



REGULAR CITY COUNCIL MEETING

Monday, December 09, 2024 at 5:00 PM

Council Chambers - 331 First Street East

AGENDA

RULES OF PROCEDURE

Meeting is live-streamed on the Indytel Local Access Channel, YouTube, and Facebook. Per the Rules of Procedure for Conduct of City Council Business, the length of any meeting shall be limited to three (3) hours. This limitation may be extended for any particular meeting by a super majority (two-thirds (5 out of 7)) vote to suspend the rules and extend the meeting by the time required. The Mayor shall be responsible for enforcing this rule.

MEETING OPENING

1. Pledge of Allegiance
2. Roll Call
3. Approve the Agenda

The agenda may be amended to remove items during this time, but no items may be added to the agenda.

4. Public Comment

*Welcome to Visitors: 5-minute time limitation for speaking, no profanity will be tolerated, and no personal attacks against Council Members or City Staff will be allowed. **The Council is unable to respond or take any action at this time.** Please state your name and address before addressing the Council for the official record.*

CONSENT AGENDA

5. Accept and Approve Consent Agenda
 - a. The minutes of the November 25, 2024, regular meeting.
 - b. The minutes of the December 2, 2024, work session/special meeting.
 - c. River'sEDGE Sport & Fitness Special Class C Retail Alcohol License renewal effective February 2, 2025, through February 1, 2026.

All items listed under the Consent Agenda will be enacted by one motion. There will be no separate discussion of these items unless a request is made prior to the time the Council Votes on the motion.

FINANCIALS

6. Approve the Claims
7. Bank Reconciliation – *Information Only*
8. Revenues and Expenses to date – *Information Only*
9. BergankKDV Fiscal Year 2024 Audit Report

HEARINGS / ORDINANCES

10. Public Hearing for the Fiscal Year 2025 Budget Amendment #1

RESOLUTIONS

11. Planning & Zoning Commission Appointment

- [12.](#) Planning & Zoning Commission Appointment
- [13.](#) Planning & Zoning Commission Appointment
- [14.](#) Board of Adjustment Appointment
- [15.](#) Resolution to accept the work covering the North Aircraft Parking Apron Project
- [16.](#) Resolution approving a Storm Water Pollution Prevention Plan for James H. Connell Field at the Independence Municipal Airport

OTHER BUSINESS

- [17.](#) Dec. 23rd City Council Meeting Cancellation
- [18.](#) 2025 City Council Meeting Schedule
- [19.](#) Change Order #1 for the North Aircraft Parking Apron Project
- [20.](#) Airport Five-Year CIP Approval
- [21.](#) Disposal of Fire Department Property

REPORTS

Reminder to Council that reports is not for group discussion on items not on the agenda. This is the time to give shout-outs to people or groups. If you would like to talk about an item for a future meeting, you can ask for it here but there can not be further discussion on the item as it could lead to an open meeting law violation.

- [22.](#) PD Monthly Reports
- [23.](#) FD Monthly Reports
- [24.](#) Building Department Monthly Reports
- [25.](#) ILPT Reports
- 26.** Council Members

- 27.** Staff/Other
 - City Manager
 - Mayor
 - Other Department Heads / Staff

ADJOURNMENT

This agenda is subject to change.

The Independence City Council met in regular session in the council chambers at 5:00 p.m., on Monday, November 25, 2024.

OPENING/ROLL CALL

Mayor Pro Tem O’Loughlin opened the meeting by calling the meeting to order with Council Members Weber, Hanna, Moore, Prusator, and Jensen in attendance. Council Member Huston attended via phone. Mayor Bleichner was excused.

This meeting was available for public attendance. The meeting was also broadcast on the local access channel, YouTube, and Facebook.

APPROVE THE AGENDA

Motion by Council Member Jensen, second by Council Member Hanna to approve the agenda as presented for the regular meeting held November 25, 2024. Ayes: All.

PUBLIC COMMENT

Everett Jensen, 508 7th Ave SE, expressed his concerns about the RV Park being open all year round and how the park is being managed.

CONSENT AGENDA

Motion by Council Member Jensen, second by Council Member Weber to accept and approve the consent agenda that approves the following: 1) The minutes of the November 12, 2024, Regular Meeting. 2) The Brick Kitchen Special Class C Retail Alcohol License renewal effective November 16, 2024, through November 15, 2025. Ayes: All.

FINANCIALS

Motion by Council Member Hanna, second by Council Member Jensen to approve the following bills for payment. Ayes: All.

ACCESS SYSTEMS LEASING	EQUIP CONTRACT-ALL	\$ 1,634.00
ACE HARDWARE	SUPPLIES-W,ST,PR,A,AC,CH,B	\$ 3,071.05
ADP	PAYROLL CHECKS	\$ 106,826.52
ADVANCE AUTO PARTS	VEH REPAIR-PR	\$ 15.09
AMAZON CAPITAL SERVICES	SUPPLIES-CH,L	\$ 846.88
BAKER & TAYLOR ENTERTAINM	BOOKS-L	\$ 303.11
BEAM INSURANCE ADMIN LLC	VSP-BEAM PRETAX	\$ 433.70
BLACKSTONE PUBLISHING	SUPPLIES-L	\$ 193.48
BOLTON & MENK, INC.	SERVICES-A	\$ 17,546.44
BRODART CO	SUPPLIES-L	\$ 672.12
BRUENING ROCK PRODUCTS IN	ROAD ROCK-ST,W	\$ 948.63
BUCHANAN COUNTY HEALTH CE	AMB SERV-CH	\$ 11,271.00
BUTLER, JOHN R	REIMBURSE-F	\$ 224.54
CARD SERVICES-LIBRARY	MISC EXP-L	\$ 850.78
CARD SERVICES-VISA	MISC EXP-PR,W,PD,F,CH	\$ 5,163.40
CAREY, ADAM	UMPIRE-PR	\$ 39.00
CHRISTIE DOOR CO, INC.	EQUIP MAINT-F	\$ 1,280.50
CITY LAUNDERING CO INC	BLDG MAINT-PD	\$ 77.07
CY & CHARLEY'S FIRESTONE	SERVICES-PD	\$ 1,026.60
DECKER, BRENNAN	UMPIRE-PR	\$ 130.00
DELL MARKETING, LP	SUPPLIES-ST	\$ 4,091.32
DELTA DENTAL OF IOWA	DENTAL INSURANCE	\$ 4,126.08
DICK'S PETROLEUM COMPANY	REPAIR-A	\$ 908.38
DON'S TRUCK SALES INC	VEH MAINT-ST	\$ 2,237.77
EAST-CENTRAL IOWA R.E.C.	UTILITY-A,PR,ST,W,CH	\$ 2,267.04
ELECTRIC PUMP INC	SERVICES-W	\$ 1,440.00
ELITE LAND IMPROVEMENT	SERVICES-W	\$ 880.00

REGULAR MEETING

MONDAY, NOVEMBER 25, 2024

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EMPLOYEE BENEFIT SYSTEMS	SAFE-T FUND-ALL	\$ 4,029.18
EPIC CLEAN, LLC	BLDG MAINT-L	\$ 1,400.00
FIRE SERVICE TRAINING BUR	TRAINING-FD	\$ 500.00
GALLS INC	UNIFORM-PD	\$ 321.11
GEATER MANUFACTURING	TIF REBATE-CH	\$ 2,518.07
GRAINGER INC	SUPPLIES-W	\$ 1,361.12
GWORKS	ANNUAL FEE-CH	\$ 21,357.00
HAWKINS, INC.	CHEMICALS-W	\$ 90.00
HEARTLAND MECHANICAL LLC	SERVICES-L	\$ 200.00
IA DEPT OF PUBLIC SAFETY	SERVICES-PD	\$ 529.50
IA DEPT OF REVENUE	SALES TAX-PR,W	\$ 8,662.20
IA LAW ENFORCEMENT ACADEM	TRAINING-PD	\$ 150.00
IA POETRY ASSOCIATION	BOOKS-L	\$ 12.75
INDEPENDENCE LIGHT & POWE	UTILITIES-ALL	\$ 28,027.54
J & R SUPPLY INC	SUPPLIES-W	\$ 4,078.00
LEGALSHIELD	LEGAL & IDENTITY	\$ 125.70
LL PELLING COMPANY	SERVICES-ST	\$ 1,027.95
LYNCH DALLAS, PC	LEGAL EXP-CH	\$ 2,022.76
METLIFE	LIFE-LTD-AD&D	\$ 1,179.52
MEYER, CURRAN	UMPIRE-PR	\$ 65.00
MIDAMERICAN ENERGY COMPAN	UTILITY-CH,L,PD,PR,ST,W	\$ 2,000.88
MILLER, EJ	UMPIRE-PR	\$ 52.00
MILLER, PRESTON	UMPIRE-PR	\$ 247.00
MSA PROFESSIONAL SERVICES	SERVICES-W,SW,B	\$ 3,733.75
OFFICE EXPRESS OFFICE PRD	SUPPLIES-CH	\$ 512.42
OFFICE TOWNE INC	SUPPLIES-PD	\$ 102.36
ONE COMMUNITY CONSTRUCTIO	SERVICES-CH	\$ 8,678.00
PURCHASE POWER	POSTAGE-ALL	\$ 264.99
RADIO COMMUNICATIONS CO I	SERVICES-ST	\$ 542.80
ROTO-ROOTER	SERVICES-W	\$ 4,005.00
RUPPRECHT, JARRON	UMPIRE-PR	\$ 195.00
SIGNS & MORE	MISC EXP-PR,ST	\$ 481.15
SIMONS, TOMMY	REIMBURSE-W	\$ 114.75
STATE FARM	BENEFTIS-CH,ST,W	\$ 32.72
STATE STREET BANK & TRUST	ICMARC BENEFI	\$ 5,521.19
STOREY KENWORTHY - MATT P	SUPPLIES-CH,L	\$ 1,265.96
T MOBILE	PHONE-PD,F,CH,B,PR	\$ 860.29
TASC	FLEX MED/DEP	\$ 2,024.81
TEGTMEIER, BRAEDAN	UMPIRE-PR	\$ 221.00
ULINE	SUPPLIES-ST	\$ 159.55
UMB BANK NA	BOND FEE-CH	\$ 600.00
US CELLULAR	PHONE-W	\$ 43.30
USA BLUE BOOK	SUPPLIES-W	\$ 896.30
VISU-SEWER INC	SERVICES-W	\$ 23,913.05
VOLTMER, INC.	SERVICES-A	\$ 113,002.07
WALMART COMMUNITY	SUPPLIES-L	\$ 376.61
WARREN COUNTY MUNICIPAL	TRAINING-CH	\$ 50.00
WASTE MANAGEMENT	GARBAGE-PR	\$ 399.69
WELLMARK BCBS	BCBS ER SHARE	\$ 41,837.25
WIELAND, CARVER	UMPIRE-PR	\$ 234.00
ZERO9 SOLUTIONS	UNIFORM-PD	\$ 117.40

CLAIMS TOTAL \$458,647.19; General Fund \$134,474.12; Library \$17,854.38; Streets Dept-Road Use \$25,565.09; Employee Benefits \$42,972.33; Tax Increment Finance \$2,518.07; Urban Renewal-LMI Housing \$8,678.00; Debt Service \$600.00; Cap Project-Airport \$130,548.51; Cap Outlay Savings/LOST \$1,230.48; Water Fund \$27,129.77; Sewer Utility Fund \$62,718.19; Storm Water \$329.07; Self Insurance \$3,924.18; Self Insurance-Enterprise \$105.00.

REVENUES MONTH TO DATE TOTAL \$1,048,874.88; General Fund \$241,117.42; Library \$30,810.16; Street Dept-Road Use Tax \$72,300.05; Employee Benefits \$62,699.23; Tax Increment Financing \$57,591.38; Debt Service \$68,018.00; Debt-Special Assessment \$6,852.00; Parks & Rec Projects \$123.00; Cap Outlay Savings/LOST \$15,544.28; Water Fund \$50,757.58; Water Revenue Bond \$7,755.83 Sewer Utility \$368,846.58; Sewer SRF Sinking Fund \$7,946.67; Sewer Sinking Revenue Bond \$42,795.42; Storm Water \$7,679.75; Self Insurance \$7,722.49; Self Insurance-Enterprise \$315.04.

The November 2024 budgeted monthly transfers and the revenues and expenses by department to date were available for council review and discussion.

HEARINGS & ORDINANCES

Council Member Jensen with a motion to set a public hearing date of December 9, 2024, at 5:00 pm for the Fiscal Year 2025 Budget Amendment #1, second by Council Member Hanna. Ayes: All.

RESOLUTIONS

Council Member Moore with a motion to approve and to authorize the Mayor to sign the resolution that approves the Fiscal Year 2024 Annual Urban Renewal Report, authorizing the City Clerk/Treasurer to submit the report to the Department of Management by December 1, 2024, second by Council Member Jensen. The roll being called the following Council Members voted: Ayes: Huston, Hanna, Moore, Prusator, O'Loughlin, Jensen, and Weber.

Resolution adopted and upon approval by Mayor Pro Tem assigned No. 2024-78 in the Official Book of Resolutions.

MAYORS' PARK

Council Member Prusator with a motion to approve and authorize the Mayor to sign a resolution to dedicate the described real estate as Mayors' Park, second by Council Member Hanna. The roll being called the following Council Members voted: Ayes: Hanna, Moore, Prusator, O'Loughlin, Jensen, Weber, and Huston.

Resolution adopted and upon approval by Mayor Pro Tem assigned No. 2024-79 in the Official Book of Resolutions.

Council Member Moore with a motion to approve the first reading of an ordinance that amends provisions pertaining to Code Section 47.02 – Park Regulations - Location, second by Council Member Weber. The roll being called the following Council Members voted: Ayes: Moore, Prusator, O'Loughlin, Jensen, Weber, Huston, and Hanna. Council Member Weber with a motion that the statutory rule requiring an ordinance to be considered and voted on for passage at two Council meetings prior to the meeting at which it is to be finally passed be suspended, second by Council Member Prusator. The roll being called the following Council Members voted: Ayes: Prusator, O'Loughlin, Jensen, Weber, Huston, Hanna, and Moore. Council Member Moore with a motion to have this ordinance that amends provisions pertaining to Code Section 47.02 – Park Regulations – Location, be placed on its final passage for adoption pursuant to Iowa Code Section 380.3, second by Council Member Jensen. The roll being called the following Council Members voted: Ayes: O'Loughlin, Jensen, Weber, Huston, Hanna, Moore, and Prusator.

