards

**Requested Amount: \$** 15,500

**Addition:**  **Replacement:**  **(Please Check One)**

**QUANTITY & DESCRIPTION OF ITEM:**

(6) MotoShot Bidirectional target turner system - live fire targets that have the capability to be turned when directed. These target standards will be used at the department's open air range for qualifications and shoot don't shoot drills.

**EXPLANATION & JUSTIFICATION:**

(Use additional sheets if necessary)

MotoShot DMT Bidirectional Turners are a portable and economical solution for agencies with minimal range time, tight budgets or shared ranges. MotoShot DMT Turners can instantly present paper targets 90 degrees right or left forcing shooters to quickly determine between a friend for foe. MotoShot Turning Target Systems enable the trainer to teach the practical application of target identification, threat recognition, shoot/no-shoot and deadly force decision making. Simulations that are reflective of the conditions officers face in reality hone the officer's skills for the real thing. Officers under stress revert back to their training. Proper training of these critical and actionable skills leads to better decisions and actions whenthey respond to real world situations such as threat identification, quick desicion making and stress inducing drills. MotoShot Bi-Directional Turning Target Systems are the ideal choice for Departments that do not have a dedicated range and are looking for portable options that can be easily transported and quickly set up.

Disposition if item is a replacement:

**CITY ADMINISTRATOR NOTES:**

Included:

Not Included:

**OTTUMWA - CAPITAL IMPROVEMENT PROJECT REQUEST FORM**

**FY25-FY29**                      **Department** Police                      **Responsible Person** Chief Farrington

**PROJECT #**                      AXON Taser10 -                      TBD by Finance Department

**PROJECT NAME**                      Taser replacement

**CATEGORY**                      \_\_\_\_\_                      **Improvement**                      Y                      Y/N  
**PRIORITY**                      1 (1 High...5 Low)                      **Useful Life**                      \_\_\_\_\_                      5 Yrs

**DESCRIPTION**

TASER 10 certification de-escalation package to replace the department's current Taser X26P equipment. The package includes TASER 10 Cartridges for 5 years, all training and duty cartridges as needed at no cost, including (12) Training Cartridges per Officer in Year 1 and (8) per in years 2-5; End-user Training-Including Access to Online Training Content; Hook and Loop Training (HALT) Scenario Based Suit and Ruggedized Target;

**JUSTIFICATION**

The department currently utilizes the AXON TASER X26P model. The department currently has 39 working X26P with all Tasers being 5 years or older July 2024. AXON recommends a 5-year useful life for all Taser engery weapons. Axon is delivering TASER 10 to agencies with an increased focus on training and de-escalation. With new content, tools, and approaches to TASER training, Axon aims to help officers reduce risk, retain more information, and get more hands-on experience with the device before using it in the field.

**Expenditure Schedule**

<b>PRIOR TOTAL</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>TOTAL</b>	<b>FUTURE TOTAL</b>
	16,200	\$36,450	\$36,450	\$36,450	\$36,450		\$162,000	

**Funding Sources**

<b>PRIOR TOTAL</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>TOTAL</b>	<b>FUTURE TOTAL</b>
							\$0	

**FUTURE OPERATIONAL IMPACT/OTHER**

- \*This Certification program has you set up with everything you need for 5-years\*
- (40) T10 Devices with 5 year warranties with free Spare
  - (48) rechargeable batteries with 5 year warranties
  - (40) TASER 10 holsters
  - (20) LIVE cartridges in year 1 per user for training and duty use
  - (6) HALT Training in year 1 per user
  - (2) LIVE cartridges and (6) HALT Training Cartridges each year per user in years 2-5 – automatically shipped each year for training certifications
  - Unlimited duty cartridges needed for deployments in the field for full 5 years
  - (16) INERT Training cartridges
  - HALT Training Suit and Training Target Included
  - All User Online Training Content
  - (1) Rechargeable Battery Dock with 6 bays + wall mount (5 year warranty)
  - (41) Evidence.com Licenses to help keep track of inventory and logs (extra free Admin license)



**CITY OF OTTUMWA - ANNUAL BUDGET REQUEST  
CAPITAL EQUIPMENT PURCHASES**

**FY 2025**

**Department:** Police

**Account Number:** 840-1-121-6710

**Item Requested:** Fleet replacement (2)

**Requested Amount: \$** 114,000

**Addition:**          **Replacement:**  **(Please Check One)**

**QUANTITY & DESCRIPTION OF ITEM:**  
(2) Ford Police Interceptor Utility AWD with equipment required to outfit for Police vehicles \$45,000 each base vehicle plus equipment required for Police operation \$12,000 each vehicle

**EXPLANATION & JUSTIFICATION:** (Use additional sheets if necessary)  
The Fleet committee recommended the replacement of #421 and #437 of the Police fleet on 12-12-23. The equipment within each vehicle will be evaluated and reinstalled into the replacement vehicle if functioning within specs as well as fitment. This equipment includes console, firearms mounts, rear storage, prisoner transport, emergency lighting, siren, camera system, communications.  
Disposition if item is a replacement:

CITY ADMINISTRATOR NOTES: FY26 amount included in borrowing

Included:  Not Included:

**CITY OF OTTUMWA - ANNUAL BUDGET REQUEST  
CAPITAL EQUIPMENT PURCHASES**

**FY 2025**

**Department:** Fire Dept.

**Account Number:** 150

**Item Requested:** Fire Engine

**Requested Amount: \$** 900,000

**Addition:**        **Replacement:**  **(Please Check One)**

**QUANTITY & DESCRIPTION OF ITEM:**

One Fire Engine with pump. It will have an area for our EMS equipment, and our necessary tools. A booster reel and hand lines. It will be very similar to Engine 102.

**EXPLANATION & JUSTIFICATION:**

(Use additional sheets if necessary)

Vehicle 308 (Engine 104) is 27 years old. The frame of this truck is extremely rusty around the rear of the truck and at the base of the aerial unit. This has taken the aerial unit completely out of service. The door handles do not always open. This is a serious problem on emergency calls. When driving down the road, the transmission does not always shift properly. The outriggers do not stay up. Before a call can be answered, we have to put the outriggers back up. This delays our response to the call. If the Engine that operates out of the south station needs  
Disposition if item is a replacement:

CITY ADMINISTRATOR NOTES:

Included:

Not Included:







# CITY OF OTTUMWA BUDGET WORKSHOP I

FISCAL YEAR 2025

JANUARY 23, 2024



# FUND ACCOUNTING

- State provides a Chart of Accounts
- Funds- General, Special Revenue, Debt Service, Capital, Perpetual, Proprietary/Enterprise, Internal Service
- Activity Type
  - 1= Public Safety
  - 2= Public Works
  - 3= Health & Social Services
  - 4= Culture & Recreation
  - 5= Community & Econ Development
  - 6= General Government
  - 7= Debt Service and Capital Project
  - 8= Business/Enterprise
- Sources – Revenues Only
- Functions – Expenditures Only
- Revenue Accounts- 4000's
- Expense Account- 6000's

## City of Ottumwa Revenue Account

001 -190 -4180  
Fund Function Revenue

General Fund – Animal Control – Dog License

## City of Ottumwa Expenditure Account

133 -4 -410 -6010  
Fund Activity Function Expenditure

Library Fund- Culture & Recreation- Library- Wages

Revenue Sources	Government Activities by Program
<p><b>Taxes</b> – includes property taxes, Local Option Sales Taxes, hotel/motel, sales and Tax Increment Financing</p> <p><b>Licenses and Permits</b> – includes building and other permits</p>	<p><b>Public Safety</b> – police, fire, ambulance, animal control and other public safety services</p> <p><b>Public Works</b>– roads, bridges, engineering, airport, snow removal and other services not included as an enterprise</p>
<p><b>Use of Money and Property</b> – includes interest earning and building rents and leases</p>	<p><b>Health &amp; Social Services</b> – welfare assistance, mosquito</p>
<p><b>Intergovernmental</b> – funds received from other governments such as Road Use Tax and grants</p> <p><b>Charges for Services</b> – fees generated from users of a service such as utility fees</p>	<p><b>Culture and Recreation</b> – library, arts, park and recreation, and other cultural activities</p> <p><b>Community &amp; Economic Development</b> – community beautification, housing, planning and zoning and economic development activities</p>
<p><b>Special Assessments</b> – includes charges for city assessments such as street and sewer projects</p> <p><b>Miscellaneous Revenues</b> – includes donations, refunds and internal service charges</p>	<p><b>General Government</b> – mayor, council, clerk, attorney, city hall and other administrative</p> <p><b>Debt Service</b>– principal and interest payments on bonds, notes and other debt obligations</p>
<p><b>Other Financing Sources</b> – includes transfers and proceeds from sale of city assets or bond proceeds</p>	<p><b>Capital Projects</b> – general government or Tax Increment Financing capital projects</p> <p><b>Business Type/Proprietary Activities</b> – water, sewer and other utilities include all associated debt and capital projects</p>

## THE BUDGET PROCESS

- Departments develop budgets and submit to Finance
- State issued the budget workbook – first week of January
- County finalized valuations – first week of January
- **Staff/Council work on budget- up to February 28<sup>th</sup>**
- Council sets Public Hearing on proposed levy- March 5<sup>th</sup>
- County “Truth in Taxation” statements mailed- March 20<sup>th</sup>
- Property Tax Levy Public Hearing; Council sets budget public hearing- April 2<sup>nd</sup>
- Public Hearing and adoption of Budget- April 23<sup>rd</sup>

# TONIGHT'S AGENDA

- 2024 Borrowing and Debt Service
  - Review Proposed Bond Projects
  - Finalize Project List
  - Review Debt Service Tax Levy/Total Tax Levy
- Capital Funds
  - Review Capital Funds
    - NOTE: Changes to the proposed bond projects could change these funds
    - New handouts for Fund 301 Street Capital and Fund 303 Airport Capital

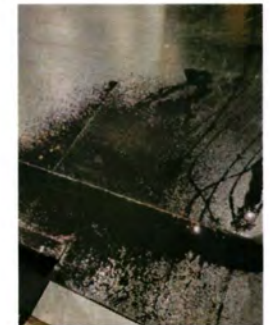
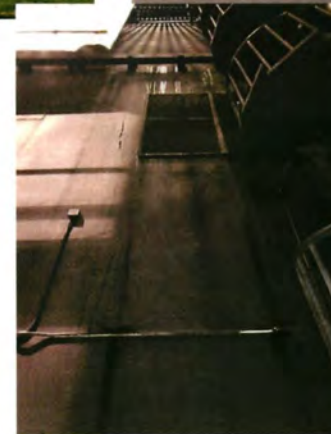
## 2024 PROPOSED BOND- BUILDING & CODE

- Demolition Program – Request \$893,200
  - Current program in Fund 151
  - Previously funded with bond proceeds
- Downtown Development Grants – Request \$290,000
  - Current grant programs in Fund 151
  - Previously funded with bond proceeds



## 2024 PROPOSED BOND- BRIDGEVIEW

- LED Video Boards- Request \$185,000
- Roof Repairs- Request \$40,000
- Combination Oven- Request \$60,000
- Theater Improvements- Request \$45,000
- Exterior Waterproofing/Access- Request \$75,000
- Ramp/Stairs Replacement- Request \$30,000







## 2024- PROPOSED BOND- CEMETERY

- New Office & Maintenance Building- Request \$1,875,000
  - Total cost \$2.1 M; other funds from Maring Trust
- Ottumwa Cemetery Paving- Request \$50,000



## 2024 PROPOSED BOND - FINANCE

- New Financial Software – Request \$250,000
- RFPs due February 23<sup>rd</sup>

## 2024 PROPOSED BOND- FIRE

- New Flooring at South Fire- Request \$10,000
- Replace Fire Engine- Request \$900,000
- Replace HazMat Vehicle- Request \$65,000



## 2024 PROPOSED BOND- INFORMATION TECHNOLOGY

- Back-up Server Replacement- Request \$32,500
- MCG Fiber- Request \$183,000
- Replace 2 Servers- Request \$155,000
- Tier 2 SAN Appliances- Request \$19,500

## 2024 PROPOSED BOND- PARKS

- New Court Lighting- Request \$20,000
  - Troeger Park Tennis Courts
  - Ottuwma Park Basketball Courts



# 2024 PROPOSED BOND- POLICE

- Public Safety Camera/Access Point Replacement- Request \$13,350
- 3 Drones and Accessories- Request \$19,500
- 6 Turning Target Standards- Request \$15,500



## 2024 PROPOSED BOND - POLICE

- TASER 10 Implementation- Request \$72,900
- Vehicle Replacement- Request \$270,000 for 2 years



# 2024- PROPOSED BOND - ENGINEERING

- BNSF Levee Closure- Request \$1.3 million







## DEBT SERVICE & TOTAL TAX LEVY

- Proposed Debt Service Levy: \$4.22
  - \$0.18 less than the current year
  - 2022 Bond Repayment
  - 2024 Pre-Levy
- Proposed Total Tax Levy: \$21.001
  - \$0.20 less than current year

	FY24	FY25
General Fund	\$8.10	\$8.519
Civic Center	\$0.1350	0
Library	\$0.27	0
Emergency	\$0.27	0
Liability/Property	\$0.829	\$0.714
Employee Benefits	\$6.925	\$7.547
Debt Service	\$4.402	\$4.22
<b><u>TOTAL</u></b>	<b><u>\$21.201</u></b>	<b><u>\$21.001</u></b>

## FUND 301- STREET CAPITAL PROJECTS

- Mary Street
- Washington Street
- Lake Road
- Albia/Quincy Roundabout
- Milner Street
- 2<sup>nd</sup> & Harrows Intersection
- Allison Avenue
- Grace Street
- Minneopa Street
- REVISED: City portion of Helgerson Flats RISE Grant
  - \$511,520

### Fund Highlights:

- Traffic Safety Improvement Grant
- Surface Transportation Block Grant
- LOST Allocation
- Projects span fiscal years

## FUND 303- AIRPORT CAPITAL PROJECTS

- Apron Improvements - \$1.7 million
  - Federal: \$1.55 million
  - Local: \$141,371
- New T-6 Hangar - \$1.1 million
  - Federal: \$405,000
  - State: 300,000
  - Local: \$395,000
- Apron Improvements covers ~\$100,000 of T-6 work
- Local Contribution from fund balance

### Fund Highlights:

- Federal and State FAA funding
- Closeout of 4/22 project
- Projects will span fiscal years; shown completely in FY25

## FUND 307- SIDEWALK & CURB PROJECTS

- Sidewalk Drop Program
- Utilize Fund Balance
- Future years will require borrowing

### Fund Highlights:

- \$65,000 project
- Fund balance for work

## FUND 309- PARK PROJECTS FUND

- Soccer Complex
- Ottumwa Park Playground Equipment
- Oxbow Trail- Phase I
- Court Lighting Project - \$20,000

### Fund Highlights:

- 100% donation-funded projects
- FY24 project deficit resolution

## FUND 310- EQUIPMENT PURCHASING FUND

- All vehicles recommended by the Fleet Management Committee
- Police and Fire Vehicles – 2024 Bond
- Fund Balance for other departments
  - Streets
  - Engineering
  - Airport
  - Code
  - Parks

### Fund Highlights:

- Spending down existing balance
- Transition to bond proceeds only
- Non-bond vehicles to come from originating fund

## FUND 311- LEVEE PROJECTS FUND

- BNSF Levee Closure- \$1.3 million
- Bond proceeds can only cover current project
- Deficit to be addressed long term

### Fund Highlights:

- FY25/26 project
- Deficit position

## FUND 313- BRIDGEVIEW CONSTRUCTION FUND

- FY24- complete parking lot projects
- FY25 Projects – bond proceeds
  - Roof repairs
  - Waterproofing
  - Ramp/stair replacement
  - Theater improvements
  - New combination oven
  - New LED video boards

### Fund Highlights:

- 2024 bond projects
- Deficit position



## 315- SEWER CONSTRUCTION FUND

- Green Street Sewer project
- Phase 8 Division 2 Construction
- Phase 8 Division 3 Design
- Federal STAG grant
- LOST
- Sewer Improvement Fund w/ ordinance amendment

### Fund Highlights:

- Projects span fiscal years
- LOST allocation
- Sewer Improvement funding

## NEXT STEPS

- Give 2024 Bond information to bond counsel, financial advisor
  - Set public hearing for pre-levy on February 6<sup>th</sup>
  - Hold public hearing for pre-levy on February 20<sup>th</sup>
- January 30<sup>th</sup> Budget Workshop
  - General Fund
  - Special Revenue Funds
  - Other funds as time allows

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# CITY OF OTTUMWA BUDGET WORKSHOP #2

JANUARY 30, 2024



## GENERAL FUND

- The General Fund 001
  - Impacts other funds: Library, Cemetery, Bridgeview
- Parking Ramp Fund 002
- ARPA Fund 003
  - Transfers out only
- Franchise Fee Fund 005
  - Transfers out only

**PR5** Edited ARPA (was ARAPA)  
Philip Rath, 1/30/2024



## 001 - THE GENERAL FUND

- FY24 Budget and Amended Budget
  - Showing a deficit, but work still to be done
  - Wages budgeted at maximum, revising for more accurate year end projection
  - Expenditures increased based on YTD spending
  - Expenditure reductions to be reviewed by departments in coming weeks
  - FY25 State worksheets will show amended info

March						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
3:0	10:0	17:0	25:0			

April						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
1:0	8:0	15:0	23:0			

3/19: Council to set a Public Hearing  
4/2: Council to hold a Public Hearing



## 001 THE GENERAL FUND

- Fiscal Year 2025
  - Showing deficit with all department requests as is
  - Meeting with departments this week and next week
- FY24 Tax Levies
  - \$8.775 = \$5,648,613
  - General Fund: \$8.37 or \$5,231,908

	FY24	Amount
General Fund	\$8.10	\$5,214,105
Civic Center	\$0.1350	\$86,902
Library	\$0.27	\$173,803
Emergency	\$0.27	\$173,803



Slide 4

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**PR1** Why does the Gen Fund show a \$8.37 in FY24? Is this adjusted for assessed value?

Philip Rath, 1/30/2024

## 001 THE GENERAL FUND

- New for FY25 – The Combined General Fund Levy (CGFL)
  - Combined multiple tax levies into one CGFL
  - Ottumwa started at \$8.775 (total from FY24)
  - Growth (8.68%) reduced to \$8.519
    - Less than 2.9% growth = levy stays the same as FY24 CGFL rates
    - 3-5.99% growth = CGFL revenue growth reduced by ~2%
    - Above 6% = CGFL revenue growth reduced by ~3%

	FY24	FY25
General Fund	\$8.10	\$8.519
Civic Center	\$0.1350	0
Library	\$0.27	0
Emergency	\$0.27	0

## 001 THE GENERAL FUND

- CGFL in Dollars
- If State Legislature had not made changes, GF would see \$458,510 in revenue versus \$296,982
- Total revenue difference only \$311,352
- New system does not reward Ottumwa's hard work to increase valuations

	FY24 \$	FY25\$ No Change	FY25 \$ CGFL
<b>General Fund</b>	\$5,214,105	\$5,657,825	\$5,501,507
<b>Civic Center</b>	\$86,902	\$94,297	\$91,692
<b>Library</b>	\$173,803	\$188,594	\$183,383
<b>Emergency</b>	\$173,803	\$188,594	\$183,383
	\$5,648,613	\$6,129,310	\$5,959,965

## 001 – THE GENERAL FUND

- FY25 Estimates and Fluctuation
  - Revenues:
    - Admin fees could increase slightly when self-insurance funds finalized
    - Q4 2023 Franchise Fee payments not received
    - Review possible new fees or fee increases
  - Expenditures:
    - Wages: \$9.1 million or 45% of budget unadjusted or 58% adjusted to remove benefits
    - Benefits: \$4.4 million covered 100% by tax levy/transfer in
    - \$4.7 million in non-personnel expenses under scrutiny
- Plan to present revision at February 13<sup>th</sup> workshop or February 20<sup>th</sup> Council meeting

## 002- PARKING RAMP FUND

- Accounts for revenues and expenditures of the Second Street Parking Ramp
- Parking enforcement wages removed from budget to 001-220

### FUND HIGHLIGHTS:

- Positive cash balance
- Revenues exceeding expenditures in FY24 and FY25

## 003- AMERICAN RESCUE PLAN FUND

- Total received in FY22 & FY23: \$3,643,575
- FY22: \$562,117 to Fund 001 for lost revenue
- FY23: \$157,000 to multiple funds for retention bonus
- FY24: Anticipate \$2M to transfer out
- FY25: Final transfers out for City Hall project and final year of Retail Strategies contract

### FUND HIGHLIGHTS:

- Only additional revenue from interest allocations
- No spending from fund; all transfers out

## 005- FRANCHISE FEE FUND

- First revenue received in FY23
  - Will be transferred out to City Hall Project in FY24
- Difficult to project revenues for future years as new revenue
  - Reduced FY24 forecast
  - Increased to \$1.5M in FY25 due to potential Alliant increase
- FY25: Transfer to General Fund to support public safety

### FUND HIGHLIGHTS:

- Additional revenue from interest allocations
- No spending from fund; all transfers out
- Variable revenue

## 133- LIBRARY FUND

- Covers operations of the Ottumwa Public Library (personnel, facility, etc.)
- Materials come from Library Bequest Fund 173
- Tax levies cover employee benefits, property/liability insurance
- Admin Fee (6425) back to GF decreasing due to loss of Library levy
- \$35,000 capital improvement in FY24 is alley repair; will continue into FY25 if not done by 6/30

### FUND HIGHLIGHTS:

- Positive beginning and ending cash balances
- GF transfer in for operational support is \$29,000 more in FY25 than Library levy & transfer in combined



PR2      What percentage increase does the 29% represent?  
Philip Rath, 1/30/2024

## 135- CEMETERY FUND

- Covers operations of the Ottumwa Cemetery, Ottumwa Jewish Cemetery, and Calvary Cemetery
- Tax levies cover employee benefits, property/liability insurance
- FY25 Transfer in from GF = \$243,189
  - Other amounts are interest from Perpetual funds
- FY24 donations higher than normal due to Maring Trust

### FUND HIGHLIGHTS:

- Ended FY23 w/ negative cash, which corrects in FY24 and maintains in FY25
- FY25 expenditures \$40k less than amended FY24 without backhoe purchase

**PR3** How does the GF Revenue compare to FY24?  
Philip Rath, 1/30/2024

## 720- BRIDGEVIEW CENTER

- Fund accounts for management costs of facility
- Supported by transfer from General Fund and BVC Inc.
- Likely FY24 amendment to transfer in more from the GF eliminate end of year deficit; would reduce FY25 contribution by \$60,000
- Contract negotiation in FY25

### FUND HIGHLIGHTS:

- Ended FY23 w/ negative cash, project FY24 negative ending balance
- Deficit removed by end of FY

Slide 13

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**PR4** I do not think they have been positive fund balance since I have been here...  
Philip Rath, 1/30/2024



## NEXT STEPS

- Funds yet to cover:
  - Special Revenue
  - Perpetual
  - Enterprise
  - Internal Service
- Will utilize existing Council meetings
- Propose February 20<sup>th</sup> Council meeting be final review/discussion

**FUND 200 DEBT SERVICE**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 YTD</b>	<b>2024 AMENDED</b>	<b>DEPARTMENT</b>
200-000-4000	GENERAL PROPERTY TAXES	3,060,074.77	3,010,502.00	1,776,218.23	3,010,502.00	3,100,354.00
200-000-4001	STATE BACKFILL	39,305.07	68,622.00	-		
200-000-4002	DELINQUENT TAXES	-	-	-	-	-
200-000-4440	STATE GRANT					100,328.00
200-000-4464	COMM/IND REPLACEMENT	-	-	34,533.52	68,622.00	56,794.00
200-000-4830	TRANSFER FROM OTHER FUNDS	1,866,154.00	3,742,601.00	-	1,869,143.00	1,615,931.00
	<b>TOTALS FOR REVENUES</b>	<b>4,965,533.84</b>	<b>6,821,725.00</b>	<b>1,810,751.75</b>	<b>4,948,267.00</b>	<b>4,873,407.00</b>
200-7-701-6801	PRINCIPAL PAYMENT	525,000.00	350,000.00	-	350,000.00	375,000.00
200-7-701-6851	INTEREST PAYMENT	28,125.00	16,313.00	8,156.25	16,313.00	8,438.00
200-7-701-6899	BOND/PAYING AGENT FEES	500.00	500.00	250.00	500.00	500.00
	<b>TOTALS FOR SERIES 2017</b>	<b>553,625.00</b>	<b>366,813.00</b>	<b>8,406.25</b>	<b>366,813.00</b>	<b>383,938.00</b>
200-7-702-6801	PRINCIPAL PAYMENT	3,100,000.00	2,900,000.00	-	2,900,000.00	20,000.00
200-7-702-6851	INTEREST PAYMENT	225,674.99	153,615.00	76,807.50	153,615.00	62,700.00
200-7-702-6899	BOND/PAYING AGENT FEES	1,550.00	1,800.00	-	1,800.00	500.00
	<b>TOTALS FOR SERIES 2022</b>	<b>3,327,224.99</b>	<b>3,055,415.00</b>	<b>76,807.50</b>	<b>3,055,415.00</b>	<b>83,200.00</b>
200-7-703-6801	PRINCIPAL PAYMENT	-	-	-	-	
200-7-703-6851	INTEREST PAYMENT	130,700.00	130,700.00	65,350.00	130,700.00	130,700.00
200-7-703-6899	BOND/PAYING AGENT FEES	1,000.00	600.00	-	600.00	500.00
	<b>TOTALS FOR SERIES 2021A (CIP)</b>	<b>131,700.00</b>	<b>131,300.00</b>	<b>65,350.00</b>	<b>131,300.00</b>	<b>131,200.00</b>
200-7-704-6801	PRINCIPAL PAYMENT	370,000.00	380,000.00	-	380,000.00	-
200-7-704-6851	INTEREST PAYMENT	15,565.00	7,980.00	3,990.00	7,980.00	-
200-7-704-6899	BOND/PAYING AGENT FEES	1,100.00	500.00	-	500.00	-
	<b>TOTALS FOR SERIES 2014</b>	<b>386,665.00</b>	<b>388,480.00</b>	<b>3,990.00</b>	<b>388,480.00</b>	<b>-</b>

**FUND 200 DEBT SERVICE**

200-7-705-6801	PRINCIPAL PAYMENT	160,000.00	170,000.00	-	170,000.00	180,000.00
200-7-705-6851	INTEREST PAYMENT	18,260.00	15,380.00	7,690.00	15,380.00	12,320.00
200-7-705-6899	BOND/PAYING AGENT FEES	500.00	1,000.00	550.00	1,000.00	500.00
	<b>TOTALS FOR 2016 SERIES A&amp;B</b>	<b>178,760.00</b>	<b>186,380.00</b>	<b>8,240.00</b>	<b>186,380.00</b>	<b>192,820.00</b>
200-7-706-6801	PRINCIPAL PAYMENT	945,000.00	950,000.00	-	950,000.00	950,000.00
200-7-706-6851	INTEREST PAYMENT	150,600.00	122,250.00	61,125.00	122,250.00	93,750.00
200-7-706-6899	BOND/PAYING AGENT FEES	1,200.00	-	850.00	1,700.00	1,200.00
	<b>TOTALS FOR SERIES 2019</b>	<b>1,096,800.00</b>	<b>1,072,250.00</b>	<b>61,975.00</b>	<b>1,073,950.00</b>	<b>1,044,950.00</b>
200-7-707-6801	PRINCIPAL PAYMENT	100,000.00	100,000.00	-	100,000.00	150,000.00
200-7-707-6851	INTEREST PAYMENT	25,845.00	23,345.00	11,672.50	23,345.00	20,846.00
200-7-707-6899	BOND/PAYING AGENT FEES	600.00	500.00	-	500.00	600.00
	<b>TOTALS FOR SERIES 2018</b>	<b>126,445.00</b>	<b>123,845.00</b>	<b>11,672.50</b>	<b>123,845.00</b>	<b>171,446.00</b>
200-7-708-6801	PRINCIPAL PAYMENT	515,000.00	532,950.00	-	532,950.00	453,626.00
200-7-708-6851	INTEREST PAYMENT	278,050.00	241,167.00	211,550.00	241,167.00	311,090.00
200-7-708-6899	BOND/PAYING AGENT FEES	300.00	500.00	-	500.00	500.00
	<b>TOTALS FOR SERIES 2020 BONDS</b>	<b>793,350.00</b>	<b>774,617.00</b>	<b>211,550.00</b>	<b>774,617.00</b>	<b>765,216.00</b>
200-7-709-6801	PRINCIPAL PMTS	120,000.00	125,000.00	-	125,000.00	130,000.00
200-7-709-6851	INTEREST PAYMENT	13,141.50	12,542.00	6,270.75	12,542.00	11,830.00
200-7-709-6899	BOND/PAYING AGENT FEES	-	600.00	-	600.00	500.00
	<b>TOTALS FOR 2021B/2011A - KOHLS</b>	<b>133,141.50</b>	<b>138,142.00</b>	<b>6,270.75</b>	<b>138,142.00</b>	<b>142,330.00</b>
200-7-710-6801	PRINCIPAL PAYMENTS	-	-	-	-	229,200.00
200-7-710-6851	INTEREST PAYMENTS	-	-	-	-	25,000.00
200-7-710-6899	BOND/PAYING AGENT FEES	-	-	-	-	500.00
	<b>TOTALS FOR 2024 BOND</b>					<b>254,700.00</b>



**FUND 200 DEBT SERVICE**

200-7-711-6801	PRINCIPAL PAYMENT	390,000.00	402,050.00	-	402,050.00	271,375.00
200-7-711-6851	INTEREST PAYMENT	181,250.00	181,933.00	-	181,933.00	74,610.00
200-7-711-6899	BOND/PAYING AGENT FEES	900.00	500.00	-	500.00	500.00
	<b>TOTALS FOR SERIES 2020 PHASE 8</b>	<b>572,150.00</b>	<b>584,483.00</b>		<b>584,483.00</b>	<b>346,485.00</b>
	<b>TOTALS FOR EXPENDITURES</b>	<b>7,299,861.49</b>	<b>6,821,725.00</b>	<b>454,262.00</b>	<b>6,823,425.00</b>	<b>3,516,285.00</b>

6/30/23 Ending Balance	\$ (1,743,588.92)
FY24 Amended Revenue	\$ 4,948,267.00
FY24 Amended Expenditures	\$ 6,823,425.00
Projected 6/30/24 Ending Balance	\$ (3,618,746.92)
FY25 Revenues	\$ 4,873,407.00
FY25 Expenditures	\$ 3,516,285.00
<u>Projected 6/30/25 Ending Balance</u>	<u>\$ (2,261,624.92)</u>