Ordinance adopted and upon approval by Mayor Pro Tem assigned No. 2024-599 in the Official Book of Ordinances.

REPORTS

The following comments were heard from Council and Staff: Huston – Happy Thanksgiving. Moore – Would like to discuss the RV Park at a future work session. Prusator – Would like to talk about adding streetlights on Bland Boulevard from Highway 150 to 6th Ave SW. City Manager – On December 18th at 4:00 pm, Council is invited to participate in the IEDA walk through for the Cole's upstairs housing project. Mentioned that there was a 57% increase in the annual renewal for gWorks accounting software and there will be more discussion on this at the December 2nd work session. He is looking into making changes to all staff's email accounts and the website domain due to Federal regulations and more will be discussed at the December 2nd work session.

ADJOURNMENT

Motion by Council Member Moore, second by Council Member Jensen to adjourn. Ayes: All.

Whereupon Mayor Pro Tem O'Loughlin declared the meeting adjourned at 5:26 p.m.

REGULAR MEETING

MONDAY, NOVEMBER 25, 2024

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ATTEST:

Michael O’Loughlin, Mayor Pro Tem of the City of Independence, Iowa

Susi Lampe, IaCMC, IaCFO,
Assistant City Manager/City Clerk/Treasurer of the City of Independence, Iowa

DRAFT

WORK SESSION/SPECIAL MEETING

MONDAY, DECEMBER 2, 2024

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The Independence City Council met for a work session in the Council Chambers at 5:00 p.m., on Monday, December 2, 2024.

OPENING/ROLL CALL

Mayor Bleichner called the meeting to order with Council Members Weber, Hanna, Moore, Prusator, O'Loughlin, and Jensen in attendance. Council Member Huston via phone.

This meeting was available for public attendance.

ACTION ITEMS

Council Member O'Loughlin with a motion to approve the Wal-Mart Supercenter #750 Class E retail alcohol license renewal effective December 1, 2024, through November 30, 2025, second by Council Member Moore. Ayes: All.

DEPARTMENT UPDATES

Council Members reviewed the department updates from the Airport, Building/Code Enforcement, Streets, and the Utilities Department.

NEW BUSINESS

Council held general discussion on the following: Wastewater Treatment Plant project update, RV Park, Airport CIP, Airport Stormwater pollution prevention plan, streetlighting on Lovers Lane, speed education devices, yard waste burning, FY2026 budget timeline, finance software transition, 2025 HazMat Fee update, ISO report, tenant transition from business to gcc.

Whereupon Mayor Bleichner declared the meeting adjourned at 6:49 p.m.

Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

Susi Lampe, IaCMC, IaCFO,
Assistant City Manager/City Clerk/Treasurer of the City of Independence, Iowa



State of Iowa

Alcoholic Beverages Division

Item #5.

Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS		
City of Independence	River'sEDGE Sport & Fitness	(319) 334-2606		
ADDRESS OF PREMISES		PREMISES SUITE/APT NUMBER	CITY	COUNTY ZIP
206 2nd ave SW			Independence	Buchanan 50644
MAILING ADDRESS	CITY	STATE	ZIP	
1305 5th Avenue Northeast	Independence	Iowa	50644	

Contact Person

NAME	PHONE	EMAIL
Bob Beatty	(319) 215-5832	bobiprd@independenceia.org

License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
BW0097254	Special Class C Retail Alcohol License	12 Month	Submitted to Local Authority

TENTATIVE EFFECTIVE DATE	TENTATIVE EXPIRATION DATE	LAST DAY OF BUSINESS
Feb 2, 2025	Feb 1, 2026	

SUB-PERMITS

Special Class C Retail Alcohol License

PRIVILEGES



Status of Business

BUSINESS TYPE

Municipality

Ownership

• Individual Owners

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Robert Beatty	Independence	Iowa	50644	Director	0.00	Yes

Insurance Company Information

INSURANCE COMPANY

Iowa Communities Assurance
Pool

POLICY EFFECTIVE DATE

Feb 2, 2025

POLICY EXPIRATION DATE

Feb 1, 2026

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE
DATE

OUTDOOR SERVICE EXPIRATION
DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE
DATE

TEMP TRANSFER EXPIRATION
DATE



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Susi Lampe, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: December 9, 2024

ITEM TITLE: Approve the Claims

BACKGROUND:

Presentation of claims for payment for the prior period as shown attached.

DISCUSSION:

This is an opportunity for the Council to ask any questions about any claims presented for payment. The listing of the claims is attached for review.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Support and Empower Workforce. This item helps achieve that vision by ensuring that the City's bills are paid in a timely manner.

FINANCIAL CONSIDERATION:

Items vary in where they are budgeted from, but all expenditures are either budgeted or have been approved by previous Council Actions.

RECOMMENDATION:

Staff recommends a motion to approve the claims for payment.

Vendor Checks: 11/27/2024-12/10/202

Payroll Checks: 11/27/2024-12/10/2024

Item #6.

VENDOR NAME	REFERENCE	AMOUNT	VENDOR TOTAL	CHECK#	CHECK DATE
COLE'S ACE HARDWARE	SUPPLIES-ST,F,W,A,PR		1,108.90		
ADP	PAYROLL	80,865.00		14265242	11/27/24
ADP	FED/FICA/STATE	29,310.94		14265243	11/27/24
ADP	PAYROLL SVCS	332.40	110,508.34	14265251	12/06/24
AHERN	SERVICES-PR		90.21		
UNITYPOINT HEALTH AT WORK	SERVICES-B,PD		279.00		
ALTORFER INC	EQUIP MAINT-W		4,139.00		
AMAZON CAPITAL SERVICES	SUPPLIES-CH,W		277.26		
ASSURITY LIFE INSURANCE CO	EE SHARE 63		461.34	82451	12/03/24
AVFUEL CORPORATION	EQUIP RENTAL-A		20.00		
BANK IOWA	LOAN-PD	10,357.92		82449	11/27/24
BANK IOWA	BOND INTEREST	10,248.00	20,605.92	82450	11/27/24
BERGANKDV	SERVICES-CH		750.00		
BIG THREE CONSTRUCTION, LLC	SERVICES-PR		14,900.00		
	Project# 2023-PR-1	14,900.00			
BUCHANAN COUNTY EXTENSION OFFI	TRAINING-PR		45.00		
JANET BULS	INSTRUCTOR-PR		213.00		
CARD SERVICES-VISA	MISC EXP-A,B,CH,ST,W		2,608.20		
CITY LAUNDERING CO. INC	BLDG MAINT-PD		77.07		
CHAR CLINTON	HOST-PR		300.00		
CORE & MAIN LP	SUPPLIES-W		598.66		
KEITH R. CORKERY	SERVICES-ST		126.48		
CRAWFORD ENGINEERING & SURVEYI	SERVICES-W		4,260.00		
CY & CHARLEY'S FIRESTONE INC	SERVICES-PD		783.23		
DAKOTA SUPPLY GROUP	SUPPLIES-W		782.08		
DANKO EMERGENCY EQUIPMENT COCL	EQUIP-F		1,526.65		
DEL-CLAY FARM EQUIPMENT	VEH REPAIR-A		1,040.94		
DELL MARKETING, LP	SUPPLIES-CH		1,526.20		
DON'S TRUCK SALES INC	VEH MAINT-ST		1,638.77		
DORSEY & WHITNEY LLP	SERVICES-W		5,000.00		
EASTERN IOWA EXCAVATING	SERVICES-A		498.75		
	Project# 2019-A-1	498.75			
ELECTRIC PUMP INC	SERVICES-W		8,743.84		
ELITE LAND IMPROVEMENT, LLC	SERVICES-W		13,167.88		
EMPLOYEE BENEFIT SYSTEMS	ADMIN FEE-ALL	341.62		14265231	12/10/24
EMPLOYEE BENEFIT SYSTEMS	SAFE-T FUND-ALL	1,423.46	1,765.08	14265247	12/10/24
ESCHEN'S CLOTHING	UNIFROM-W		234.50		
FEDERAL AVIATION ADMIN	SERVICES-A		21,293.28	14265249	12/04/24
	Project# 2022-A-2	21,293.28			
FELD FIRE	SERVICES-F		93.00		
GREEN PRO SOLUTIONS	SUPPLIES-ST		2,398.50		
HAWKEYE ALARM SIGNAL COMPANY	EQUIP REPAIR-PR		175.50		
INDEPENDENCE BULLETIN-JOURNAL	SUBSCRIP-ST		109.00		
INDEPENDENCE LIGHT & POWER	IT SERVICES-ALL		2,435.00		
IOWA FINANCE AUTHORITY	BOND FEES-W		12,280.00	14265246	12/02/24
IPERS	IPERS PRETAX EE SHARE		50,121.93	14265250	12/04/24
JOHN DEERE FINANCIAL	SUPPLIES-W,PR,B,ST,A		2,485.83		
ADAM KING	REFUND-A		700.00		
LEGACY FIRE APPARATUS	VEH MAINT-F		12,074.44		
JOHN MAGNUSON	SERVICES-PR		600.00		
TIMOTHY MAIN	INSTRUCTOR-PR		567.98		
MARTIN GARDNER ARCHITECTURE	SERVICES-F		2,100.00		
MCCLLOUD SERVICES	PEST CONTROL-PD		100.00		
MICROBAC LABORATORIES, INC	LAB ANALYSIS-W		4,539.50		

Item #6.

VENDOR NAME	REFERENCE	AMOUNT	VENDOR TOTAL	CHECK#	CHECK DATE
MSA PROFESSIONAL SERVICES INC	SERVICES-W,B		2,511.25		
MYERS POLARIS	VEH REPAIR-F		209.97		
INDEPENDENCE NAPA	SUPPLIES-W,F,A,ST,PR		3,692.95		
OFFICE TOWNE INC.	SUPPLIES-PD,CH,PR		187.22		
P & N CORPORATION	FUEL PROFITS-A		357.76		
PITNEY BOWES GLOBAL FINANCIAL	EQUIP LEASE-CH		490.53		
PRECISION PLUMBING, HEATING,	SERVICES-A,PR,W		422.27		
PURCHASE POWER	POSTAGE-PR		214.99		
RJS WELDING LLC	SERVICES-PR		29.20		
RYAN EXTERMINATING INC.	PEST CONTROL-CH,PR		209.55		
S.T.A.N. DEVELOPMENT	REIMBURSE-CH		10,658.31		
SHIELD TECHNOLOGY CORP	SERVICES-PD		1,800.00		
SIGNS & MORE LLC	SERVICES-PR		732.90		
SPAHN & ROSE LUMBER COMPANY	SUPPLIES-ST,A		222.79		
STATE STREET BANK & TRUST CO	MISSIONSQUARE ICMA RC BENEFIT	4,535.96		14265245	11/27/24
STATE STREET BANK & TRUST CO	4AE ER SHARE ICMA RC BENEFIT	969.33	5,505.29	14265248	11/27/24
STRAND ASSOCIATES	SERVICES-W		49,260.00		
SUNSET VALLEY CONSTRUCTION	SERVICES-CH		1,943.00		
SUPERB CLEANING SERVICES	BLDG MAINT-PR		2,512.50		
T-MOBILE	PHONE-PD,F,CH,B,PR		860.29		
TASC	FLEX MED/DEP		1,276.71	14265244	11/27/24
EUROFINS ENVIRONMENT TESTING	LAB ANALYSIS-W		3,346.00		
UMB BANK NA	BOND INTEREST	5,351.25		14265235	11/28/24
UMB BANK NA	BOND INTEREST	6,337.50		14265236	11/28/24
UMB BANK NA	BOND INTEREST	8,365.00		14265237	11/28/24
UMB BANK NA	BOND INTEREST	10,887.50		14265238	11/28/24
UMB BANK NA	BOND INTEREST	23,810.00		14265239	11/28/24
UMB BANK NA	BOND INTEREST	26,025.00		14265240	11/28/24
UMB BANK NA	Bond Payments	58,100.00	138,876.25	14265241	11/28/24
USA BLUE BOOK	SUPPLIES-W		130.80		
WASTE MANAGEMENT	GARBAGE-ALL		47,485.12		
WINDOW WORLD OF CEDAR RAPIDS	SERVICES-CH		4,135.00		
Accounts Payable Total			587,220.91		
Invoices: Paid			362,694.14		
Invoices: Scheduled			224,526.77		
Payroll Checks					
Report Total			587,220.91		

**CLAIMS REPORT
CLAIMS FUND SUMMARY**

Item #6.

FUND	NAME	AMOUNT
001	GENERAL FUND	171,465.90
003	LIBRARY	12,159.52
110	STREETS DEPT - ROAD USE T	19,054.93
112	EMPLOYEE BENEFITS	33,472.09
145	URBAN RENEWAL - LMI HOUSI	6,078.00
160	ECONOMIC DEVELOPMENT	10,658.31
200	DEBT SERVICE	151,617.67
304	PARKS & REC PROJECTS	14,900.00
318	CAP PROJ - AIRPORT	21,792.03
323	CAP OUTLAY SAVINGS/LOST	1,526.65
600	WATER FUND	21,179.16
605	WATER REVENUE BOND	6,337.50
610	SEWER UTILITY FUND	101,443.03
611	SEWER SRF SINKING FUND	12,280.00
614	SEWER SINKING REVENUE BON	1,527.00
820	SELF INSURANCE	1,720.13
821	SELF INSURANCE - ENTERPRI	8.99

	TOTAL FUNDS	587,220.91



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Susi Lampe, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: December 9, 2024

ITEM TITLE: Bank Reconciliation – *Information Only*

BACKGROUND:

Attached is documentation showing the Bank Reconciliation – for Council Information only.

DISCUSSION:

This is for information only; no discussion is necessary.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Engaging and Catalyzing Community. This item helps achieve that vision by being transparent and sharing the City's financials.

FINANCIAL CONSIDERATION:

N/A

RECOMMENDATION:

This item is for informational purposes only, no motion is needed or recommended.



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MONTHLY REPORTS
SUMMARY OF EXPLANATION

Bank Reconciliation

- This is a summary of the city's checking, savings, and investment account balances in the financial software.
- The information is received from the Bank Statements, Investment Statements, and Bank Reconciliation Registers.
- The Bank Reconciliation process is the balancing month end creating Bank Reconciliation Registers.
- The Bank Reconciliation Report final page on the City's Cash, Investments, and Petty Cash total should equal the Bank Cash Report.

Treasurer's Report

- This report is a financial software generated report that identifies the balance in each of the city's funds.
- This report reflects the funds beginning balance (*Calendar Last Month End Balance*), plus revenues received (*Received*), less expenses disbursed (*Disbursed*), plus or minus *Change in Liability*, and the fund's *Ending Balance*.
- The report Ending Balance across from the Report Total row should equal the *Bank Cash Report Total of All Banks* row, *Monthly Cash Balance* column and the *Reconciliation Report Cash, Investments, and Petty Cash* total.

Budget Report by Function

- This is a financial software generated report that reflects the nine Programs or Functions (*Public Safety, Public Works, Health & Social Services, Culture & Recreation, Community & Economic Development, General Government, Debt Service, Capital Projects, and Enterprise Funds*) as identified by the State of Iowa.
- This is an extremely important report to pay attention to because; *a budget will have to be amended only if the budgeted expenditures for a --- PROGRAM --- or FUNCTION will exceed the amount originally budgeted for that specific program as a total.*
- An amendment may not be necessary if only the budgeted expenditures for an individual capital project will be exceeded. The budget for the *PROGRAM* or *FUNCTION* is the controlling factor in determining if a budget amendment is needed.
- We will want to pay attention to the YTD Balance column of this particular report. The State of Iowa also says that you must prepare a budget amendment prior to exceeding the Program or Function if it is estimated or anticipated that you'll exceed that Program or Function.

Budget Report XP by Fund

- This is a financial software generated report which reflects the funds budgeted expense amount, Month to Date Balance, YTD Balance, Percent Expended and Unexpended.

Revenue Report

- This is a financial software generated report which reflects the funds budgeted revenues, Month to Date Balance, YTD Balance, Percent Received and Uncollected.

BANK CASH REPORT

2024

Item #7.

BANK NAME	OCTOBER	NOVEMBER	NOVEMBER	NOVEMBER	OUTSTANDING	NOV BANK
FUND GL NAME	CASH BALANCE	RECEIPTS	DISBURSMENTS	CASH BALANCE	TRANSACTIONS	BALANCE
BANK IOWA - CHECKING						
BANK IOWA - CHECKING						14,006,295.45
001 CASH GENERAL FUND	1,059,996.43	344,513.04	375,256.15	1,029,253.32	43,681.19	
003 CASH LIBRARY	48,346.79	31,278.37	28,418.81	51,206.35		
003 CASH RESERVE-LIB EQUIP	371.88-	0.00	0.00	371.88-	4,137.28	
005 CASH HOTEL-MOTEL TAX	206,140.01	8,536.14	0.00	214,676.15		
005 CASH-HOTEL/MOTEL TX-LIBRARY	0.00	0.00	0.00	0.00		
005 CASH-HOTEL/MOTEL TX-PARKS&REC	0.77	0.00	0.00	0.77		
005 CASH-HOTEL/MOTEL TX-EC DEVEL	0.00	0.00	0.00	0.00		
005 SAVINGS-HOTEL/MOTEL TAX-POOL	0.00	0.00	0.00	0.00		
010 CASH MAYOR/MGR REPLACEMENT	0.00	0.00	0.00	0.00		
011 CASH POLICE REPLACEMENT	0.00	0.00	0.00	0.00		
012 CASH STREET REPLACEMENT	0.00	0.00	0.00	0.00		
013 CASH LIBRARY REPLACEMENT	0.00	0.00	0.00	0.00		
014 CASH FIRE DEPT REPLACEMENT	0.00	0.00	0.00	0.00		
018 CASH AIRPORT REPLACEMENT	0.00	0.00	0.00	0.00		
043 CASH PARKS REPLACEMENT	0.00	0.00	0.00	0.00		
099 CASH PAYROLL CLEARING	0.00	0.00	0.00	0.00		
110 CASH ROAD USE TAX	1,029,177.05	73,266.33	46,979.73	1,055,463.65	6,937.72	
112 CASH EMPLOYEE BENEFITS	625,642.00	65,005.74	68,321.59	622,326.15	794.44	
119 CASH EMERGENCY LEVY	2,005.87	0.00	0.00	2,005.87		
121 CASH LOCAL OPTION SALES TAX	648,017.21	62,661.73	0.00	710,678.94		
125 CASH TAX INCREMENT FINANCING	484,526.66	57,591.38	2,518.07	539,599.97	2,518.07	
131 CASH LIBRARY MEMORIAL TRUST	375.00	0.00	0.00	375.00		
145 CASH URBAN RENEWAL	284,109.51	0.00	15,628.00	268,481.51		
160 CASH ECONOMIC DEVELOPMENT	3,685.98-	0.00	0.00	3,685.98-		
177 CASH POLICE FORFEITURE	13,089.16	0.00	0.00	13,089.16		
200 CASH DEBT SERVICE	672,402.83	68,018.00	152,217.67	588,203.16	9,321.00	
210 CASH DEBT SPECIAL ASSESSMENT	403,795.10	6,852.00	0.00	410,647.10		
301 CASH CAP PROJ FIRE EMERGENCY	26,436.55	0.00	0.00	26,436.55		
302 CASH CAP STREET IMPROVEMENT	203,205.07	0.00	0.00	203,205.07		
303 CASH - CAP PROJ/BRIDGES	78,123.47-	0.00	0.00	78,123.47-		
304 CASH - COMPLEX TURF	367,622.75-	0.00	0.00	367,622.75-		
311 CASH CAP PROJ CITY BLDGS	285,807.13-	0.00	0.00	285,807.13-		
315 CASH CAP PROJ HOUSING REHAB	88.81	0.00	0.00	88.81		
316 CASH CAP PROJ VISIONING PROJ	150,414.22-	0.00	0.00	150,414.22-		
318 CASH CAP PROJ AIRPORT	233,636.28-	0.00	130,548.51	364,184.79-	130,548.51	
319 CASH CAP PROJ WAPSIE DAM MIT	0.90	0.00	0.00	0.90		
320 CASH CAP PROJ AQUATIC CTR	468,238.82-	0.00	0.00	468,238.82-		
321 CASH CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00		
322 CASH CAP STREET PROJECT	34,610.58-	0.00	0.00	34,610.58-		
323 CASH CAPITAL OUTLAY/LOST	208,201.14	11,981.78	0.00	220,182.92		
323 RESERVE-POLICE CAP OUTLAY/LOST	97,974.26-	0.00	0.00	97,974.26-		
323 RESERVE-FIRE CAP OUTLAY/LOST	493,105.91	3,562.50	3,841.01	492,827.40		
323 RESERVE-STREET CAP OUTLAY/LOST	59,618.04	0.00	158,341.00	98,722.96-		
323 RESERVE-AIRPORT CAP OUTLY/LOST	202,430.94	0.00	0.00	202,430.94		
323 RESERVE-LIBRARY CAP OUTLY/LOST	78,792.52-	0.00	0.00	78,792.52-		
323 RESERVE-PARK CAP OUTLAY/LOST	4,951.71	0.00	0.00	4,951.71		
323 RESERVE-COMPLEX CAP OUTLY/LOST	615.46	0.00	17.50	597.96		
323 RESERVE-FCC CAP OUTLAY/LOST	160,685.37	0.00	0.00	160,685.37		
323 RESERVE-CITY HALL CAP OUT/LOST	78,352.75	0.00	0.00	78,352.75		
323 RESERVE-RIVERS EDGE CAP OUT/LO	58,683.19-	0.00	0.00	58,683.19-		
323 RESERVE-POOL CAP OUTLAY/LOST	81,476.74	0.00	0.00	81,476.74		

12/5/24
el11/30/2024
Statement
Balance

BANK CASH REPORT
2024

Item #7.

BANK FUND GL	BANK NAME	OCTOBER CASH BALANCE	NOVEMBER RECEIPTS	NOVEMBER DISBURSMENTS	NOVEMBER CASH BALANCE	OUTSTANDING TRANSACTIONS	NOV BANK BALANCE
SECURITY STATE BANK - CD INVST							
BANK 500	SECURITY STATE BANK - CD INVST						
	CD #40270-OAKWOOD CEM TIME CER	0.00	0.00	0.00	0.00		
	SECURITY STATE BANK - CD INVST	0.00	0.00	0.00	0.00	0.00	0.00
VERIDIAN CREDIT UNION							
BANK 500	VERIDIAN CREDIT UNION						
	CD #15-OAKWOOD CEM TIME CERTIF	0.00	0.00	0.00	0.00		
	VERIDIAN CREDIT UNION TOTALS	0.00	0.00	0.00	0.00	0.00	0.00
IPAIT - INVESTMENT SAVINGS							
BANK 001	IPAIT - INVESTMENT SAVINGS						826,326.79
	IPAIT 115-EVENTS	0.01	0.00	0.00	0.01		
	IPAIT 101-PARKS-RIVER WALK	10,648.87	39.25	0.00	10,688.12		
	IPAIT 110-OAKWOOD CEMETERY	25,569.07	94.33	0.00	25,663.40		
	IPAIT 119-CAPITAL IMPROVEMNT	2,243.97	8.23	0.00	2,252.20		
	IPAIT 114-PARKS-BALL COMPLEX	17,037.99	62.78	0.00	17,100.77		
	IPAIT 102 - POLICE CANINE	6,861.25	25.26	0.00	6,886.51		
	IPAIT 103-STREET REPLACEMENT	76.30	0.30	0.00	76.60		
	IPAIT 111-FIRE DEPT REPLACEM	532.72	1.93	0.00	534.65		
	IPAIT 106-AIRPORT REPLACEMNT	609.86	2.21	0.00	612.07		
	IPAIT 105-PARKS REPLACEMENT	30,722.12	113.30	0.00	30,835.42		
	IPAIT 116-WATER CONST	111,356.95	410.65	0.00	111,767.60		
	IPAIT 113-WATER VEH/EQU REPL	39,998.46	147.47	0.00	40,145.93		
	IPAIT 117-WWTP RESERVE	554,735.40	2,045.63	0.00	556,781.03		
	IPAIT 112-SEWER VEH/EQU REPL	22,898.06	84.42	0.00	22,982.48		
	IPAIT - INVESTMENT SAVINGS TOT	823,291.03	3,035.76	0.00	826,326.79	0.00	826,326.79
PETTY CASH							
BANK 001	PETTY CASH						1,575.00
	PETTY CASH - POLICE	200.00	0.00	0.00	200.00		
	PETTY CASH - RIVERS EDGE	100.00	0.00	0.00	100.00		
	PETTY CASH - LION'S PARK RM	0.00	0.00	0.00	0.00		
	PETTY CASH - FCC	100.00	0.00	0.00	100.00		
	PETTY CASH - POOL	225.00	0.00	0.00	225.00		
	PETTY CASH - COMPLEX	600.00	0.00	0.00	600.00		
	PETTY CASH - CITY HALL	150.00	0.00	0.00	150.00		
	PETTY CASH - LIBRARY	200.00	0.00	0.00	200.00		
	PETTY CASH TOTALS	1,575.00	0.00	0.00	1,575.00	0.00	1,575.00

BANK CASH REPORT
2024

Item #7.

BANK FUND	BANK NAME	OCTOBER CASH BALANCE	NOVEMBER RECEIPTS	NOVEMBER DISBURSMENTS	NOVEMBER CASH BALANCE	OUTSTANDING TRANSACTIONS	NOV BANK BALANCE
OAKWOOD CEMETERY MM ACCTS							

BANK 001	OAKWOOD CEMETERY MM ACCTS						111,353.77
001	OAKWOOD DONATIONS-BANK 11	10,405.25	0.00	0.00	10,405.25		
500	SAVINGS -0969762 MONEY MARKET	0.00	0.00	0.00	0.00		
500	SAVINGS -70010947 MONEY MARKET	100,580.09	368.43	0.00	100,948.52		
		-----	-----	-----	-----	-----	-----
	OAKWOOD CEMETERY MM ACCTS TOTA	110,985.34	368.43	0.00	111,353.77	0.00	111,353.77
BANKIOWA-COMPLEX TURF							

BANK 001	BANKIOWA-COMPLEX TURF						252,641.64
001	SAVINGS-COMPLEX TURF PROJECT	4,769.08	831.47	0.00	5,600.55		
304	SAVINGS-COMPLEX TURF PROJECT	246,918.09	123.00	0.00	247,041.09		
		-----	-----	-----	-----	-----	-----
	BANKIOWA-COMPLEX TURF TOTALS	251,687.17	954.47	0.00	252,641.64	0.00	252,641.64
NORTHEAST SECURITY BANK							

BANK 600	NORTHEAST SECURITY BANK						2,654,772.54
600	CD 4378	866,435.31	0.00	0.00	866,435.31		
602	CD #3970	1,465,153.26	0.00	0.00	1,465,153.26		
620	CD 4372	323,183.97	0.00	0.00	323,183.97		
		-----	-----	-----	-----	-----	-----
	NORTHEAST SECURITY BANK TOTALS	2,654,772.54	0.00	0.00	2,654,772.54	0.00	2,654,772.54
=====							
TOTAL OF ALL BANKS		17,947,565.78	1,372,473.65	1,251,360.03	18,068,679.40	253,483.60	18,322,163.00
=====							

BALANCE SHEET

CALENDAR 11/2024, FISCAL 5/2025

Item #7.