**Fund 301 Street Construction Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
301-000-4300	INVESTMENT INCOME	\$ 72,202.00	\$ 10,000.00	\$ -	\$ 50,000.00	\$ 35,000.00
301-000-4400	FEDERAL GRANTS	\$ -	\$ -	\$ -		\$ 1,100,000.00
						<i>Portion of STBG</i>
301-000-4445	STATE GRANTS - IDOT	\$ 51,396.84	\$ -	\$ 81,475.39	\$ 81,475.39	\$ 500,000.00
						<i>TSIP for Albia/Qui</i>
301-000-4700	DONATIONS/CONTRIBUTIONS	\$ 65,736.00	\$ -	\$ -		
301-000-4725	SALES TAX REFUND	\$ -	\$ -	\$ -		
301-000-4820	BOND OR LOAN PROCEEDS	\$ -	\$ -	\$ -		
301-000-4821	BOND ISSUE COSTS	\$ -	\$ -	\$ -		
301-000-4830	TRANSF FR OTHER FUNDS	\$ 600,000.00	\$ 2,100,000.00	\$ -	\$ 2,100,000.00	\$ 3,600,000.00
	<i>Road Use Tax</i>		\$ 1,500,000.00		\$ 1,500,000.00	\$ 1,300,000.00
	<i>LOST</i>		\$ 600,000.00		\$ 649,049.00	\$ 2,300,000.00
301-731-4700	DONATIONS/CONTRIBUTIONS	\$ 534,734.90	\$ -	\$ -		
	<b>TOTALS FOR REVENUES</b>	<b>\$ 1,324,069.74</b>	<b>\$ 2,110,000.00</b>	<b>\$ 81,475.39</b>	<b>\$ 2,231,475.39</b>	<b>\$ 5,235,000.00</b>

**Fund 301 Street Construction Fund**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 YTD</b>	<b>2024 AMENDED</b>	<b>DEPARTMENT</b>
301-7-717-6499	CONTRACTUAL SERVICES	\$ 3,073.58	\$ -	\$ -		
	<b>TOTALS FOR QUINCY BLACKHAWK RR BRIDG</b>	<b>\$ 3,073.58</b>				
301-7-731-6010	REGULAR SALARIES & WAGES	\$ 10,445.04	\$ -	\$ 228.09	\$ 228.09	
301-7-731-6110	CITY SHARE FOR FICA	\$ 740.49	\$ -	\$ 16.17	\$ 16.17	
301-7-731-6130	CITY SHARE FOR IPERS	\$ 981.63	\$ -	\$ 21.51	\$ 21.51	
301-7-731-6150	GROUP HEALTH INSURANCE	\$ 4,012.18	\$ -	\$ 70.51	\$ 70.51	
301-7-731-6151	GROUP LIFE INSURANCE	\$ 39.12	\$ -	\$ 0.01	\$ 0.01	
301-7-731-6402	ADVERT/LEGAL PUBL	\$ -	\$ -	\$ -		
301-7-731-6407	ENGINEERING	\$ -	\$ -	\$ -		
301-7-731-6417	STREET MAINT	\$ 7,928.12	\$ -	\$ -		
	<b>TOTALS FOR MILNER ST RECONSTRUCTION</b>	<b>\$ 24,146.58</b>		<b>\$ 336.29</b>	<b>\$ 336.29</b>	<b>Project Complete</b>
	<b>TOTALS FOR EISENHOWER BRIDGE</b>	<b>\$ 104.86</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
301-7-733-6599	OTHER SUPPLIES	\$ -	\$ -	\$ 1,470.00	\$ 1,470.00	
	<b>TOTALS FOR EAST ALTA VISTA</b>			<b>\$ 1,470.00</b>	<b>\$ 1,470.00</b>	<b>Project Complete</b>

**Fund 301 Street Construction Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
301-7-734-6010	REGULAR SALARIES & WAGES	\$ 3,317.72	\$ -	\$ 1,793.55	\$ 3,000.00	\$ 5,000.00
301-7-734-6110	CITY SHARE FOR FICA	\$ 209.39	\$ -	\$ 129.65		
301-7-734-6130	CITY SHARE FOR IPERS	\$ 266.20	\$ -	\$ 168.92		
301-7-734-6150	GROUP HEALTH INSURANCE	\$ 862.57	\$ -	\$ 563.46		
301-7-734-6151	GROUP LIFE INSURANCE	\$ 9.97	\$ -	\$ 5.02		
301-7-734-6599	OTHER SUPPLIES	\$ 116,916.25	\$ -	\$ 49,656.00	\$ 125,000.00	\$ 1,500,000.00
301-7-734-6767	SANITARY SEWERS	\$ -		\$ -		
	<b>TOTALS FOR MARY ST RECONSTRUCTION</b>	<b>\$ 121,582.10</b>	<b>\$ -</b>	<b>\$ 52,316.60</b>	<b>\$ 128,000.00</b>	<b>\$ 1,505,000.00</b>
301-7-735-6010	REGULAR SALARIES & WAGES	\$ 1,510.15	\$ -	\$ 378.63	\$ 5,000.00	\$ 5,000.00
301-7-735-6110	CITY SHARE FOR FICA	\$ 117.10	\$ -	\$ 27.65		
301-7-735-6130	CITY SHARE FOR IPERS	\$ 150.91	\$ -	\$ 35.72		
301-7-735-6150	GROUP HEALTH INSURANCE	\$ 604.04	\$ -	\$ 129.39		
301-7-735-6151	GROUP LIFE INSURANCE	\$ 9.25	\$ -	\$ 2.87		
301-7-735-6160	WORKMENS COMPENSATION	\$ -	\$ -	\$ -		
301-7-735-6402	ADVERT/LEGAL PUBL	\$ -	\$ -	\$ -		
301-7-735-6417	STREET MAINT	\$ -	\$ 861,733.00	\$ -	\$ -	\$ -
	<b>TOTALS FOR MINNESOTA ST RECONSTRUCTI</b>	<b>\$ -</b>	<b>\$ 861,733.00</b>	<b>\$ 574.26</b>	<b>\$ 5,000.00</b>	<b>\$ 5,000</b>
	<b>TOTALS FOR LILLIAN STREET</b>	<b>\$ 373,277.09</b>			<b>Complete in FY23</b>	

**Fund 301 Street Construction Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
301-7-738-6010	REGULAR SALARIES & WAGES	\$ 7,913.30	\$ -	\$ 1,267.02	\$ 5,000.00	\$ 15,000.00
301-7-738-6110	CITY SHARE FOR FICA	\$ 566.38	\$ -	\$ 92.04		
301-7-738-6130	CITY SHARE FOR IPERS	\$ 745.58	\$ -	\$ 119.54		
301-7-738-6150	GROUP HEALTH INSURANCE	\$ 3,384.20	\$ -	\$ 473.38		
301-7-738-6151	GROUP LIFE INSURANCE	\$ 34.18	\$ -	\$ 3.40		
301-7-738-6499	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -		
301-7-738-6531	STREET MAINT SUPPLIES	\$ -	\$ -	\$ -		\$ 391,000.00
301-7-738-6599	OTHER SUPPLIES	\$ -	\$ -	\$ -		
	<b>TOTALS FOR WASHINGTON STREET</b>	<b>\$ 12,643.64</b>		<b>\$ 1,955.38</b>	<b>\$ 5,000.00</b>	<b>\$ 406,000.00</b>
301-7-739-6010	REGULAR SALARY & WAGES	\$ 29,172.21	\$ -	\$ 844.39	\$ 844.39	
301-7-739-6110	CITY SHARE FOR FICA	\$ 1,926.23	\$ -	\$ 58.61	\$ 58.61	
301-7-739-6130	CITY SHARE FOR IPERS	\$ 2,547.82	\$ -	\$ 77.86	\$ 77.86	
301-7-739-6150	GROUP HEALTH INSURANCE	\$ 9,713.21	\$ -	\$ 375.30	\$ 375.30	
301-7-739-6151	GROUP LIFE INSURANCE	\$ 86.82	\$ -	\$ 2.17	\$ 2.17	
301-7-739-6499	CONTRACTUAL SERVICES	\$ 1,160,295.23	\$ -	\$ 69,868.17	\$ 69,868.17	
301-7-739-6508	POSTAGE & SHIPPING	\$ -	\$ -	\$ -		
301-7-739-6531	STREET MAINT SUPPLIES	\$ -	\$ -	\$ -		
301-7-739-6599	OTHER SUPPLIES	\$ 2,688.58	\$ -	\$ -		
	<b>TOTALS FOR PAWNEE DRIVE</b>	<b>\$ 1,206,513.99</b>		<b>\$ 71,226.50</b>	<b>\$ 71,226.50</b>	Completed FY24- Accpetec

**Fund 301 Street Construction Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
301-7-741-6010	REGULAR WAGES & SALARIES	\$ 4,728.30	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
301-7-741-6110	CITY SHARE FOR FICA	\$ 337.15	\$ -	\$ -		
301-7-741-6130	CITY SHARE FOR IPERS	\$ 437.89	\$ -	\$ -		
301-7-741-6150	GROUP HEALTH INSURANCE	\$ 2,226.07	\$ -	\$ -		
301-7-741-6151	GROUP LIFE INSURANCE	\$ 29.20	\$ -	\$ -		
301-7-741-6499	CONTRACTUAL SERVICES	\$ -	\$ 1,511,873.00	\$ -	\$ -	\$ -
	<b>TOTALS FOR WEBSTER ST RECONSTRUCTION</b>	<b>\$ 7,758.61</b>	<b>\$ 1,511,873.00</b>		<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>
301-7-742-6010	REGULAR SALARIES & WAGES	\$ 19,726.36	\$ -	\$ 3,948.05	\$ 30,000.00	\$ 50,000.00
301-7-742-6040	OVERTIME	\$ 8.39	\$ -	\$ 313.73		
301-7-742-6110	CITY SHARE FOR FICA	\$ 1,402.96	\$ -	\$ 310.98		
301-7-742-6130	CITY SHARE FOR IPERS	\$ 1,854.12	\$ -	\$ 285.52		
301-7-742-6150	GROUP HEALTH INSURANCE	\$ 6,127.14	\$ -	\$ 1,208.67		
301-7-742-6151	GROUP LIFE INSURANCE	\$ 51.61	\$ -	\$ 13.79		
301-7-742-6402	ADVERT/LEGAL PUBL	\$ 30.62	\$ -	\$ -		
301-7-742-6407	ENGINEERING	\$ -	\$ -	\$ 2,909.22	\$ 3,000.00	
301-7-742-6410	CONTRACT EMPLOYEES	\$ -	\$ -	\$ -		
301-7-742-6417	STREET MAINT	\$ -	\$ -	\$ 112,360.60	\$ 114,575.00	
301-7-742-6599	OTHER SUPPLIES	\$ 8,500.00	\$ -	\$ 148.38		\$ 2,700,000.00
	<b>TOTALS FOR LAKE ROAD RECONSTRUCTION</b>	<b>\$ 37,701.20</b>		<b>\$ 121,498.94</b>	<b>\$ 147,575.00</b>	<b>\$ 2,750,000.00</b>

**Fund 301 Street Construction Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
301-7-743-6010	REGULAR SALARIES & WAGES	\$ 7,765.56	\$ -	\$ 2,185.99	\$ 5,000.00	\$ 5,000.00
301-7-743-6110	CITY SHARE FOR FICA	\$ 431.44	\$ -	\$ 154.87		
301-7-743-6130	CITY SHARE FOR IPERS	\$ 549.63	\$ -	\$ 204.97		
301-7-743-6150	GROUP HEALTH INSURANCE	\$ 1,714.51	\$ -	\$ 930.37		
301-7-743-6151	GROUP LIFE INSURANCE	\$ 23.81	\$ -	\$ 9.22		
301-7-743-6402	ADVERT/LEGAL PUBL	\$ 34.02	\$ -	\$ -		
301-7-743-6407	ENGINEERING	\$ 96,191.32	\$ -	\$ 2,250.00	\$ 10,000.00	\$ 25,000.00
301-7-743-6599	OTHER SUPPLIES	\$ 15,122.09	\$ -	\$ -	\$ 270,000.00	\$ 330,000.00
301-7-743-6740	RIGHT OF WAY	\$ -	\$ -	\$ -		
	<b>TOTALS FOR ALBIA/QUINCY INTERSECTION</b>	<b>\$ 121,832.38</b>		<b>\$ 5,735.42</b>	<b>\$ 285,000.00</b>	<b>\$ 360,000.00</b>
301-7-748-6010	REGULAR SALARIES & WAGES	\$ 5,773.96	\$ -	\$ -		
301-7-748-6110	CITY SHARE FOR FICA	\$ 411.86	\$ -	\$ -		
301-7-748-6130	CITY SHARE FOR IPERS	\$ 544.44	\$ -	\$ -		
301-7-748-6150	GROUP HEALTH INSURANCE	\$ 2,914.58	\$ -	\$ -		
301-7-748-6151	GROUP LIFE INSURANCE	\$ 27.68	\$ -	\$ -		
301-7-748-6499	CONTRACTUAL SERVICES	\$ -	\$ 645,445.00	\$ -	\$ -	
301-7-748-6504	TOOLS & SMALL EQUIP	\$ -	\$ -	\$ -		
301-7-748-6599	OTHER SUPPLIES	\$ 28,156.40	\$ -	\$ -		
301-7-748-6740	RIGHTS-OF-WAY	\$ -	\$ -	\$ -		
	<b>TOTALS FOR COOPER ST RECONSTRUCTION</b>	<b>\$ 37,828.92</b>	<b>\$ 645,445.00</b>	<b>\$ -</b>	<b>Completed FY23 - Accepted 11/2/22</b>	

**Fund 301 Street Construction Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
	<b>TOTALS FOR MARION ST RECONSTRUCTION</b>	\$ 190.00			Completed FY22 - Accepted 3-1-22	
	<b>TOTALS FOR WARD ST BRIDGE</b>	\$ 32,735.58			Completed FY23- Accepted 8/2/22	
301-7-753-6010	REGULAR SALARY & WAGES	\$ 2,582.96	\$ -	\$ 837.75	\$ 10,000.00	\$ 20,000.00
301-7-753-6110	CITY SHARE FOR FICA	\$ 180.66	\$ -	\$ 60.23		
301-7-753-6130	CITY SHARE FOR IPERS	\$ 240.55	\$ -	\$ 79.03		
301-7-753-6150	GROUP HEALTH INSURANCE	\$ 1,226.17	\$ -	\$ 378.82		
301-7-753-6151	GROUP LIFE INSURANCE	\$ 8.89	\$ -	\$ 5.50		
301-7-753-6407	ENGINEERING	\$ -	\$ -	\$ 6,859.11	\$ 60,000.00	
301-7-753-6417	STREET MAINT	\$ -	\$ -	\$ -	\$ 500,000.00	\$ 740,000.00
301-7-753-6599	OTHER SUPPLIES	\$ -	\$ -	\$ -		
	<b>TOTALS FOR MILNER ST-CIP PRTFLD/HAND</b>	\$ 4,239.23		\$ 8,220.44	\$ 570,000.00	\$ 760,000.00
301-7-754-6010	REGULAR SALARY & WAGES	\$ 10,820.05	\$ -	\$ 207.31	\$ 15,000.00	
301-7-754-6110	CITY SHARE FOR FICA	\$ 779.26	\$ -	\$ 15.31		
301-7-754-6130	CITY SHARE FOR IPERS	\$ 1,018.31	\$ -	\$ 19.56		
301-7-754-6150	GROUP HEALTH INSURANCE	\$ 4,050.65	\$ -	\$ 56.64		
301-7-754-6151	GROUP LIFE INSURANCE	\$ 36.28	\$ -	\$ 1.30		
301-7-754-6417	STREET MAINT	\$ -	\$ -	\$ -		
301-7-754-6599	OTHER SUPPLIES	\$ 7,850.00	\$ -	\$ -		
301-7-754-6799	CAPITAL IMPROVEMENT	\$ -	\$ 640,955.00	\$ -	\$ 519,777.00	
	<b>TOTALS FOR ELM ST RECONSTRUCTION</b>	\$ 24,554.55	\$ 640,955.00	\$ 300.12	\$ 534,777.00	\$ -



**Fund 301 Street Construction Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
	<b>TOTALS FOR HWY 34 &amp; VINE INTERCHANGE</b>	<b>\$ 20,625.48</b>				
301-7-763-6010	REGULAR SALARIES & WAGES	\$ 7,563.80	\$ -	\$ 171.25	\$ 10,000.00	\$ 10,000.00
301-7-763-6110	GROUP SHARE FOR FICA	\$ 543.91	\$ -	\$ 12.55		
301-7-763-6130	GROUP SHARE FOR IPERS	\$ 712.15	\$ -	\$ 16.16		
301-7-763-6150	GROUP HEALTH INSURANCE	\$ 2,557.16	\$ -	\$ 56.64		
301-7-763-6151	GROUP LIFE INSURANCE	\$ 25.56	\$ -	\$ 1.30		
301-7-763-6499	CONTRACTUAL SERVICES	\$ -	\$ 662,060.00	\$ -	\$ 478,777.00	\$ -
301-7-763-6599	OTHER SUPPLIES	\$ -	\$ -	\$ -		
	<b>TOTALS FOR FELLOWS ST RECONSTRUCTION</b>	<b>\$ 11,402.58</b>	<b>\$ 662,060.00</b>	<b>\$ 257.90</b>	<b>\$ 488,777.00</b>	<b>\$ 10,000.00</b>
	<b>NEW PROJECTS - ACCOUNT #S TBD</b>					
	Allison Avenue FY26					\$ 125,000.00
	Helgerson Flats Road Improvements					\$ 511,520.00
	Grace Street FY26					\$ 170,000.00
	Minneopa St FY26					\$ 205,000.00
	2nd & Harrows Intersection				\$ 190,000.00	\$ 190,000.00
	<b>TOTALS FOR NEW PROJECTS</b>				<b>\$ 190,000.00</b>	<b>\$ 1,201,520.00</b>
	<b>TOTALS FOR EXPENDITURES</b>	<b>\$ 2,042,601.82</b>	<b>\$ 4,322,066.00</b>	<b>\$ 263,891.85</b>	<b>\$ 2,432,161.79</b>	<b>\$ 7,002,520.00</b>

6/30/23 Ending Balance	\$ 2,010,939.52
FY24 Amended Revenue	\$ 2,231,475.39
FY24 Amended Expenditures	\$ 2,432,161.79
Projected 6/30/24 Ending Balance	\$ 1,810,253.12
FY25 Revenues	\$ 5,235,000.00
FY25 Expenditures	\$ 7,002,520.00
<u>Projected 6/30/25 Ending Balance</u>	<u>\$ 42,733.12</u>

**Fund 303 Airport Construction**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
303-000-4300	INVESTMENT INCOME	\$ 3,083.60	\$ -	\$ -	\$ 15,000.00	\$ 3,000.00
303-000-4820	BOND OR LOAN PROCEEDS	\$ -	\$ -	\$ -		
303-000-4830	TRANSFERS FROM OTHER FUND	\$ -	\$ -	\$ -		
303-782-4400	FEDERAL GRANTS (APRON IMPROVEMENTS)	\$ -	\$ -	\$ -		\$ 1,558,539.00
303-783-4400	FEDERAL GRANTS (T-6 HANGAR)	\$ -	\$ -	\$ -		\$ 405,000.00
303-783-4440	STATE GRANTS (T-6 HANGAR)					\$ 300,000.00
303-789-4400	FEDERAL GRANTS (RUNWAY 13/31)	\$ 49,918.91	\$ -	\$ -		
303-795-4400	FEDERAL GRANTS (RUNWAY 4/22 REHAB)	\$ 451,944.00	\$ -	\$ -	\$ 9,650.00	
	<b>TOTALS FOR REVENUES</b>	<b>\$ 504,946.51</b>			<b>\$ 24,650.00</b>	<b>\$ 2,266,539.00</b>
303-7-780-6320	GROUNDS MAINT & REPAIR	\$ -	\$ 10,000.00	\$ -		
303-7-780-6499	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -		
303-7-780-6508	POSTAGE & SHIPPING	\$ -	\$ -	\$ -		
303-7-780-6750	BUILDINGS	\$ -	\$ 35,000.00	\$ -		
303-7-780-6790	INFRASTRUCTURE	\$ -	\$ -	\$ -		
	<b>TOTALS FOR RUNWAY 13/31 RECONSTRUCT</b>		<b>\$ 45,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Project Complete</b>

**Fund 303 Airport Construction**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
303-7-782-6407	ENGINEERING	\$ -	\$ -	\$ -		
303-7-782-6499	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -		
303-7-782-6790	INFRASTRUCTURE	\$ -	\$ -	\$ -		
303-7-782-6799	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -		\$ 1,699,910.00
	<b>TOTALS FOR 2024 APRON IMPROVEMENTS</b>				\$ -	\$ 1,699,910.00
303-7-783-6402	ADVERT/LEGAL PUBL	\$ -	\$ -	\$ -		
303-7-783-6407	ENGINEERING	\$ -	\$ -	\$ -		\$ 220,735.00
303-7-783-6499	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -		
303-7-783-6790	INFRASTRUCTURE	\$ -	\$ -	\$ -		\$ 778,840.00
	<b>TOTALS FOR T-6 HANGAR</b>				\$ -	\$ 999,575.00
303-7-795-6790	INFRASTRUCTURE	\$ 85,989.26	\$ -	\$ -		
	<b>TOTALS FOR RUNWAY 4/22 REHAB</b>	\$ 85,989.26				Project Complete
	<b>TOTALS FOR EXPENDITURES</b>	\$ 85,989.26	\$ 45,000.00	\$ -	\$ -	\$ 2,699,485.00

6/30/23 Ending Balance	\$ 411,705.07
Amended FY24 Revenues	\$ 24,650.00
Amended FY24 Expenditures	\$ -
Projected 6/30/24 Ending Balance	\$ 436,355.07

NOTE: The total costs for the T-6 Hangar project are less than what is proposed to the FAA (\$1.1M) due to a portion of the project being covered by the 2024 Apron Project.

FY25 Revenues	\$ 2,266,539.00
FY25 Expenditures	\$ 2,699,485.00

NOTE: The fund balance results from the most recent FAA reimbursements for the 13/31 and 4/22 runway projects that were received in FY23. The City initially borrowed \$1.3M for the projects for the local contribution which appears was more than needed. The local match for the current projects is proposed to come from this fund balance.

Projected 6/30/25 Ending Balance	\$ 3,409.07
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Fund 307 Sidewalk Curb Projects

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
307-000-4725	SALES TAX REFUND	-	-	-		
307-000-4820	BOND OR LOAN PROCEEDS	-	-	-		
307-725-4300	INVESTMENT INCOME	2,043.42	-	-	3,000.00	3,000.00
307-725-4600	ASSESSMENTS-TAXES	69.00	-	-		
307-725-4700	DONATIONS	-	-	-		
307-725-4820	BOND OR LOAN PROCEEDS	-	-	-		
	<b>TOTALS FOR REVENUES</b>	<b>2,112.42</b>			<b>3,000.00</b>	<b>3,000.00</b>
307-7-725-6010	REGULAR SALARIES & WAGES	2,873.75	-	181.14	181.14	5,000.00
307-7-725-6110	CITY SHARE FOR FICA	193.62	-	12.88	12.88	
307-7-725-6130	CITY SHARE FOR IPERS	258.51	-	17.01	17.01	
307-7-725-6150	GROUP HEALTH INSURANCE	667.09	-	59.86	59.86	
307-7-725-6151	GROUP LIFE INSURANCE	4.80	-	0.82	0.82	
307-7-725-6402	ADVERT/LEGAL PUBL	-	-	-	-	100.00
307-7-725-6499	CONTRACTUAL SERVICES	60,154.37	-	-	-	65,000.00
307-7-725-6506	OFFICE SUPPLIES	-	-	-	-	-
307-7-725-6508	POSTAGE & SHIPPING	-	-	-	-	-
307-7-725-6599	OTHER SUPPLIES	-	-	-	-	-
	<b>TOTALS FOR SIDEWALK DROP PROGRAM</b>	<b>64,152.14</b>		<b>271.71</b>	<b>271.71</b>	<b>70,100.00</b>

**Fund 307 Sidewalk Curb Projects**

6/30/23 Ending Balance	126,246.94
FY24 Amended Revenues	3,000.00
FY24 Amended Expenditures	271.71
Projected 6/30/24 Ending Balance	128,975.23
FY25 Revenues	3,000.00
FY25 Expenditures	70,100.00
<u>Projected 6/30/25 Ending Balance</u>	<u>61,875.23</u>

**Fund 309- Parks Capital Projects**

	<u>000</u> <u>No Project</u>	<u>700</u> <u>Pickle Ball</u> <u>Court</u>	<u>720</u> <u>Beach</u> <u>Improv</u>	<u>723</u> <u>Trail</u> <u>Underpass</u>	<u>727</u> <u>Greater Ott</u> <u>Master Plan</u>	<u>727</u> <u>ADA Restroom</u> <u>Compliance</u>	<u>728</u> <u>Pond</u> <u>Fill In</u>	<u>729</u> <u>Replace</u> <u>Toilets</u> <u>GOP</u>	<u>730</u> <u>Climbing</u> <u>Rock</u>	<u>730</u> <u>Shower House</u> <u>Camp Parking</u>	<u>745</u> <u>Indoor</u> <u>Sports</u>	<u>747</u> <u>Tennis</u> <u>Court</u>	<u>756 &amp; 769</u> <u>Beach</u> <u>Phase 1 &amp; 2</u>	<u>770</u> <u>GOP</u> <u>Tennis Proi</u>	<u>TBD</u> <u>Ottumwa</u> <u>Park Play</u>	<u>TBD</u> <u>Soccer</u> <u>Complex</u>	<u>TBD</u> <u>Oxbow</u> <u>Trail</u>	<u>Total</u>
<b>Fund Balance 6/30/22</b>		(272.00)	70,000.00	(16,261.84)	(32,544.81)	1,462.15	196,460.00	10,228.31	50,678.53	223,480.69	700,000.00	50,000.00	2,550.00	700,000.00				1,955,781.03
<b>FY23 Ending Balance</b>	<b>23,085.72</b>	<b>1,947.48</b>	<b>70,000.00</b>	<b>(25,947.01)</b>	<b>(154,651.22)</b>	<b>1,462.15</b>	<b>196,460.00</b>	<b>378.31</b>	<b>50,678.53</b>	<b>(375,341.51)</b>	<b>700,000.00</b>	<b>(106,200.00)</b>	<b>2,550.00</b>	<b>699,808.92</b>				<b>1,044,341.89</b>
<i>Fund Balance Change</i>	<i>(23,000.00)</i>		<i>(70,000.00)</i>		<i>15,000.00</i>		<i>(192,660.00)</i>			<i>162,660.00</i>		<i>108,000.00</i>						
<i>FY24 Revenues</i>	25,000.00	312.36								300,671.00					30,000.00	2,000,000.00		2,355,983.36
<i>FY24 Expenditures</i>	(27.79)						(3,800.00)			(86,305.00)	(700,000.00)	(1,800.00)	(700,000.00)	(30,000.00)	(2,000,000.00)			(3,521,932.79)
<b>Projected Balance 6/30/24</b>	<b>25,057.93</b>	<b>2,259.84</b>	<b>-</b>	<b>(25,947.01)</b>	<b>(139,651.22)</b>	<b>1,462.15</b>	<b>-</b>	<b>378.31</b>	<b>50,678.53</b>	<b>1,684.49</b>	<b>-</b>	<b>-</b>	<b>2,550.00</b>	<b>(191.08)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(121,607.54)</b>
<i>Fund Balance Reallocation</i>	<i>(25,000.00)</i>				<i>25,000.00</i>													
<i>FY25 Revenues</i>																600,000.00	200,000.00	800,000.00
<i>Bond Proceeds</i>												20,000.00						
<i>FY25 Expenditures</i>												(20,000.00)				(600,000.00)	(200,000.00)	(820,000.00)
<b>Projected Balance 6/30/25</b>	<b>57.93</b>	<b>2,259.84</b>	<b>-</b>	<b>(25,947.01)</b>	<b>(114,651.22)</b>	<b>1,462.15</b>	<b>-</b>	<b>378.31</b>	<b>50,678.53</b>	<b>1,684.49</b>	<b>-</b>	<b>-</b>	<b>2,550.00</b>	<b>(191.08)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(81,718.06)</b>

NOTE: The Greater Ottumwa Park Master Plan was originally proposed utilizing fund balance from fund 151- Other Bond Projects. This transfer did not occur in FY22 or FY23. Additional review of Fund 151 is underway to ensure the funds are available to be transferred in. Any transfer would be proposed for the current fiscal year. Please consider the FY24 Amended Budget yet to be finalized for Fund 309.

**FY 2024-FY2025 Project Highlights:**

**747** - \$20,000 in bond proceeds for new lights at Troeger Park Tennis and Ottumwa Park Basketball Courts  
**TBD**- New playground equipment is planned for Ottumwa Park, supported 100% by the Legacy Foundation  
**TBD**- Outdoor Soccer Complex supported 100% by the Legacy Foundation  
**TBD**- Phase 1 of the Oxbow Trail, supported 100% by the Trails Committee and outside grants

**Fund 310 Equipment Purchasing Fund**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 YTD</b>	<b>2024 Amended</b>	<b>DEPARTMENT</b>
310-000-4300	INVESTMENT INCOME	-	-	-	40,000.00	40,000.00
310-000-4700	MISCELLANEOUS	-	-	-		
310-000-4715	REFUND/REIMBURSEMENT	-	-	-		
310-000-4820	BOND OR LOAN PROCEEDS	-	-	-		1,205,000.00
310-000-4825	XFER IN - EQUIP FUND	354,000.00	-	-	-	
310-000-4830	TRANSFERS FROM OTHER FUND	-	354,000.00	-	-	
310-431-4745	SALE OF SALVAGE	1,325.00	-	-		
	<b>TOTALS FOR REVENUES</b>	<b>355,325.00</b>	<b>354,000.00</b>	-	<b>40,000.00</b>	<b>1,245,000.00</b>

**Fund 310 Equipment Purchasing Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 Amended	DEPARTMENT
310-1-121-6710	AUTOMOTIVE EQUIPMENT	110,923.12	-	19,986.22	135,702.00	100,000.00
	<b>TOTALS FOR POLICE FLEET</b>	<b>110,923.12</b>		<b>19,986.22</b>	<b>135,702.00</b>	<b>100,000.00</b>
310-1-151-6411	LEGAL FEES	-	-	-		
310-1-151-6710	AUTOMOTIVE EQUIPMENT	-	-	-		65,000.00
310-1-151-6723	HEAVY MOTORIZED EQUIP	1,095,517.19	2,398,811.00	-	-	874,483.00
	<b>TOTALS FOR FIRE FLEET</b>	<b>1,095,517.19</b>	<b>2,398,811.00</b>	<b>-</b>	<b>-</b>	<b>939,483.00</b>
310-2-210-6727	OTHER CAPITAL EQUIP	171,457.00	-	-		392,000.00
	<b>TOTALS FOR STREET MAINTENANCE</b>	<b>171,457.00</b>		<b>-</b>	<b>-</b>	<b>392,000.00</b>
310-2-211-6710	AUTOMOTIVE EQUIPMENT	-	-	-		
310-2-211-6723	HEAVY MOTORIZED EQUIP	-	-	-		
310-2-211-6727	OTHER CAPITAL EQUIP	137,150.00	435,600.00	-	435,600.00	-
	<b>TOTALS FOR STREET MAINTENANCE FL</b>	<b>137,150.00</b>	<b>435,600.00</b>	<b>-</b>	<b>435,600.00</b>	<b>-</b>
310-2-251-6727	OTHER CAPITAL EQUIPMENT	-	-	-		88,000.00
	<b>TOTALS FOR SNOW REMOVAL FLEET</b>					<b>88,000.00</b>
310-2-261-6710	AUTOMOTIVE EQUIPMENT	-	-	-		36,500.00
	<b>TOTALS FOR ENGINEERING FLEET</b>					<b>36,500.00</b>
310-2-271-6723	HEAVY MOTORIZED EQUIP	204,611.00	43,550.00	-	43,550.00	
	<b>TOTALS FOR STREET CLEANING FLEET</b>	<b>204,611.00</b>	<b>43,550.00</b>		<b>43,550.00</b>	<b>-</b>
310-2-281-6710	AUTOMOTIVE EQUIPMENT	-	-	-		25,000.00
310-2-281-6723	HEAVY MOTORIZED EQUIP	-	75,375.00	-	75,375.00	
	<b>TOTALS FOR AIRPORT FLEET</b>		<b>75,375.00</b>		<b>75,375.00</b>	<b>25,000.00</b>



**Fund 310 Equipment Purchasing Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 Amended	DEPARTMENT
310-3-344-6710	AUTOMOTIVE EQUIPMENT	-	-	-		42,000.00
	<b>TOTALS FOR HEALTH DEPT FLEET</b>					<b>42,000.00</b>
310-4-431-6710	AUTOMOTIVE EQUIPMENT	-	-	-		
310-4-431-6727	OTHER CAPITAL EQUIP	-	37,100.00	-	-	5,900.00
	<b>TOTALS FOR PARK DEPT. FLEET</b>		<b>37,100.00</b>		<b>37,100.00</b>	<b>5,900.00</b>
310-4-451-6710	AUTOMOTIVE EQUIPMENT	-	-	-		
310-4-451-6727	OTHER CAPITAL EQUIP	4,600.00	-	-		
	<b>TOTALS FOR CEMETERY FLEET</b>	<b>4,600.00</b>				
310-9-910-6910	TRANSFERS/INTERFUND LOANS	-	-	89,000.00	89,000.00	
	<b>TOTALS FOR OPERATING TRANSFERS</b>			<b>89,000.00</b>	<b>89,000.00</b>	
	<b>TOTALS FOR EXPENDITURES</b>	<b>1,724,258.31</b>	<b>2,990,436.00</b>	<b>108,986.22</b>	<b>816,327.00</b>	<b>1,586,883.00</b>

6/30/23 Ending Balance	1,729,608.76
Amended FY24 Revenues	40,000.00
Amended FY24 Expenditures	816,327.00
Projected 6/30/24 Ending Balance	953,281.76
FY25 Revenues	1,245,000.00
FY25 Expenditures	1,586,883.00
Projected 6/30/25 Ending Balance	<u>611,398.76</u>

NOTE: The ending fund balance contains \$504,185 in bond funds from the 2022 bond that were not spent in FY23. Some of these bond funds are utilized in FY24 and others in FY25. The remaining balance has been transferred in from the General Fund, Road Use Tax, Airport, and Cemetery funds overtime, with no tracking of how those transfers were spent over time. Therefore, starting in FY24 no new transfers in will occur, and departments that have contributed will utilize the balance over 2-3 years. Once all balance is spent, this fund will only account for vehicle/equipment purchases by bond proceeds.

**Fund 311 Levee Construction**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
311-000-4300	INVESTMENT INCOME	\$ -	\$ -	\$ -		\$ 10,000.00
311-000-4820	BOND OR LOAN PROCEEDS	\$ -	\$ -	\$ -		\$ 1,300,000.00
311-000-4830	TRANSFERS IN	\$ -	\$ -	\$ -	\$ 36,784.00	
	<b>TOTALS FOR REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,784.00</b>	<b>\$ 1,310,000.00</b>
311-1-142-6499	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -		\$ 1,300,000.00
311-1-142-6506	OFFICE SUPPLIES	\$ -	\$ -	\$ -		
311-1-142-6508	POSTAGE & SHIPPING	\$ -	\$ -	\$ -		
311-1-142-6530	SEWER/DRAINAGE SUPPLIES	\$ -	\$ -	\$ -		
311-1-142-6531	STREET MAINT SUPPLIES	\$ -	\$ -	\$ -		
311-1-142-6599	OTHER SUPPLIES	\$ -	\$ -	\$ -		
	<b>TOTALS FOR LEVEE REPAIRS</b>				<b>\$ -</b>	<b>\$ 1,300,000.00</b>
311-1-145-6010	REGULAR SALARY & WAGES	\$ 24,976.47	\$ -	\$ 524.07	\$ 800.00	
311-1-145-6040	OVERTIME	\$ -	\$ -	\$ -		
311-1-145-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		
311-1-145-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ -		
311-1-145-6110	CITY SHARE FOR FICA	\$ 1,746.96	\$ -	\$ 36.98		
311-1-145-6130	CITY SHARE FOR IPERS	\$ 2,318.65	\$ -	\$ 49.25		
311-1-145-6150	GROUP HEALTH INSURANCE	\$ 7,641.33	\$ -	\$ 139.07		
311-1-145-6151	GROUP LIFE INSURANCE	\$ 100.40	\$ -	\$ 1.40		

**Fund 311 Levee Construction**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
311-1-145-6160	WORKERS COMPENSATION	\$ -	\$ -	\$ -		
311-1-145-6402	ADVERT/LEGAL PUBL	\$ -	\$ -	\$ -		
311-1-145-6407	ENGINEERING EXPENSE	\$ -	\$ -	\$ -		
311-1-145-6504	OPERATING SUPPLIES	\$ -	\$ -	\$ -		
311-1-145-6599	OTHER SUPPLIES	\$ -	\$ -	\$ 41.35		
311-1-145-6780	LEVEE CAPITAL IMPROVEMENT	\$ -	\$ -	\$ -		
	<b>TOTALS FOR LEVEE CERTIFICATION</b>	<b>\$ 36,783.81</b>		<b>\$ 792.12</b>	<b>\$ 800.00</b>	<b>\$ -</b>
	<b>TOTALS FOR EXPENDITURES</b>	<b>\$ 36,783.81</b>		<b>\$ 792.12</b>	<b>\$ 800.00</b>	<b>\$ 1,300,000.00</b>

Ending Balance 6/30/23	\$ (177,249.69)
Amended FY24 Revenues	\$ 36,784.00
Amended FY24 Expenditures	\$ 800.00
Projected 6/30/24 Ending Balance	\$ (141,265.69)
FY25 Revenues	\$ 1,310,000.00
FY25 Expenditures	\$ 1,300,000.00
<u>Projected 6/30/25 Ending Balance</u>	<u>\$ (131,265.69)</u>

NOTE: Deficit is from prior project over-run and for wages allocated where funding did not exist. A transfer-in for the General Fund is proposed for FY24 to reimburse the FY23 wage and benefit expenses. A journal entry will be done to remove wages for the current year. There is no proposal to resolve the remaining project deficit, but this will continue to be reviewed in the future.

**Fund 313- Bridgeview Construction Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 Amended	DEPARTMENT
313-000-4820	BOND OR LOAN PROCEEDS	-	-	-		420,000.00
313-000-4830	TRANSFER FROM OTHER FUNDS	-	-	-	18,400.00	
313-726-4300	INVESTMENT INCOME	-	-	-		
313-726-4440	STATE GRANTS	-	-	-		
313-726-4700	DONATIONS/CONTRIBUTIONS	-	-	-		15,000.00
	<b>TOTALS FOR REVENUES</b>				<b>18,400.00</b>	<b>435,000.00</b>
313-7-726-6010	REGULAR SALARIES & WAGES	18,367.76	-	8,361.43		
313-7-726-6040	OVERTIME	-	-	500.33		
313-7-726-6043	WAGE SERVICE CREDIT	-	-	-		
313-7-726-6110	CITY SHARE FOR FICA	2,228.36	-	599.13		
313-7-726-6130	CITY SHARE FOR IPERS	1,640.60	-	764.25		
313-7-726-6150	GROUP HEALTH INSURANCE	6,794.48	-	2,671.22		
313-7-726-6151	GROUP LIFE INSURANCE	522.97	-	44.19		
313-7-726-6240	TRAVEL & CONFERENCE	-	-	-		
313-7-726-6310	BUILDING MAINT & REPAIR					145,000.00
313-7-726-6402	ADVERT/LEGAL PUBL	63.02	-	-		
313-7-726-6499	CONTRACTUAL SERVICES	-	-	428,905.95	473,144.00	
313-7-726-6508	POSTAGE & SHIPPING	-	-	-		

**Fund 313- Bridgeview Construction Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 Amended	DEPARTMENT
313-7-726-6531	STREET MAINT SUPPLIES	-	-	-		
313-7-726-6599	OTHER SUPPLIES	585,492.64	-	76,167.98	100,000.00	
313-7-726-6621	SMALL FURN/FIXTURES	-	-	-		45,000.00
313-7-726-6625	SMALL OFFICE EQUIP	-	-	-		
313-7-726-6627	OTHER SMALL CAPITAL	-	-	10,590.00	10,590.00	
313-7-726-6721	FURNITURE & FIXTURES	-	-	-		
313-7-726-6727	OTHER CAPITAL EQUIPMENT	-	-	33,800.00	33,800.00	60,000.00
313-7-726-6730	REAL ESTATE	-	-	-		
313-7-726-6750	BUILDINGS	-	172,499.00	-	-	
313-7-726-6790	INFRASTRUCTURE	156,121.54	-	9,543.29	16,000.00	185,000.00
313-9-910-6910	TRANSFERS/INTERFUND LOANS	-	-	-		
	<b>TOTALS FOR EXPENDITURES</b>	<b>771,231.37</b>	<b>172,499.00</b>	<b>571,947.77</b>	<b>633,534.00</b>	<b>435,000.00</b>

6/30/23 Ending Balance	575,591.96
FY24 Expenditures	(633,534.00)
 Projected FY24 Ending Balance	 (57,942.04)
 FY25 Revenues	 435,000.00
FY25 Expenditures	(435,000.00)
<u>Projected FY25 Ending Balance</u>	<u>(57,942.04)</u>

NOTE: \$1.2 million was borrowed for the parking lot projects, and both went over budget. To help with the deficit, a transfer in from the General Fund for FY23 wages and benefits is proposed. A journal entry will be done to remove all wages and benefits charged in FY24 back to their original source. There is no proposed solution to reduce the remaining deficit of \$58,000 at this time, but this will continue to be reviewed in the future.

**Fund 315 Sewer Construction Fund**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 YTD</b>	<b>2024 AMENDED</b>	<b>DEPARTMENT</b>
315-000-4300	INVESTMENT INCOME	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 5,000.00
315-000-4400	FEDERAL GRANTS	\$ -	\$ -	\$ -		\$ 2,500,000.00
315-000-4405	COMM DEV BLOCK GRANT CDBG	\$ -	\$ -	\$ -		
315-000-4710	WATERWORKS CONTRIBUTION	\$ -	\$ -	\$ -		\$ 250,000.00
315-000-4725	SALES TAX REFUND	\$ -	\$ -	\$ -		
315-000-4820	BOND OR LOAN PROCEEDS	\$ -	\$ -	\$ -		
315-000-4830	TRANSF FR OTHER FUNDS (LOST)	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	\$ 3,000,000.00	\$ 2,500,000.00
	<i>LOST</i>	\$ 1,000,000.00	\$ 1,000,000.00		\$ 3,000,000.00	\$ 1,500,000.00
	<i>Sewer Improvement</i>					\$ 1,000,000.00
	<b>TOTALS FOR REVENUES</b>	<b>\$ 1,000,000.00</b>	<b>\$ 1,000,000.00</b>		<b>\$ 3,020,000.00</b>	<b>\$ 5,255,000.00</b>

Fund 315 Sewer Construction Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
<b>Green Street Sewer</b>						
315-7-722-6010	REGULAR SALARY & WAGES	\$ 5,592.94	\$ -	\$ 18,873.28	\$ 40,000.00	
315-7-722-6040	OVERTIME	\$ -	\$ -	\$ 162.27		
315-7-722-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		
315-7-722-6110	CITY SHARE FOR FICA	\$ 288.60	\$ -	\$ 1,237.27		
315-7-722-6130	CITY SHARE FOR IPERS	\$ 364.71	\$ -	\$ 1,732.21		
315-7-722-6150	GROUP HEALTH INSURANCE	\$ 942.00	\$ -	\$ 8,853.23		
315-7-722-6151	GROUP LIFE INSURANCE	\$ 10.76	\$ -	\$ 78.78		
315-7-722-6160	WORKMENS COMPENSATION	\$ -	\$ -	\$ -		
315-7-722-6240	TRAVEL & CONFERENCE	\$ -	\$ -	\$ -		
315-7-722-6402	ADVERT/LEGAL PUBL	\$ 34.59	\$ -	\$ -		
315-7-722-6405	RECORDING & COURT FEES	\$ -	\$ -	\$ -		
315-7-722-6407	ENGINEERING	\$ 5,750.00	\$ -	\$ -		
315-7-722-6499	CONTRACTUAL SERVICES	\$ -	\$ -	\$ 561,522.77	\$ 1,597,796.00	\$ 75,000.00
315-7-722-6504	TOOLS & SMALL EQUIP	\$ -	\$ -			
315-7-722-6599	OTHER SUPPLIES	\$ -	\$ -	\$ 3,266.00		
<b>TOTALS FOR GREEN STREET SEWER RE</b>		<b>\$ 12,983.60</b>		<b>\$ 595,725.81</b>	<b>\$ 1,637,796.00</b>	<b>\$ 75,000.00</b>

**Fund 315 Sewer Construction Fund**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 ACTUAL</b>	<b>2024BUDGET</b>	<b>2024 YTD</b>	<b>2024 AMENDED</b>	<b>DEPARTMENT</b>
<b>PHASE 8- D1 DESIGN</b>						
315-7-765-6010	REGULAR SALARY & WAGES	\$ 24,243.56	\$ -	\$ 9,346.60	\$ 15,000.00	
315-7-765-6040	OVERTIME	\$ -	\$ -	\$ 27.05		
315-7-765-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		
315-7-765-6110	CITY SHARE FOR FICA	\$ 1,648.80	\$ -	\$ 620.71		
315-7-765-6130	CITY SHARE FOR IPERS	\$ 2,138.68	\$ -	\$ 838.70		
315-7-765-6150	GROUP HEALTH INSURANCE	\$ 7,441.00	\$ -	\$ 4,062.71		
315-7-765-6151	GROUP LIFE INSURANCE	\$ 92.88	\$ -	\$ 43.06		
315-7-765-6402	ADVERT/LEGAL PUBL	\$ -	\$ -	\$ -		
315-7-765-6407	ENGINEERING	\$ -	\$ -	\$ -		
315-7-765-6410	CONTRACT EMPLOYEES	\$ -	\$ -	\$ -		
315-7-765-6499	CONTRACTUAL SERVICES	\$ 13,737.96	\$ -	\$ -		
315-7-765-6599	OTHER SUPPLIES	\$ 329,622.58	\$ -	\$ 43,782.24	\$ 685,930.00	
315-7-765-6780	UTILITY SYSTEM	\$ -	\$ -	\$ -		
	<b>TOTALS FOR PHASE 8 - DESIGN</b>	<b>\$ 378,925.46</b>		<b>\$ 56,760.78</b>	<b>\$ 700,930.00</b>	<b>Complete FY24</b>



Fund 315 Sewer Construction Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
<b>PHASE 8, D2 DESIGN</b>						
315-7-772-6010	REGULAR SALARIES & WAGES	\$ 7,551.80	\$ -	\$ 1,803.14	\$ 20,000.00	
315-7-772-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		
315-7-772-6110	CITY SHARE FOR FICA	\$ 527.98	\$ -	\$ 119.42		
315-7-772-6130	CITY SHARE FOR IPERS	\$ 667.84	\$ -	\$ 159.12		
315-7-772-6150	GROUP HEALTH INSURANCE	\$ 1,608.19	\$ -	\$ 517.31		
315-7-772-6151	GROUP LIFE INSURANCE	\$ 23.38	\$ -	\$ 6.33		
315-7-772-6402	ADVERT/LEGAL PUBL	\$ -	\$ -	\$ 26.30		
315-7-772-6407	ENGINEERING	\$ -	\$ -	\$ -		
315-7-772-6499	CONTRACTUAL	\$ -	\$ -	\$ -		
315-7-772-6599	OTHER SUPPLIES	\$ 213,805.96	\$ -	\$ 275,980.21	\$ 481,195.00	\$ 150,000.00
315-7-772-6780	UTILITY SYSTEM	\$ -	\$ -	\$ -		
	<b>TOTALS FOR PHASE 8, DIV2-DESIGN</b>	<b>\$ 224,185.15</b>		<b>\$ 278,611.83</b>	<b>\$ 501,195.00</b>	<b>\$ 150,000.00</b>

**Fund 315 Sewer Construction Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
<b>PHASE 8-D1 CONST</b>						
315-7-773-6407	ENGINEERING	\$ -	\$ -	\$ -		
315-7-773-6599	OTHER SUPPLIES	\$ -	\$ -	\$ -		
315-7-773-6780	UTILITY SYSTEM	\$ 5,480,056.37	\$ -	\$ 603,284.35	\$ 1,581,282.00	
	<b>TOTALS FOR PHASE 8-DIV 1</b>	<b>\$ 5,480,056.37</b>		<b>\$ 603,284.35</b>	<b>\$ 1,581,282.00</b>	
315-7-774-6780	UTILITY SYSTEM	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 4,716,345.00
	<b>TOTALS FOR PHASE 8- DIV 2</b>				<b>\$ 1,000,000.00</b>	<b>\$ 4,716,345.00</b>
315-7-775-6010	REG SALARIES & WAGES	\$ -	\$ -	\$ 510.80	\$ 15,000.00	
315-7-775-6110	CITY SHARE OF FICA	\$ -	\$ -	\$ 35.80		
315-7-775-6130	CITY SHARE OF IPERS	\$ -	\$ -	\$ 48.18		
315-7-775-6150	GROUP HEALTH INSURANCE	\$ -	\$ -	\$ 136.28		
315-7-775-6151	GROUP LIFE INSURANCE	\$ -	\$ -	\$ 4.13		
315-7-775-6599	OTHER SUPPLIES	\$ -	\$ -	\$ 8,465.00	\$ 163,000.00	\$ 300,000.00
	<b>TOTALS FOR Phase8 Div3 - Design</b>			<b>\$ 9,200.19</b>	<b>\$ 178,000.00</b>	<b>\$ 300,000.00</b>
	<b>TOTALS FOR EXPENDITURES</b>	<b>\$ 6,096,150.58</b>		<b>\$ 1,173,831.89</b>	<b>\$ 5,599,203.00</b>	<b>\$ 5,241,345.00</b>

6/30/23 Ending Balance           \$ 2,722,796.23  
 FY24 Amended Revenue         \$ 3,020,000.00  
 FY24 Amended Expenditures   \$ 5,599,203.00  
 Projected 6/30/23 Ending Balance   \$ 143,593.23

FY25 Revenues                     \$ 5,255,000.00  
 FY25 Expenditures               \$ 5,091,345.00  
 Projected 6/30/25 Ending Balance   \$ 307,248.23



**To: Mayor Johnson and the City Council**  
**From: Jessica Kinser, Interim Director of Finance**  
**Date: January 25, 2024**  
**RE: FY25 General Fund**

I am pleased to present the proposed fiscal year 2025 General Fund. This is a challenging year managing new legislation, a significant drop in the residential rollback, and rising costs. Despite a number of positive things the City of Ottumwa has done to improve the financial position of the General Fund, we are projecting an initial deficit of more than \$500,000. **THIS IS NOT FINAL.** At this point, we wanted to get this information to you to understand where we are at and where we are continuing to work. The delay in the audit delayed getting started on the budget, so Phil and I have not had a chance to meet with department heads to talk about reducing current year budgets. We will have these meetings over the next couple weeks and present a list of recommendations to reduce the projected deficit position in the near future.

This is the first year of the Combined General Fund Levy (CGFL), which combined the following levies into one.

	FY24	FY25
General Fund	\$8.10	\$8.519
Civic Center	\$0.1350	0
Library	\$0.27	0
Emergency	\$0.27	0

Ottumwa would have seen a CGFL of \$8.775, but the City saw taxable valuation growth of 8.68%. Therefore, the CGFL was reduced by the required 3% to limit revenue growth. This year the State of Iowa saw a residential rollback of 46.3%, meaning that the taxable value of a property is 46.3% of the assessed value. As a point of comparison, the current fiscal year has a residential rollback of 56.5%.

As we develop the budget, we utilize quite a few assumptions which I want to share in more detail.

### **Revenue Assumptions**

- A Business Property Tax Credit (BPTC) [001-000-4440] is being provided by the State of Iowa to backfill lost revenues to cities for the change to have all industrial and commercial properties. Those properties are taxed at the residential rollback for the first \$150,000 of taxable valuation. Anything above \$150,000 is at the commercial/industrial rollback rate of 150,000. The State has only authorized \$125 million per year through 2029 set aside to reimburse governments for this loss. The State put out a calculator

showing that cities can expect only 71% of the loss to be reimbursed in FY25, meaning the State set aside is inadequate immediately and will continue to be so until it ends.

- Commercial and Industrial backfill [001-000-4464] is still phasing out. This was provided when the commercial and industrial property rollback went from 100% to 90% in FY2015. This is being rolled back of 8 years for the City of Ottumwa. The lower CGFL took this amount down more than anticipated.
- Revenue from the administrative fee is expected to increase. This is 10% of revenues in the following funds, excluding transfers in: General Fund- Refuse (001-290); Road Use Tax (110), Airport (131), Library (133), Cemetery (135), HazMat (137), Sewer Operations (610), and the self-insurance funds. The Landfill (670) provides a flat fee of \$54,000 per year. The self-insurance funds are not fully developed yet, so it is possible that this revenue could still increase when current year placeholders are removed.
- *There will be no transfer in from the Emergency Fund due to the CGFL.*
- General transfers in include \$450,000 from LOST, \$10,000 from the Westgate TIF, and \$25,000 in ARPA to support the final year of the Retail Strategies contract.
- The transfer in of franchise fees is an estimate that could change. The City has not received the 4<sup>th</sup> quarter payment for calendar year 2023. We expect those payments in February, which could impact this estimate.
- Refuse fees are expected to go up based upon an already approved increase.
- Investment income is being increased based on current year interest earnings and fund balance amounts.

### **Expenditure Assumptions**

- Wages are presented with a 3.2% Cost of Living Adjustment
- IPERS calculations are based on the employer rate of 9.44%, which has not changed in a number of years. This is supported with a transfer in from fund 112 Employee Benefits.
- MFPRSI calculations are based upon an employer rate of 23.90%, which is an increase from the current year of 22.98%. This system is set up where the employee rate is consistent at 9.40%, so any increase to fund the retirement system are born solely by the employer. This is supported with a transfer in from fund 112 Employee Benefits.
- All wages are budgeted in code 6010. As employees use different time off codes in payroll, the wages are broken down by those codes, showing actual activity where no budget exists. The budget stays in line 6010. Finance staff will be looking into eliminating these time off breakouts as they serve no financial purpose.
- FICA and Medicare are budgeted in two separate line items, but are paid only from 6110 FICA. Both budgets provide the correct total though only coming out of one line item. Finance staff will be reviewing this in the future to determine whether both line items need to continue.

- Wages have increased across nearly all General Fund departments. The wage study continues to be implemented over FY25 in two phases: one increase on July 1<sup>st</sup> and the other increase on January 1<sup>st</sup>.
- Engineering wages are proposed to default to the Road Use Tax Fund rather than the General Fund as is the current practice. This means that Engineering wages and benefits will only be paid out the General Fund when an employee has worked on a General Fund activity or construction project with no budget to support staff costs and codes that time through the timekeeping system. All time off taken will default to the Road Use Tax Fund as well rather than the General Fund. This change will better reflect where Engineering staff time is meant to be spent.
- *The transfer out for the Library (Fund 133) is larger than prior years due to the Library Tax Levy no longer being available.*
- The transfer out to the Cemetery (Fund 135) is larger than in prior years due to increasing costs and a deficit from FY2023.
- *The transfer out to the Bridgeview Center (Fund 720) is larger than in prior years due to increasing costs and a deficit from FY2023 that continues into the current year.*

The following worksheets have the 2024 budget as entered into the financial system. The 2024 Year-To-Date information is shown as a point of reference but represents revenues and expenses at different periods of time. All payroll items are through December, while some revenues and expenditures are through early January, so a percent spent cannot really be applied with where we are at in the fiscal year. No Workers Compensation bills have been allocated out, which will occur at some point in the near future and will occur on a more frequent basis in the future. The administrative fee, which is a significant revenue in the General Fund, had only been applied through October. We are catching up on the November and December, and will then use the amended FY24 budgets to charge the fee for the second half of the year.

The FY2024 wage figures were budgeted at a point where step increases were included for the whole year and new positions budgeted at a higher level. These will be amended downwards, along with the benefit transfer in, but that has not happened yet. As a reminder, we are amending the FY24 budget concurrently with the FY25 budget process. However, we have not finalized this part of the General Fund, and I ask that you ignore this column until we have had a chance to make adjustments. I would anticipate using the first or second meeting in March to set the public hearing for the FY24 amendment with the public hearing to be held at the following meeting.