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
001-000-1110	CASH GENERAL FUND	30,743.11-	1,029,253.32
003-000-1110	CASH LIBRARY	2,859.56	51,206.35
005-000-1110	CASH HOTEL-MOTEL TAX	8,536.14	214,676.15
110-000-1110	CASH ROAD USE TAX	26,286.60	1,055,463.65
112-000-1110	CASH EMPLOYEE BENEFITS	3,315.85-	622,326.15
119-000-1110	CASH EMERGENCY LEVY		2,005.87
121-000-1110	CASH LOCAL OPTION SALES TAX	62,661.73	710,678.94
125-000-1110	CASH TAX INCREMENT FINANCING	55,073.31	539,599.97
131-000-1110	CASH LIBRARY MEMORIAL TRUST		375.00
145-000-1110	CASH URBAN RENEWAL	15,628.00-	268,481.51
160-000-1110	CASH ECONOMIC DEVELOPMENT		3,685.98-
177-000-1110	CASH POLICE FORFEITURE		13,089.16
200-000-1110	CASH DEBT SERVICE	84,199.67-	588,203.16
210-000-1110	CASH DEBT SPECIAL ASSESSMENT	6,852.00	410,647.10
301-000-1110	CASH CAP PROJ FIRE EMERGENCY		26,436.55
302-000-1110	CASH CAP STREET IMPROVEMENT		203,205.07
303-000-1110	CASH - CAP PROJ/BRIDGES		78,123.47-
304-000-1110	CASH - COMPLEX TURF		367,622.75-
311-000-1110	CASH CAP PROJ CITY BLDGS		285,807.13-
315-000-1110	CASH CAP PROJ HOUSING REHAB		88.81
316-000-1110	CASH CAP PROJ VISIONING PROJ		150,414.22-
318-000-1110	CASH CAP PROJ AIRPORT	130,548.51-	364,184.79-
319-000-1110	CASH CAP PROJ WAPSIE DAM MIT		.90
320-000-1110	CASH CAP PROJ AQUATIC CTR		468,238.82-
322-000-1110	CASH CAP STREET PROJECT		34,610.58-
323-000-1110	CASH CAPITAL OUTLAY/LOST	11,981.78	220,182.92
324-000-1110	CASH - CAP PROJECT HIGHWAY 150		295,304.59-
399-000-1110	CASH CAP STORM SEWER		4,521.23
600-000-1110	CASH WATER	29,193.61-	397,569.71
602-000-1110	CASH WATER CONSTRUCTION		2,828.00-
605-000-1110	CASH 2021 WATER REV BOND	1,418.33	32,747.66
606-000-1110	CASH WATER REV BOND RESERVE		98,000.00
610-000-1110	CASH SEWER	333,239.42	6,774,186.54
611-000-1110	CHECKING - SRF SINKING FUND	7,946.67	39,973.93
612-000-1110	CHECKING - SEWER SRF PROJECT		.89
613-000-1110	CASH SEWER REVENUE BOND RESV		238,682.89
614-000-1110	CASH SEWER SINKING REV BOND	41,268.42	222,301.26
615-000-1110	CASH WWTP FUTURE PLANT		383,946.10
740-000-1110	CASH STORM WATER	9,174.97	423,683.68
741-000-1110	CASH		495,765.56
820-000-1110	CASH SELF INSURANCE	296.67	296.67
821-000-1110	CASH SELF INSURANCE ENTERPRISE	44.95	44.95
		-----	-----
	CASH TOTAL	274,011.80	13,016,821.32
003-000-1111	CASH RESERVE-LIB EQUIP		371.88-
		-----	-----
	RESERVE- TOTAL	.00	371.88-

BALANCE SHEET
CALENDAR 11/2024, FISCAL 5/2025

Item #7.

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
005-000-1112	CASH-HOTEL/MOTEL TX-PARKS&REC		.77
	RESERVE- TOTAL	.00	.77
001-000-1120	PETTY CASH - POLICE		200.00
003-000-1120	PETTY CASH - LIBRARY		200.00
	PETTY CASH TOTAL	.00	400.00
001-000-1121	PETTY CASH - RIVERS EDGE		100.00
	PETTY CASH TOTAL	.00	100.00
001-000-1123	PETTY CASH - FCC		100.00
	PETTY CASH TOTAL	.00	100.00
001-000-1124	PETTY CASH - POOL		225.00
	PETTY CASH TOTAL	.00	225.00
001-000-1125	PETTY CASH - COMPLEX		600.00
	PETTY CASH TOTAL	.00	600.00
001-000-1126	PETTY CASH - CITY HALL		150.00
	PETTY CASH TOTAL	.00	150.00
001-000-1130	OAKWOOD DONATIONS-BANK 11		10,405.25
323-000-1130	RESERVE-POLICE CAP OUTLAY/LOST		97,974.26-
	OAKWOOD DONATIONS - BK 11 TOTA	.00	87,569.01-
323-000-1131	RESERVE-FIRE CAP OUTLAY/LOST	278.51-	492,827.40
	RESERVE- TOTAL	278.51-	492,827.40
323-000-1132	RESERVE-STREET CAP OUTLAY/LOST	158,341.00-	98,722.96-
	RESERVE- TOTAL	158,341.00-	98,722.96-

BALANCE SHEET
CALENDAR 11/2024, FISCAL 5/2025

Item #7.

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
615-000-1150	IPAIT 117-WWTP RESERVE	2,045.63	556,781.03
	IPAIT - TOTAL	2,574.02	700,607.38
001-000-1151	IPAIT 101-PARKS-RIVER WALK	39.25	10,688.12
	IPAIT - TOTAL	39.25	10,688.12
001-000-1152	IPAIT 110-OAKWOOD CEMETERY	94.33	25,663.40
	IPAIT - TOTAL	94.33	25,663.40
001-000-1153	IPAIT 119-CAPITAL IMPROVEMNT	8.23	2,252.20
	IPAIT - TOTAL	8.23	2,252.20
001-000-1154	IPAIT 114-PARKS-BALL COMPLEX	62.78	17,100.77
	IPAIT - TOTAL	62.78	17,100.77
604-000-1155	IPAIT 113-WATER VEH/EQU REPL	147.47	40,145.93
	IPAIT - TOTAL	147.47	40,145.93
619-000-1156	IPAIT 112-SEWER VEH/EQU REPL	84.42	22,982.48
	IPAIT - TOTAL	84.42	22,982.48
001-000-1157	IPAIT 102 - POLICE CANINE	25.26	6,886.51
	IPAIT - TOTAL	25.26	6,886.51
500-000-1161	SAVINGS -70010947 MONEY MARKET	368.43	100,948.52
	SAVINGS - TOTAL	368.43	100,948.52
001-000-1162 320-000-1162	SAVINGS-AQUATIC CENTER PROJECT	1,380.17	23,310.20
	SAVINGS - CAP PROJ AQUATIC CTR		395,887.61
	SAVINGS - TOTAL	1,380.17	419,197.81

BALANCE SHEET
CALENDAR 11/2024, FISCAL 5/2025

Item #7.

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
001-000-1171	CD #5810-PW CD		50,000.00
		-----	-----
	CD # TOTAL	.00	50,000.00
001-000-1172	SAVINGS-COMPLEX TURF PROJECT	831.47	5,600.55
304-000-1172	SAVINGS-COMPLEX TURF PROJECT	123.00	247,041.09
		-----	-----
	CD # TOTAL	954.47	252,641.64
602-000-1175	CD #3970		1,465,153.26
		-----	-----
	CD #3970 TOTAL	.00	1,465,153.26
600-000-1176	CD 4378		866,435.31
		-----	-----
	CD 4378 TOTAL	.00	866,435.31
620-000-1177	CD 4372		323,183.97
		-----	-----
	CD 4372 TOTAL	.00	323,183.97
		=====	=====
	TOTAL CASH	121,113.62	18,068,679.40
		=====	=====

TREASURER'S REPORT
CALENDAR 11/2024, FISCAL 5/2025

Item #7.

ACCOUNT TITLE	LAST MONTH END BALANCE	RECEIVED	DISBURSED	CHANGE IN LIABILITY	ENDING BALANCE
001 GENERAL FUND	1,210,836.95	301,028.50	418,976.45	89,646.33	1,182,535.33
003 LIBRARY	48,174.91	30,810.16	40,119.08	12,168.48	51,034.47
004 PARKS & RECREATION					
005 HOTEL-MOTEL TAX	206,140.78	8,536.14			214,676.92
010 MAYOR/MGR RELACEMENT FUND					
011 POLICE REPLACEMENT FUND					
012 STREET REPLACEMENT FUND	76.30	.30			76.60
013 LIBRARY REPLACEMENT FUND					
014 FIRE DEPT REPLACEMENT F	532.72	1.93			534.65
018 AIRPORT REPLACEMENT FUN	609.86	2.21			612.07
043 PARKS REPLACEMENT FUND	30,722.12	113.30			30,835.42
099 PAYROLL CLEARING FUND					
110 STREETS DEPT - ROAD USE	1,029,177.05	72,300.05	56,571.04	10,557.59	1,055,463.65
112 EMPLOYEE BENEFITS	625,642.00	62,699.23	66,015.08		622,326.15
119 EMERGENCY LEVY	2,005.87				2,005.87
121 LOCAL OPTION SALES TAX	648,017.21	62,661.73			710,678.94
125 TAX INCREMENT FINANCING	484,526.66	57,591.38	2,518.07		539,599.97
131 LIBRARY MEMORIAL TRUST	375.00				375.00
140 COMMUNITY BETTERMENT					
145 URBAN RENEWAL - LMI HOU	284,109.51		15,628.00		268,481.51
160 ECONOMIC DEVELOPMENT	3,685.98-				3,685.98-
177 POLICE FORFEITURE	13,089.16				13,089.16
200 DEBT SERVICE	672,402.83	68,018.00	152,217.67		588,203.16
210 DEBT - SPECIAL ASSESSME	403,795.10	6,852.00			410,647.10
301 CAP EQUIP - FIRE EMERGE	26,436.55				26,436.55
302 CAP PROJ - STREET IMPRO	203,205.07				203,205.07
303 CAP PROJ - BRIDGES	78,123.47-				78,123.47-
304 PARKS & REC PROJECTS	120,704.66-	123.00			120,581.66-
308 CAP PROJ - SKATEBOARD PAR					
310 CAP PROJ - BIOSOLIDS IMPR					
311 CAP PROJ - CITY BUILDIN	285,807.13-				285,807.13-
315 CAP PROJ - HOUSING REHA	88.81				88.81
316 CAP PROJ - VISIONING PR	150,414.22-				150,414.22-
318 CAP PROJ - AIRPORT	233,636.28-		130,548.51		364,184.79-
319 CAP PROJ - WAPSIE DAM M	.90				.90
320 CAP PROJ - AQUATIC CENT	72,351.21-				72,351.21-
321 CAPITAL PW IMPROVEMENT					
322 CAP PROJ - STREETS/TIF	34,610.58-				34,610.58-
323 CAP OUTLAY SAVINGS/LOST	1,103,199.79	15,544.28	162,199.51		956,544.56
324 CAP PROJECT HIGHWAY 150	295,304.59-				295,304.59-
325 CAP PROJ-1ST ST W RECON					
399 CAP PROJ - 3rd AVE STMS	4,521.23				4,521.23
500 CEMETERY FUND	100,580.09	368.43			100,948.52
600 WATER FUND	1,293,198.63	81,653.73	117,214.95	6,367.61	1,264,005.02
601 WATER IMPROVEMENT					
602 WATER CONSTRUCTION	1,573,682.21	410.65			1,574,092.86
604 WATER RELACEMENT FUND	39,998.46	147.47			40,145.93
605 WATER REVENUE BOND	31,329.33	7,755.83	6,337.50		32,747.66
606 WATER REV BOND RESERVE	98,000.00				98,000.00
610 SEWER UTILITY FUND	6,440,947.12	470,094.41	149,775.96	12,920.97	6,774,186.54
611 SEWER SRF SINKING FUND	32,027.26	7,946.67			39,973.93
612 SEWER SRF PROJECT FUND	.89				.89
613 SEWER REVENUE BOND RESE	238,682.89				238,682.89

TREASURER'S REPORT
CALENDAR 11/2024, FISCAL 5/2025

Item #7.

ACCOUNT TITLE		LAST MONTH END BALANCE	RECEIVED	DISBURSED	CHANGE IN LIABILITY	ENDING BALANCE
614	SEWER SINKING REVENUE B	181,032.84	42,795.42	1,527.00		222,301.26
615	WWTP FUTURE PLANT FUND	938,681.50	2,045.63			940,727.13
619	SEWER REPLACEMENT FUND	22,898.06	84.42			22,982.48
620	WWTP REPLACEMENT FUND	323,183.97				323,183.97
740	STORM WATER DEPT	414,508.71	12,629.04	3,454.07		423,683.68
741	STORM WATER PROJECTS	495,765.56				495,765.56
820	SELF INSURANCE		7,722.49	7,425.82		296.67
821	SELF INSURANCE - ENTERPRISE		315.04	270.09		44.95
Report Total		17,947,565.78	1,320,251.44	1,330,798.80	131,660.98	18,068,679.40

BUDGET REPORT

CALENDAR 11/2024, FISCAL 5/2025

PCT OF FISCAL YTD 41.6%

Item #7.