**FUND 001 GENERAL FUND  
SUMMARY PAGE**

	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Amend</b>	<b>FY25 Proposed</b>
<b>Revenue</b>				
General Revenues (Xfer In)	\$ 12,732,081	\$ 14,653,010	\$ 14,705,391	\$ 15,329,744
110- Police Revenues	\$ 350,328	\$ 370,500	\$ 314,696	\$ 318,458
112- Drug Task Force Grant	\$ 91,520	\$ 50,000	\$ 63,500	\$ 50,000
113- Traffic Grant	\$ 23,303	\$ 15,000	\$ 15,000	\$ 30,000
118- COVID Grant	\$ 18,236	\$ -	\$ -	\$ -
119- JAG Grant 20	\$ 15,462	\$ -	\$ -	\$ -
120- JAG Grant 23	\$ -	\$ -	\$ 24,000	\$ -
122- JAG Grant 24	\$ -	\$ -	\$ -	\$ 28,000
150- Fire	\$ 33,035	\$ 3,000	\$ 15,141	\$ 2,700
190- Animal Control	\$ 37,695	\$ 26,500	\$ 34,100	\$ 34,100
220- Parking Enforcement	\$ 19,264	\$ 36,000	\$ 14,131	\$ 23,000
260- Engineering	\$ 1,310	\$ -	\$ 3,950	\$ 2,350
290- Garbage	\$ 2,190,353	\$ 2,489,650	\$ 2,481,750	\$ 2,592,000
340- Building/Code	\$ 513,126	\$ 342,000	\$ 312,160	\$ 313,700
430- Parks	\$ 181,373	\$ 199,700	\$ 188,300	\$ 187,000
439- Depot	\$ -	\$ 35,400	\$ -	\$ -
445- Beach	\$ 373,506	\$ 405,000	\$ 380,100	\$ 382,500
536- OWW CDBG	\$ 933	\$ -	\$ -	\$ -
540- Planning & Development	\$ 20,000	\$ 30,000	\$ 40,500	\$ 20,500
610- Administration			\$ 202	
625- Finance			\$ 108	
630- Information Technology			\$ 248	
726- Bridgeview	\$ -	\$ -	\$ 1,993	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 16,601,524</b>	<b>\$ 18,655,760</b>	<b>\$ 18,595,270</b>	<b>\$ 19,314,052</b>
<b>Expenditures</b>				
110- Police	\$ 5,222,537	\$ 5,363,393	\$ 5,391,773	\$ 5,881,381
111- Dispatch Records	\$ 681,445	\$ 839,449	\$ 839,899	\$ 1,023,486
112- Drug Task Force Grant	\$ 279,325	\$ 261,016	\$ 261,012	\$ 281,459
113- Traffic Grant	\$ 21,477	\$ -	\$ -	\$ -
118- COVID Grant	\$ 1,406	\$ -	\$ -	\$ -
120- JAG Grant 23	\$ 39,903	\$ -	\$ 22,628	\$ -
122- JAG Grant 24	\$ -	\$ -	\$ -	\$ 28,000
140- Levee	\$ -	\$ 13,416	\$ 13,476	\$ 12,160
150- Fire	\$ 3,523,093	\$ 3,586,953	\$ 3,681,453	\$ 3,844,998
190- Animal Control	\$ 41,953	\$ 60,360	\$ 64,760	\$ 62,010
220- Parking Enforcement	\$ 13,078	\$ -	\$ 25,262	\$ 27,426
260- Engineering	\$ 419,776	\$ 488,635	\$ 674,010	\$ 368,106
290- Garbage	\$ 2,137,537	\$ 2,341,565	\$ 2,347,165	\$ 2,464,070
340- Building/Code	\$ 534,541	\$ 669,093	\$ 688,734	\$ 724,844
341- Clean-ups	\$ 45,863	\$ 44,500	\$ 112,000	\$ 113,200
370- Copier Buyout	\$ 485	\$ -	\$ 500	\$ 500
420- Band	\$ 8,033	\$ 9,300	\$ 10,100	\$ 8,300
430- Parks	\$ 790,921	\$ 837,409	\$ 807,289	\$ 921,827
439- Depot	\$ 15,975	\$ 35,320	\$ 95,325	\$ 52,920
445- Beach	\$ 650,537	\$ 624,018	\$ 631,568	\$ 764,941
481- Jenkins MidAm	\$ 572	\$ -	\$ 290	\$ -
520- CVB	\$ 186,019	\$ 180,000	\$ 164,000	\$ 200,000
540- Planning & Development	\$ 241,856	\$ 261,621	\$ 362,341	\$ 336,431
545- SSMID	\$ -	\$ 23,000	\$ -	\$ -
610- Admin	\$ 931,671	\$ 539,593	\$ 612,123	\$ 599,618
615- HR	\$ -	\$ 302,773	\$ 421,773	\$ 382,938
620- Clerk	\$ 221,675	\$ 257,177	\$ 257,177	\$ 253,784
625- Finance	\$ 592,772	\$ 625,934	\$ 623,109	\$ 593,969
630- IT	\$ -	\$ 313,946	\$ 313,946	\$ 303,783
650- City Hall Maintenance	\$ 99,956	\$ 161,554	\$ 178,554	\$ 184,243
850- Transit	\$ 299,747	\$ -	\$ -	\$ -
690- Transfers	\$ 563,432	\$ 659,866	\$ 728,551	\$ 1,047,242
Remove New Positions				\$ (312,321)
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,565,585.74</b>	<b>\$ 18,499,891.00</b>	<b>\$ 19,328,818.71</b>	<b>\$ 20,169,315.52</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$ (964,061.28)</b>	<b>\$ 155,869.00</b>	<b>\$ (733,548.71)</b>	<b>\$ (855,263.22)</b>

6/30/23 Ending Balance	3,321,114.61
FY24 Amended Revenues	18,595,270.00
FY24 Amended Expenditures	19,328,818.71
Projected 6/30/24 Ending Balance	2,587,565.90
FY25 Revenues	19,314,052.30
FY25 Expenditures	20,169,315.52
Projected 6/30/25 Ending Balance	1,732,302.68

**FUND 001 GENERAL FUND  
ALL REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 Amend	DEPARTMENT
001-000-4000	GENERAL PROPERTY TAXES	5,506,418.68	5,214,105.00	3,089,811.34	5,214,105.00	5,959,965.00
001-000-4001	STATE BACKFILL COMM P/T	69,882.29	118,852.00	-	-	
001-000-4002	DELINQUENT TAXES	-	(10,000.00)	-	-	-
001-000-4003	AGRICULTURAL LAND TAX	2,890.01	2,893.00	2,109.55	2,893.00	2,995.00
001-000-4008	EVENT CENTER PROPERTY TAX	91,785.49	86,902.00	51,495.21	86,902.00	-
001-000-4009	EVENT CENTER BACKFILL	1,164.10	1,981.00	-	-	-
001-000-4065	CABLE TV FRANCHISE	162,329.09	220,000.00	100,023.43	200,000.00	200,000.00
001-000-4085	HOTEL MOTEL TAX	485,866.09	450,000.00	321,098.92	410,000.00	500,000.00
001-000-4100	BEER & LIQUOR LICENSES	29,184.69	20,000.00	25,875.34	30,000.00	30,000.00
001-000-4105	CIGARETTE PERMITS	3,025.00	3,000.00	350.00	3,000.00	3,000.00
001-000-4165	SPECIAL BUSINESS LICENSES	4,315.00	4,000.00	1,610.00	4,500.00	4,500.00
001-000-4181	ADVERTISING FEES	900.00	500.00	400.00	900.00	900.00
001-000-4182	REFUSE LICENSE	1,400.00	1,000.00	-	1,400.00	1,400.00
001-000-4300	INVESTMENT INCOME	268,094.88	50,000.00	-	100,000.00	100,000.00
001-000-4310	RENT	31,021.28	5,000.00	16,366.00	38,000.00	38,000.00
001-000-4420	PAYMENTS IN LIEU OF TAXES	71,205.78	35,000.00	-	72,000.00	72,000.00
001-000-4433	MONIES & CREDITS TAX	45,262.47	40,000.00	47,651.95	47,652.00	47,000.00
001-000-4440	STATE GRANTS	-	-	-	-	219,529.00
001-000-4464	COMM/IND REPLACEMENT	-	-	59,844.28	118,852.00	118,337.00
001-000-4503	COPY CHARGES	27.45	-	12.00	25.00	25.00
001-000-4541	CASH OVER-UNDER	205.94	-	70.62	-	-
001-000-4595	ADMINISTRATIVE FEES	1,210,001.64	1,665,188.00	558,002.67	1,665,188.00	1,720,406.30
001-000-4596	PAYROLL ADMINISTRATIVE FE	642.00	500.00	272.00	500.00	500.00
001-000-4700	DONATIONS/CONTRIBUTIONS	14,183.11	5,000.00	18,572.03	20,000.00	5,000.00
001-000-4745	SALE OF SALVAGE	9,434.13	-	-	-	-
001-000-4750	SALE OF MATERIALS	58.18	-	44.97	50.00	-
001-000-4772	MUNICIPAL INFRACTIONS	5,647.39	2,500.00	4,454.86	6,000.00	6,000.00
001-000-4800	SALE OF REAL ESTATE	239,465.03	15,000.00	31,562.57	32,000.00	15,000.00

**FUND 001 GENERAL FUND  
ALL REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 Amend	DEPARTMENT
001-000-4830	TRANSFERS FROM OTHER FUND	548,500.00	450,000.00	255,120.00	565,120.00	485,000.00
	<i>Fund 125- \$10,000 Administratin</i>					
	<i>Fund 003- \$30,120 Med Density; \$75,000 Retail Strategies</i>					
	<i>Fund 121- \$450,000</i>					
001-000-4831	TRF IN MRGNCY TAXES	188,342.00	180,723.00	-	175,438.00	-
001-000-4832	TFR IN FOR BENEFITS	3,740,829.70	4,490,866.00	3,054,152.16	4,490,866.00	4,290,187.00
001-000-4835	TRF IN UTIL FRANCHISE FEE	-	1,600,000.00	600,000.00	1,420,000.00	1,510,000.00
	<b>TOTALS FOR DEPT 000</b>	<b>12,732,081.42</b>	<b>14,653,010.00</b>	<b>8,238,899.90</b>	<b>14,705,391.00</b>	<b>15,329,744.30</b>
001-110-4467	SCHOOL DISTRICT CONTRIBUT	216,991.00	240,000.00	-	190,527.00	201,958.00
001-110-4469	DARE CONTRIBUTION (OCSD)	10,000.00	10,000.00	-	10,000.00	10,000.00
001-110-4551	POLICE EXTRA DUTY	6,290.98	3,500.00	5,758.85	10,000.00	10,000.00
001-110-4552	SERVICE FEES	7,741.48	8,000.00	11,509.61	15,000.00	15,000.00
001-110-4700	DONATIONS/CONTRIBUTIONS	13,222.84	2,500.00	2,368.79	2,500.00	2,500.00
001-110-4745	SALE OF SALVAGE	6,225.00	-	6,508.35	6,509.00	-
001-110-4765	COURT FINES	69,801.16	90,000.00	30,589.89	61,000.00	60,000.00
001-110-4770	WARRANT SERVICE FEE	5,472.33	4,000.00	3,004.67	5,500.00	5,500.00
001-110-4771	COURT FEES	285.00	500.00	-	500.00	500.00
001-110-4772	MUNICIPAL INFRACTIONS	13,708.04	12,000.00	6,431.00	13,000.00	13,000.00
001-110-4780	FINES-RED SPEED	590.00	-	160.00	160.00	-
	<b>TOTALS FOR POLICE DEPARTMENT</b>	<b>350,327.83</b>	<b>370,500.00</b>	<b>66,331.16</b>	<b>314,696.00</b>	<b>318,458.00</b>
001-112-4400	DRUG TASK FORCE GRANT	91,520.00	50,000.00	63,488.56	63,500.00	50,000.00
	<b>TOTALS FOR DRUG TASK FORCE GRANT</b>	<b>91,520.00</b>	<b>50,000.00</b>	<b>63,488.56</b>	<b>63,500.00</b>	<b>50,000.00</b>
001-113-4400	TRAFFIC SAFETY GRANT	23,303.29	15,000.00	14,295.43	15,000.00	30,000.00
	<b>TOTALS FOR TRAFFIC GRANT</b>	<b>23,303.29</b>	<b>15,000.00</b>	<b>14,295.43</b>	<b>15,000.00</b>	<b>30,000.00</b>
001-118-4400	FEDERAL GRANTS	18,236.16	-	-	-	-
	<b>TOTALS FOR COVID-19</b>	<b>18,236.16</b>				
001-119-4400	FEDERAL GRANTS	15,462.00	-	-	-	-
	<b>TOTALS FOR 2020 JAG GRANT</b>	<b>15,462.00</b>				
001-120-4400	FEDERAL GRANTS	-	-	23,980.00	24,000.00	-
	<b>TOTALS FOR 2023 JAG GRANT</b>			<b>23,980.00</b>	<b>24,000.00</b>	
001-122-4400	FEDERAL GRANTS	-	-	-	-	28,000.00
	<b>TOTALS FOR 2024 JAG GRANT</b>					<b>28,000.00</b>
001-150-4440	STATE GRANTS	11,088.00	-	12,441.00	12,441.00	-



**FUND 001 GENERAL FUND  
ALL REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 Amend	DEPARTMENT
001-150-4552	SERVICE FEES	175.00	-	10.00	100.00	100.00
001-150-4700	DONATIONS/CONTRIBUTIONS	19,571.81	-	10.00	100.00	100.00
001-150-4721	INSPECTION FEES	2,200.00	3,000.00	1,250.00	2,500.00	2,500.00
001-150-4745	SALE OF SALVAGE	-	-	-	-	-
	<b>TOTALS FOR FIRE DEPARTMENT</b>	<b>33,034.81</b>	<b>3,000.00</b>	<b>13,711.00</b>	<b>15,141.00</b>	<b>2,700.00</b>
001-190-4180	DOG LICENSES	17,400.00	14,000.00	3,924.00	14,000.00	14,000.00
001-190-4182	CHICKEN LICENSES	60.00	-	-	100.00	100.00
001-190-4560	ANIMAL WARDEN CHARGES	20,234.52	12,500.00	11,654.52	20,000.00	20,000.00
	<b>TOTALS FOR ANIMAL CONTROL</b>	<b>37,694.52</b>	<b>26,500.00</b>	<b>15,578.52</b>	<b>34,100.00</b>	<b>34,100.00</b>
001-220-4504	PARKING LOT PERMITS	10,883.16	18,000.00	7,050.80	14,000.00	14,000.00
001-220-4775	PARKING VIOLATION FINES	8,381.00	18,000.00	4,405.00	131.00	9,000.00
	<b>TOTALS FOR PARKING ENFORCEMENT</b>	<b>19,264.16</b>	<b>36,000.00</b>	<b>11,455.80</b>	<b>14,131.00</b>	<b>23,000.00</b>
001-260-4134	EXCAVATION PERMITS	1,010.00	-	690.00	1,000.00	1,000.00
001-260-4503	COPY CHARGES	-	-	2,532.25	2,600.00	1,000.00
001-260-4700	DONATIONS/CONTRIBUTIONS	300.00	-	50.00	250.00	250.00
001-260-4745	SALE OF SALVAGE	-	-	-	-	-
001-260-4750	SALE OF MATERIALS	-	-	40.00	100.00	100.00
	<b>TOTALS FOR ENGINEERING</b>	<b>1,310.00</b>	<b>-</b>	<b>3,312.25</b>	<b>3,950.00</b>	<b>2,350.00</b>
001-290-4580	TAG/STICKER CHARGE	43,092.00	50,000.00	19,303.50	41,000.00	41,000.00
001-290-4581	REFUSE COLLECTION FEE	2,108,164.48	2,405,650.00	1,317,368.16	2,405,650.00	2,514,900.00
001-290-4582	REPLACEMENT CONTAINER FEE	100.00	-	80.00	100.00	100.00
001-290-4583	YARD WASTE BAGS	10,727.50	14,000.00	6,651.00	13,000.00	13,000.00
001-290-4600	ASSESSMENTS-TAXES	3,345.45	-	-	1,000.00	1,000.00
001-290-4753	LATE PAYMENT FEES	24,923.90	20,000.00	10,653.59	21,000.00	22,000.00
	<b>TOTALS FOR GARGABE COLLECTION</b>	<b>2,190,353.33</b>	<b>2,489,650.00</b>	<b>1,354,056.25</b>	<b>2,481,750.00</b>	<b>2,592,000.00</b>
001-340-4120	BLDG/PLBG/HTG/ELEC PERMIT	-	-	60.00	60.00	-
001-340-4121	BUILDING PERMITS	300,826.54	100,000.00	58,665.02	110,000.00	110,000.00
001-340-4122	ELECTRICAL PERMITS	9,469.20	7,000.00	5,348.30	7,000.00	7,200.00
001-340-4124	HEATING PERMITS	4,850.00	6,000.00	5,345.00	7,500.00	7,000.00
001-340-4126	PLUMBING PERMITS	5,724.00	6,000.00	4,840.00	6,000.00	6,000.00
001-340-4154	RENTAL PERMITS-UNITS	135,989.00	136,000.00	12,592.00	136,000.00	137,000.00

**FUND 001 GENERAL FUND  
ALL REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 Amend	DEPARTMENT
001-340-4155	POOL/TAN/TATOO INSPECTION	-	-	-		
001-340-4190	SIGN PERMITS	2,710.00	1,000.00	850.00	1,500.00	1,500.00
001-340-4601	WEED CUTTING ASSESSMENT	29,800.75	35,000.00	9,568.50	20,000.00	25,000.00
001-340-4602	HOUSING CLEANUP ASSESSMTS	23,189.06	50,000.00	10,234.75	20,000.00	20,000.00
001-340-4700	DONATIONS/CONTRIBUTIONS	567.11	1,000.00	65.00	100.00	-
001-340-4745	SALE OF SALVAGE	-	-	3,975.08	4,000.00	-
001-340-4750	SALE OF MATERIALS	-	-	5.00		-
	<b>TOTALS FOR BUILDING/CODE ENFORCEM</b>	<b>513,125.66</b>	<b>342,000.00</b>	<b>111,548.65</b>	<b>312,160.00</b>	<b>313,700.00</b>
001-430-4541	CASH OVER-UNDER	-	-	-		
001-430-4554	DUMPING FEE PARKS	630.00	600.00	1,359.00	1,500.00	1,500.00
001-430-4555	CAMPING FEES	153,763.00	170,000.00	74,483.04	160,000.00	160,000.00
001-430-4556	CABIN & SHELTER RENTALS	20,695.00	22,000.00	9,380.00	21,000.00	21,000.00
001-430-4557	PARKS ELECTRIC USER FEE	515.00	1,000.00	-	500.00	500.00
001-430-4558	ICE, WOOD CHIPS, SODA	2,006.00	3,000.00	835.55	2,000.00	2,000.00
001-430-4573	TREE TRIMMING CHARGES	-	-	-		
001-430-4575	MOWING SERVICES	-	-	-		
001-430-4601	WEED CUTTING ASSESSMENT	-	-	1,282.00	1,300.00	-
001-430-4700	DONATIONS/CONTRIBUTIONS	14.35	3,000.00	-	-	-
001-430-4715	REFUNDS/REIMBURSEMENTS			123.00		
001-430-4735	SALES/FUEL TAX REFUND			2.40		
001-430-4745	SALE OF SALVAGE	3,749.40	100.00	1,049.51	2,000.00	2,000.00
001-430-4773	RESTITUTION	-	-	-		
	<b>TOTALS FOR PARKS</b>	<b>181,372.75</b>	<b>199,700.00</b>	<b>88,514.50</b>	<b>188,300.00</b>	<b>187,000.00</b>
001-439-4534	Rental	-	35,400.00	-	-	-
	<b>TOTALS FOR DEPOT</b>		<b>35,400.00</b>		<b>-</b>	<b>-</b>
001-445-4522	SEASON PASSES	20,646.07	22,000.00	6,074.99	20,000.00	23,000.00
001-445-4525	TUBE RENTALS	6,828.18	8,000.00	3,590.80	8,000.00	11,000.00
001-445-4526	AEROBICS REVENUE	5,217.40	7,000.00	2,808.00	6,000.00	6,000.00
001-445-4527	TATOOS/OTHER COMMISSION	-	7,500.00	-	-	-

**FUND 001 GENERAL FUND  
ALL REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 Amend	DEPARTMENT
001-445-4528	LOCKER RENTALS	6,710.74	7,000.00	3,584.80	7,000.00	11,000.00
001-445-4529	SPONSORSHIP	-	-	-	-	-
001-445-4531	EXEMPT DAILY ADMISSIONS	8,060.39	6,000.00	2,892.00	8,000.00	8,000.00
001-445-4532	ADMISSIONS DAILY	158,252.07	180,000.00	94,868.16	160,000.00	160,000.00
001-445-4533	SPECIAL EVENTS	-	-	-	-	-
001-445-4534	POOL RENTAL	69,122.00	75,000.00	31,100.00	72,000.00	65,000.00
001-445-4535	SWIM LESSONS	9,025.00	8,500.00	2,054.00	8,500.00	11,000.00
001-445-4537	BIRTHDAY PARTY REVENUE	19,119.27	17,000.00	8,910.00	17,000.00	20,000.00
001-445-4541	CASH LONG/(SHORT)	0.71	-	-	-	-
001-445-4700	DONATIONS/CONTRIBUTIONS	-	-	6,554.00	6,600.00	-
001-445-4715	REFUND/REIMBURSEMENT	-	-	20.09	-	-
001-445-4750	MERCHANDISE SALES	2,707.84	2,000.00	921.50	2,000.00	2,500.00
001-445-4755	CONCESSIONS SALES	67,815.86	65,000.00	39,642.67	65,000.00	65,000.00
	<b>TOTALS FOR BEACH OTTUMWA</b>	<b>373,505.53</b>	<b>405,000.00</b>	<b>203,021.01</b>	<b>380,100.00</b>	<b>382,500.00</b>
001-536-4700	DONATIONS/CONTRIBUTIONS	933.00	-	-	-	-
	<b>TOTALS FOR 2016 OWW CDBG</b>	<b>933.00</b>				
001-540-4191	FENCE PERMITS	-	-	200.00	500.00	500.00
001-540-4400	LEGACY FOUNDATION GRANT	20,000.00	30,000.00	10,000.00	-	-
001-540-4700	DONATIONS/CONTRIBUTIONS	-	-	20,200.00	40,000.00	20,000.00
	<b>TOTALS FOR PLANNING &amp; DEVELOPMENT</b>	<b>20,000.00</b>	<b>30,000.00</b>	<b>30,400.00</b>	<b>40,500.00</b>	<b>20,500.00</b>
001-610-4715	REFUND/REIMBURSEMENT	-	-	202.00	202.00	-
	<b>TOTALS FOR ADMINISTRATION</b>			<b>202.00</b>	<b>202.00</b>	<b>-</b>
001-625-4715	REFUND/REIMBURSEMENT	-	-	107.80	108.00	-
	<b>TOTALS FOR FINANCE</b>			<b>107.80</b>	<b>108.00</b>	<b>-</b>
001-630-4715	REFUND/REIMBURSEMENT	-	-	248.03	248.00	-
	<b>TOTALS FOR INFOMRATION TECH</b>			<b>248.03</b>	<b>248.00</b>	<b>-</b>
001-726-4464	COMM/IND REPLACEMENT	-	-	996.85	1,993.00	-
	<b>TOTALS FOR EVENT CENTER CONSTRUCTION</b>			<b>996.85</b>	<b>1,993.00</b>	

110 Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-1-110-6010	REGULAR SALARIES & WAGES	\$ 2,482,731.25	\$ 2,922,861.00	\$ 1,135,938.94	\$ 2,922,861.00	\$ 3,291,563.00
001-1-110-6020	COMP TIME	\$ 44,520.08	\$ -	\$ 41,537.81		
001-1-110-6030	PART TIME & SEASONAL HELP	\$ -	\$ -	\$ -		
001-1-110-6040	OVERTIME	\$ 88,061.96	\$ 146,230.00	\$ 64,406.28	\$ 146,230.00	\$ 207,850.00
001-1-110-6041	POLICE EXTRA DUTY	\$ -	\$ 24,140.00	\$ 1,793.21	\$ 24,140.00	\$ 21,009.00
001-1-110-6042	WITNESS	\$ 3,419.17	\$ -	\$ 2,076.14		
001-1-110-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		
001-1-110-6062	HOLIDAY LEAVE	\$ 119,063.73	\$ -	\$ 79,619.58		
001-1-110-6063	SICK LEAVE	\$ 125,735.85	\$ -	\$ 98,572.55		
001-1-110-6064	VACATION LEAVE	\$ 223,201.56	\$ -	\$ 82,525.12		
001-1-110-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ 523.15		
001-1-110-6070	INCENTIVE LEAVE	\$ 10,533.61	\$ -	\$ 5,414.19		
001-1-110-6071	INJURY LEAVE	\$ -	\$ -	\$ -		
001-1-110-6110	CITY'S SHARE FOR FICA	\$ 44,045.28	\$ -	\$ 20,157.17	\$ 44,852.00	\$ 51,046.00
001-1-110-6120	MEDICARE	\$ -	\$ 44,852.00	\$ -	\$ -	
001-1-110-6130	CITY SHARE FOR IPERS	\$ 3,545.08	\$ -	\$ 76.96	\$ -	
001-1-110-6141	CITY SHARE FOR POLICE RET	\$ 677,121.64	\$ 677,221.00	\$ 306,641.74	\$ 677,221.00	\$ 750,629.00
001-1-110-6150	GROUP HEALTH INSURANCE	\$ 918,427.56	\$ 936,758.00	\$ 417,723.29	\$ 936,758.00	\$ 964,556.00
001-1-110-6151	GROUP LIFE INSURANCE	\$ 10,930.68	\$ 8,314.00	\$ 6,657.07	\$ 8,314.00	\$ 8,348.00
001-1-110-6160	WORKMANS COMPENSATION	\$ 2,013.99	\$ 30,000.00	\$ -	\$ -	
001-1-110-6162	EMPLOYEE PHYSICALS/TESTS	\$ 1,384.00	\$ 2,400.00	\$ 175.00	\$ 2,400.00	\$ 2,400.00
001-1-110-6210	DUES & MEMBERSHIPS	\$ 2,125.00	\$ 2,230.00	\$ 880.00	\$ 2,230.00	\$ 2,230.00
001-1-110-6230	TRAINING	\$ 22,645.81	\$ 34,725.00	\$ 2,963.00	\$ 34,725.00	\$ 30,000.00
001-1-110-6240	TRAVEL & CONFERENCE	\$ 10,134.34	\$ 13,452.00	\$ 3,933.46	\$ 13,452.00	\$ 13,500.00
001-1-110-6310	MAINTENENCE BLDG EXPENSES	\$ -	\$ -	\$ 48,129.50	\$ 48,130.00	\$ -
001-1-110-6331	VHCL MTCE SUPPLIES	\$ 7,700.31	\$ 10,150.00	\$ 6,878.64	\$ 10,150.00	\$ 10,500.00
001-1-110-6332	CENTRAL GARAGE/VEHICLES	\$ 45,900.00	\$ 45,900.00	\$ -	\$ 45,900.00	\$ 45,900.00

110 Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-1-110-6333	VHCL-FUEL	\$ 79,873.83	\$ 70,000.00	\$ 37,810.08	\$ 70,000.00	\$ 80,000.00
001-1-110-6335	IOWA FUEL TAX	\$ 43.78	\$ -	\$ -		
001-1-110-6340	OFFICE/COMP. EQUIP MAINT.	\$ 3,245.75	\$ 4,000.00	\$ 849.36	\$ 4,000.00	\$ 4,000.00
001-1-110-6350	EQUIP REPAIR	\$ 2,981.40	\$ 12,300.00	\$ 2,119.01	\$ 12,300.00	\$ 12,300.00
001-1-110-6370	NATURAL GAS	\$ 9,977.34	\$ 12,000.00	\$ 864.66	\$ 12,000.00	\$ 12,000.00
001-1-110-6371	ELECTRIC	\$ 20,922.24	\$ 30,000.00	\$ 8,248.72	\$ 30,000.00	\$ 34,500.00
001-1-110-6372	SANITATION	\$ 5,672.10	\$ 1,200.00	\$ 450.00	\$ 1,200.00	\$ 1,500.00
001-1-110-6373	TELEPHONE/IT	\$ 16,118.35	\$ 10,700.00	\$ 3,953.52	\$ 10,700.00	\$ 16,000.00
001-1-110-6379	LANDFILL FEES	\$ 9.75	\$ 50.00	\$ 22.25	\$ 50.00	\$ 50.00
001-1-110-6402	ADVERT/LEGAL PUBL	\$ 201.13	\$ 2,500.00	\$ 247.11	\$ 2,500.00	\$ 2,500.00
001-1-110-6405	RECORDING & COURT FEES	\$ -	\$ -	\$ -		\$ -
001-1-110-6406	INSURANCE CLAIMS	\$ 5,000.00	\$ -	\$ -	\$ -	
001-1-110-6409	JANITORIAL	\$ 22,029.42	\$ 23,920.00	\$ 9,094.11	\$ 23,920.00	\$ 25,000.00
001-1-110-6411	LEGAL FEES	\$ -	\$ 60,000.00	\$ 31,783.39	\$ 60,000.00	\$ 60,000.00
001-1-110-6413	PAYMENTS- OTHER ENTITIES	\$ -	\$ -	\$ 7,648.75	\$ 7,650.00	\$ 7,650.00
001-1-110-6414	PRINTING	\$ 4,361.00	\$ 4,180.00	\$ 2,605.00	\$ 4,180.00	\$ 4,300.00
001-1-110-6415	RENTS & LEASES	\$ 758.28	\$ 800.00	\$ 319.14	\$ 800.00	\$ 1,000.00
001-1-110-6419	TECHNOLOGY SERVICES	\$ 87,363.52	\$ 87,800.00	\$ 58,371.67	\$ 87,800.00	\$ 97,150.00
001-1-110-6420	EMPLOYEE RECRUITMENT	\$ 11,292.32	\$ 11,500.00	\$ 2,803.08	\$ 11,500.00	\$ 11,500.00
001-1-110-6421	INTRDPTMNTL SERV CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
001-1-110-6422	STATE TOWING/STORAGE FEES	\$ 540.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 3,000.00
001-1-110-6423	PHOTOCOPIES	\$ -	\$ 1,000.00	\$ 360.00	\$ 1,000.00	\$ 1,000.00
001-1-110-6431	PHOTO BLUEPRINT & MICROFI	\$ -	\$ -	\$ -		\$ -
001-1-110-6436	CREDIT CARD FEES	\$ 339.03	\$ -	\$ 259.65	\$ 500.00	\$ 500.00
001-1-110-6490	OTHER PROF SERV	\$ 19,043.93	\$ 20,900.00	\$ 22,874.82	\$ 23,000.00	\$ 22,000.00
001-1-110-6499	CONTRACTUAL SERVICES	\$ (5.10)	\$ -	\$ -		

110 Police

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-1-110-6504	TOOLS & SMALL EQUIP	\$ 27,858.70	\$ 28,310.00	\$ 15,118.27	\$ 28,310.00	\$ 29,000.00
001-1-110-6505	BOOKS FILMS RECORDING/ART	\$ -	\$ -	\$ -		\$ -
001-1-110-6506	OFFICE SUPPLIES	\$ 8,612.82	\$ 8,500.00	\$ 5,657.26	\$ 8,500.00	\$ 8,500.00
001-1-110-6507	OPERATING SUPPLIES	\$ -	\$ -	\$ -		\$ -
001-1-110-6508	POSTAGE & SHIPPING	\$ 1,942.85	\$ 4,000.00	\$ 881.16	\$ 4,000.00	\$ 3,400.00
001-1-110-6512	LAB SUPPLIES	\$ -	\$ -	\$ -		\$ -
001-1-110-6532	SUSTENANCE SUPPLIES	\$ 25,149.64	\$ 32,000.00	\$ 4,401.75	\$ 32,000.00	\$ 32,000.00
001-1-110-6599	OTHER SUPPLIES	\$ 1,272.26	\$ 2,000.00	\$ 1,703.23	\$ 2,000.00	\$ 2,000.00
001-1-110-6627	OTHER SMALL CAPITAL	\$ 14,691.53	\$ 24,000.00	\$ 1,521.23	\$ 24,000.00	\$ 11,000.00
001-1-110-6727	OTHER CAPITAL EQUIP	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	
	<b>TOTALS FOR POLICE DEPARTMENT</b>	<b>\$ 5,222,536.77</b>	<b>\$ 5,363,393.00</b>	<b>\$ 2,546,590.02</b>	<b>\$ 5,391,773.00</b>	<b>\$ 5,881,381.00</b>

**111 Dispatch Records**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 YTD</b>	<b>FY24 Amended</b>	<b>DEPARTMENT</b>
001-1-111-6010	REGULAR SALARIES & WAGES	\$ 382,272.35	\$ 551,540.00	\$ 192,908.54	\$ 551,540.00	\$ 693,456.00
001-1-111-6020	COMP TIME	\$ 2,320.01	\$ -	\$ -		
001-1-111-6030	PART TIME & SEASONAL HELP	\$ -	\$ -	\$ -		
001-1-111-6040	OVERTIME	\$ 28,106.60	\$ 27,255.00	\$ 15,240.36	\$ 27,255.00	\$ 29,121.00
001-1-111-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		\$ 4,233.00
001-1-111-6062	HOLIDAY LEAVE	\$ 16,343.94	\$ -	\$ 9,028.25		
001-1-111-6063	SICK LEAVE	\$ 20,303.68	\$ -	\$ 14,923.17		
001-1-111-6064	VACATION LEAVE	\$ 33,810.77	\$ -	\$ 8,856.79		
001-1-111-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ -		
001-1-111-6070	INCENTIVE LEAVE	\$ 735.72	\$ -	\$ 369.78		
001-1-111-6071	INJURY LEAVE	\$ -	\$ -	\$ -		
001-1-111-6110	CITY SHARE FOR FICA	\$ 34,756.59	\$ 35,885.00	\$ 17,403.07	\$ 35,885.00	\$ 45,062.00
001-1-111-6120	Medicare	\$ -	\$ 8,393.00	\$ -	\$ 8,393.00	\$ 10,536.00
001-1-111-6130	CITY SHARE FOR IPERS	\$ 41,997.27	\$ 54,812.00	\$ 19,785.17	\$ 54,812.00	\$ 68,611.00
001-1-111-6150	GROUP HEALTH INSURANCE	\$ 118,210.87	\$ 158,633.00	\$ 49,903.16	\$ 158,633.00	\$ 168,372.00
001-1-111-6151	GROUP LIFE INSURANCE	\$ 1,642.60	\$ 1,888.00	\$ 1,077.86	\$ 1,888.00	\$ 2,377.00
001-1-111-6160	WORKMENS COMPENSATION	\$ 477.00	\$ 1,043.00	\$ -	\$ 1,043.00	\$ 1,318.00
001-1-111-6162	EMPLOYEE PHYSICALS/TESTS	\$ 468.00	\$ -	\$ 156.00	\$ 400.00	\$ 400.00
001-1-111-6170	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -		
001-1-111-6399	OTHER MAINT & REPAIR	\$ -	\$ -	\$ -		
001-1-111-6402	ADVERT/LEGAL PUBL	\$ -	\$ -	\$ -		
001-1-111-6490	OTHER PROF SERV	\$ -	\$ -	\$ 49.00	\$ 50.00	
	<b>TOTALS FOR POLICE RECORDS/DISPATCH</b>	<b>\$ 681,445.40</b>	<b>\$ 839,449.00</b>	<b>\$ 329,701.15</b>	<b>\$ 839,899.00</b>	<b>\$ 1,023,486.00</b>

**112 Drug Grant**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 YTD</b>	<b>FY24 Amended</b>	<b>DEPARTMENT</b>
001-1-112-6010	REGULAR SALARIES & WAGES	\$ 143,454.20	\$ 160,004.00	\$ 69,642.30	\$ 160,004.00	\$ 177,229.00
001-1-112-6020	COMP TIME	\$ 1,081.41	\$ -	\$ 0.79		
001-1-112-6040	OVERTIME	\$ 2,531.82	\$ 12,369.00	\$ 3,130.09	\$ 12,369.00	\$ 12,586.00
001-1-112-6041	POLICE EXTRA DUTY	\$ -	\$ 128.00	\$ -	\$ 128.00	
001-1-112-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		\$ 43.00
001-1-112-6062	HOLIDAY LEAVE	\$ 3,767.48	\$ -	\$ 5,126.62		
001-1-112-6063	SICK LEAVE	\$ 3,817.88	\$ -	\$ 670.65		
001-1-112-6064	VACATION LEAVE	\$ 9,274.76	\$ -	\$ 1,459.07		
001-1-112-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ -		
001-1-112-6070	INCENTIVE LEAVE	\$ 732.89	\$ -	\$ 796.36		
001-1-112-6071	INJURY LEAVE	\$ -	\$ -	\$ -		
001-1-112-6110	CITY SHARE FOR FICA	\$ 2,127.27	\$ -	\$ 1,068.47		
001-1-112-6120	MEDICARE	\$ -	\$ 2,501.00	\$ -	\$ 2,501.00	\$ 2,753.00
001-1-112-6141	CITY SHARE FOR POLICE RET	\$ 35,682.98	\$ 36,798.00	\$ 15,904.14	\$ 36,789.00	\$ 40,170.00
001-1-112-6150	GROUP HEALTH INSURANCE	\$ 49,051.31	\$ 48,069.00	\$ 20,799.79	\$ 48,069.00	\$ 48,069.00
001-1-112-6151	GROUP LIFE INSURANCE	\$ 583.90	\$ 547.00	\$ 334.07	\$ 547.00	\$ 609.00
001-1-112-6160	WORKMANS COMPENSATION	\$ 900.00	\$ -	\$ -	\$ -	
001-1-112-6373	TELEPHONE/IT	\$ -	\$ 600.00	\$ -	\$ 600.00	
001-1-112-6379	LANDFILL FEES	\$ -	\$ -	\$ 4.75	\$ 5.00	
001-1-112-6490	OTHER PROF SERV	\$ -	\$ -	\$ -		
001-1-112-6505	BOOKS FILMS RECORDING/ART	\$ -	\$ -	\$ -		
001-1-112-6507	OPERATING SUPPLIES	\$ 26,319.00	\$ -	\$ -		
001-1-112-6627	OTHER SMALL CAPITAL	\$ -	\$ -	\$ -		
	<b>TOTALS FOR DRUG TASK FORCE GRAN</b>	<b>\$ 279,324.90</b>	<b>\$ 261,016.00</b>	<b>\$ 118,937.10</b>	<b>\$ 261,012.00</b>	<b>\$ 281,459.00</b>



**113 Traffic Grant**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 YTD</b>	<b>FY24 Amended</b>	<b>DEPARTMENT</b>
001-1-113-6010	REGULAR SALARIES & WAGE	\$ 1,558.47	\$ -	\$ 1,857.48		
001-1-113-6020	COMP TIME	\$ -	\$ -	\$ 0.30		
001-1-113-6040	OVERTIME	\$ 13,332.63	\$ -	\$ 11,756.21		
001-1-113-6062	HOLIDAY LEAVE	\$ -	\$ -	\$ 381.78		
001-1-113-6063	SICK LEAVE	\$ -	\$ -	\$ -		
001-1-113-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ -		
001-1-113-6110	CITY SHARE FOR FICA	\$ 194.09	\$ -	\$ 186.03		
001-1-113-6120	MEDICARE	\$ -	\$ -	\$ -		
001-1-113-6130	CITY SHARE FOR IPERS	\$ -	\$ -	\$ -		
001-1-113-6141	CITY SHARE FOR POLICE RET	\$ 2,687.66	\$ -	\$ 2,358.71		
001-1-113-6150	GROUP HEALTH INSURANCE	\$ 3,668.91	\$ -	\$ 3,176.23		
001-1-113-6151	GROUP LIFE INSURANCE	\$ 35.29	\$ -	\$ 48.28		
001-1-113-6240	TRAVEL & CONFERENCE	\$ -	\$ -	\$ -		
001-1-113-6399	OTHER MAINT & REPAIR	\$ -	\$ -	\$ -		
001-1-113-6627	OTHER SMALL CAPITAL	\$ -	\$ -	\$ -		
001-1-113-6727	OTHER CAPITAL EQUIP	\$ -	\$ -	\$ -		
	<b>TOTALS FOR TRAFFIC GRANT</b>	<b>\$ 21,477.05</b>		<b>\$ 19,765.02</b>	<b>\$ -</b>	<b>\$ -</b>

120 JAG 23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-1-120-6040	OVERTIME	\$ -	\$ -	\$ -		
001-1-120-6120	MEDICARE	\$ -	\$ -	\$ -		
001-1-120-6141	CITY SHARE FOR POLICE RET	\$ -	\$ -	\$ -		
001-1-120-6150	GROUP HEALTH INSURANCE	\$ -	\$ -	\$ -		
001-1-120-6151	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -		
001-1-120-6230	TRAINING	\$ -	\$ -	\$ -		
001-1-120-6490	OTHER PROF SERV	\$ -	\$ -	\$ -		
001-1-120-6627	OTHER SMALL CAPITAL	\$ 39,903.00	\$ -	\$ 3,597.00	\$ 22,628.00	
	<b>TOTALS FOR 2023 JAG GRANT</b>	<b>\$ 39,903.00</b>		<b>\$ 3,597.00</b>	<b>\$ 22,628.00</b>	

**122 JAG 24**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 YTD</b>	<b>FY24 Amended</b>	<b>DEPARTMENT</b>
001-1-122-6627	OTHER SMALL CAPITAL	\$ -	\$ -	\$ -		
001-1-122-6727	OTHER CAPITAL EQUIPMENT	\$ -	\$ -	\$ -		\$ 28,000.00
	<b>TOTALS FOR 2024 JAG GRANT</b>				\$ -	\$ 28,000.00

140 Levee

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-1-140-6010	REGULAR SALARIES & WAGES	\$ -	\$ -	\$ -		
001-1-140-6030	PART TIME & SEASONAL HELP	\$ -	\$ -	\$ -		
001-1-140-6040	OVERTIME	\$ -	\$ -	\$ -		
001-1-140-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		
001-1-140-6110	CITY SHARE FOR FICA	\$ -	\$ -	\$ -		
001-1-140-6130	CITY SHARE FOR IPERS	\$ -	\$ -	\$ -		
001-1-140-6150	GROUP HEALTH INSURANCE	\$ -	\$ -	\$ -		
001-1-140-6151	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -		
001-1-140-6160	WORKMENS COMPENSATION	\$ -	\$ -	\$ -		
001-1-140-6210	DUES AND MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 60.00	\$ 60.00
001-1-140-6331	VHCL MTCE SUPPLIES	\$ -	\$ -	\$ -		
001-1-140-6333	VHCL-FUEL	\$ -	\$ -	\$ -		
001-1-140-6335	IOWA FUEL TAX	\$ -	\$ -	\$ -		
001-1-140-6372	SANITATION	\$ -	\$ -	\$ -		
001-1-140-6403	CLERICAL	\$ -	\$ -	\$ -		
001-1-140-6417	STREET MAINT	\$ -	\$ -	\$ -		
001-1-140-6421	INTRDPTMNTL SERV CHARGES	\$ -	\$ 7,484.00	\$ -	\$ 7,484.00	\$ 10,000.00
001-1-140-6431	PHOTO BLUEPRINT MICROFILM	\$ -	\$ -	\$ -		
001-1-140-6498	MISC CONTRACT WORK	\$ -	\$ -	\$ -		
001-1-140-6499	CONTRACTUAL SERVICES	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
001-1-140-6507	OPERATING SUPPLIES	\$ -	\$ 442.00	\$ -	\$ 442.00	\$ 600.00
001-1-140-6531	STREET MAINT SUPPLIES	\$ -	\$ 1,490.00	\$ -	\$ 1,490.00	\$ 1,500.00
001-1-140-6532	SUSTENANCE SUPPLIES	\$ -	\$ -	\$ -		
001-1-140-6627	OTHER SMALL CAPITAL	\$ -	\$ -	\$ -		
	<b>TOTALS FOR LEVEE MAINTENANCE</b>		<b>\$ 13,416.00</b>		<b>\$ 13,476.00</b>	<b>\$ 12,160.00</b>

150 Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-1-150-6010	REGULAR SALARIES & WAGES	\$ 1,695,139.53	\$ 1,962,096.00	\$ 692,404.93	\$ 1,962,096.00	\$ 2,069,903.00
001-1-150-6020	COMP TIME	\$ 127,637.94	\$ -	\$ 160,399.93		
001-1-150-6040	OVERTIME	\$ 7,147.30	\$ 100,000.00	\$ 60,829.52	\$ 300,000.00	\$ 282,419.00
001-1-150-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		\$ 16,889.00
001-1-150-6044	FLSA OVERTIME	\$ -	\$ -	\$ -		
001-1-150-6062	HOLIDAY LEAVE	\$ 71,080.38	\$ -	\$ 35,399.39		
001-1-150-6063	SICK LEAVE	\$ 61,151.97	\$ -	\$ 53,820.54		
001-1-150-6064	VACATION LEAVE	\$ 132,663.14	\$ -	\$ 101,926.70		
001-1-150-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ 2,233.02		
001-1-150-6070	INCENTIVE LEAVE	\$ 12,831.31	\$ -	\$ 12,010.67		
001-1-150-6071	INJURY LEAVE	\$ 5,386.20	\$ -	\$ 754.66		
001-1-150-6110	CITY SHARE FOR FICA	\$ 25,647.23	\$ -	\$ 15,261.76	\$ 30,405.00	\$ 1,441.00
001-1-150-6120	MEDICARE	\$ -	\$ 30,405.00	\$ -		\$ 34,808.00
001-1-150-6130	CITY SHARE FOR IPERS	\$ 96.38	\$ -	\$ 27.64	\$ 100.00	\$ 2,194.00
001-1-150-6141	CITY SHARE FOR FIRE RET	\$ 458,859.05	\$ 458,887.00	\$ 181,490.87	\$ 458,887.00	\$ 467,602.00
001-1-150-6150	GROUP HEALTH INSURANCE	\$ 617,690.16	\$ 640,134.00	\$ 248,994.74	\$ 640,134.00	\$ 675,741.00
001-1-150-6151	GROUP LIFE INSURANCE	\$ 7,213.70	\$ 6,481.00	\$ 3,741.70	\$ 6,481.00	\$ 6,979.00
001-1-150-6160	WORKERS COMPENSATION	\$ 8,495.02	\$ 120,000.00	\$ -	\$ -	\$ 22.00
001-1-150-6162	EMPLOYEE PHYSICALS/TESTS	\$ 1,755.50	\$ 6,000.00	\$ 1,850.25	\$ 6,000.00	\$ 3,000.00
001-1-150-6172	HEART & LUNG EXAM	\$ 1,525.25	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00
001-1-150-6210	DUES & MEMBERSHIPS	\$ 230.00	\$ 500.00	\$ -	\$ 500.00	\$ 200.00
001-1-150-6230	TRAINING	\$ 3,784.39	\$ 5,000.00	\$ 2,904.54	\$ 5,000.00	\$ 12,500.00
001-1-150-6240	TRAVEL & CONFERENCE	\$ 3,006.09	\$ 4,000.00	\$ 257.60	\$ 4,000.00	\$ 4,000.00
001-1-150-6320	GROUNDS MAINT & REPAIR	\$ 81,167.56	\$ 13,000.00	\$ 3,198.94	\$ 13,000.00	\$ 13,000.00
001-1-150-6331	VHCL MTCE SUPPLIES	\$ 2,482.32	\$ 2,000.00	\$ 1,915.69	\$ 2,500.00	\$ 2,500.00
001-1-150-6332	CENTRAL GARAGE/VEHICLES	\$ 61,200.00	\$ 64,000.00	\$ 20.00	\$ 64,000.00	\$ 64,000.00
001-1-150-6333	VHCL-FUEL	\$ 26,327.08	\$ 40,000.00	\$ 14,041.48	\$ 40,000.00	\$ 40,000.00

150 Fire

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-1-150-6335	IOWA FUEL TAX	\$ 9.64	\$ -	\$ -		
001-1-150-6350	EQUIP REPAIR	\$ 2,391.55	\$ 5,500.00	\$ 1,364.83	\$ 5,500.00	\$ 5,500.00
001-1-150-6370	NATURAL GAS	\$ 6,594.22	\$ 6,000.00	\$ 3,232.80	\$ 6,000.00	\$ 7,000.00
001-1-150-6371	ELECTRIC	\$ 16,373.09	\$ 19,000.00	\$ 6,617.72	\$ 19,000.00	\$ 19,000.00
001-1-150-6372	SANITATION	\$ 1,170.00	\$ 1,100.00	\$ 450.00	\$ 1,100.00	\$ 1,200.00
001-1-150-6373	TELEPHONE/IT	\$ 2,494.89	\$ 1,200.00	\$ 495.24	\$ 1,200.00	\$ 1,200.00
001-1-150-6379	LANDFILL FEES	\$ 84.20	\$ 50.00	\$ -	\$ 50.00	\$ 100.00
001-1-150-6402	ADVERT/LEGAL PUBL	\$ 12.67	\$ 100.00	\$ 778.05	\$ 1,000.00	\$ 100.00
001-1-150-6414	PRINTING	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
001-1-150-6419	TECHNOLOGY SERVICES	\$ 2,084.46	\$ 4,600.00	\$ 1,626.56	\$ 4,600.00	\$ 4,600.00
001-1-150-6490	OTHER PROF SERV	\$ 488.88	\$ 3,500.00	\$ 390.00	\$ 3,500.00	\$ 2,500.00
001-1-150-6498	MISC CONTRACT WORK	\$ 311.88	\$ -	\$ 3,654.02	\$ 3,700.00	
001-1-150-6499	CONTRACTUAL SERVICES	\$ -	\$ -	\$ 8,795.00	\$ 8,800.00	\$ 6,500.00
001-1-150-6504	TOOLS & SMALL EQUIP	\$ 35,827.38	\$ 20,000.00	\$ 1,693.93	\$ 20,000.00	\$ 20,000.00
001-1-150-6505	BOOKS FILMS RECORDING/ART	\$ 534.94	\$ 500.00	\$ 109.99	\$ 500.00	\$ 500.00
001-1-150-6506	OFFICE SUPPLIES	\$ 1,364.14	\$ 1,700.00	\$ 619.48	\$ 1,700.00	\$ 1,700.00
001-1-150-6507	OPERATING SUPPLIES	\$ 6,544.41	\$ 5,500.00	\$ 3,670.31	\$ 5,500.00	\$ 9,000.00
001-1-150-6508	POSTAGE & SHIPPING	\$ 101.78	\$ 500.00	\$ 159.36	\$ 500.00	\$ 400.00
001-1-150-6532	SUSTENANCE SUPPLIES	\$ 12,957.83	\$ 22,000.00	\$ 6,208.91	\$ 22,000.00	\$ 22,000.00
001-1-150-6533	EMS SUPPLIES	\$ 4,605.97	\$ 5,000.00	\$ 2,725.66	\$ 5,000.00	\$ 7,500.00
001-1-150-6599	OTHER SUPPLIES	\$ 607.67	\$ 1,000.00	\$ 4,204.26	\$ 1,000.00	\$ 1,000.00
001-1-150-6627	OTHER SMALL CAPITAL	\$ 15,391.90	\$ 25,000.00	\$ 25,424.06	\$ 25,500.00	\$ 25,000.00
001-1-150-6725	OFFICE EQUIPMENT	\$ 624.05	\$ -	\$ -		\$ 800.00
001-1-150-6727	OTHER CAPITAL EQUIP	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
	<b>TOTALS FOR FIRE DEPARTMENT</b>	<b>\$ 3,523,093.05</b>	<b>\$ 3,586,953.00</b>	<b>\$ 1,665,704.75</b>	<b>\$ 3,681,453.00</b>	<b>\$ 3,844,998.00</b>

**190 Animal Control**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 YTD</b>	<b>FY24 Amended</b>	<b>DEPARTMENT</b>
001-1-190-6160	WORKMENS COMPENSATION	\$ 275.00	\$ -	\$ -		
001-1-190-6230	TRAINING	\$ -	\$ 800.00	\$ 700.00	800.00	800.00
001-1-190-6240	TRAVEL & CONFERENCE	\$ -	\$ 500.00	\$ 95.00	500.00	500.00
001-1-190-6331	VHCL MTCE SUPPLIES	\$ -	\$ -	\$ -		-
001-1-190-6332	CENTRAL GARAGE/VEHICLES	\$ 1,250.00	\$ 1,250.00	\$ -	1,250.00	
001-1-190-6333	VHCL-FUEL	\$ -	\$ 1,500.00	\$ -	1,500.00	
001-1-190-6373	TELEPHONE/IT	\$ 192.14	\$ -	\$ -		
001-1-190-6379	LANDFILL FEES	\$ 36.46	\$ 260.00	\$ 26.21	260.00	260.00
001-1-190-6411	LEGAL FEES	\$ 7,220.00	\$ 3,600.00	\$ 3,705.00	8,000.00	8,000.00
001-1-190-6414	PRINTING	\$ -	\$ 1,000.00	\$ -	1,000.00	1,000.00
001-1-190-6490	OTHER PROF SERV	\$ 32,979.10	\$ 50,000.00	\$ 27,944.84	50,000.00	50,000.00
001-1-190-6504	TOOLS & SMALL EQUIP	\$ -	\$ 950.00	\$ 524.56	950.00	950.00
001-1-190-6532	SUSTENANCE SUPPLIES	\$ -	\$ 500.00	\$ -	500.00	500.00
	<b>TOTALS FOR ANIMAL CONTROL</b>	<b>\$ 41,952.70</b>	<b>\$ 60,360.00</b>	<b>\$ 32,995.61</b>	<b>\$ 64,760.00</b>	<b>\$ 62,010.00</b>

**220 Parking**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 YTD</b>	<b>FY24 Amended</b>	<b>DEPARTMENT</b>
001-2-220-6010	Regular Salaries & Wages	\$ 9,468.21	\$ -	\$ 8,609.79	21,054.00	22,857.00
001-2-220-6062	Holiday Leave	\$ 298.68	\$ -	\$ 380.71		
001-2-220-6063	SICK LEAVE	\$ -	\$ -	\$ 480.90		
001-2-220-6064	Vacation Leave	\$ 628.80	\$ -	\$ 537.97		
001-2-220-6110	City Share of FICA	\$ 1,595.98	\$ -	\$ 754.08	1,610.00	1,748.00
001-2-220-6130	City Share of IPERS	\$ 949.92	\$ -	\$ 928.87	1,987.00	2,158.00
001-2-220-6150	Group Life Insurance	\$ 131.33	\$ -	\$ 121.79		
001-2-220-6151	GROUP LIFE INSURANCE	\$ 5.10	\$ -	\$ 6.19		
001-2-220-6160	WORKERS COMPENSATION				611.00	663.00
	<b>TOTALS FOR PARKING ENFORCEMENT</b>	<b>\$ 13,078.02</b>		<b>\$ 11,820.30</b>	<b>\$ 25,262.00</b>	<b>\$ 27,426.00</b>



260 Engr

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-2-260-6010	REGULAR SALARIES & WAGES	\$ 145,112.45	\$ 725,441.00	\$ 127,820.15	\$ 357,084.94	\$ 178,511.00
001-2-260-6020	COMP TIME	\$ 1,381.45	\$ -	\$ 1,278.20		
001-2-260-6040	OVERTIME	\$ 6,416.70	\$ 9,908.00	\$ 5,883.26	\$ 9,908.00	\$ -
001-2-260-6043	WAGE SERVICE CREDIT	\$ -	\$ (825,500.00)	\$ -	\$ -	
001-2-260-6062	HOLIDAY LEAVE	\$ 20,473.60	\$ -	\$ 10,309.20		
001-2-260-6063	SICK LEAVE	\$ 17,871.05	\$ -	\$ 10,929.01		
001-2-260-6064	VACATION LEAVE	\$ 38,965.58	\$ -	\$ 27,921.59		
001-2-260-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ -		
001-2-260-6070	INCENTIVE LEAVE	\$ 5,093.06	\$ -	\$ 1,562.52		
001-2-260-6110	CITY SHARE FOR FICA	\$ 15,954.08	\$ 45,592.00	\$ 13,095.20	\$ 26,190.40	\$ 11,068.00
001-2-260-6120	Medicare	\$ -	\$ 10,663.00	\$ -	\$ 21,326.00	\$ 2,588.00
001-2-260-6130	CITY SHARE FOR IPERS	\$ 19,353.25	\$ 69,417.00	\$ 16,435.66	\$ 32,871.32	\$ 16,851.00
001-2-260-6150	GROUP HEALTH INSURANCE	\$ 75,376.05	\$ 312,344.00	\$ 46,701.70	\$ 93,403.40	\$ 66,531.00
001-2-260-6151	GROUP LIFE INSURANCE	\$ 809.80	\$ 2,448.00	\$ 799.62	\$ 1,599.24	\$ 616.00
001-2-260-6160	WORKMENS COMPENSATION	\$ 2,348.00	\$ 14,665.00	\$ -	\$ 14,665.00	\$ 941.00
001-2-260-6162	EMPLOYEE PHYSICALS/TESTS	\$ 179.00	\$ -	\$ -	\$ 400.00	\$ 825.00
001-2-260-6182	AUTO ALLOWANCE	\$ 357.00	\$ -	\$ 57.00	\$ 500.00	\$ 750.00
001-2-260-6210	DUES & MEMBERSHIPS	\$ 382.00	\$ 1,360.00	\$ 30.00	\$ 1,360.00	\$ 1,040.00
001-2-260-6230	TRAINING	\$ 2,081.84	\$ 3,800.00	\$ 300.00		\$ 4,500.00
001-2-260-6240	TRAVEL & CONFERENCE	\$ 1,741.07	\$ 5,000.00	\$ 507.99	\$ 5,000.00	\$ 5,000.00
001-2-260-6310	BUILDING MAINT. / REPAIR	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
001-2-260-6331	VHCL MTCE SUPPLIES	\$ -	\$ 660.00	\$ 2.70	\$ 660.00	\$ 690.00
001-2-260-6332	CENTRAL GARAGE/VEHICLES	\$ 6,300.00	\$ 8,662.00	\$ -	\$ 8,662.00	\$ 9,000.00
001-2-260-6333	VHCL-FUEL	\$ 4,775.82	\$ 10,585.00	\$ 2,438.92	\$ 10,585.00	\$ 10,585.00
001-2-260-6335	IOWA FUEL TAX	\$ -	\$ -	\$ -		
001-2-260-6340	OFFICE/COMP. EQUIP MAINT.	\$ 2,795.43	\$ 3,625.00	\$ 2,807.34	\$ 3,625.00	\$ 5,000.00
001-2-260-6372	SANITATION	\$ -	\$ -	\$ -		

260 Engr

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-2-260-6373	TELEPHONE/IT	\$ 5,259.70	\$ 4,890.00	\$ 1,509.09	\$ 4,890.00	\$ 4,590.00
001-2-260-6379	LANDFILL FEES	\$ -	\$ -	\$ 4.75	\$ 5.00	\$ -
001-2-260-6402	ADVERT/LEGAL PUBL	\$ -	\$ 550.00	\$ -	\$ 550.00	\$ 500.00
001-2-260-6405	RECORDING & COURT FEES	\$ -	\$ 550.00	\$ -	\$ 550.00	\$ 500.00
001-2-260-6407	ENGINEERING	\$ -	\$ 5,500.00	\$ -	\$ 5,500.00	\$ 5,000.00
001-2-260-6410	CONTRACT EMPLOYEES	\$ 5,293.68	\$ 14,560.00	\$ -	\$ 14,560.00	\$ 14,560.00
001-2-260-6414	PRINTING	\$ -	\$ 660.00	\$ -	\$ 660.00	\$ 600.00
001-2-260-6419	TECHNOLOGY SERVICES	\$ 246.73	\$ 550.00	\$ 667.68	\$ 750.00	\$ 750.00
001-2-260-6421	INTRDPTMNTL SERV CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
001-2-260-6423	PHOTOCOPIES	\$ 3,077.73	\$ 3,650.00	\$ 1,671.09	\$ 3,650.00	\$ 3,735.00
001-2-260-6431	PHOTO BLUEPRINT & MICROFI	\$ -	\$ -	\$ -	\$ -	\$ -
001-2-260-6490	OTHER PROF SERV	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
001-2-260-6499	CONTRACTUAL SERVICES	\$ 62.30	\$ 2,750.00	\$ -	\$ 2,750.00	\$ -
001-2-260-6504	TOOLS & SMALL EQUIP	\$ 337.23	\$ 1,650.00	\$ 149.21	\$ 1,650.00	\$ 1,700.00
001-2-260-6505	BOOKS FILMS RECORDING/ART	\$ 385.12	\$ 1,000.00	\$ 227.88	\$ 1,000.00	\$ 1,000.00
001-2-260-6506	OFFICE SUPPLIES	\$ 2,288.27	\$ 2,750.00	\$ 166.24	\$ 2,750.00	\$ 2,800.00
001-2-260-6507	OPERATING SUPPLIES	\$ 61.00	\$ 1,500.00	\$ 172.92	\$ 1,500.00	\$ 500.00
001-2-260-6508	POSTAGE & SHIPPING	\$ 176.80	\$ 825.00	\$ 32.95	\$ 825.00	\$ 500.00
001-2-260-6531	STREET MAINT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
001-2-260-6532	SUSTENANCE SUPPLIES	\$ 171.72	\$ 2,055.00	\$ 165.84	\$ 2,055.00	\$ 2,625.00
001-2-260-6599	OTHER SUPPLIES	\$ 964.44	\$ 1,650.00	\$ 488.77	\$ 1,650.00	\$ 1,650.00
001-2-260-6625	SMALL OFFICE EQUIP	\$ 6,123.58	\$ 15,600.00	\$ -	\$ 12,977.00	\$ 8,600.00
001-2-260-6627	OTHER SMALL CAPITAL	\$ -	\$ 25,275.00	\$ -	\$ 27,898.00	\$ -
001-2-260-6710	AUTOMOTIVE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
001-2-260-6720	EQUIPMENT TRANSFERS	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -
001-2-260-6727	OTHER CAPITAL EQUIP	\$ 23,560.00	\$ -	\$ -	\$ -	\$ -
	<b>TOTALS FOR ENGINEERING</b>	<b>\$ 419,775.53</b>	<b>\$ 488,635.00</b>	<b>\$ 274,136.48</b>	<b>\$ 674,010.30</b>	<b>\$ 368,106.00</b>

290 Garbage

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-2-290-6336	FUEL SURCHARGE	\$ 61,444.65	\$ 48,000.00	\$ 26,902.37	50,000.00	52,000.00
001-2-290-6379	LANDFILL FEES	\$ -	\$ -	\$ -		-
001-2-290-6402	ADVERT/LEGAL PUBL	\$ -	\$ -	\$ -		-
001-2-290-6404	BILLING FEES-WW	\$ 48,364.23	\$ 48,000.00	\$ 26,328.00	50,000.00	52,000.00
001-2-290-6405	RECORDING & COURT FEES	\$ -	\$ -	\$ -		-
001-2-290-6414	PRINTING	\$ -	\$ 1,200.00	\$ -	1,200.00	1,600.00
001-2-290-6425	ADMINISTRATIVE FEES	\$ 150,094.44	\$ 248,965.00	\$ 82,988.33	248,965.00	256,470.00
001-2-290-6490	OTHER PROF SERV	\$ 39,124.79	\$ 38,000.00	\$ 14,488.66	38,000.00	38,000.00
001-2-290-6499	REFUSE HAULING	\$ 1,836,644.52	\$ 1,955,000.00	\$ 934,334.78	1,955,000.00	2,060,000.00
001-2-290-6503	TRASH TAGS & STICKERS	\$ 1,864.36	\$ 2,400.00	\$ 3,864.68	4,000.00	4,000.00
001-2-290-6505	BOOKS FILMS RECORDING/ART	\$ -	\$ -	\$ -		-
001-2-290-6506	OFFICE SUPPLIES	\$ -	\$ -	\$ -		-
001-2-290-6508	POSTAGE & SHIPPING	\$ -	\$ -	\$ -		-
001-2-290-6627	OTHER SMALL CAPITAL	\$ -	\$ -	\$ -		-
<b>TOTALS FOR GARBAGE COLLECTION</b>		<b>\$ 2,137,536.99</b>	<b>\$ 2,341,565.00</b>	<b>\$ 1,088,906.82</b>	<b>\$ 2,347,165.00</b>	<b>\$ 2,464,070.00</b>