Expenses by Function

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	POLICE TOTAL	1,774,359.00	127,851.71	686,322.42	38.68	1,088,036.58
	ARPA 2021 TOTAL	.00	478.31	9,181.32	.00	9,181.32-
	FIRE TOTAL	595,154.00	53,345.94	203,272.59	34.15	391,881.41
	AMBULANCE TOTAL	150,000.00	11,271.00	56,355.00	37.57	93,645.00
	BUILDING INSPECTIONS TOTAL	140,298.00	17,067.99	70,205.00	50.04	70,093.00
	ANIMAL CONTROL TOTAL	1,000.00	36.45	218.44	21.84	781.56
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	PUBLIC SAFETY TOTAL	2,660,811.00	210,051.40	1,025,554.77	38.54	1,635,256.23
	ROADS, BRIDGES, SIDEWALKS TOTA	795,439.00	51,670.16	237,687.56	29.88	557,751.44
	STREET LIGHTING TOTAL	37,000.00	1,866.19	10,276.62	27.77	26,723.38
	TRAFFIC CONTROL & SAFETY TOTA	9,000.00	.00	613.49	6.82	8,386.51
	SNOW REMOVAL TOTAL	75,631.00	3,320.22	6,273.70	8.30	69,357.30
	STREET CLEANING TOTAL	10,000.00	5,794.07	8,749.51	87.50	1,250.49
	AIRPORT TOTAL	330,148.00	11,755.40	120,119.46	36.38	210,028.54
	GARBAGE TOTAL	667,466.00	47,525.07	278,153.49	41.67	389,312.51
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	PUBLIC WORKS TOTAL	1,924,684.00	121,931.11	661,873.83	34.39	1,262,810.17
	COMMUNITY MENTAL HEALTH TOTAL	1,000.00	.00	.00	.00	1,000.00
	OTHER HEALTH/SOCIAL SERV TOTA	2,000.00	.00	.00	.00	2,000.00
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	HEALTH & SOCIAL SERVICES TOTA	3,000.00	.00	.00	.00	3,000.00
	LIBRARY TOTAL	552,281.00	46,490.95	205,575.46	37.22	346,705.54
	PARKS TOTAL	367,206.00	26,983.19	152,925.10	41.65	214,280.90
	FORESTRY/GREENHOUSE TOTAL	5,871.00	.00	5,012.47	85.38	858.53
	DOG PARK TOTAL	3,000.00	.00	19.06	.64	2,980.94
	RECREATION - OPERATING TOTAL	372,569.00	30,653.33	146,436.31	39.30	226,132.69
	RECREATION - RIVER'S EDGE TOTA	51,509.00	3,651.32	23,179.39	45.00	28,329.61
	RECREATION - OUTDOOR TOTAL	105,400.00	4,162.25	42,921.25	40.72	62,478.75
	RECREATION - FALCON CIVIC TOTA	112,365.00	11,944.84	50,844.80	45.25	61,520.20
	RECREATION - SWIMMING POO TOTA	191,909.00	3,141.26	110,328.77	57.49	81,580.23
	RECREATION - RV PARK TOTAL	42,550.00	3,173.60	21,217.30	49.86	21,332.70
	RECREATION - COMPLEX TOTAL	144,774.00	6,207.12	66,976.54	46.26	77,797.46
	CEMETERY TOTAL	7,799.00	322.50	9,889.95	126.81	2,090.95-
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	CULTURE & RECREATION TOTAL	1,957,233.00	136,730.36	835,326.40	42.68	1,121,906.60
	ECONOMIC DEVELOPMENT TOTAL	39,940.00	.00	65,533.20	164.08	25,593.20-
	HOUSING & URBAN RENEWAL TOTAL	175,000.00	15,628.00	17,378.00	9.93	157,622.00
	URBAN RENEWAL TOTAL	90,000.00	.00	240,000.00	266.67	150,000.00-
	URBAN RENEWAL TOTAL	100,000.00	.00	.00	.00	100,000.00
	OTHER ECONOMIC DEVELOPMNT TOTA	45,476.00	.00	24,464.08	53.80	21,011.92
	ECONOMIC DEV REBATES TOTAL	401,559.00	2,518.07	2,518.07	.63	399,040.93
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	COMMUNITY & ECONOMIC DEV TOTA	851,975.00	18,146.07	349,893.35	41.07	502,081.65

BUDGET REPORT

CALENDAR 11/2024, FISCAL 5/2025

PCT OF FISCAL YTD 41.6% Item #7.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	MAYOR/COUNCIL/CITY MGR TOTAL	100,039.00	6,024.84	32,494.14	32.48	67,544.86
	CLERK/TREASURER/ADM TOTAL	268,264.00	25,746.88	114,652.28	42.74	153,611.72
	RETIRED EMPLOYEES TOTAL	9,825.00	240.40	1,286.19	13.09	8,538.81
	ELECTIONS TOTAL	6,000.00	.00	.00	.00	6,000.00
	LEGAL SERVICES/ATTORNEY TOTAL	137,515.00	2,902.28	17,590.03	12.79	119,924.97
	CITY HALL/GENERAL BLDGS TOTAL	116,329.00	8,917.41	25,028.01	21.51	91,300.99
	TORT LIABILITY TOTAL	16,598.00	.00	.00	.00	16,598.00
	GENERAL GOVERNMENT-I.T. TOTAL	105,000.00	26,752.23	52,954.86	50.43	52,045.14
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	GENERAL GOVERNMENT TOTAL	759,570.00	70,584.04	244,005.51	32.12	515,564.49
	2016 - \$4,810,000 GO BON TOTA	263,320.00	23,810.00	23,810.00	9.04	239,510.00
	DEBT SERVICE TOTAL	312,750.00	26,025.00	26,025.00	8.32	286,725.00
	DEBT SERVICE TOTAL	700.00	.00	.00	.00	700.00
	2019 GO TOTAL	147,430.00	8,965.00	8,965.00	6.08	138,465.00
	DEBT SERVICE TOTAL	152,442.00	8,721.00	8,721.00	5.72	143,721.00
	DEBT SERVICE TOTAL	100,738.00	10,357.92	10,357.92	10.28	90,380.08
	DEBT SERVICE TOTAL	266,900.00	58,100.00	58,100.00	21.77	208,800.00
	2021 2740K GO TOTAL	307,475.00	10,887.50	11,487.50	3.74	295,987.50
	2015A - \$2,200,000 GO BON TOTA	176,403.00	5,351.25	5,351.25	3.03	171,051.75
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	DEBT SERVICE TOTAL	1,728,158.00	152,217.67	152,817.67	8.84	1,575,340.33
	POLICE TOTAL	79,620.00	.00	50,730.14	63.72	28,889.86
	FIRE TOTAL	107,000.00	3,841.01	56,530.35	52.83	50,469.65
	BUILDING INSPECTIONS TOTAL	3,000.00	.00	1,500.00	50.00	1,500.00
	ROADS, BRIDGES, SIDEWALKS TOTA	280,500.00	158,341.00	236,050.49	84.15	44,449.51
	ROADS, BRIDGES, SIDEWALKS TOTA	31,352.00	.00	18,920.85	60.35	12,431.15
	AIRPORT TOTAL	25,000.00	.00	16,286.52	65.15	8,713.48
	LIBRARY TOTAL	82,000.00	.00	92,865.00	113.25	10,865.00-
	PARKS TOTAL	60,000.00	.00	76,113.32	126.86	16,113.32-
	RECREATION - RIVER'S EDGE TOTA	25,000.00	.00	.00	.00	25,000.00
	RECREATION - FALCON CIVIC TOTA	10,000.00	.00	.00	.00	10,000.00
	RECREATION - SWIMMING POO TOTA	50,000.00	.00	43,378.00	86.76	6,622.00
	RECREATION - COMPLEX TOTAL	84,000.00	17.50	72,934.72	86.83	11,065.28
	ENTERPRISE DR TRAIL PH 2 TOTA	.00	.00	825.00	.00	825.00-
	CITY HALL/GENERAL BLDGS TOTAL	35,500.00	.00	24,498.19	69.01	11,001.81
	CAPITAL PROJECTS TOTAL	.00	5,907.44	7,800.84	.00	7,800.84-
	CAPITAL PROJECTS TOTAL	430,000.00	124,641.07	300,101.86	69.79	129,898.14
	CAPITAL PROJECTS TOTAL	466,920.00	.00	359,220.18	76.93	107,699.82
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	CAPITAL PROJECTS TOTAL	1,769,892.00	292,748.02	1,357,755.46	76.71	412,136.54
	2016 - \$4,810,000 GO BON TOTA	512,054.00	1,527.00	1,527.00	.30	510,527.00
	2021 WATER 1140k TOTAL	93,375.00	6,337.50	6,937.50	7.43	86,437.50
	WATER TOTAL	1,365,344.00	109,459.12	647,685.82	47.44	717,658.18
	SEWER/SEWAGE DISPOSAL TOTAL	1,243,331.00	40,783.27	747,201.43	60.10	496,129.57
	SEWER COLLECTION TOTAL	876,338.00	52,398.52	319,223.41	36.43	557,114.59

BUDGET REPORT
CALENDAR 11/2024, FISCAL 5/2025

PCT OF FISCAL YTD 41.6% Item #7.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	SEWER TREATMENT PLANT SRF TOTA	95,560.00	.00	.00	.00	95,560.00
	STORM WATER TOTAL	300,638.00	329.07	11,130.59	3.70	289,507.41
	STORM WATER PROJECTS TOTAL	300,000.00	.00	8,095.12	2.70	291,904.88
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	ENTERPRISE FUNDS TOTAL	4,786,640.00	210,834.48	1,741,800.87	36.39	3,044,839.13
	TRANSFERS IN/OUT TOTAL	3,253,900.00	109,859.74	583,450.27	17.93	2,670,449.73
	INTERNAL SERVICE TOTAL	.00	7,695.91	63,262.72	.00	63,262.72-
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	TRANSFER OUT TOTAL	3,253,900.00	117,555.65	646,712.99	19.88	2,607,187.01
		=====	=====	=====	=====	=====
	TOTAL EXPENSES	19,695,863.00	1,330,798.80	7,015,740.85	35.62	12,680,122.15
		=====	=====	=====	=====	=====

BUDGET REPORT
CALENDAR 11/2024, FISCAL 5/2025

Expenses by Fund

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	GENERAL FUND TOTAL	5,442,970.00	418,976.45	2,226,643.40	40.91	3,216,326.60
	LIBRARY TOTAL	434,098.00	40,119.08	166,743.87	38.41	267,354.13
	HOTEL-MOTEL TAX TOTAL	99,976.00	.00	24,464.08	24.47	75,511.92
	STREETS DEPT - ROAD USE T TOTA	734,694.00	56,571.04	219,885.06	29.93	514,808.94
	EMPLOYEE BENEFITS TOTAL	1,324,176.00	66,015.08	412,724.53	31.17	911,451.47
	LOCAL OPTION SALES TAX TOTAL	824,200.00	.00	.00	.00	824,200.00
	TAX INCREMENT FINANCING TOTAL	1,299,580.00	2,518.07	2,518.07	.19	1,297,061.93
	URBAN RENEWAL - LMI HOUSI TOTA	175,000.00	15,628.00	17,378.00	9.93	157,622.00
	ECONOMIC DEVELOPMENT TOTAL	229,940.00	.00	305,533.20	132.88	75,593.20-
	DEBT SERVICE TOTAL	1,728,158.00	152,217.67	152,817.67	8.84	1,575,340.33
	DEBT - SPECIAL ASSESSMENT TOTA	50,000.00	.00	.00	.00	50,000.00
	CAP PROJ - STREET IMPROVE TOTA	466,920.00	.00	359,220.18	76.93	107,699.82
	CAP PROJ - BRIDGES TOTAL	31,352.00	.00	18,920.85	60.35	12,431.15
	PARKS & REC PROJECTS TOTAL	37,000.00	.00	61,467.17	166.13	24,467.17-
	CAP PROJ - VISIONING PROJ TOTA	.00	.00	825.00	.00	825.00-
	CAP PROJ - AIRPORT TOTAL	430,000.00	130,548.51	307,902.70	71.61	122,097.30
	CAP OUTLAY SAVINGS/LOST TOTAL	769,620.00	162,199.51	609,419.56	79.18	160,200.44

BUDGET REPORT
CALENDAR 11/2024, FISCAL 5/2025

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	CAP PROJECT HIGHWAY 150 TOTAL	35,000.00	.00	.00	.00	35,000.00
	WATER FUND TOTAL	1,458,719.00	117,214.95	686,769.97	47.08	771,949.03
	WATER REVENUE BOND TOTAL	93,375.00	6,337.50	6,937.50	7.43	86,437.50
	SEWER UTILITY FUND TOTAL	2,797,833.00	149,775.96	1,348,429.61	48.20	1,449,403.39
	SEWER SRF SINKING FUND TOTAL	95,560.00	.00	.00	.00	95,560.00
	SEWER SINKING REVENUE BON TOTA	512,054.00	1,527.00	1,527.00	.30	510,527.00
	STORM WATER DEPT TOTAL	325,638.00	3,454.07	14,255.59	4.38	311,382.41
	STORM WATER PROJECTS TOTAL	300,000.00	.00	8,095.12	2.70	291,904.88
	SELF INSURANCE TOTAL	.00	7,425.82	61,794.06	.00	61,794.06-
	SELF INSURANCE - ENTERPRI TOTA	.00	270.09	1,468.66	.00	1,468.66-
	TOTAL EXPENSES BY FUND	=====	=====	=====	=====	=====
		19,695,863.00	1,330,798.80	7,015,740.85	35.62	12,680,122.15
		=====	=====	=====	=====	=====

REVENUE REPORT
CALENDAR 11/2024, FISCAL 5/2025**PCT OF FISCAL YTD 41.6%****Item #7.***Revenue by Fund*

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
	GENERAL FUND TOTAL	5,057,591.00	301,028.50	2,266,504.86	44.81	2,791,086.14
	LIBRARY TOTAL	434,098.00	30,810.16	169,490.31	39.04	264,607.69
	HOTEL-MOTEL TAX TOTAL	100,000.00	8,536.14	62,603.56	62.60	37,396.44
	STREET REPLACEMENT FUND TOTAL	.00	.30	1.53	.00	1.53-
	FIRE DEPT REPLACEMENT FUN TOTA	.00	1.93	10.54	.00	10.54-
	AIRPORT REPLACEMENT FUND TOTA	.00	2.21	12.05	.00	12.05-
	PARKS REPLACEMENT FUND TOTAL	.00	113.30	617.41	.00	617.41-
	STREETS DEPT - ROAD USE T TOTA	788,320.00	72,300.05	369,243.23	46.84	419,076.77
	EMPLOYEE BENEFITS TOTAL	1,407,012.00	62,699.23	731,171.25	51.97	675,840.75
	LOCAL OPTION SALES TAX TOTAL	825,000.00	62,661.73	361,837.93	43.86	463,162.07
	TAX INCREMENT FINANCING TOTAL	1,299,580.00	57,591.38	606,016.45	46.63	693,563.55
	URBAN RENEWAL - LMI HOUSI TOTA	112,325.00	.00	.00	.00	112,325.00
	ECONOMIC DEVELOPMENT TOTAL	316,935.00	.00	35,145.00	11.09	281,790.00
	DEBT SERVICE TOTAL	1,794,149.00	68,018.00	712,879.43	39.73	1,081,269.57
	DEBT - SPECIAL ASSESSMENT TOTA	21,000.00	6,852.00	119,280.17	568.00	98,280.17-
	PARKS & REC PROJECTS TOTAL	.00	123.00	48,073.00	.00	48,073.00-
	CAP PROJ - VISIONING PROJ TOTA	15,389.00	.00	.00	.00	15,389.00