340 Building & Code

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-3-340-6010	REGULAR SALARIES & WAGES	\$ 242,205.45	\$ 356,638.00	\$ 118,589.70	356,638.00	373,803.00
001-3-340-6020	COMP TIME	\$ 6,343.86	\$ -	\$ 1,623.39		
001-3-340-6040	OVERTIME	\$ 1,645.54	\$ 6,409.00	\$ 4,039.87	8,000.00	14,446.00
001-3-340-6062	HOLIDAY LEAVE	\$ 11,116.03	\$ -	\$ 5,476.73		
001-3-340-6063	SICK LEAVE	\$ 12,430.59	\$ -	\$ 6,858.46		
001-3-340-6064	VACATION LEAVE	\$ 8,711.90	\$ -	\$ 6,005.69		
001-3-340-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ -		
001-3-340-6070	INCENTIVE LEAVE	\$ 2,020.69	\$ -	\$ 1,276.24		
001-3-340-6071	INJURY LEAVE	\$ -	\$ -	\$ -		
001-3-340-6110	CITY SHARE FOR FICA	\$ 20,670.39	\$ 22,509.00	\$ 10,447.48	22,509.00	24,071.00
001-3-340-6120	Medicare	\$ -	\$ 5,264.00	\$ -	5,264.00	5,630.00
001-3-340-6130	CITY SHARE FOR IPERS	\$ 24,919.94	\$ 38,356.00	\$ 13,192.72	38,356.00	36,651.00
001-3-340-6150	GROUP HEALTH INSURANCE	\$ 44,608.10	\$ 78,107.00	\$ 25,319.21	78,107.00	96,320.00
001-3-340-6151	GROUP LIFE INSURANCE	\$ 1,050.66	\$ 656.00	\$ 667.07	1,200.00	1,251.00
001-3-340-6160	WORKMENS COMPENSATION	\$ 4,080.00	\$ 5,778.00	\$ -	5,778.00	5,967.00
001-3-340-6162	EMPLOYEE PHYSICALS/TESTS	\$ 156.00	\$ -	\$ -		
001-3-340-6210	DUES & MEMBERSHIPS	\$ -	\$ 345.00	\$ -	345.00	350.00
001-3-340-6230	TRAINING	\$ 1,759.00	\$ 5,500.00	\$ 290.00	5,500.00	6,000.00
001-3-340-6240	TRAVEL & CONFERENCE	\$ 1,151.91	\$ 3,000.00	\$ -	3,000.00	7,500.00
001-3-340-6331	VHCL MTCE SUPPLIES	\$ 18.00	\$ -	\$ 5,219.91	6,000.00	-
001-3-340-6332	CENTRAL GARAGE/VEHICLES	\$ 4,600.00	\$ 5,000.00	\$ 2,362.76	5,000.00	5,000.00
001-3-340-6333	VHCL-FUEL	\$ 3,261.68	\$ 3,450.00	\$ 1,733.19	3,450.00	3,600.00
001-3-340-6335	IOWA FUEL TAX	\$ -	\$ -	\$ -		-
001-3-340-6340	OFFICE/COMP. EQUIP MAINT.	\$ -	\$ 1,400.00	\$ -	1,400.00	1,000.00
001-3-340-6372	SANITATION	\$ -	\$ -	\$ -		-
001-3-340-6373	TELEPHONE/IT	\$ 3,618.37	\$ 3,125.00	\$ 761.30	3,125.00	3,125.00
001-3-340-6379	LANDFILL FEES	\$ -	\$ -	\$ -		-
001-3-340-6402	ADVERT/LEGAL PUBL	\$ 572.88	\$ -	\$ 208.89	500.00	180.00

340 Building & Code

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-3-340-6411	LEGAL FEES	\$ 572.83	\$ 1,500.00	\$ -	1,500.00	1,500.00
001-3-340-6414	PRINTING	\$ 2,072.00	\$ 1,494.00	\$ 680.00	1,500.00	1,500.00
001-3-340-6415	RENTS & IEASES	\$ -	\$ -	\$ -		-
001-3-340-6419	TECHNOLOGY SERVICES	\$ 15,000.00	\$ 15,000.00	\$ -	15,000.00	15,000.00
001-3-340-6421	INTRDPTMNTL SERV CHARGES	\$ -	\$ -	\$ -		-
001-3-340-6423	PHOTOCOPIES	\$ 3,142.06	\$ 3,400.00	\$ 1,636.49	3,400.00	3,200.00
001-3-340-6431	PHOTO BLUEPRINT/MICROFILM	\$ -	\$ -	\$ -		-
001-3-340-6436	CREDIT CARD FEES	\$ 5.68	\$ 150.00	\$ 0.18	150.00	100.00
001-3-340-6470	WEED MOWING	\$ 80,041.10	\$ 100,000.00	\$ 81,375.00	110,000.00	110,000.00
001-3-340-6490	OTHER PROF SERV	\$ -	\$ -	\$ 390.00	500.00	-
001-3-340-6499	CONTRACTUAL SERVICES	\$ 354.06	\$ 500.00	\$ 49.00	500.00	400.00
001-3-340-6503	MERCHANDISE - RESALE	\$ -	\$ -	\$ -		-
001-3-340-6504	TOOLS & SMALL EQUIP	\$ 300.54	\$ 842.00	\$ 163.09	842.00	500.00
001-3-340-6505	BOOKS FILMS RECORDING/ART	\$ 855.09	\$ 900.00	\$ -	900.00	750.00
001-3-340-6506	OFFICE SUPPLIES	\$ 1,050.09	\$ 1,982.00	\$ 568.11	1,982.00	1,500.00
001-3-340-6507	OPERATING SUPPLIES	\$ -	\$ -	\$ -		-
001-3-340-6508	POSTAGE & SHIPPING	\$ 2,934.19	\$ 5,458.00	\$ 1,452.45	5,458.00	3,500.00
001-3-340-6512	LAB SUPPLIES	\$ -	\$ -	\$ -		-
001-3-340-6532	SUSTENANCE SUPPLIES	\$ 590.43	\$ 1,200.00	\$ 291.88	1,200.00	900.00
001-3-340-6599	OTHER SUPPLIES	\$ 120.09	\$ 480.00	\$ 95.68	480.00	400.00
001-3-340-6625	SMALL OFFICE EQUIP	\$ -	\$ 650.00	\$ -	650.00	700.00
001-3-340-6627	OTHER SMALL CAPITAL	\$ -	\$ -	\$ -		-
001-3-340-6710	AUTOMOTIVE EQUIPMENT	\$ 30,899.84	\$ -	\$ 371.15	500.00	
	<b>TOTALS FOR BUILDING/CODE ENFORCEMENT</b>	<b>\$ 534,541.26</b>	<b>\$ 669,093.00</b>	<b>\$ 291,155.64</b>	<b>\$ 688,734.00</b>	<b>\$ 724,844.00</b>

341 Clean-Ups

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-3-341-6379	LANDFILL FEES	\$ 10,443.72	\$ 3,500.00	\$ 4,463.61	12,000.00	12,000.00
001-3-341-6399	OTHER MAINT & REPAIR	\$ -	\$ -	\$ -		-
001-3-341-6405	RECORDING & COURT FEES	\$ -	\$ -	\$ -		-
001-3-341-6411	LEGAL FEES	\$ -	\$ -	\$ -		-
001-3-341-6414	PRINTING	\$ -	\$ -	\$ -		-
001-3-341-6421	INTRDPTMNTL SERV CHARGES	\$ -	\$ -	\$ -		-
001-3-341-6490	OTHER PROF SERV	\$ -	\$ -	\$ -		-
001-3-341-6499	CONTRACTUAL SERVICES	\$ 34,338.13	\$ 40,000.00	\$ 62,581.13	100,000.00	100,000.00
001-3-341-6504	TOOLS & SMALL EQUIP	\$ 5.24	\$ -	\$ -		-
001-3-341-6507	OPERATING SUPPLIES	\$ 1,076.01	\$ 1,000.00	\$ -		1,200.00
001-3-341-6508	POSTAGE & SHIPPING	\$ -	\$ -	\$ -		-
001-3-341-6599	OTHER SUPPLIES	\$ -	\$ -	\$ -		-
	<b>TOTALS FOR HEALTH DEPT. CLEANUPS</b>	<b>\$ 45,863.10</b>	<b>\$ 44,500.00</b>	<b>\$ 67,044.74</b>	<b>\$ 112,000.00</b>	<b>\$ 113,200.00</b>

**420 Band**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2024 YTD</b>	<b>FY24 Amended</b>	<b>DEPARTMENT</b>
001-4-420-6210	DUES & MEMBERSHIPS	\$ -	\$ -	\$ -		
001-4-420-6415	RENTS & LEASES	\$ -	\$ -	\$ -		
001-4-420-6490	OTHER PROF SERV	\$ 7,774.08	\$ 8,100.00	\$ 7,050.00	8,100.00	8,000.00
001-4-420-6505	BOOKS FILMS RECORDING/ART	\$ 208.16	\$ 1,000.00	\$ 14.95	1,000.00	200.00
001-4-420-6506	OFFICE SUPPLIES	\$ -	\$ -	\$ -		
001-4-420-6507	OPERATING SUPPLIES	\$ 51.19	\$ 200.00	\$ 865.14	1,000.00	100.00
001-4-420-6508	POSTAGE & SHIPPING	\$ -	\$ -	\$ -	-	
	<b>TOTALS FOR BAND</b>	<b>\$ 8,033.43</b>	<b>\$ 9,300.00</b>	<b>\$ 7,930.09</b>	<b>\$ 10,100.00</b>	<b>\$ 8,300.00</b>

430 Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-4-430-6010	REGULAR SALARIES & WAGES	\$ 204,756.62	\$ 247,750.00	\$ 87,404.50	247,750.00	297,000.00
001-4-430-6020	COMP TIME	\$ 4,410.73	\$ -	\$ 3,234.32		
001-4-430-6030	PART TIME & SEASONAL HELP	\$ -	\$ -	\$ -		
001-4-430-6040	OVERTIME	\$ 230.53	\$ 6,423.00	\$ 86.76	6,423.00	4,536.00
001-4-430-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		3,647.00
001-4-430-6062	HOLIDAY LEAVE	\$ 9,238.70	\$ -	\$ 4,323.66		
001-4-430-6063	SICK LEAVE	\$ 12,984.23	\$ -	\$ 9,817.71		
001-4-430-6064	VACATION LEAVE	\$ 15,814.56	\$ -	\$ 10,248.17		
001-4-430-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ 54.32		
001-4-430-6070	INCENTIVE LEAVE	\$ 2,123.27	\$ -	\$ 1,239.04		
001-4-430-6071	INJURY LEAVE	\$ -	\$ -	\$ -		
001-4-430-6110	CITY SHARE FOR FICA	\$ 17,971.27	\$ 15,759.00	\$ 8,309.36	15,759.00	18,911.00
001-4-430-6120	Medicare	\$ -	\$ 3,686.00	\$ -	3,686.00	4,423.00
001-4-430-6130	CITY SHARE FOR IPERS	\$ 21,953.00	\$ 23,994.00	\$ 10,408.98	23,994.00	28,794.00
001-4-430-6150	GROUP HEALTH INSURANCE	\$ 63,970.30	\$ 68,447.00	\$ 29,047.26	68,447.00	99,342.00
001-4-430-6151	GROUP LIFE INSURANCE	\$ 907.92	\$ 788.00	\$ 544.75	788.00	1,023.00
001-4-430-6160	WORKMENS COMPENSATION	\$ 3,476.00	\$ 6,192.00	\$ -	6,192.00	8,155.00
001-4-430-6162	EMPLOYEE PHYSICALS/TESTS	\$ -	\$ -	\$ 162.00	200.00	
001-4-430-6210	DUES & MEMBERSHIPS	\$ 355.00	\$ 1,000.00	\$ 360.00	1,000.00	500.00
001-4-430-6230	TRAINING	\$ 716.73	\$ 1,000.00	\$ 327.27	1,000.00	1,000.00
001-4-430-6240	TRAVEL & CONFERENCE	\$ 183.40	\$ 1,000.00	\$ -	1,000.00	500.00
001-4-430-6310	MAINTENENCE BLDG EXPENSES	\$ -	\$ -	\$ -		
001-4-430-6320	GROUNDS MAINT & REPAIR	\$ 2,698.20	\$ 6,000.00	\$ 3,351.91	6,000.00	4,000.00
001-4-430-6331	VHCL MTCE SUPPLIES	\$ 10,241.28	\$ 6,200.00	\$ 2,187.38	6,200.00	9,000.00
001-4-430-6332	CENTRAL GARAGE/VEHICLES	\$ 53,600.00	\$ 50,000.00	\$ -	53,600.00	53,600.00
001-4-430-6333	VHCL-FUEL	\$ 26,196.11	\$ 26,000.00	\$ 12,424.81	27,000.00	27,000.00
001-4-430-6335	IOWA FUEL TAX	\$ (2.37)	\$ 20.00	\$ 1.80		20.00



430 Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-4-430-6340	OFFICE/COMP. EQUIP MAINT.	\$ -	\$ 200.00	\$ -	200.00	200.00
001-4-430-6350	EQUIP REPAIR	\$ 7,612.20	\$ 8,000.00	\$ -	8,000.00	8,000.00
001-4-430-6370	NATURAL/PROPANE GAS	\$ 7,810.38	\$ 7,000.00	\$ 2,597.70	7,000.00	8,000.00
001-4-430-6371	ELECTRIC	\$ 71,238.21	\$ 75,000.00	\$ 35,257.13	75,000.00	75,000.00
001-4-430-6372	SANITATION	\$ 14,698.05	\$ 18,000.00	\$ 6,298.76	18,000.00	16,000.00
001-4-430-6373	TELEPHONE/IT	\$ 409.50	\$ 2,200.00	\$ -	2,200.00	1,000.00
001-4-430-6374	WATER	\$ 1,044.80	\$ -	\$ -	1,200.00	1,500.00
001-4-430-6379	LANDFILL FEES	\$ 220.94	\$ 600.00	\$ 38.05	600.00	500.00
001-4-430-6402	ADVERT/LEGAL PUBL	\$ 191.23	\$ 200.00	\$ -	200.00	200.00
001-4-430-6406	INSURANCE CLAIMS	\$ -	\$ 1,000.00	\$ 1,624.26	-	1,000.00
001-4-430-6407	ENGINEERING	\$ -	\$ -	\$ -		
001-4-430-6410	CONTRACT EMPLOYEES	\$ 145,121.08	\$ 127,400.00	\$ 103,103.97	145,000.00	156,026.00
001-4-430-6413	PAYMENTS- OTHER ENTITIES	\$ -	\$ -	\$ -		
001-4-430-6414	PRINTING	\$ 320.00	\$ 500.00	\$ 160.00	500.00	400.00
001-4-430-6415	RENTS & LEASES	\$ 128.40	\$ 400.00	\$ -	400.00	200.00
001-4-430-6419	TECHNOLOGY SERVICES	\$ 1,714.00	\$ 1,500.00	\$ 536.00	1,500.00	1,700.00
001-4-430-6421	INTRDPTMNTL SERV CHARGES	\$ 76.00	\$ 100.00	\$ -	100.00	100.00
001-4-430-6423	PHOTOCOPIES	\$ -	\$ 50.00	\$ -	50.00	50.00
001-4-430-6436	CREDIT CARD FEES	\$ 469.23	\$ 100.00	\$ 259.65	100.00	500.00
001-4-430-6470	WEED MOWING	\$ -	\$ -	\$ -		
001-4-430-6480	TREE TRIMMING	\$ 20,750.00	\$ 20,000.00	\$ 8,550.00	20,000.00	20,000.00
001-4-430-6490	OTHER PROF SERV	\$ -	\$ -	\$ -		
001-4-430-6496	REFUNDS	\$ 5,770.00	\$ 6,000.00	\$ 3,490.00	6,000.00	6,000.00
001-4-430-6498	MISC CONTRACT WORK	\$ -	\$ -	\$ -		
001-4-430-6499	CONTRACTUAL SERVICES	\$ 38.80	\$ 500.00	\$ 119.80	500.00	100.00
001-4-430-6503	MERCHANDISE - RESALE	\$ 2,001.32	\$ 2,000.00	\$ 340.34	2,000.00	2,000.00

430 Parks

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-4-430-6504	TOOLS & SMALL EQUIP	\$ 3,784.63	\$ 3,000.00	\$ 304.30	3,000.00	4,000.00
001-4-430-6505	BOOKS FILMS RECORDING/ART	\$ -	\$ -	\$ -		
001-4-430-6506	OFFICE SUPPLIES	\$ 3,242.43	\$ 2,000.00	\$ 2,614.37	3,000.00	3,300.00
001-4-430-6507	OPERATING SUPPLIES	\$ 22,977.21	\$ 25,000.00	\$ 13,959.11	25,000.00	23,000.00
001-4-430-6508	POSTAGE & SHIPPING	\$ 162.51	\$ 200.00	\$ 67.05	200.00	200.00
001-4-430-6531	STREET MAINT SUPPLIES	\$ 197.46	\$ 2,000.00	\$ 92.54	2,000.00	1,000.00
001-4-430-6532	SUSTENANCE SUPPLIES	\$ 1,096.41	\$ 1,500.00	\$ 274.70	1,500.00	1,500.00
001-4-430-6599	OTHER SUPPLIES	\$ 28,020.40	\$ 15,000.00	\$ 80.00	15,000.00	15,000.00
001-4-430-6727	OTHER CAPITAL EQUIP	\$ -	\$ 53,700.00	\$ -	-	13,900.00
	<b>TOTALS FOR PARKS</b>	<b>\$ 790,920.67</b>	<b>\$ 837,409.00</b>	<b>\$ 363,301.73</b>	<b>807,289.00</b>	<b>921,827.00</b>

**439 Depot**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-4-439-6310	BLDG MAINT & REPAIR	\$ 405.00	\$ -	\$ 405.00	405.00	400.00
001-4-439-6350	Equip Repair	\$ 405.00	\$ -	\$ -		400.00
001-4-439-6370	NATURAL GAS	\$ 4,085.76	\$ 8,000.00	\$ 34.32	8,000.00	8,000.00
001-4-439-6371	ELECTRIC	\$ 2,721.52	\$ 6,000.00	\$ 3,102.32	7,000.00	7,000.00
001-4-439-6374	WATER	\$ 466.75	\$ 3,000.00	\$ 159.97	1,500.00	1,500.00
001-4-439-6409	JANITORIAL	\$ 5,280.00	\$ 8,320.00	\$ 950.00	8,320.00	8,320.00
001-4-439-6424	PERMITS	\$ 270.00	\$ -	\$ -		300.00
001-4-439-6506	OFFICE SUPPLIES	\$ -	\$ -	\$ 69.28	100.00	
001-4-439-6507	OPERATING SUPPLIES	\$ 2,340.61	\$ 10,000.00	\$ 27,316.53	40,000.00	17,000.00
001-4-439-6599	OTHER SUPPLIES	\$ -	\$ -	\$ 18,680.00	30,000.00	10,000.00
	<b>TOTALS FOR DEPOT</b>	<b>\$ 15,974.64</b>	<b>\$ 35,320.00</b>	<b>\$ 50,717.42</b>	<b>\$ 95,325.00</b>	<b>\$ 52,920.00</b>

445 Beach

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-4-445-6010	REGULAR WAGES & SALARIES	\$ 234,461.14	\$ 264,085.00	\$ 119,378.21	264,085.00	329,360.00
001-4-445-6020	COMP TIME	\$ 2,491.56	\$ -	\$ 1,766.12		
001-4-445-6040	OVERTIME	\$ 3,296.78	\$ 5,863.00	\$ 2,648.84	5,863.00	7,044.00
001-4-445-6062	HOLIDAY LEAVE	\$ 4,827.61	\$ -	\$ 1,676.92		
001-4-445-6063	SICK LEAVE	\$ 5,440.63	\$ -	\$ 2,653.76		
001-4-445-6064	VACATION LEAVE	\$ 5,420.56	\$ -	\$ 1,744.29		
001-4-445-6070	INCENTIVE LEAVE	\$ 880.47	\$ -	\$ 209.41		
001-4-445-6110	CITY SHARE FOR FICA	\$ 19,176.71	\$ 16,737.00	\$ 9,688.56	16,737.00	20,857.00
001-4-445-6120	Medicare	\$ -	\$ 3,914.00	\$ -	3,914.00	4,878.00
001-4-445-6130	CITY SHARE FOR IPERS	\$ 12,118.63	\$ 25,608.00	\$ 4,732.15	25,608.00	31,757.00
001-4-445-6150	GROUP HEALTH INSURANCE	\$ 13,337.01	\$ 12,402.00	\$ 6,111.28	12,402.00	27,247.00
001-4-445-6151	GROUP LIFE INSURANCE	\$ 321.13	\$ 299.00	\$ 187.30	299.00	367.00
001-4-445-6160	WORKMANS COMPENSATION	\$ 2,604.00	\$ 7,050.00	\$ -	7,050.00	8,981.00
001-4-445-6162	EMPLOYEE PHYSICALS/TEST	\$ 3,116.00	\$ -	\$ 212.00	3,000.00	3,000.00
001-4-445-6210	DUES & MEMBERSHIPS	\$ 766.00	\$ 750.00	\$ 434.00	800.00	800.00
001-4-445-6230	TRAINING	\$ 1,498.85	\$ 2,000.00	\$ 335.00	2,000.00	2,000.00
001-4-445-6240	TRAVEL & CONFERENCE	\$ 142.00	\$ -	\$ -		300.00
001-4-445-6320	GROUNDS MAINT & REPAIR	\$ 1,436.99	\$ 1,500.00	\$ 531.92	1,500.00	1,500.00
001-4-445-6331	VHCL MTCE SUPPLIES	\$ 283.34	\$ -	\$ -		300.00
001-4-445-6333	VEHICLE/FUEL	\$ 2,252.63	\$ 3,000.00	\$ 1,104.67	3,000.00	3,000.00
001-4-445-6335	IOWA FUEL TAX	\$ (4.52)	\$ -	\$ -		
001-4-445-6340	OFFICE/COMP. EQUIP MAINT.	\$ -	\$ -	\$ -		
001-4-445-6350	EQUIP REPAIR	\$ 66,937.20	\$ 25,000.00	\$ 3,211.67	25,000.00	40,000.00
001-4-445-6370	NATURAL GAS	\$ 36,014.55	\$ 42,000.00	\$ 7,983.97	38,000.00	40,000.00
001-4-445-6371	ELECTRIC	\$ 101,436.26	\$ 105,000.00	\$ 62,277.38	105,000.00	110,000.00
001-4-445-6372	SANITATION	\$ 1,500.00	\$ 1,500.00	\$ 700.00	1,500.00	1,500.00

445 Beach

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-4-445-6373	TELEPHONE/IT	\$ 1,259.51	\$ 4,500.00	\$ 42.27	3,000.00	2,000.00
001-4-445-6374	WATER	\$ -	\$ -	\$ -		
001-4-445-6379	LANDFILL FEES	\$ -	\$ 50.00	\$ -	50.00	50.00
001-4-445-6402	ADVERT/LEGAL PUBL	\$ 9,347.78	\$ 10,000.00	\$ 10,195.25	15,000.00	10,000.00
001-4-445-6414	PRINTING	\$ -	\$ 300.00	\$ -	300.00	200.00
001-4-445-6415	RENTS & LEASES	\$ 120.00	\$ 360.00	\$ -	360.00	200.00
001-4-445-6419	TECHNOLOGY SERVICES	\$ 395.40	\$ 500.00	\$ 197.70	500.00	500.00
001-4-445-6424	PERMITS	\$ 1,706.00	\$ 2,500.00	\$ -	2,500.00	2,000.00
001-4-445-6436	CREDIT CARD FEES	\$ (472.61)	\$ 500.00	\$ 384.35	500.00	500.00
001-4-445-6499	CONTRACTUAL SERVICES	\$ 819.30	\$ 500.00	\$ 87.00	500.00	900.00
001-4-445-6502	CONCESSION - RESALE	\$ 43,421.66	\$ 35,000.00	\$ 17,176.48	40,000.00	45,000.00
001-4-445-6503	MERCHANDISE - RESALE	\$ 57.75	\$ 100.00	\$ -	100.00	3,000.00
001-4-445-6504	TOOLS & SMALL EQUIP	\$ 1,650.41	\$ 600.00	\$ 105.42	600.00	1,500.00
001-4-445-6505	BOOKS FILMS RECORDING/ART	\$ -	\$ -	\$ -		
001-4-445-6506	OFFICE SUPPLIES	\$ 581.31	\$ 1,200.00	\$ 125.54	1,200.00	1,000.00
001-4-445-6507	OPERATING SUPPLIES	\$ 63,657.23	\$ 44,000.00	\$ 17,421.35	44,000.00	60,000.00
001-4-445-6508	POSTAGE & SHIPPING	\$ 518.76	\$ 600.00	\$ 303.67	600.00	600.00
001-4-445-6513	CONCESSION SUPPLIES	\$ 142.26	\$ 1,500.00	\$ 61.85	1,500.00	500.00
001-4-445-6532	SUSTENANCE SUPPLIES	\$ 7,093.00	\$ 4,200.00	\$ 1,272.57	4,200.00	4,000.00
001-4-445-6599	OTHER SUPPLIES	\$ 39.99	\$ 100.00	\$ -	100.00	100.00
001-4-445-6946	REFUNDS	\$ 444.00	\$ 800.00	\$ 540.00	800.00	
	<b>TOTALS FOR BEACH OTTUMWA</b>	<b>\$ 650,537.28</b>	<b>\$ 624,018.00</b>	<b>\$ 275,500.90</b>	<b>\$ 631,568.00</b>	<b>\$ 764,941.00</b>

520 CVB

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-5-520-6413	PAYMENTS- OTHER ENTITIES	\$ -	\$ -	\$ -		
001-5-520-6426	CONV & VISITOR BUREAU	\$ 186,018.98	\$ 180,000.00	\$ 58,825.53	164,000.00	200,000.00
001-5-520-6432	REDI GRANT EXPENSES	\$ -	\$ -	\$ -		
001-5-520-6434	MAIN STREET	\$ -	\$ -	\$ -		
	<b>TOTALS FOR CONTRIBUTION TO OTHER AGY</b>	<b>\$ 186,018.98</b>	<b>\$ 180,000.00</b>	<b>\$ 58,825.53</b>	<b>164,000.00</b>	<b>200,000.00</b>

540 Plan

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-5-540-6010	REGULAR SALARIES & WAGES	\$ 87,459.18	\$ 142,971.00	\$ 44,075.53	142,971.00	186,917.00
001-5-540-6020	COMP TIME	\$ 2,301.26	\$ -	\$ 439.92		
001-5-540-6040	OVERTIME	\$ -	\$ 1,302.00	\$ -	1,302.00	1,556.00
001-5-540-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		
001-5-540-6062	HOLIDAY LEAVE	\$ 4,207.63	\$ -	\$ 2,121.29		
001-5-540-6063	SICK LEAVE	\$ 4,203.39	\$ -	\$ 1,814.08		
001-5-540-6064	VACATION LEAVE	\$ 4,860.81	\$ -	\$ 4,284.94		
001-5-540-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ -		
001-5-540-6070	INCENTIVE LEAVE	\$ 1,076.92	\$ -	\$ 415.42		
001-5-540-6110	CITY SHARE FOR FICA	\$ 7,547.06	\$ 8,945.00	\$ 3,853.51	8,945.00	11,685.00
001-5-540-6120	Medicare	\$ -	\$ 2,092.00	\$ -	2,092.00	2,733.00
001-5-540-6130	CITY SHARE FOR IPERS	\$ 9,421.77	\$ 18,983.00	\$ 4,872.65	18,983.00	17,792.00
001-5-540-6150	GROUP HEALTH INSURANCE	\$ 20,035.50	\$ 49,776.00	\$ 9,253.19	49,776.00	49,776.00
001-5-540-6151	GROUP LIFE INSURANCE	\$ 398.14	\$ 492.00	\$ 259.37	492.00	616.00
001-5-540-6160	WORKMENS COMPENSATION	\$ 1,770.00	\$ 2,660.00	\$ -	2,660.00	3,585.00
001-5-540-6210	DUES & MEMBERSHIPS	\$ 405.00	\$ 600.00	\$ -		600.00
001-5-540-6230	TRAINING	\$ 63.33	\$ 500.00	\$ 507.56	1,000.00	1,200.00
001-5-540-6240	TRAVEL & CONFERENCE	\$ 1,565.61	\$ 3,500.00	\$ 1,491.08	3,500.00	5,000.00
001-5-540-6340	OFFICE/COMP. EQUIP MAINT.	\$ 400.00	\$ 2,075.00	\$ 20,440.00	22,000.00	22,000.00
001-5-540-6373	TELEPHONE/IT	\$ 1,643.00	\$ 1,300.00	\$ 180.24	1,500.00	1,500.00
001-5-540-6402	ADVERT/LEGAL PUBL	\$ 838.49	\$ 750.00	\$ -	750.00	750.00
001-5-540-6403	CLERICAL	\$ -	\$ -	\$ -		-
001-5-540-6405	RECORDING & COURT FEES	\$ 210.00	\$ 250.00	\$ 215.15	500.00	300.00
001-5-540-6407	ENGINEERING	\$ -	\$ 4,000.00	\$ -	4,000.00	4,000.00
001-5-540-6410	CONTRACT EMPLOYEES	\$ (134.29)	\$ -	\$ -		-
001-5-540-6411	LEGAL FEES	\$ -	\$ -	\$ -		-
001-5-540-6413	PAYMENTS- OTHER ENTITIES	\$ 16,992.79	\$ 13,275.00	\$ 18,398.08	18,400.00	19,821.37

540 Plan

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-5-540-6414	PRINTING	\$ -	\$ 650.00	\$ 17.10	650.00	300.00
001-5-540-6419	TECHNOLOGY SERVICES	\$ 709.10	\$ 700.00	\$ 291.45	700.00	700.00
001-5-540-6421	INTRDPTMNTL SERV CHARGES	\$ -	\$ -	\$ -		-
001-5-540-6423	PHOTOCOPIES	\$ 2,845.33	\$ 2,750.00	\$ 1,226.36	2,750.00	2,500.00
001-5-540-6431	PHOTO BLUEPRINT/MICROFILM	\$ -	\$ -	\$ -		-
001-5-540-6490	OTHER PROF SERV	\$ -	\$ -	\$ 122.80	200.00	-
001-5-540-6499	CONTRACTUAL SERVICES	\$ 71,787.03	\$ -	\$ 75,120.00	75,120.00	-
001-5-540-6504	TOOLS & SMALL EQUIP	\$ -	\$ -	\$ -		-
001-5-540-6505	BOOKS FILMS RECORDING/ART	\$ 215.11	\$ 250.00	\$ -	250.00	250.00
001-5-540-6506	OFFICE SUPPLIES	\$ 813.00	\$ 650.00	\$ 271.86	650.00	600.00
001-5-540-6507	OPERATING SUPPLIES	\$ -	\$ -	\$ -		-
001-5-540-6508	POSTAGE & SHIPPING	\$ 46.57	\$ 250.00	\$ -	250.00	250.00
001-5-540-6532	SUSTENANCE SUPPLIES	\$ -	\$ -	\$ -		-
001-5-540-6599	OTHER SUPPLIES	\$ 174.28	\$ 300.00	\$ -	300.00	200.00
001-5-540-6625	SMALL OFFICE EQUIP	\$ -	\$ 2,600.00	\$ -	2,600.00	1,800.00
<b>TOTALS FOR PLANNING &amp; DEVELOPMENT</b>		<b>\$ 241,856.01</b>	<b>\$ 261,621.00</b>	<b>189,671.58</b>	<b>362,341.00</b>	<b>336,431.37</b>



545 SSMID

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-5-545-6599	OTHER SUPPLIES	\$ 13,450.00	\$ 23,000.00	\$ -	-	-
<b>TOTALS FOR SSMID DISTRICT</b>		<b>\$ 13,450.00</b>	<b>\$ 23,000.00</b>			

610 Admin

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-6-610-6010	REGULAR SALARIES & WAGES	\$ 353,504.47	\$ 222,395.00	\$ 125,847.24	\$ 222,395.00	\$ 274,148.00
001-6-610-6040	OVERTIME	\$ 17.14	\$ -	\$ -		\$ 9.00
001-6-610-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		
001-6-610-6062	HOLIDAY LEAVE	\$ 14,371.04	\$ -	\$ 4,643.12		
001-6-610-6063	SICK LEAVE	\$ 7,432.36	\$ -	\$ 598.56		
001-6-610-6064	VACATION LEAVE	\$ 24,575.74	\$ -	\$ 4,135.63		
001-6-610-6070	INCENTIVE LEAVE	\$ 3,536.01	\$ -	\$ 787.15		
001-6-610-6110	CITY SHARE FOR FICA	\$ 28,648.99	\$ 13,789.00	\$ 9,380.59	\$ 13,789.00	\$ 16,998.00
001-6-610-6120	Medicare	\$ -	\$ 3,225.00	\$ -	\$ 3,225.00	\$ 3,975.00
001-6-610-6130	CITY SHARE FOR IPERS	\$ 34,199.76	\$ 21,062.00	\$ 11,377.32	\$ 21,062.00	\$ 24,181.00
001-6-610-6142	CITY SHARE FOR RETIREMENT	\$ -	\$ -	\$ -		
001-6-610-6150	GROUP HEALTH INSURANCE	\$ 65,417.02	\$ 59,384.00	\$ 21,732.85	\$ 59,384.00	\$ 59,384.00
001-6-610-6151	GROUP LIFE INSURANCE	\$ 1,179.34	\$ 766.00	\$ 453.09	\$ 766.00	\$ 807.00
001-6-610-6160	WORKMANS COMPENSATION	\$ 2,509.00	\$ 597.00	\$ -	\$ 597.00	\$ 521.00
001-6-610-6162	EMPLOYEE PHYSICALS/TESTS	\$ 109.02	\$ -	\$ 132.00	\$ 150.00	\$ -
001-6-610-6182	AUTO ALLOWANCE	\$ -	\$ -	\$ -		\$ 2,000.00
001-6-610-6210	DUES & MEMBERSHIPS	\$ 3,310.24	\$ 9,920.00	\$ 10,915.53	\$ 11,000.00	\$ 11,000.00
001-6-610-6230	TRAINING	\$ 3,790.57	\$ 5,500.00	\$ 1,405.00	\$ 5,500.00	\$ 5,000.00
001-6-610-6240	TRAVEL & CONFERENCE	\$ 4,700.11	\$ 14,000.00	\$ 3,488.83	\$ 14,000.00	\$ 10,000.00
001-6-610-6331	VHCL MTCE SUPPLIES	\$ 529.21	\$ -	\$ -		\$ -
001-6-610-6333	VHCL-FUEL	\$ 177.94	\$ -	\$ -		\$ -
001-6-610-6340	OFFICE/COMP. EQUIP MAINT.	\$ -	\$ -	\$ -		\$ -
001-6-610-6373	TELEPHONE/IT	\$ 5,255.43	\$ 2,500.00	\$ 1,900.16	\$ 5,000.00	\$ 5,000.00
001-6-610-6401	ACCOUNTING & AUDITING	\$ -	\$ -	\$ -		\$ -
001-6-610-6402	ADVERT/LEGAL PUBL	\$ 162.67	\$ -	\$ -		\$ -
001-6-610-6405	RECORDING & COURT FEES	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ -

610 Admin

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-6-610-6406	INSURANCE CLAIMS	\$ -	\$ -	\$ -		\$ -
001-6-610-6410	CONTRACT EMPLOYEES	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
001-6-610-6411	LEGAL FEES	\$ 183,852.08	\$ 90,000.00	\$ 51,623.22	\$ 100,000.00	\$ 90,000.00
001-6-610-6414	PRINTING	\$ 48.15	\$ 250.00	\$ 36.00	\$ 250.00	\$ 240.00
001-6-610-6415	RENTS & LEASES	\$ 6.85	\$ -	\$ -		\$ -
001-6-610-6419	TECHNOLOGY SERVICES	\$ 515.00	\$ 11,640.00	\$ 441.50	\$ 11,640.00	\$ 10,000.00
001-6-610-6423	PHOTOCOPIES	\$ 55.18	\$ 500.00	\$ 7.68	\$ 500.00	\$ 200.00
001-6-610-6431	PHOTO BLUEPRINT MICROFILM	\$ -	\$ -	\$ -		\$ -
001-6-610-6490	OTHER PROF SERV	\$ 25,430.25	\$ 1,000.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00
001-6-610-6499	CONTRACTUAL SERVICES	\$ 165,290.19	\$ 63,200.00	\$ 93,686.68	\$ 125,000.00	\$ 75,000.00
001-6-610-6505	BOOKS FILMS RECORDING/ART	\$ 5.82	\$ 1,715.00	\$ -	\$ 1,715.00	\$ 1,715.00
001-6-610-6506	OFFICE SUPPLIES	\$ 1,261.99	\$ 1,500.00	\$ 885.96	\$ 1,500.00	\$ 1,200.00
001-6-610-6507	OPERATING SUPPLIES	\$ 201.73	\$ 8,000.00	\$ 59.78	\$ 4,000.00	\$ 4,000.00
001-6-610-6508	POSTAGE & SHIPPING	\$ 194.52	\$ 300.00	\$ 117.12	\$ 300.00	\$ 240.00
001-6-610-6532	SUSTENANCE SUPPLIES	\$ -	\$ -	\$ -		\$ -
001-6-610-6599	OTHER SUPPLIES	\$ 482.94	\$ 2,000.00	\$ 400.00	\$ 2,000.00	\$ 1,000.00
001-6-610-6625	SMALL OFFICE EQUIP	\$ 900.00	\$ 2,750.00	\$ 445.26	\$ 2,750.00	\$ 1,000.00
001-6-610-6627	OTHER SMALL CAPITAL	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
	<b>TOTALS FOR ADMINISTRATION</b>	<b>\$ 931,670.76</b>	<b>\$ 539,593.00</b>	<b>\$ 346,000.27</b>	<b>\$ 612,123.00</b>	<b>\$ 599,618.00</b>

## 615 HR

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-6-615-6010	Regular Salaries & Wages	\$ -	\$ 103,843.00	\$ 61,488.78	103,843.00	144,633.00
001-6-615-6040	OVERTIME	\$ -	\$ -	\$ -		
001-6-615-6062	Holiday Leave	\$ -	\$ -	\$ 2,145.51		
001-6-615-6063	SICK LEAVE	\$ -	\$ -	\$ 676.32		
001-6-615-6064	Vacation Leave	\$ -	\$ -	\$ 2,147.58		
001-6-615-6070	INCENTIVE LEAVE	\$ -	\$ -	\$ 512.22		
001-6-615-6110	City Share for FICA	\$ -	\$ 6,438.00	\$ 4,973.60	6,438.00	8,967.00
001-6-615-6120	Medicare	\$ -	\$ 1,506.00	\$ -	1,506.00	2,097.00
001-6-615-6130	City Share for IPERS	\$ -	\$ 9,803.00	\$ 6,318.80	9,803.00	13,653.00
001-6-615-6150	Group Health Insurance	\$ -	\$ 35,630.00	\$ 13,317.56	35,630.00	20,784.00
001-6-615-6151	Group Life Insurance	\$ -	\$ 355.00	\$ 347.75	355.00	499.00
001-6-615-6160	Workmens Compensation	\$ -	\$ 548.00	\$ -	548.00	750.00
001-6-615-6162	Employee Physicals/Tests	\$ -	\$ 200.00	\$ -	200.00	-
001-6-615-6210	Dues & Memberships	\$ -	\$ 215.00	\$ -	215.00	460.00
001-6-615-6230	Training	\$ -	\$ 1,100.00	\$ 1,100.00	1,100.00	46,060.00
001-6-615-6240	Travel & Conferences	\$ -	\$ 235.00	\$ 30.00	235.00	285.00
001-6-615-6373	Telephone/IT	\$ -	\$ 1,200.00	\$ -	1,200.00	1,200.00
001-6-615-6402	ADVERTISING/LEGAL PUBLICA	\$ -	\$ -	\$ -		500.00
001-6-615-6411	Legal Fees	\$ -	\$ 60,000.00	\$ 74,420.84	100,000.00	55,000.00
001-6-615-6414	Printing	\$ -	\$ 200.00	\$ -	200.00	300.00
001-6-615-6419	Technology Services	\$ -	\$ 70,000.00	\$ -	70,000.00	-
001-6-615-6423	Photocopies	\$ -	\$ 200.00	\$ -	200.00	200.00
001-6-615-6490	Other Prof Serv	\$ -	\$ 1,000.00	\$ 62.50	1,000.00	550.00
001-6-615-6499	Contractual Services	\$ -	\$ 5,000.00	\$ 27,197.74	84,000.00	84,000.00
001-6-615-6505	Books Films Recording/ART	\$ -	\$ 500.00	\$ -	500.00	500.00
001-6-615-6506	Office Supplies	\$ -	\$ 1,000.00	\$ 103.58	1,000.00	500.00
001-6-615-6507	Operating Supplies	\$ -	\$ 100.00	\$ 114.99	100.00	500.00
001-6-615-6508	Postage & Shipping	\$ -	\$ 200.00	\$ -	200.00	200.00
001-6-615-6599	OTHER SUPPLIES	\$ -	\$ 500.00	\$ 280.21	500.00	300.00
001-6-615-6625	SMALL OFFICE EQUIP	\$ -	\$ 3,000.00	\$ 1,913.00	3,000.00	1,000.00
	<b>TOTALS FOR Human Resources - HR</b>		<b>\$ 302,773.00</b>	<b>197,150.98</b>	<b>421,773.00</b>	<b>382,938.00</b>

620 Clerk

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-6-620-6010	REGULAR SALARIES & WAGES	\$ 103,614.16	\$ 123,121.00	\$ 51,963.58	\$ 123,121.00	\$141,181.00
001-6-620-6020	COMP TIME	\$ -	\$ -	\$ -		
001-6-620-6040	OVERTIME	\$ 60.38	\$ 1,300.00	\$ 654.73	\$ 1,300.00	\$ 717.00
001-6-620-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		\$ 1,953.00
001-6-620-6062	HOLIDAY LEAVE	\$ 4,825.92	\$ -	\$ 2,302.40		
001-6-620-6063	SICK LEAVE	\$ 1,901.67	\$ -	\$ 1,580.13		
001-6-620-6064	VACATION LEAVE	\$ 10,222.46	\$ -	\$ 3,504.34		
001-6-620-6070	INCENTIVE LEAVE	\$ 1,530.91	\$ -	\$ 534.19		
001-6-620-6110	CITY SHARE FOR FICA	\$ 8,432.77	\$ 7,714.00	\$ 4,363.06	\$ 7,714.00	\$ 8,919.00
001-6-620-6120	Medicare	\$ -	\$ 1,804.00	\$ -	\$ 1,804.00	\$ 2,086.00
001-6-620-6130	CITY SHARE FOR IPERS	\$ 10,884.26	\$ 11,783.00	\$ 5,505.84	\$ 11,783.00	\$ 13,580.00
001-6-620-6150	GROUP HEALTH INSURANCE	\$ 18,343.20	\$ 18,377.00	\$ 8,468.98	\$ 18,377.00	\$ 18,377.00
001-6-620-6151	GROUP LIFE INSURANCE	\$ 457.81	\$ 417.00	\$ 285.02	\$ 417.00	\$ 489.00
001-6-620-6160	WORKMENS COMPENSATION	\$ 104.00	\$ 232.00	\$ -	\$ 232.00	\$ 268.00
001-6-620-6162	EMPLOYEE PHYSICALS/TEST	\$ -	\$ -	\$ -		\$ -
001-6-620-6210	DUES & MEMBERSHIPS	\$ 135.68	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
001-6-620-6230	TRAINING	\$ 195.00	\$ 1,000.00	\$ 450.58	\$ 1,000.00	\$ 1,000.00
001-6-620-6240	TRAVEL & CONFERENCE	\$ 790.50	\$ 1,200.00	\$ 549.08	\$ 1,200.00	\$ 1,502.00
001-6-620-6340	OFFICE/COMP. EQUIP MAINT.	\$ -	\$ -	\$ -		\$ -
001-6-620-6373	TELEPHONE/IT	\$ 384.34	\$ -	\$ -		\$ -
001-6-620-6402	ADVERT/LEGAL PUBL	\$ 21,780.72	\$ 20,000.00	\$ 1,791.30	\$ 20,000.00	\$ 17,685.00
001-6-620-6405	RECORDING & COURT FEES	\$ 669.50	\$ 2,709.00	\$ 215.27	\$ 2,709.00	\$ 2,709.00
001-6-620-6410	CONTRACT EMPLOYEES	\$ -	\$ -	\$ -		\$ -
001-6-620-6414	PRINTING	\$ 1,141.62	\$ 1,700.00	\$ 446.50	\$ 1,700.00	\$ 1,762.00
001-6-620-6415	RENTS & LEASES	\$ 4,689.56	\$ 4,800.00	\$ 1,423.52	\$ 4,800.00	\$ 4,800.00
001-6-620-6416	ELECTION COSTS	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -
001-6-620-6419	TECHNOLOGY SERVICES	\$ 25,750.00	\$ 25,750.00	\$ 25,750.00	\$ 25,750.00	\$ 25,750.00
001-6-620-6423	PHOTOCOPIES	\$ 1,323.12	\$ 1,670.00	\$ 466.40	\$ 1,670.00	\$ 1,925.00

620 Clerk

001-6-620-6431	PHOTO BLUEPRINT/MICROFILM	\$ -	\$ -	\$ -		\$ -
001-6-620-6436	CREDIT CARD FEES	\$ 1,071.46	\$ 600.00	\$ 259.65	\$ 600.00	\$ 600.00
001-6-620-6490	OTHER PROF SERV	\$ 1,289.37	\$ 6,241.00	\$ -	\$ 6,241.00	\$ 5,441.00
001-6-620-6496	REFUNDS	\$ 211.25	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
001-6-620-6505	BOOKS FILMS RECORDING/ART	\$ 423.00	\$ 275.00	\$ -	\$ 275.00	\$ 340.00
001-6-620-6506	OFFICE SUPPLIES	\$ 1,118.75	\$ 2,484.00	\$ 1,104.21	\$ 2,484.00	\$ 700.00
001-6-620-6507	OPERATING SUPPLIES	\$ -	\$ -	\$ -		\$ -
001-6-620-6508	POSTAGE & SHIPPING	\$ 211.95	\$ 1,400.00	\$ 1,362.20	\$ 1,400.00	\$ 1,400.00
001-6-620-6599	OTHER SUPPLIES	\$ 111.70	\$ -	\$ -		\$ -
001-6-620-6625	SMALL OFFICE EQUIP	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
	<b>TOTALS FOR CITY CLERK</b>	<b>\$ 221,675.06</b>	<b>\$ 257,177.00</b>	<b>\$ 112,980.98</b>	<b>\$ 257,177.00</b>	<b>\$253,784.00</b>

625 Finance

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-6-625-6010	REGULAR SALARIES & WAGES	\$ 228,381.98	\$ 340,637.00	\$ 117,557.14	340,637.00	333,718.00
001-6-625-6020	COMP TIME	\$ 50.90	\$ -	\$ 332.56		
001-6-625-6030	PART TIME & SEASONAL HELP	\$ -	\$ -	\$ -		
001-6-625-6040	OVERTIME	\$ 2,520.12	\$ 5,235.00	\$ 3,436.65	5,235.00	6,340.00
001-6-625-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		1,256.00
001-6-625-6062	HOLIDAY LEAVE	\$ 10,369.72	\$ -	\$ 5,658.90		
001-6-625-6063	SICK LEAVE	\$ 7,183.43	\$ -	\$ 3,583.40		
001-6-625-6064	VACATION LEAVE	\$ 13,075.27	\$ -	\$ 11,983.22		
001-6-625-6070	INCENTIVE LEAVE	\$ 2,380.71	\$ -	\$ 1,559.93		
001-6-625-6110	CITY SHARE FOR FICA	\$ 18,997.69	\$ 21,444.00	\$ 10,326.38	21,444.00	21,161.00
001-6-625-6120	Medicare	\$ -	\$ 5,015.00	\$ -	5,015.00	4,949.00
001-6-625-6130	CITY SHARE FOR IPERS	\$ 21,891.07	\$ 35,665.00	\$ 12,372.85	35,665.00	32,220.00
001-6-625-6150	GROUP HEALTH INSURANCE	\$ 54,060.06	\$ 79,517.00	\$ 21,464.63	79,517.00	78,976.00
001-6-625-6151	GROUP LIFE INSURANCE	\$ 834.65	\$ 1,164.00	\$ 587.55	1,164.00	1,152.00
001-6-625-6160	WORKMENS COMPENSATION	\$ 314.00	\$ 557.00	\$ -	557.00	540.00
001-6-625-6162	EMPLOYEE PHYSICALS/TESTS	\$ 142.00	\$ -	\$ 241.00	400.00	-
001-6-625-6210	DUES & MEMBERSHIPS	\$ 1,265.00	\$ 1,000.00	\$ -	1,225.00	1,225.00
001-6-625-6230	TRAINING	\$ 270.00	\$ 5,000.00	\$ 200.00	200.00	3,000.00
001-6-625-6240	TRAVEL & CONFERENCE	\$ 771.71	\$ 2,500.00	\$ 345.19	2,500.00	2,500.00
001-6-625-6333	VEHICLE/FUEL	\$ 50.24	\$ -	\$ -		-
001-6-625-6340	OFFICE/COMP. EQUIP MAINT.	\$ 15,196.76	\$ 12,000.00	\$ 10,263.03	12,000.00	10,000.00
001-6-625-6373	TELEPHONE/IT	\$ 20,246.43	\$ 600.00	\$ 237.75	600.00	672.00
001-6-625-6399	OTHER MAINT & REPAIR	\$ -	\$ -	\$ -		
001-6-625-6401	ACCOUNTING & AUDITING	\$ 40,280.00	\$ 45,000.00	\$ 850.00	51,850.00	54,000.00
001-6-625-6402	ADVERT/LEGAL PUBL	\$ 150.00	\$ -	\$ -		
001-6-625-6414	PRINTING	\$ -	\$ 600.00	\$ -	600.00	

625 Finance

001-6-625-6417	CONTRACT INFO TECH PERSON	\$ -	\$ -	\$ -		
001-6-625-6419	TECHNOLOGY SERVICES	\$ 33,407.60	\$ 2,000.00	\$ -	2,000.00	2,000.00
001-6-625-6423	PHOTOCOPIES	\$ 806.83	\$ 2,000.00	\$ 261.00	2,000.00	2,000.00
001-6-625-6424	Late Payment Fee	\$ 225.00	\$ -	\$ -		-
001-6-625-6436	BANK ANALYSIS FEES	\$ -	\$ 1,000.00	\$ -		1,000.00
001-6-625-6490	OTHER PROF SERV	\$ 38,024.23	\$ 10,000.00	\$ 4,402.90	10,000.00	10,000.00
001-6-625-6499	CONTRACTUAL SERVICES	\$ 70,236.25	\$ 44,500.00	\$ 26,060.00	40,000.00	19,260.00
001-6-625-6505	BOOKS FILMS RECORDING/ART	\$ -	\$ 500.00	\$ -	500.00	
001-6-625-6506	OFFICE SUPPLIES	\$ 2,407.04	\$ 4,000.00	\$ 1,652.44	4,000.00	3,000.00
001-6-625-6507	OPERATING SUPPLIES	\$ 430.97	\$ -	\$ -		-
001-6-625-6508	POSTAGE & SHIPPING	\$ 2,423.21	\$ 3,000.00	\$ 1,231.12	3,000.00	3,000.00
001-6-625-6599	OTHER SUPPLIES	\$ 5,626.11	\$ 1,500.00	\$ -	1,500.00	1,000.00
001-6-625-6625	SMALL OFFICE EQUIP	\$ 753.48	\$ 1,500.00	\$ 1,131.88	1,500.00	1,000.00
	<b>TOTALS FOR FINANCE</b>	<b>\$ 592,772.46</b>	<b>\$ 625,934.00</b>	<b>235,739.52</b>	<b>623,109.00</b>	<b>593,969.00</b>



## 630 IT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-6-630-6010	Regular Salaries & Wages	\$ -	\$ 158,067.00	\$ 9,337.63	158,067.00	169,325.00
001-6-630-6040	Overtime	\$ -	\$ -	\$ -		
001-6-630-6063	SICK LEAVE	\$ -	\$ -	\$ 389.84		
001-6-630-6064	VACATION LEAVE	\$ -	\$ -	\$ 2,680.15		
001-6-630-6070	INCENTIVE LEAVE	\$ -	\$ -	\$ 341.11		
001-6-630-6110	City Share for FICA	\$ -	\$ 9,800.00	\$ 1,093.49	9,800.00	10,498.00
001-6-630-6120	Medicare	\$ -	\$ 2,292.00	\$ -	2,292.00	2,455.00
001-6-630-6130	City Share for IPERS	\$ -	\$ 14,969.00	\$ 1,310.01	14,969.00	15,984.00
001-6-630-6150	Group Health Insurance	\$ -	\$ 39,613.00	\$ 1,468.82	39,613.00	19,843.00
001-6-630-6151	Group Life Insurance	\$ -	\$ 530.00	\$ 85.27	530.00	581.00
001-6-630-6160	Workmens Compensation	\$ -	\$ 300.00	\$ -	300.00	322.00
001-6-630-6230	Training	\$ -	\$ 1,000.00	\$ 109.09	1,000.00	
001-6-630-6240	Travel & Conferences	\$ -	\$ 1,000.00	\$ -	1,000.00	
001-6-630-6331	Vhcl MTCE Supplies	\$ -	\$ 3,750.00		3,750.00	1,750.00
001-6-630-6333	Vhcl Fuel	\$ -	\$ 975.00	\$ 263.99	975.00	975.00
001-6-630-6340	Office/Comp. Equip Maint	\$ -	\$ 5,000.00	\$ -	5,000.00	5,500.00
001-6-630-6373	Telephone/IT	\$ -	\$ 47,300.00	\$ 20,204.64	47,300.00	37,800.00
001-6-630-6410	Contract Employees	\$ -	\$ -	\$ -		
001-6-630-6419	Technology Services	\$ -	\$ 24,200.00	\$ -	24,200.00	26,500.00
001-6-630-6506	Office Supplies	\$ -	\$ 250.00	\$ 38.68	250.00	1,000.00
001-6-630-6599	OTHER SUPPLIES	\$ -	\$ 1,450.00	\$ 201.61	1,450.00	1,450.00
001-6-630-6625	SMALL OFFICE EQUIP	\$ -	\$ 3,450.00	\$ 1,599.25	3,450.00	9,800.00
	<b>TOTALS FOR Info Tech - IT</b>		<b>\$ 313,946.00</b>	<b>39,123.58</b>	<b>313,946.00</b>	<b>303,783.00</b>

650City Hall Maintenanc

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-6-650-6010	REGULAR SALARIES & WAGES	\$ 2,532.73	\$ 35,100.00	\$ 8,071.74	35,100.00	72,446.00
001-6-650-6040	OVERTIME	\$ -	\$ -	\$ -		
001-6-650-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -		
001-6-650-6062	HOLIDAY LEAVE	\$ -	\$ -	\$ -		
001-6-650-6063	SICK LEAVE	\$ -	\$ -	\$ -		
001-6-650-6064	VACATION LEAVE	\$ -	\$ -	\$ -		
001-6-650-6070	INCENTIVE LEAVE	\$ -	\$ -	\$ -		
001-6-650-6071	INJURY LEAVE	\$ -	\$ -	\$ -		
001-6-650-6110	CITY SHARE FOR FICA	\$ 184.35	\$ 2,176.00	\$ 590.31	2,176.00	4,492.00
001-6-650-6120	Medicare	\$ -	\$ 509.00	\$ -	509.00	1,050.00
001-6-650-6130	CITY SHARE FOR IPERS	\$ 238.95	\$ 3,324.00	\$ 761.50	3,324.00	6,839.00
001-6-650-6150	GROUP HEALTH INSURANCE	\$ 878.82	\$ 29,691.00	\$ 2,486.30	29,691.00	29,285.00
001-6-650-6151	GROUP LIFE INSURANCE	\$ 6.41	\$ 123.00	\$ 29.91	123.00	250.00
001-6-650-6160	WORKMENS COMPENSATION	\$ -	\$ 1,081.00	\$ -	1,081.00	2,231.00
001-6-650-6310	BUILDING MAINTENANCE REPA	\$ 27,845.83	\$ 10,000.00	\$ 15,558.55	30,000.00	10,000.00
001-6-650-6320	GROUNDS MAINT & REPAIR	\$ -	\$ 1,000.00	\$ 33.00	1,000.00	500.00
001-6-650-6340	OFFICE/COMP. EQUIP MAINT.	\$ -	\$ 500.00	\$ -	500.00	500.00
001-6-650-6370	NATURAL GAS	\$ 12,384.60	\$ 19,000.00	\$ 2,825.80	15,000.00	15,000.00
001-6-650-6371	ELECTRIC	\$ 23,626.68	\$ 24,000.00	\$ 11,654.50	24,000.00	24,000.00
001-6-650-6372	SANITATION	\$ 1,170.00	\$ 1,500.00	\$ 736.99	1,500.00	1,200.00
001-6-650-6373	TELEPHONE/IT	\$ 192.14	\$ 500.00	\$ -	500.00	200.00
001-6-650-6379	LANDFILL FEES	\$ -	\$ 400.00	\$ -	400.00	200.00
001-6-650-6409	JANITORIAL	\$ 26,564.64	\$ 25,000.00	\$ 10,286.39	25,000.00	10,000.00
001-6-650-6419	TECHNOLOGY SERVICES	\$ -	\$ 500.00	\$ -	500.00	500.00
001-6-650-6421	INTRDPTMNTL SERV CHARGES	\$ -	\$ -	\$ -		
001-6-650-6423	PHOTOCOPIES	\$ 2,603.92	\$ 1,500.00	\$ 1,215.78	1,500.00	2,000.00

650City Hall Maintenanc

001-6-650-6424	PERMITS	\$ 40.00	\$ 200.00	\$ -	200.00	200.00
001-6-650-6504	TOOLS & SMALL EQUIP	\$ -	\$ 200.00	\$ -	200.00	100.00
001-6-650-6506	OFFICE SUPPLIES	\$ (809.66)	\$ 2,000.00	\$ 2,473.24	3,000.00	1,000.00
001-6-650-6507	OPERATING SUPPLIES	\$ 2,419.70	\$ 3,000.00	\$ 1,218.76	3,000.00	2,000.00
001-6-650-6508	POSTAGE & SHIPPING	\$ -	\$ 50.00	\$ -	50.00	50.00
001-6-650-6532	SUSTENANCE SUPPLIES	\$ 76.45	\$ 100.00	\$ -	100.00	100.00
001-6-650-6599	OTHER SUPPLIES	\$ -	\$ 100.00	\$ -	100.00	100.00
<b>TOTALS FOR CITY HALL MAINTENANCE</b>		<b>\$ 99,955.56</b>	<b>\$ 161,554.00</b>	<b>\$ 57,942.77</b>	<b>178,554.00</b>	<b>184,243.00</b>

850 Transit

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-8-850-6599	OTHER SUPPLIES	\$ 299,747.22	\$ -	\$ -		
	TOTALS FOR OTTUMWA TRANSIT	\$ 299,747.22				

690 Transfer Out

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 Actual	2024 Budget	2024 YTD	FY24 Amended	DEPARTMENT
001-9-910-6910	TRANSFERS/INTERFUND LOANS	\$ 563,432.05	\$ 659,866.00	\$ 341,487.63	\$ 728,551.41	\$ 1,047,242.15
	To Fund 133 - Library	\$ 200,000.00	\$ 230,000.00		\$ 230,000.00	\$ 436,054.00
	To Fund 135 - Cemetery	\$ 156,267.05	\$ 180,000.00		\$ 180,000.00	\$ 243,189.00
	To Fund 720 - BVC Operations	\$ 207,165.00	\$ 161,029.00		\$ 161,029.00	\$ 361,249.15
	To Fund 175 - DARE FY23		\$ 6,705.41		\$ 6,705.41	
	To Fund 175 - DARE FY24		\$ -		\$ 6,750.00	
	To Fund 175- DARE FY25		\$ -			\$ 6,750.00
	To Fund 720 - BVC Civic Center Tax		\$ 88,883.00		\$ 88,883.00	
	To Fund 313- BVC Construction		\$ -		\$ 18,400.00	
	To Fund 311- Levee Construction		\$ -		\$ 36,784.00	
	<b>TOTALS FOR OPERATING TRANSFERS</b>	<b>\$ 563,432.05</b>	<b>\$ 659,866.00</b>	<b>\$ 341,487.63</b>	<b>\$ 728,551.41</b>	<b>\$ 1,047,242.15</b>

**FUND 002 PARKING RAMP FUND**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 Amended	DEPARTMENT
002-220-4300	INTEREST INCOME				\$ 1,500.00	\$ 2,000.00
002-220-4504	PARKING RAMP PERMITS	\$ 18,270.00	\$ 23,000.00	\$ 7,135.00	\$ 18,000.00	\$18,000
002-220-4700	DONATIONS/CONTRIBUTIONS	\$ -	\$ -	\$ -		
	<b>TOTALS FOR REVENUES</b>	<b>\$ 18,270.00</b>	<b>\$ 23,000.00</b>	<b>\$ 7,135.00</b>	<b>\$ 19,500.00</b>	<b>\$ 20,000.00</b>
002-2-220-6010	REGULAR SALARIES & WAGES	\$ 265.65	\$ 21,054.00			
002-2-220-6043	WAGE SERVICE CREDIT	\$ -	\$ 1,000.00		\$ -	\$0
002-2-220-6064	VACATION LEAVE	\$ 176.85	\$ -			
002-2-220-6110	CITY SHARE FOR FICA	\$ 19.40	\$ 1,305.00			
002-2-220-6120	Medicare	\$ -	\$ 305.00			
002-2-220-6130	CITY SHARE FOR IPERS	\$ 25.07	\$ 1,994.00			
002-2-220-6150	GROUP HEALTH INSURANCE	\$ 87.34	\$ -			
002-2-220-6151	GROUP LIFE INSURANCE	\$ 1.78	\$ -			
002-2-220-6160	WORKMENS COMPENSATION	\$ -	\$ 611.00	\$ -	\$ -	
002-2-220-6320	RAMP MAINT & REPAIR	\$ 4,366.05	\$ 7,000.00	\$ 2,602.00	\$ 7,000.00	\$6,000
002-2-220-6371	ELECTRIC	\$ 2,345.94	\$ 3,000.00	\$ 221.93	\$ 3,000.00	\$3,000
002-2-220-6421	INTRDPTMNTL SERV CHARGES	\$ -	\$ 1,000.00	\$ -	\$ -	\$1,000
002-2-220-6507	OPERATING SUPPLIES	\$ -	\$ -	\$ -		
002-2-220-6531	RAMP MAINT SUPPLIES	\$ -	\$ 500.00	\$ -	\$ -	\$500
002-2-220-6599	OTHER SUPPLIES	\$ -	\$ -	\$ -		
002-2-220-6799	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -		
	<b>TOTALS FOR EXPENDITURES</b>	<b>\$ 7,288.08</b>	<b>\$ 37,769.00</b>	<b>\$ 3,465.48</b>	<b>\$ 10,000.00</b>	<b>\$ 10,500.00</b>

FY23 Ending Balance 55,285.05  
 FY24 Amended Revenues \$ 19,500.00  
 FY24 Amended Expenditures \$ 10,000.00  
 Projected FY24 Ending Balance \$ 64,785.05

FY25 Revenues \$ 20,000.00  
 FY25 Expenditures \$ 10,500.00  
 Projected FY25 Ending Balance \$ 74,285.05

NOTE: The wages are coming out of 001-2-220. The budget is being removed from this fund to fund 001.