REVENUE REPORT
CALENDAR 11/2024, FISCAL 5/2025

PCT OF FISCAL YTD 41.6%
Item #7.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
	CAP PROJ - AIRPORT TOTAL	370,277.00	.00	5,278.00	1.43	364,999.00
	CAP PROJ - STREETS/TIF TOTAL	34,611.00	.00	.00	.00	34,611.00
	CAP OUTLAY SAVINGS/LOST TOTAL	460,942.00	15,544.28	132,280.01	28.70	328,661.99
	CEMETERY FUND TOTAL	.00	368.43	1,847.17	.00	1,847.17-
	WATER FUND TOTAL	1,311,440.00	81,653.73	464,188.14	35.40	847,251.86
	WATER CONSTRUCTION TOTAL	.00	410.65	39,675.10	.00	39,675.10-
	WATER RELACEMENT FUND TOTAL	.00	147.47	803.85	.00	803.85-
	WATER REVENUE BOND TOTAL	93,375.00	7,755.83	39,084.15	41.86	54,290.85
	SEWER UTILITY FUND TOTAL	2,431,550.00	470,094.41	3,024,359.73	124.38	592,809.73-
	SEWER SRF SINKING FUND TOTAL	95,560.00	7,946.67	39,933.31	41.79	55,626.69
	SEWER SINKING REVENUE BON TOTA	512,054.00	42,795.42	212,486.06	41.50	299,567.94
	WWTP FUTURE PLANT FUND TOTAL	.00	2,045.63	11,148.86	.00	11,148.86-
	SEWER REPLACEMENT FUND TOTAL	.00	84.42	460.15	.00	460.15-
	WWTP REPLACEMENT FUND TOTAL	.00	.00	7,922.82	.00	7,922.82-
	STORM WATER DEPT TOTAL	160,000.00	12,629.04	65,209.01	40.76	94,790.99
	SELF INSURANCE TOTAL	.00	7,722.49	61,776.08	.00	61,776.08-
	SELF INSURANCE - ENTERPRI TOTA	.00	315.04	1,468.66	.00	1,468.66-
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REVENUE REPORT
CALENDAR 11/2024, FISCAL 5/2025

PCT OF FISCAL YTD 41.6% Item #7.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
	TOTAL REVENUE BY FUND	17,641,208.00	1,320,251.44	9,590,807.82	54.37	8,050,400.18
		=====	=====	=====	=====	=====



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Susi Lampe, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: December 9, 2024

ITEM TITLE: Revenues and Expenses to date – *Information Only*

BACKGROUND:

Attached is documentation showing the Revenues and Expenses to date – for Council Information only.

DISCUSSION:

This is for information only; no discussion is necessary.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Engaging and Catalyzing Community. This item helps achieve that vision by being transparent and sharing the City's financials.

FINANCIAL CONSIDERATION:

N/A

RECOMMENDATION:

This item is for informational purposes only, no motion is needed or recommended.

Airport Budget

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-280-4310	HANGAR RENT	28,280.00		6,000.00	21.22	22,280.00
001-280-4311	FARM LEASE	18,998.00				18,998.00
001-280-4312	FIXED BASED OPERATOR LEASE	12,300.00		4,000.00	32.52	8,300.00
001-280-4715	REFUNDS			315.99		315.99-
001-280-4750	MERCHANDISE SALES	130,000.00	407.87	70,783.99	54.45	59,216.01
	AIRPORT TOTAL	189,578.00	407.87	81,099.98	42.78	108,478.02
	TOTAL REVENUE	189,578.00	407.87	81,099.98	42.78	108,478.02
001-280-6010	SALARIES - FULL-TIME	61,959.00		26,165.54	42.23	35,793.46
001-280-6020	SALARIES - PART-TIME	3,000.00		1,120.13	37.34	1,879.87
001-280-6040	WAGES - OVERTIME	1,302.00		534.59	41.06	767.41
001-280-6143	ICMA RC - CITY SHARE	1,000.00		423.06	42.31	576.94
001-280-6170	UNEMPLOYMENT COMPENSATION			316.52		316.52-
001-280-6181	UNIFORM ALLOWANCE	300.00				300.00
001-280-6184	CELL PHONE ALLOWANCES	600.00		250.00	41.67	350.00
001-280-6240	MTGS/CONFERENCES/MILES	500.00				500.00
001-280-6310	BUILDING MAINT & REPAIR	5,000.00		367.09	7.34	4,632.91
001-280-6320	GROUNDS/RUNWAY MAINT & REPAIR	10,000.00		4,850.08	48.50	5,149.92
001-280-6331	VEHICLE OPERATIONS	5,000.00		2,017.49	40.35	2,982.51
001-280-6332	VEHICLE REPAIRS	5,000.00		2,824.83	56.50	2,175.17
001-280-6371	ELECTRIC/GAS UTILITIES	21,000.00		3,733.21	17.78	17,266.79
001-280-6372	GARBAGE/RECYCLING	3,750.00		1,538.33	41.02	2,211.67
001-280-6373	COMMUNICATIONS (PHONE/INTERNET)	2,200.00		1,016.22	46.19	1,183.78
001-280-6399	OTHER MAINTENANCE/REPAIR	2,000.00		34.99	1.75	1,965.01
001-280-6407	ENGINEERING	2,500.00				2,500.00
001-280-6408	PROPERTY & CASUALTY INSURANCE	32,084.00		1,594.00	4.97	30,490.00
001-280-6409	JANITORIAL	1,500.00		198.00	13.20	1,302.00
001-280-6412	MEDICAL EXPENSE - DOCTOR	100.00		14.52	14.52	85.48
001-280-6413	PAYMENTS TO OTHER AGENCIES	500.00				500.00
001-280-6499	OTHER CONTRACTUAL SERV	12,500.00		6,577.59	52.62	5,922.41
001-280-6503	MERCHANDISE FOR RE-SALE	120,000.00		54,897.78	45.75	65,102.22
001-280-6506	OFFICE SUPPLIES	2,500.00		302.05	12.08	2,197.95
001-280-6507	OPERATING SUPPLIES	2,000.00		578.82	28.94	1,421.18
001-280-6510	SPECIAL & SAFETY EQUIPMENT	500.00				500.00
	AIRPORT TOTAL	296,795.00	.00	109,354.84	36.85	187,440.16
	TOTAL EXPENSES	296,795.00	.00	109,354.84	36.85	187,440.16
	GENERAL FUND TOTAL	107,217.00-	407.87	28,254.86-	26.35	78,962.14-
018-280-4300	INTEREST			12.05		12.05-

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	AIRPORT TOTAL	.00	.00	12.05	.00	12.05-
	TOTAL REVENUE	.00	.00	12.05	.00	12.05-
	AIRPORT REPLACEMENT FUND TOTA	.00	.00	12.05	.00	12.05-
112-280-6110	FICA - CITY/AIRPORT	5,069.00		2,067.35	40.78	3,001.65
112-280-6130	IPERS - CITY/AIRPORT	6,256.00	691.26	2,627.82	42.00	3,628.18
112-280-6131	WORKERS COMP/AIRPORT	1,289.00		39.76	3.08	1,249.24
112-280-6150	GROUP INSURANCE/AIRPORT	16,739.00		6,424.17	38.38	10,314.83
112-280-6154	EMPLOYEE SELF-FUNDING INS/AIR	4,000.00		296.78	7.42	3,703.22
	AIRPORT TOTAL	33,353.00	691.26	11,455.88	34.35	21,897.12
	TOTAL EXPENSES	33,353.00	691.26	11,455.88	34.35	21,897.12
	EMPLOYEE BENEFITS TOTAL	33,353.00	691.26	11,455.88	34.35	21,897.12
323-280-4710	REIMBURSEMENTS			6,281.79		6,281.79-
	AIRPORT TOTAL	.00	.00	6,281.79	.00	6,281.79-
	TOTAL REVENUE	.00	.00	6,281.79	.00	6,281.79-
323-280-6727	AIRPORT-CAP OUTLAY/EQUIPMENT	25,000.00		16,000.00	64.00	9,000.00
323-280-6799	AIRPORT-OTHER CAPITAL OUTLAY			286.52		286.52-
	AIRPORT TOTAL	25,000.00	.00	16,286.52	65.15	8,713.48
	TOTAL EXPENSES	25,000.00	.00	16,286.52	65.15	8,713.48
	CAP OUTLAY SAVINGS/LOST TOTAL	25,000.00-	.00	10,004.73-	40.02	14,995.27-

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	AIRPORT TOTAL (REV LESS EXP)	165,570.00-	283.39-	49,703.42-	30.02	115,866.58-
		=====	=====	=====	=====	=====

Animal Control Budget

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-190-4530	PENALTIES	1,000.00		310.50	31.05	689.50
		=====	=====	=====	=====	=====
	ANIMAL CONTROL TOTAL	1,000.00	.00	310.50	31.05	689.50
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	TOTAL REVENUE	1,000.00	.00	310.50	31.05	689.50
001-190-6499	ANIMAL CONTROL	860.00		181.99	21.16	678.01
001-190-6504	MINOR EQUIPMENT	70.00				70.00
001-190-6507	OPERATING SUPPLIES	70.00		36.45	52.07	33.55
		=====	=====	=====	=====	=====
	ANIMAL CONTROL TOTAL	1,000.00	.00	218.44	21.84	781.56
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	1,000.00	.00	218.44	21.84	781.56
		=====	=====	=====	=====	=====
	GENERAL FUND TOTAL	.00	.00	92.06	.00	92.06-
		=====	=====	=====	=====	=====
	ANIMAL CONTROL (REV LESS EXP)	.00	.00	92.06	.00	92.06-

Building Budget

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-170-4120	BUILDING PERMITS	40,000.00	52.00	18,142.75	45.36	21,857.25
001-170-4128	PLUMBING & MECHANICAL PERMITS	2,500.00		1,738.00	69.52	762.00
001-170-4132	MOVING PERMIT	100.00		200.00	200.00	100.00-
001-170-4167	HOME OCCUPATION PERMITS	400.00				400.00
001-170-4500	PLANNING & ZONING FEES	250.00		800.00	320.00	550.00-
001-170-4550	BOARD OF ADJUSTMENT FEES	100.00				100.00
001-170-4710	REIMBURSEMENTS CODE ENFORCE	70.00		499.96	714.23	429.96-
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	BUILDING INSPECTIONS TOTAL	43,420.00	52.00	21,380.71	49.24	22,039.29
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	TOTAL REVENUE	43,420.00	52.00	21,380.71	49.24	22,039.29
001-170-6010	SALARIES - FULL-TIME	70,636.00		27,752.45	39.29	42,883.55
001-170-6020	SALARIES - PART-TIME			3,216.57		3,216.57-
001-170-6040	WAGES - OVERTIME	750.00		701.56	93.54	48.44
001-170-6143	ICMA RC - CITY SHARE	1,000.00		58.43	5.84	941.57
001-170-6170	UNEMPLOYMENT COMPENSATION			499.96		499.96-
001-170-6181	ALLOWANCES - UNIFORM	300.00				300.00
001-170-6210	DUES & MEMBERSHIPS	500.00		440.00	88.00	60.00
001-170-6230	TRAINING IN HOUSE	200.00				200.00
001-170-6240	MTGS/CONFERENCES/MILES	1,000.00		50.00	5.00	950.00
001-170-6331	VEHICLE OPERATIONS	1,500.00		231.45	15.43	1,268.55
001-170-6373	COMMUNICATIONS (PHONE/INTERNET)	800.00		188.15	23.52	611.85
001-170-6408	PROPERTY & CASUALTY INSURANCE	3,692.00				3,692.00
001-170-6412	MEDICAL EXPENSE - DOCTOR	75.00				75.00
001-170-6499	OTHER CONTRACTUAL SERV	20,000.00		20,774.69	103.87	774.69-
001-170-6504	OFFICE EQUIPMENT	500.00				500.00
001-170-6506	OFFICE SUPPLIES	500.00		121.93	24.39	378.07
001-170-6507	OPERATING SUPPLIES	500.00				500.00
001-170-6508	POSTAGE	750.00				750.00
001-170-6510	SPECIAL & SAFETY EQUIPMENT	750.00				750.00
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	BUILDING INSPECTIONS TOTAL	103,453.00	.00	54,035.19	52.23	49,417.81
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	TOTAL EXPENSES	103,453.00	.00	54,035.19	52.23	49,417.81
		=====	=====	=====	=====	=====
	GENERAL FUND TOTAL	60,033.00-	52.00	32,654.48-	54.39	27,378.52-
		=====	=====	=====	=====	=====
112-170-6110	FICA - CITY/BLDG	5,462.00		2,355.14	43.12	3,106.86
112-170-6130	IPERS - CITY/BUILDING	6,739.00	1,037.55	2,986.54	44.32	3,752.46
112-170-6131	WORK COMP/BUILDING	653.00		63.35	9.70	589.65
112-170-6150	GROUP INSURANCE BEN/BLDG	16,754.00		6,136.70	36.63	10,617.30
112-170-6154	EMPLOYEE SELF-FUND INS BEN/BLD	7,237.00		5,665.63	78.29	1,571.37
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BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	BUILDING INSPECTIONS TOTAL	36,845.00	1,037.55	17,207.36	46.70	19,637.64
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	36,845.00	1,037.55	17,207.36	46.70	19,637.64
		=====	=====	=====	=====	=====
	EMPLOYEE BENEFITS TOTAL	36,845.00	1,037.55	17,207.36	46.70	19,637.64
		=====	=====	=====	=====	=====
323-170-6710	CAP OUTLAY - VEHICLES			1,500.00		1,500.00-
323-170-6725	BLDG-CIP CAP OFFICE EQUIP	3,000.00				3,000.00
		-----	-----	-----	-----	-----
	BUILDING INSPECTIONS TOTAL	3,000.00	.00	1,500.00	50.00	1,500.00
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	3,000.00	.00	1,500.00	50.00	1,500.00
		=====	=====	=====	=====	=====
	CAP OUTLAY SAVINGS/LOST TOTAL	3,000.00-	.00	1,500.00-	50.00	1,500.00-
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	TOTAL (REV LESS EXP)	99,878.00-	985.55-	51,361.84-	51.42	48,516.16-
		=====	=====	=====	=====	=====