**FUND 003- ARPA**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 YTD</b>	<b>2024 Amended</b>	<b>DEPARTMENT</b>
003-000-4300	INVESTMENT INCOME	-	20,000.00	-	50,000.00	10,000.00
003-000-4400	FEDERAL GRANTS	157,000.00	1,821,788.00	-	-	
003-000-4700	DONATIONS/CONTRIBUTIONS	-	-	-		
003-000-4830	TRANSFERS FROM OTHER FUND	-	-	-		
<b>TOTALS FOR REVENUES</b>		<b>157,000.00</b>	<b>1,841,788.00</b>		<b>50,000.00</b>	<b>10,000.00</b>
003-9-910-6910	TRANSFERS/INTERFUND LOANS	157,000.00	3,121,459.00	615,490.24	2,000,000	984,458
	<i>Fund 309- Shower House/Parking</i>			<i>300,671.00</i>	<i>300,671.00</i>	
	<i>Fund 151- City Hall Project</i>			<i>284,699.24</i>	<i>1,479,558.00</i>	<i>959,458.00</i>
	<i>Fund 001- Med Density Housing</i>			<i>30,120.00</i>	<i>30,120.00</i>	
	<i>Fund 001- Retail Strategies</i>			-	<i>75,000.00</i>	<i>25,000.00</i>
	<i>Fund 309- Ottumwa Park Master Plan</i>			<i>114,651.22</i>	<i>114,651.22</i>	
<b>TOTALS FOR EXPENDITURES</b>		<b>157,000.00</b>	<b>3,121,459.00</b>	<b>615,490.24</b>	<b>2,000,000.22</b>	<b>984,458.00</b>

FY23 Ending Balance		2,924,458.10
FY24 Amended Revenues	\$	50,000.00
FY24 Amended Expenditures	\$	2,000,000.22
Projected FY24 Ending Balance	\$	974,457.88
FY25 Revenues	\$	10,000.00
FY25 Expenditures	\$	984,458.00
Projected FY25 Ending Balance	\$	(0.12)

**FUND 005 FRANCHISE FEE**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 Amended	DEPARTMENT
005-000-4075	UTILITY FRANCHISE FEES	531,948.33	-	-		
005-000-4076	Franchise Fee-Mid America	70,782.41	-	19,198.42	200,000.00	250,000.00
005-000-4077	FRANCHISE FEES- ALLIANT	-	-	405,607.44	1,200,000.00	1,250,000.00
005-000-4300	INVESTMENT INCOME	-	-	-	20,000.00	10,000.00
005-540-4700	DONATIONS/CONTRIBUTIONS	-	10,000.00	-		
	<b>TOTAL REVENUES</b>	<b>602,730.74</b>	<b>10,000.00</b>	<b>424,805.86</b>	<b>1,420,000.00</b>	<b>1,510,000.00</b>
005-9-910-6910	TRANSFERS/INTERFUND LOANS	-	-	600,000.00	1,711,022.25	1,510,000.00
	<i>Fund 001</i>			600,000.00	1,420,000.00	1,510,000.00
	<i>Fund 151 City Hall Project</i>				291,022.25	
	<b>TOTALS FOR EXPENDITURES</b>			<b>600,000.00</b>	<b>1,711,022.25</b>	<b>1,510,000.00</b>

FY23 Ending Balance	291,022.25
FY24 Amended Revenues	\$ 1,420,000.00
FY24 Amended Expenditures	\$ 1,711,022.25
Projected FY24 Ending Balance	\$ -
FY25 Revenues	\$ 1,510,000.00
FY25 Expenditures	\$ 1,510,000.00
<u>Projected FY25 Ending Balance</u>	<u>\$ -</u>



**Fund 133 Library Fund**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 ACTUAL</b>	<b>2024BUDGET</b>	<b>2024 YTD</b>	<b>2024 AMENDED</b>	<b>DEPARTMENT</b>
133-000-4830	Transfer From Other Funds	\$ 210,000.00	\$ -	\$ -	\$ -	
133-410-4000	GENERAL PROPERTY TAXES	\$ -	\$ 230,000.00	\$ -	\$ -	
133-410-4001	STATE BACKFILL	\$ 2,328.21	\$ 3,962.00	\$ -	\$ -	
133-410-4029	PROPERTY TAXES - .27 LEVY	\$ 177,423.86	\$ 173,803.00	\$ 101,975.48	\$ 173,803.00	
133-410-4300	INVESTMENT INCOME	\$ 2,952.76	\$ 1,000.00	\$ -	\$ 2,500.00	\$ 2,500.00
133-410-4440	STATE GRANTS	\$ 10,689.90	\$ 6,650.00	\$ 11,189.78	\$ 7,000.00	\$ 10,000.00
133-410-4464	COMM/IND REPLACEMENT	\$ -	\$ -	\$ 1,993.70	\$ 3,962.00	
133-410-4465	COUNTY CONTRIBUTIONS	\$ 32,203.24	\$ 32,000.00	\$ -	\$ 32,000.00	\$ 32,000.00
133-410-4543	COPIES/PRINTS/LOST BOOKS	\$ 11,328.73	\$ 9,000.00	\$ 5,624.85	\$ 9,000.00	\$ 10,000.00
133-410-4544	BOOK SALES	\$ 146.60	\$ 1,500.00	\$ 300.00	\$ 1,500.00	
133-410-4700	DONATIONS/CONTRIBUTIONS	\$ 4,235.00	\$ 5,000.00	\$ 2,900.73	\$ 5,000.00	\$ 5,000.00
133-410-4706	ENDOWMENT HACKWORTH ESTAT	\$ 149,753.62	\$ 110,000.00	\$ 58,750.00	\$ 110,000.00	\$ 130,000.00
133-410-4707	ENDOWMENT BALLINGALL ESTA	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
133-410-4830	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ 115,000.00	\$ 230,000.00	\$ 436,054.00
133-410-4832	TRANSFER IN FOR BENEFITS	\$ 200,000.00	\$ 235,076.00	\$ 186,171.40	\$ 235,076.00	\$ 246,892.00
133-410-4834	INSURANCE TRANSFER	\$ 5,000.00	\$ 14,203.00	\$ -	\$ 26,000.00	\$ 34,000.00
	<b>TOTALS FOR LIBRARY FUND</b>	<b>\$ 806,261.92</b>	<b>\$ 822,394.00</b>	<b>\$ 483,905.94</b>	<b>\$ 836,041.00</b>	<b>\$ 906,646.00</b>

**Fund 133 Library Fund**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 ACTUAL</b>	<b>2024BUDGET</b>	<b>2024 YTD</b>	<b>2024 AMENDED</b>	<b>DEPARTMENT</b>
133-4-410-6010	REGULAR SALARIES & WAGES	\$ 410,907.04	\$ 459,449.00	\$ 192,727.91	\$ 459,449.00	\$ 506,717.00
133-4-410-6030	PART TIME & SEASONAL HELP	\$ -	\$ -	\$ -		
133-4-410-6040	OVERTIME	\$ 2,745.23	\$ 2,036.00	\$ 1,013.16	\$ 2,036.00	\$ 2,639.00
133-4-410-6062	HOLIDAY LEAVE	\$ 18,864.12	\$ -	\$ 8,889.00		
133-4-410-6063	SICK LEAVE	\$ 21,568.09	\$ -	\$ 11,018.37		
133-4-410-6064	VACATION LEAVE	\$ 28,538.55	\$ -	\$ 19,487.88		
133-4-410-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ -		\$ 528.00
133-4-410-6071	INJURY LEAVE	\$ -	\$ -	\$ -		
133-4-410-6110	CITY SHARE FOR FICA	\$ 34,750.20	\$ 28,612.00	\$ 16,346.94	\$ 28,612.00	\$ 31,613.00
133-4-410-6120	Medicare	\$ -	\$ 6,692.00	\$ -	\$ 6,692.00	\$ 7,393.00
133-4-410-6130	CITY SHARE FOR IPERS	\$ 43,433.94	\$ 40,237.00	\$ 21,042.49	\$ 40,237.00	\$ 48,133.00
133-4-410-6150	GROUP HEALTH INSURANCE	\$ 157,037.52	\$ 157,278.00	\$ 72,492.50	\$ 157,278.00	\$ 157,278.00
133-4-410-6151	GROUP LIFE INSURANCE	\$ 1,510.93	\$ 1,385.00	\$ 915.12	\$ 1,385.00	\$ 1,512.00
133-4-410-6160	WORKMENS COMPENSATION	\$ 697.00	\$ 872.00	\$ -	\$ 872.00	\$ 963.00
133-4-410-6162	EMPLOYEE PHYSICALS/TESTS	\$ -	\$ -	\$ -		
133-4-410-6170	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -		
133-4-410-6210	DUES & MEMBERSHIPS	\$ 1,086.00	\$ 1,000.00	\$ 247.00	\$ 1,000.00	\$ 1,000.00
133-4-410-6230	TRAINING	\$ 649.89	\$ 500.00	\$ -	\$ 500.00	\$ 300.00

**Fund 133 Library Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
133-4-410-6240	TRAVEL & CONFERENCE	\$ 997.00	\$ 500.00	\$ 160.69	\$ 500.00	\$ 250.00
133-4-410-6310	BUILDING MAINT REPAIR	\$ 24,449.61	\$ 15,000.00	\$ 5,248.27	\$ 15,000.00	\$ 14,000.00
133-4-410-6340	OFFICE/COMP. EQUIP MAINT.	\$ -	\$ -	\$ -		
133-4-410-6370	NATURAL GAS	\$ 5,617.86	\$ 5,000.00	\$ 1,516.72	\$ 6,000.00	\$ 7,000.00
133-4-410-6371	ELECTRIC	\$ 15,925.22	\$ 15,000.00	\$ 8,553.98	\$ 17,000.00	\$ 18,000.00
133-4-410-6372	SANITATION	\$ 1,170.00	\$ 1,100.00	\$ 450.00	\$ 1,200.00	\$ 1,200.00
133-4-410-6373	TELEPHONE/IT	\$ 1,898.56	\$ 3,000.00	\$ 615.32	\$ 2,500.00	\$ 2,500.00
133-4-410-6374	WATER	\$ 857.66	\$ 1,200.00	\$ 498.34	\$ 1,000.00	\$ 1,000.00
133-4-410-6399	OTHER MAINT & REPAIR	\$ -	\$ -	\$ -		
133-4-410-6402	ADVERT/LEGAL PUBL	\$ -	\$ -	\$ -		
133-4-410-6408	PROPERTY INSURANCE	\$ 19,878.63	\$ 14,203.00	\$ -	\$ 26,000.00	\$ 34,000.00
133-4-410-6411	LEGAL FEES	\$ -	\$ -	\$ -		
133-4-410-6414	PRINTING	\$ -	\$ -	\$ -		
133-4-410-6423	PHOTOCOPIES	\$ -	\$ -	\$ -		
133-4-410-6425	ADMINISTRATIVE FEES	\$ 38,260.56	\$ 43,055.00	\$ 14,351.67	\$ 34,497.00	\$ 18,970.00
133-4-410-6436	CREDIT CARD FEES	\$ 435.03	\$ 300.00	\$ 259.65	\$ 500.00	\$ 500.00
133-4-410-6499	CONTRACTUAL SERVICES	\$ 41,731.62	\$ 36,000.00	\$ 25,834.05	\$ 36,000.00	\$ 38,000.00

**Fund 133 Library Fund**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
133-4-410-6501	LIBRARY MATERIALS	\$ -	\$ -	\$ -		
133-4-410-6505	BOOKS FILMS RECORDING/ART	\$ -	\$ -	\$ -		
133-4-410-6506	OFFICE SUPPLIES	\$ 1,306.22	\$ 1,000.00	\$ 100.74	\$ 1,000.00	\$ 1,400.00
133-4-410-6507	OPERATING SUPPLIES	\$ 9,528.16	\$ 8,000.00	\$ 5,947.38	\$ 8,000.00	\$ 10,000.00
133-4-410-6508	POSTAGE & SHIPPING	\$ 436.29	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 750.00
133-4-410-6540	PROGRAM SUPPLIES	\$ -	\$ -	\$ -		
133-4-410-6599	OTHER SUPPLIES	\$ 18.95	\$ -	\$ -		
133-4-410-6621	SMALL FURN/FIXTURES	\$ -	\$ -	\$ -		
133-4-410-6625	SMALL OFFICE EQUIP	\$ 741.48	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
133-4-410-6627	OTHER SMALL CAPITAL	\$ 34.98	\$ -	\$ -		
133-4-410-6799	CAPITAL IMPROVEMENTS	\$ -	\$ 35,000.00	\$ -	\$ 35,000.00	
	<b>TOTALS FOR EXPENDITURES</b>	<b>\$ 885,076.34</b>	<b>\$ 879,919.00</b>	<b>\$ 407,717.18</b>	<b>\$ 885,758.00</b>	<b>\$ 906,646.00</b>

6/30/23 Ending Balance	\$ 204,963.00
Amended FY24 Revenues	\$ 836,041.00
Amended FY24 Expenditures	\$ 885,758.00
Projected 6/30/24 Ending Balance	\$ 155,246.00
FY25 Revenues	\$ 906,646.00
FY25 Expenditures	\$ 906,646.00
<u>Projected FY25 Ending Balance</u>	<u>\$ 155,246.00</u>

**Fund 135 Cemetery**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
135-000-4830	Transfer From Other Funds	\$ 156,267.05	\$ -	\$ -	\$ -	\$0
135-450-4000	GENERAL PROPERTY TAXES	\$ (2,252.38)	\$ 180,000.00	\$ -	\$ -	\$0
135-450-4300	INVESTMENT INCOME	\$ 133.56	\$ 50.00	\$ 158.52	\$ 2,000.00	\$1,000
135-450-4310	RENT	\$ 6,800.00	\$ 9,000.00	\$ 5,700.00	\$ 9,000.00	\$7,000
135-450-4314	PERPETUAL CARE INCOME	\$ -	\$ 14,000.00	\$ -	\$ -	\$0
135-450-4511	CEMETERY LOT SALES	\$ 16,129.00	\$ 20,000.00	\$ 14,680.00	\$ 20,000.00	\$18,000
135-450-4512	CEMETERY FEES	\$ 44,420.00	\$ 65,000.00	\$ 32,498.46	\$ 60,000.00	\$60,000
135-450-4513	CEMETERY FOUNDATIONS	\$ 6,000.00	\$ 4,000.00	\$ 2,065.00	\$ 4,200.00	\$6,000
135-450-4514	CEMETERY LOT CARE	\$ 1,296.75	\$ 3,000.00	\$ -	\$ 1,500.00	\$1,200
135-450-4515	CEMETERY SPEC SERVICES	\$ 38,661.00	\$ 35,000.00	\$ 15,073.00	\$ 35,000.00	\$38,000
135-450-4516	CEMETERY OUTSIDE WORK	\$ -	\$ -	\$ -	\$ -	\$ -
135-450-4518	CREMATION NICHE SALES	\$ 3,680.00	\$ 4,000.00	\$ 1,440.00	\$ 3,500.00	\$3,500
135-450-4530	LATE PYMT FEES (CHARGE)	\$ -	\$ -	\$ -		
135-450-4700	DONATIONS/CONTRIBUTIONS	\$ 3,187.60	\$ 1,500.00	\$ 337,337.86	\$ 339,000.00	\$1,500
135-450-4735	FUEL TAX REFUNDS	\$ 388.50	\$ 500.00	\$ 212.40	\$ 400.00	\$400
135-450-4830	TRANSFER FROM OTHER FUNDS	\$ 13,080.72	\$ -	\$ 90,000.00	\$ 196,000.00	\$260,489
135-450-4832	TRANSFER IN FOR BENEFITS	\$ 70,000.00	\$ 129,684.00	\$ 58,237.93	\$ 129,684.00	\$142,325

**Fund 135 Cemetery**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
135-450-4834	INSURANCE TRANSFER	\$ 5,995.02	\$ 6,139.00	\$ -	\$ 8,400.00	\$9,950
	<b>TOTALS FOR CEMETERY FUND</b>	<b>\$ 363,786.82</b>	<b>\$ 471,873.00</b>	<b>\$ 557,403.17</b>	<b>\$ 808,684.00</b>	<b>\$ 549,364.00</b>
135-4-450-6010	REGULAR SALARIES & WAGES	\$ 154,300.13	\$ 221,008.00	\$ 70,903.86	\$ 221,008.00	\$242,733
135-4-450-6020	COMP TIME	\$ 498.15	\$ -	\$ 96.15	\$ -	
135-4-450-6030	PART TIME & SEASONAL HELP	\$ -	\$ -	\$ -	\$ -	
135-4-450-6040	OVERTIME	\$ 4,277.46	\$ 7,911.00	\$ 1,677.43	\$ 7,911.00	\$5,468
135-4-450-6043	WAGE SERVICE CREDIT	\$ -	\$ -	\$ -	\$ -	\$ 5,328.00
135-4-450-6062	HOLIDAY LEAVE	\$ 6,802.84	\$ -	\$ 3,182.52	\$ -	
135-4-450-6063	SICK LEAVE	\$ 4,056.36	\$ -	\$ 1,599.07	\$ -	
135-4-450-6064	VACATION LEAVE	\$ 12,067.10	\$ -	\$ 6,997.38	\$ -	
135-4-450-6066	JOB DIFFERENTIAL	\$ -	\$ -	\$ -	\$ -	
135-4-450-6070	INCENTIVE LEAVE	\$ 1,484.17	\$ -	\$ 1,427.95	\$ -	
135-4-450-6110	CITY SHARE FOR FICA	\$ 13,274.24	\$ 14,193.00	\$ 6,171.17	\$ 14,193.00	\$15,719
135-4-450-6120	Medicare	\$ -	\$ 3,319.00	\$ -	\$ 3,319.00	\$3,676
135-4-450-6130	CITY SHARE FOR IPERS	\$ 16,342.43	\$ 29,172.00	\$ 7,658.19	\$ 29,172.00	\$23,933
135-4-450-6150	GROUP HEALTH INSURANCE	\$ 44,429.29	\$ 74,265.00	\$ 20,471.09	\$ 74,265.00	\$88,961
135-4-450-6151	GROUP LIFE INSURANCE	\$ 645.26	\$ 742.00	\$ 381.69	\$ 742.00	\$838

**Fund 135 Cemetery**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
135-4-450-6160	WORKMENS COMPENSATION	\$ 2,604.00	\$ 7,993.00	\$ -	\$ 7,993.00	\$9,198
135-4-450-6161	WORKERS COMP DEDUCTIBLES	\$ -	\$ -	\$ -		
135-4-450-6162	EMPLOYEE PHYSICALS/TESTS	\$ -	\$ 200.00	\$ -	\$ 200.00	\$200
135-4-450-6170	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -		
135-4-450-6210	DUES & MEMBERSHIPS	\$ -	\$ -	\$ -		
135-4-450-6230	TRAINING	\$ 54.20	\$ 500.00	\$ 45.00	\$ 500.00	\$200
135-4-450-6240	TRAVEL & CONFERENCE	\$ -	\$ -	\$ -		
135-4-450-6320	GROUNDS MAINT & REPAIR	\$ 4,540.95	\$ 4,000.00	\$ 326.80	\$ 4,500.00	\$4,500
135-4-450-6331	VHCL MTCE SUPPLIES	\$ 912.13	\$ 6,000.00	\$ 400.02	\$ 6,000.00	\$4,000
135-4-450-6332	CENTRAL GARAGE/VEHICLES	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$7,500
135-4-450-6333	VHCL-FUEL	\$ 9,799.38	\$ 10,000.00	\$ 4,459.18	\$ 10,000.00	\$10,000
135-4-450-6335	IOWA FUEL TAX	\$ -	\$ -	\$ -		
135-4-450-6340	OFFICE/COMP. EQUIP MAINT.	\$ -	\$ 200.00	\$ -	\$ 200.00	\$200
135-4-450-6370	NATURAL GAS	\$ 3,025.78	\$ 2,500.00	\$ 266.33	\$ 3,250.00	\$3,500
135-4-450-6371	ELECTRIC	\$ 4,509.31	\$ 4,500.00	\$ 1,500.84	\$ 5,000.00	\$5,500
135-4-450-6372	SANITATION	\$ 50.00	\$ 200.00	\$ -	\$ 100.00	\$100

**Fund 135 Cemetery**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET</b>	<b>2024 YTD</b>	<b>2024 AMENDED</b>	<b>DEPARTMENT</b>
135-4-450-6373	TELEPHONE/IT	\$ 762.44	\$ 1,500.00	\$ 225.44	\$ 1,500.00	\$1,000
135-4-450-6374	WATER	\$ 465.77	\$ 100.00	\$ -	\$ 500.00	\$500
135-4-450-6379	LANDFILL FEES	\$ 16.10	\$ 50.00	\$ 4.75	\$ 50.00	\$50
135-4-450-6399	OTHER MAINT & REPAIR	\$ -	\$ -	\$ -	\$ -	
135-4-450-6401	ACCOUNTING & AUDITING	\$ -	\$ -	\$ -	\$ -	
135-4-450-6402	ADVERT/LEGAL PUBL	\$ -	\$ 200.00	\$ -	\$ 200.00	\$200
135-4-450-6405	RECORDING & COURT FEES	\$ -	\$ -	\$ -		
135-4-450-6408	PROPERTY INSURANCE	\$ 2,398.44	\$ 1,000.00	\$ 1,250.64	\$ 6,000.00	\$7,500
135-4-450-6410	CONTRACT EMPLOYEES	\$ 60,527.68	\$ 64,000.00	\$ 31,280.81	\$ 64,000.00	\$60,500
135-4-450-6411	LEGAL FEES	\$ -	\$ 100.00	\$ -	\$ 100.00	\$100
135-4-450-6413	PAYMENTS- OTHER ENTITIES	\$ 372.00	\$ 200.00	\$ -	\$ 200.00	\$400
135-4-450-6414	PRINTING	\$ -	\$ 400.00	\$ -	\$ 400.00	\$100
135-4-450-6415	RENTS & LEASES	\$ -	\$ -	\$ -		
135-4-450-6417	STREET MAINT	\$ -	\$ 100.00	\$ -	\$ 100.00	\$100
135-4-450-6419	TECHNOLOGY SERVICES	\$ -	\$ 200.00	\$ -	\$ 200.00	\$100
135-4-450-6421	INTRDPTMNTL SERV CHARGES	\$ -	\$ 100.00	\$ -	\$ 100.00	\$100
135-4-450-6423	PHOTOCOPIES	\$ 23.24	\$ 100.00	\$ -	\$ 100.00	\$50



**Fund 135 Cemetery**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
135-4-450-6424	PERMITS	\$ 165.00	\$ 50.00	\$ -	\$ 50.00	\$100
135-4-450-6425	Admintrative Fees	\$ -	\$ 15,605.00	\$ 4,875.00	13,520.00	\$ 13,660.00
135-4-450-6434	TAXES PROPERTY SALES/SERV	\$ -	\$ -	\$ -		
135-4-450-6436	CREDIT CARD FEES	\$ 574.90	\$ 700.00	\$ 194.70	\$ 700.00	\$600
135-4-450-6442	VHCL INSURANCE	\$ 420.03	\$ 400.00	\$ 66.51	\$ 400.00	\$450
135-4-450-6443	PUB OFF E & O INS	\$ -	\$ 100.00	\$ -	\$ -	\$0
135-4-450-6444	GEN LIABIL INSURANCE	\$ 454.75	\$ 5,000.00	\$ -	\$ -	\$0
135-4-450-6445	VHCL LIABILITY INSURANCE	\$ 959.09	\$ 1,000.00	\$ 445.59	\$ 2,000.00	\$2,000
135-4-450-6498	REFUNDS	\$ -	\$ -	\$ -		
135-4-450-6499	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -		
135-4-450-6503	MERCHANDISE - RESALE	\$ 17,930.80	\$ 16,000.00	\$ 895.50	\$ 16,000.00	\$18,000
135-4-450-6504	TOOLS & SMALL EQUIP	\$ 2,461.83	\$ 2,500.00	\$ 402.59	\$ 2,500.00	\$2,500
135-4-450-6505	BOOKS FILMS RECORDING/ART	\$ -	\$ -	\$ -		
135-4-450-6506	OFFICE SUPPLIES	\$ 1,658.93	\$ 2,000.00	\$ 1,041.48	\$ 2,000.00	\$1,700
135-4-450-6507	OPERATING SUPPLIES	\$ 5,434.78	\$ 10,000.00	\$ 1,160.16	\$ 10,000.00	\$6,000
135-4-450-6508	POSTAGE & SHIPPING	\$ 900.48	\$ 800.00	\$ 370.29	\$ 800.00	\$900

**Fund 135 Cemetery**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
135-4-450-6530	SEWER/DRAINAGE SUPPLIES	\$ -	\$ -	\$ -		
135-4-450-6531	STREET MAINT SUPPLIES	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$300
135-4-450-6532	SUSTENANCE SUPPLIES	\$ 145.52	\$ 200.00	\$ 171.20	\$ 200.00	\$200
135-4-450-6599	OTHER SUPPLIES	\$ 616.67	\$ 100.00	\$ -	\$ 100.00	\$700
135-4-450-6720	EQUIPMENT TRANSFERS	\$ 11,800.00	\$ 11,800.00	\$ -	\$ -	\$0
135-4-450-6721	FURNITURE & FIXTURES	\$ -	\$ -	\$ -		
135-4-450-6723	HEAVY MOTORIZED EQUIP	\$ -	\$ -	\$ 28,722.04	\$ 143,611.00	
	<b>TOTALS FOR EXPENDITURES</b>	<b>\$ 399,261.63</b>	<b>\$ 529,508.00</b>	<b>\$ 198,671.37</b>	<b>\$ 734,019.00</b>	<b>\$ 549,364.00</b>

6/30/23 Ending Balance	\$ (21,453.92)	
FY24 Amended Revenue	\$ 808,684.00	
FY24 Amended Expenditures	\$ 734,019.00	
Projected 6/30/24 Ending Balance	\$ 53,211.08	
FY25 Revenues	\$ 549,364.00	\$ -
FY25 Expenditures	\$ 549,364.00	
Projected 6/30/25 Ending Balance	\$ 53,211.08	

**FUND 720 BRIDGEVIEW CENTER**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
720-465-4300	INVESTMENT INCOME				1,000.00	
720-465-4310	RENT					
720-465-4501	EVENT REVENUE					
720-465-4700	DONATIONS/CONTRIBUTIONS	121,854.58	125,000.00	125,000.00	125,000.00	125,000.00
720-465-4830	TRANSFER FROM OTHER FUNDS	207,165.00	249,912.00	129,782.22	249,912.00	361,249.15
	<b>TOTALS FOR REVENUES</b>	<b>329,019.58</b>	<b>374,912.00</b>	<b>254,782.22</b>	<b>375,912.00</b>	<b>486,249.15</b>
720-4-465-6310	BUILDING MAINT REPAIR			16,737.08	16,738.00	-
720-4-465-6373	TELEPHONE/IT	198.35			200.00	200.00
720-4-465-6408	PROPERTY INSURANCE	12,106.00		12,106.02	25,000.00	40,000.00
720-4-465-6490	MANAGEMENT SERVICES	69,341.24	71,075.00	53,306.25	71,075	73,207.25
720-4-465-6499	CONTRACTUAL SERVICES	298,378.00	303,837.00	227,877.75	303,837.00	312,952.11
720-4-465-6507	OPERATING SUPPLIES			1,488.37		-
	<b>TOTALS FOR EXPENDITURES</b>	<b>461,645.59</b>	<b>374,912.00</b>	<b>205,681.45</b>	<b>416,850.00</b>	<b>426,359.36</b>

6/30/23 Ending Balance	(18,951.79)
FY24 Amended Revenues	375,912.00
FY24 Amended Expenditures	416,850.00
Projected 6/30/24 Ending Balance	(59,889.79)
FY25 Revenues	486,249.15
FY25 Expenditures	426,359.36
Projected 6/30/25 Ending Balance	-