City Administration Budget

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-610-4715	REFUNDS/REBATES			67.76		67.76-
	MAYOR/COUNCIL/CITY MGR TOTAL	=====	=====	=====	=====	=====
		.00	.00	67.76	.00	67.76-
001-620-4715	REFUNDS/REBATES			907.86		907.86-
	CLERK/TREASURER/ADM TOTAL	=====	=====	=====	=====	=====
		.00	.00	907.86	.00	907.86-
001-699-4715	REFUNDS/REBATES			1,193.04		1,193.04-
	GENERAL GOVERNMENT-I.T. TOTAL	=====	=====	=====	=====	=====
		.00	.00	1,193.04	.00	1,193.04-
	TOTAL REVENUE	-----	-----	-----	-----	-----
		.00	.00	2,168.66	.00	2,168.66-
001-610-6010	SALARIES - FULL-TIME	33,346.00		14,207.31	42.61	19,138.69
001-610-6020	SALARY - MAYOR PART-TIME	8,000.00		3,384.59	42.31	4,615.41
001-610-6050	SALARIES - COUNCIL FEE-BASED	14,350.00		2,700.00	18.82	11,650.00
001-610-6143	ICMA RC - CITY SHARE	1,500.00		643.39	42.89	856.61
001-610-6170	UNEMPLOYMENT COMPENSATION			56.97		56.97-
001-610-6181	UNIFORM ALLOWANCE	650.00		34.04	5.24	615.96
001-610-6184	CELL PHONE ALLOWANCES	1,500.00		625.00	41.67	875.00
001-610-6210	DUES & MEMBERSHIPS	4,500.00		1,377.26	30.61	3,122.74
001-610-6240	MTGS/CONFERENCES/MILES	10,000.00		4,434.51	44.35	5,565.49
001-610-6488	MAYOR'S DISCRETIONARY FUND			660.00		660.00-
001-610-6489	COUNCIL'S DISCRETIONARY FUND	750.00				750.00
001-610-6491	OTHER COUNCIL ITEMS	750.00				750.00
001-610-6506	OFFICE SUPPLIES	200.00		69.31	34.66	130.69
	MAYOR/COUNCIL/CITY MGR TOTAL	=====	=====	=====	=====	=====
		75,546.00	.00	28,192.38	37.32	47,353.62
001-620-6010	SALARIES - FULL-TIME	160,782.00		73,464.84	45.69	87,317.16
001-620-6040	WAGES - OVERTIME	3,592.00		3,120.46	86.87	471.54
001-620-6143	ICMA RC - CITY SHARE	2,000.00		350.00	17.50	1,650.00
001-620-6170	UNEMPLOYMENT COMPENSATION			905.45		905.45-
001-620-6181	UNIFORM ALLOWANCE	900.00				900.00
001-620-6184	CELL PHONE ALLOWANCES	600.00		250.00	41.67	350.00
001-620-6210	DUES & MEMBERSHIPS	10,000.00		6,762.56	67.63	3,237.44
001-620-6220	EDUCATIONAL MATERIAL	100.00				100.00
001-620-6230	TRAINING IN HOUSE	1,000.00		550.42	55.04	449.58
001-620-6240	MTGS/CONFERENCES/MILES	7,500.00		1,122.84	14.97	6,377.16
	CLERK/TREASURER/ADM TOTAL	=====	=====	=====	=====	=====
		186,474.00	.00	86,526.57	46.40	99,947.43
001-630-6413	ELECTION EXPENSE	6,000.00				6,000.00
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BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	ELECTIONS TOTAL	6,000.00	.00	.00	.00	6,000.00
001-640-6401	AUDIT FEES	30,000.00				30,000.00
001-640-6405	RECORDING FEES	100.00		34.00	34.00	66.00
001-640-6411	LEGAL EXPENSE	90,000.00		11,372.86	12.64	78,627.14
001-640-6413	PAYMENTS TO OTHER AGENCIES	700.00				700.00
001-640-6414	PRINTING & PUBLISHING	10,500.00		2,778.17	26.46	7,721.83
001-640-6419	FINANCIAL SERVICES	600.00		500.00	83.33	100.00
001-640-6490	PROFESSIONAL SERVICE FEES	400.00				400.00
001-640-6498	REFUNDS	75.00				75.00
001-640-6499	CODE BOOK CODIFICATION	5,000.00		2,905.00	58.10	2,095.00
		=====	=====	=====	=====	=====
	LEGAL SERVICES/ATTORNEY TOTAL	137,375.00	.00	17,590.03	12.80	119,784.97
001-650-6199	HR AGREEMENTS/FEES	4,750.00	35.96	1,471.03	30.97	3,278.97
001-650-6310	BUILDING MAINT & REPAIR	7,500.00		285.63	3.81	7,214.37
001-650-6320	GROUNDS MAINT & REPAIR	500.00				500.00
001-650-6331	VEHICLE OPERATIONS	400.00		160.79	40.20	239.21
001-650-6332	VEHICLE REPAIRS	200.00				200.00
001-650-6350	OPERATIONAL EQUIPMENT REPAIR	350.00				350.00
001-650-6371	ELECTRIC/GAS UTILITIES	25,000.00		5,205.46	20.82	19,794.54
001-650-6373	COMMUNICATIONS (PHONE/INTERNET)	3,450.00		1,448.59	41.99	2,001.41
001-650-6399	OTHER MAINTENANCE/REPAIR	1,000.00				1,000.00
001-650-6401	BANK FEES	50.00		83.00	166.00	33.00-
001-650-6405	COURT & RECORDING FEES	32.00				32.00
001-650-6408	PROPERTY & CASUALTY INSURANCE	11,697.00				11,697.00
001-650-6409	JANITORIAL	3,000.00		192.49	6.42	2,807.51
001-650-6490	STAFFING CONTRACT	500.00		3,500.00	700.00	3,000.00-
001-650-6498	REFUNDS	300.00		18.75	6.25	281.25
001-650-6499	OTHER CONTRACTUAL SERV	44,000.00		8,184.31	18.60	35,815.69
001-650-6506	OFFICE SUPPLIES	3,500.00		1,761.92	50.34	1,738.08
001-650-6507	OPERATING SUPPLIES	4,000.00		1,315.40	32.89	2,684.60
001-650-6508	POSTAGE & SHIPPING	4,000.00		1,240.63	31.02	2,759.37
001-650-6510	SPECIAL & SAFETY EQUIPMENT	100.00				100.00
001-650-6727	CAPITAL EQUIPMENT	2,000.00		195.97	9.80	1,804.03
		=====	=====	=====	=====	=====
	CITY HALL/GENERAL BLDGS TOTAL	116,329.00	35.96	25,063.97	21.55	91,265.03
001-660-6406	DAMAGES / TORT CLAIMS	5,000.00				5,000.00
001-660-6408	PROPERTY & CASUALTY INSURANCE	11,598.00				11,598.00
		=====	=====	=====	=====	=====
	TORT LIABILITY TOTAL	16,598.00	.00	.00	.00	16,598.00
001-699-6419	IT SERVICES	105,000.00	332.40	53,287.26	50.75	51,712.74
		=====	=====	=====	=====	=====
	GENERAL GOVERNMENT-I.T. TOTAL	105,000.00	332.40	53,287.26	50.75	51,712.74
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BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	TOTAL EXPENSES	643,322.00	368.36	210,660.21	32.75	432,661.79
	GENERAL FUND TOTAL	643,322.00-	368.36-	208,491.55-	32.41	434,830.45-
112-610-6110	FICA - CITY/ADMIN	4,261.00		1,574.25	36.95	2,686.75
112-610-6130	IPERS - CITY/ADMIN			80.24		80.24-
112-610-6131	WORK COMP/ADMIN	677.00		460.83-	68.07-	1,137.83
112-610-6142	PENSION - CITY MANAGER	3,148.00		1,313.60	41.73	1,834.40
112-610-6150	GROUP INSURANCE BEN/MANAGER	4,407.00		1,685.82	38.25	2,721.18
112-610-6154	EMPLOYEE SELF-FUND INS BEN/ADM	12,000.00		108.68	.91	11,891.32
	MAYOR/COUNCIL/CITY MGR TOTAL	24,493.00	.00	4,301.76	17.56	20,191.24
112-620-6110	FICA - CITY/CLERK	12,575.00		5,523.99	43.93	7,051.01
112-620-6130	IPERS - CITY/CLERK	15,517.00	1,978.88	7,267.13	46.83	8,249.87
112-620-6131	WORK COMP/CLERK	235.00		170.21	72.43	64.79
112-620-6150	GROUP INSURANCE BEN/CLERK	41,463.00		15,987.91	38.56	25,475.09
112-620-6154	EMPLOYEE SELF-FUND INS BEN/CLE	12,000.00	451.97	1,607.32	13.39	10,392.68
	CLERK/TREASURER/ADM TOTAL	81,790.00	2,430.85	30,556.56	37.36	51,233.44
112-622-6150	GROUP INSURANCE BEN/RETIREE	2,885.00		1,202.00	41.66	1,683.00
112-622-6154	EMPLOYEE SELF-FUND INS BEN/RET	6,940.00		84.19	1.21	6,855.81
	RETIRED EMPLOYEES TOTAL	9,825.00	.00	1,286.19	13.09	8,538.81
112-640-6420	ACA FEES	140.00				140.00
	LEGAL SERVICES/ATTORNEY TOTAL	140.00	.00	.00	.00	140.00
	TOTAL EXPENSES	116,248.00	2,430.85	36,144.51	31.09	80,103.49
	EMPLOYEE BENEFITS TOTAL	116,248.00	2,430.85	36,144.51	31.09	80,103.49
323-650-6727	CITY HALL-CAP OUTLAY/EQUIPMENT	27,000.00		24,498.19	90.73	2,501.81
323-650-6750	CAP OUTLAY - BUILDINGS	8,500.00				8,500.00
	CITY HALL/GENERAL BLDGS TOTAL	35,500.00	.00	24,498.19	69.01	11,001.81

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	TOTAL EXPENSES	35,500.00	.00	24,498.19	69.01	11,001.81
		=====	=====	=====	=====	=====
	CAP OUTLAY SAVINGS/LOST TOTAL	35,500.00-	.00	24,498.19-	69.01	11,001.81-
		=====	=====	=====	=====	=====
	CITY ADMIN (REV LESS EXP)	795,070.00-	2,799.21-	269,134.25-	33.85	525,935.75-

Fire Department Budget

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-150-4475	WASHINGTON/SUMNER TWPS FIRE	73,000.00		40,153.87	55.01	32,846.13
001-150-4500	FIRE SERVICE FEES	250.00		974.40	389.76	724.40-
001-150-4715	REFUNDS	3,000.00		1,830.06	61.00	1,169.94
	FIRE TOTAL	76,250.00	.00	42,958.33	56.34	33,291.67
	TOTAL REVENUE	76,250.00	.00	42,958.33	56.34	33,291.67
001-150-6010	SALARIES - FULL-TIME	211,498.00		88,288.79	41.74	123,209.21
001-150-6020	SALARIES - PART-TIME	59,570.00		23,400.33	39.28	36,169.67
001-150-6040	WAGES - OVERTIME	3,742.00		438.56	11.72	3,303.44
001-150-6050	VOLUNTEER FIREMEN	22,030.00		10,990.01	49.89	11,039.99
001-150-6143	ICMA RC - CITY SHARE	3,000.00		423.17	14.11	2,576.83
001-150-6170	UNEMPLOYMENT COMPENSATION			979.16		979.16-
001-150-6181	ALLOWANCES - UNIFORM	1,200.00		230.69	19.22	969.31
001-150-6184	CELL PHONE ALLOWANCES	1,200.00		500.00	41.67	700.00
001-150-6210	DUES & MEMBERSHIPS	1,000.00		215.00	21.50	785.00
001-150-6220	EDUCATIONAL MATERIAL	1,500.00				1,500.00
001-150-6230	TRAINING IN HOUSE	1,500.00		171.60	11.44	1,328.40
001-150-6240	MTGS/CONFERENCES/MILES	3,500.00		869.00	24.83	2,631.00
001-150-6310	BUILDING MAINT & REPAIR	7,500.00		7,185.99	95.81	314.01
001-150-6320	GROUND MAINT & REPAIR	1,000.00		74.98	7.50	925.02
001-150-6331	VEHICLE OPERATIONS	20,000.00		15,884.46	79.42	4,115.54
001-150-6332	VEHICLE REPAIRS	7,500.00		585.38	7.81	6,914.62
001-150-6350	EQUIPMENT REPAIR/SIREN	3,000.00				3,000.00
001-150-6371	ELECTRIC/GAS UTILITIES	4,250.00		1,572.72	37.01	2,677.28
001-150-6373	COMMUNICATIONS (PHONE/INTERNET	5,500.00		1,478.47	26.88	4,021.53
001-150-6399	OTHER MAINTENANCE/REPAIR	6,000.00		5,559.83	92.66	440.17
001-150-6408	PROPERTY & CASUALTY INSURANCE	33,212.00				33,212.00
001-150-6412	MEDICAL/WEELLNESS EXPENSE	2,000.00		248.20	12.41	1,751.80
001-150-6424	PROFES SERVICES/GRANT WRITERS	10,000.00		1,255.28	12.55	8,744.72
001-150-6504	SPECIAL & SAFETY EQUIPMENT	10,000.00				10,000.00
001-150-6506	OFFICE SUPPLIES	250.00		110.95	44.38	139.05
001-150-6507	OPERATING SUPPLIES	3,500.00		1,901.14	54.32	1,598.86
001-150-6510	SAFETY SUPPLIES	500.00				500.00
	FIRE TOTAL	423,952.00	.00	162,363.71	38.30	261,588.29
	TOTAL EXPENSES	423,952.00	.00	162,363.71	38.30	261,588.29
	GENERAL FUND TOTAL	347,702.00-	.00	119,405.38-	34.34	228,296.62-
014-150-4300	INTEREST			10.54		10.54-

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	FIRE TOTAL	.00	.00	10.54	.00	10.54-
	TOTAL REVENUE	.00	.00	10.54	.00	10.54-
	FIRE DEPT REPLACEMENT FUN TOTA	.00	.00	10.54	.00	10.54-
112-150-6110	FICA - CITY/FIRE	21,026.00		8,261.97	39.29	12,764.03
112-150-6130	IPERS - CITY/FIRE	25,585.00	2,873.92	10,435.94	40.79	15,149.06
112-150-6131	WORK COMP/FIRE	57,453.00		6,582.76	11.46	50,870.24
112-150-6150	GROUP INSURANCE BEN/FIRE	40,236.00		15,390.55	38.25	24,845.45
112-150-6154	EMPLOYEE SELF-FUND INS BEN/FIR	26,902.00	25.04	3,136.62	11.66	23,765.38
	FIRE TOTAL	171,202.00	2,898.96	43,807.84	25.59	127,394.16
	TOTAL EXPENSES	171,202.00	2,898.96	43,807.84	25.59	127,394.16
	EMPLOYEE BENEFITS TOTAL	171,202.00	2,898.96	43,807.84	25.59	127,394.16
323-150-4480	LOCAL GRANTS	31,500.00		27,562.50	87.50	3,937.50
	FIRE TOTAL	31,500.00	.00	27,562.50	87.50	3,937.50
	TOTAL REVENUE	31,500.00	.00	27,562.50	87.50	3,937.50
323-150-6505	FIRE-CIP CAP OTHER EQUIPMENT	104,000.00		37,291.79	35.86	66,708.21
323-150-6725	FIRE-CIP CAP OFFICE EQUIPMENT	3,000.00		19,238.56	641.29	16,238.56-
	FIRE TOTAL	107,000.00	.00	56,530.35	52.83	50,469.65
	TOTAL EXPENSES	107,000.00	.00	56,530.35	52.83	50,469.65
	CAP OUTLAY SAVINGS/LOST TOTAL	75,500.00-	.00	28,967.85-	38.37	46,532.15-

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	FIRE TOTAL (REV LESS EXP)	594,404.00-	2,898.96-	192,170.53-	32.33	402,233.47-
		=====	=====	=====	=====	=====

Garbage Budget

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025**PCT OF FISCAL YTD 50.0%**

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-290-4190	GARBAGE COLLECTION PERMITS	120.00				120.00
001-290-4500	GARBAGE COLLECTION FEES	545,000.00	19,645.48	244,281.23	44.82	300,718.77
001-290-4550	ENVIRONMENTAL IMPACT FEE	90,000.00	3,545.48	44,466.66	49.41	45,533.34
001-290-4745	CITY-WIDE CLEANUP REV	1,250.00				1,250.00
		=====	=====	=====	=====	=====
	GARBAGE TOTAL	636,370.00	23,190.96	288,747.89	45.37	347,622.11
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	TOTAL REVENUE	636,370.00	23,190.96	288,747.89	45.37	347,622.11
001-290-6413	BUCH CO LANDFILL ASSESSMENT	6,064.00		6,064.00	100.00	
001-290-6497	GARBAGE CONTRACT	576,402.00		236,274.70	40.99	340,127.30
001-290-6499	CONTRACTUAL SERVICES	85,000.00		35,814.79	42.14	49,185.21
		=====	=====	=====	=====	=====
	GARBAGE TOTAL	667,466.00	.00	278,153.49	41.67	389,312.51
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	TOTAL EXPENSES	667,466.00	.00	278,153.49	41.67	389,312.51
		=====	=====	=====	=====	=====
	GENERAL FUND TOTAL	31,096.00-	23,190.96	10,594.40	34.07-	41,690.40-
		=====	=====	=====	=====	=====
	GARBAGE TOTAL (REV LESS EXP)	31,096.00-	23,190.96	10,594.40	34.07-	41,690.40-

Library Budget

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
003-410-4440	DIRECT STATE AID (ENRICH IOWA)	5,000.00		2,787.69	55.75	2,212.31
003-410-4465	COUNTY CONTRIBUTION	42,500.00				42,500.00
003-410-4470	28E FUNDS - OTHER CITIES	6,500.00				6,500.00
003-410-4500	CHARGES/FEES FOR SERVICES	2,500.00		1,840.75	73.63	659.25
003-410-4705	DONATIONS	200.00		50.00	25.00	150.00
003-410-4715	REFUNDS			1,378.31		1,378.31-
003-410-4755	CONCESSIONS-RECREATION	75.00				75.00
003-410-4765	LIBRARY FINES & BOOK CHARGES	1,750.00		681.28	38.93	1,068.72
	LIBRARY TOTAL	58,525.00	.00	6,738.03	11.51	51,786.97
	TOTAL REVENUE	58,525.00	.00	6,738.03	11.51	51,786.97
003-410-6010	SALARIES - FULL-TIME	190,942.00		80,675.14	42.25	110,266.86
003-410-6020	SALARIES - PART-TIME	101,895.00		41,168.83	40.40	60,726.17
003-410-6040	WAGES - OVERTIME	750.00				750.00
003-410-6143	ICMA RC - CITY SHARE	3,000.00		863.50	28.78	2,136.50
003-410-6170	UNEMPLOYMENT COMPENSATION			1,381.35		1,381.35-
003-410-6210	DUES & MEMBERSHIPS	3,500.00		571.05	16.32	2,928.95
003-410-6230	TRAINING IN HOUSE	300.00				300.00
003-410-6240	MTGS/CONFERENCES/MILES	1,000.00		132.16	13.22	867.84
003-410-6310	CONTRACT REPAIR/MAINT - BLDGS	3,000.00		503.50	16.78	2,496.50
003-410-6320	GROUND OPERATION, MAIN	600.00		160.47	26.75	439.53
003-410-6371	ELECTRIC/GAS UTILITIES	18,200.00		8,142.40	44.74	10,057.60
003-410-6373	COMMUNICATIONS (PHONE/INTERNET)	3,730.00		1,324.70	35.51	2,405.30
003-410-6399	OTHER MAINTENANCE/REPAIR	3,000.00		1,012.58	33.75	1,987.42
003-410-6408	PROPERTY & CASUALTY INSURANCE	15,011.00				15,011.00
003-410-6409	JANITORIAL	18,000.00		8,850.00	49.17	9,150.00
003-410-6414	PRINTING & PUBLISHING	1,000.00				1,000.00
003-410-6419	COMPUTER EXPENSE	7,000.00		5,515.00	78.79	1,485.00
003-410-6490	PROFESSIONAL SERVICES	75.00				75.00
003-410-6502	LIBRARY BOOKS, FILMS, RECORDS	30,000.00		9,558.89	31.86	20,441.11
003-410-6504	OFFICE EQUIPMENT	250.00				250.00
003-410-6506	OFFICE SUPPLIES	4,100.00		1,262.94	30.80	2,837.06
003-410-6507	OPERATING SUPPLIES	2,600.00		841.95	32.38	1,758.05
003-410-6508	POSTAGE & SHIPPING	800.00		146.00	18.25	654.00
003-410-6510	SAFETY SUPPLIES	100.00				100.00
003-410-6530	PROGRAMMING	7,495.00		1,339.06	17.87	6,155.94
003-410-6531	VIDEO RECORDINGS	3,250.00		939.74	28.92	2,310.26
003-410-6532	AUDIO RECORDINGS	3,500.00		599.25	17.12	2,900.75
003-410-6536	EBOOKS	6,500.00		1,755.36	27.01	4,744.64
003-410-6537	AUDIOBOOKS	4,500.00				4,500.00
	LIBRARY TOTAL	434,098.00	.00	166,743.87	38.41	267,354.13
	TOTAL EXPENSES	434,098.00	.00	166,743.87	38.41	267,354.13

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	LIBRARY TOTAL	375,573.00-	.00	160,005.84-	42.60	215,567.16-
		=====	=====	=====	=====	=====
112-410-6110	FICA - CITY/LIBRARY	22,460.00		8,978.56	39.98	13,481.44
112-410-6130	IPERS - CITY/LIBRARY	27,715.00	3,084.40	11,502.36	41.50	16,212.64
112-410-6131	WORK COMP/LIBRARY	458.00		60.52-	13.21-	518.52
112-410-6150	GROUP INSURANCE BEN/LIBRARY	32,838.00		18,694.48	56.93	14,143.52
112-410-6154	EMPLOYEE SELF-FUND INS BEN/LIB	34,712.00	80.86	2,881.97	8.30	31,830.03
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	LIBRARY TOTAL	118,183.00	3,165.26	41,996.85	35.54	76,186.15
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	118,183.00	3,165.26	41,996.85	35.54	76,186.15
		=====	=====	=====	=====	=====
	EMPLOYEE BENEFITS TOTAL	118,183.00	3,165.26	41,996.85	35.54	76,186.15
		=====	=====	=====	=====	=====
323-410-6727	LIBRARY-CAP OUTLAY/EQUIPMENT	14,000.00				14,000.00
323-410-6770	LIBRARY-CAP OUTLAY/BUILDING	68,000.00		92,865.00	136.57	24,865.00-
		-----	-----	-----	-----	-----
	LIBRARY TOTAL	82,000.00	.00	92,865.00	113.25	10,865.00-
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	82,000.00	.00	92,865.00	113.25	10,865.00-
		=====	=====	=====	=====	=====
	CAP OUTLAY SAVINGS/LOST TOTAL	82,000.00	.00	92,865.00	113.25	10,865.00-
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	LIBRARY TOTAL (REV LESS EXP)	575,756.00-	3,165.26-	294,867.69-	51.21	280,888.31-
		=====	=====	=====	=====	=====

Park & Recreation Budget

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-430-4310	RENTS & LEASES	200.00		65.00	32.50	135.00
001-430-4705	DONATIONS	5,000.00		70.00	1.40	4,930.00
001-430-4710	REIMBURSEMENTS	700.00		14,469.15	2,067.02	13,769.15-
001-430-4755	CONCESSIONS - PARKS	50.00				50.00
	PARKS TOTAL	5,950.00	.00	14,604.15	245.45	8,654.15-
001-431-4705	PRIVATE SOURCE CONTRIB	1,150.00		145.84	12.68	1,004.16
	FORESTRY/GREENHOUSE TOTAL	1,150.00	.00	145.84	12.68	1,004.16
001-432-4180	ANIMAL LICENSES	3,500.00		483.13	13.80	3,016.87
001-432-4480	LOCAL GRANTS	2,000.00				2,000.00
001-432-4706	DONATIONS			70.00		70.00-
	DOG PARK TOTAL	5,500.00	.00	553.13	10.06	4,946.87
001-440-4705	DONATIONS	600.00		758.97	126.50	158.97-
	RECREATION - OPERATING TOTAL	600.00	.00	758.97	126.50	158.97-
001-441-4310	BATTING CAGE RENTAL	4,000.00		485.16	12.13	3,514.84
001-441-4311	ROOM RENTAL	4,250.00		1,746.93	41.10	2,503.07
001-441-4312	GOLF RENTAL	100.00		26.00	26.00	74.00
001-441-4500	FEES - DAILY ADMISSIONS	2,500.00		429.28	17.17	2,070.72
001-441-4501	FEES - MEMBERSHIP PASSES	30,000.00		2,947.67	9.83	27,052.33
001-441-4503	FEES - FITNESS CLASSES	4,500.00				4,500.00
001-441-4550	FEES - TAE KWON DO	3,150.00		1,051.91	33.39	2,098.09
001-441-4551	FEES - TUMBLING	1,750.00		375.00	21.43	1,375.00
001-441-4552	FEES - LEAGUE	40,000.00		8,338.65	20.85	31,661.35
001-441-4554	FEES - GAMES	450.00		297.39	66.09	152.61
001-441-4705	DONATIONS/OTHER	100.00		226.07	226.07	126.07-
001-441-4755	CONCESSIONS - RIVER'S EDGE	3,750.00		502.00	13.39	3,248.00
	RECREATION - RIVER'S EDGE TOTA	94,550.00	.00	16,426.06	17.37	78,123.94
001-442-4502	FEES - FOOTBALL	10,500.00		12,643.48	120.41	2,143.48-
001-442-4503	FEES - AEROBICS/ADULT FITNESS	2,600.00		599.00	23.04	2,001.00
001-442-4504	FEES - INDOOR PROGRAMMING	850.00				850.00
001-442-4505	FEES - T-BALL			264.00		264.00-
001-442-4550	FEES - TAE KWON DO			25.00		25.00-
001-442-4552	FEES - LITTLE LEAGUE	30,000.00		7,982.20	26.61	22,017.80
001-442-4553	FEES - MILLENNIUM CLASSES	200.00				200.00
001-442-4555	FEES - MARTIAL ARTS	200.00				200.00
001-442-4556	FEES - SOCCER	650.00		1,273.87	195.98	623.87-
001-442-4557	FEES - BASKETBALL	4,000.00		2,388.13	59.70	1,611.87

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-442-4558	FEES - VOLLEYBALL	250.00				250.00
001-442-4559	FEES - TENNIS LESSONS	100.00				100.00
001-442-4705	DONATIONS/OTHER	150.00				150.00
	RECREATION - OUTDOOR TOTAL	49,500.00	.00	25,175.68	50.86	24,324.32
001-443-4310	RAQUET COURT RENTAL			117.50		117.50-
001-443-4311	ROOM RENTAL	5,250.00	125.06	2,892.69	55.10	2,357.31
001-443-4500	FEES - DAILY ADMISSIONS	10,500.00	30.48	3,793.65	36.13	6,706.35
001-443-4501	FEES - MEMBERSHIP PASSES	25,000.00	60.53	13,520.46	54.08	11,479.54
001-443-4705	DONATIONS/OTHER	250.00		424.13	169.65	174.13-
001-443-4755	CONCESSIONS - FALCON CIVIC CTR	3,500.00	2.72	1,800.15	51.43	1,699.85
	RECREATION - FALCON CIVIC TOTA	44,500.00	218.79	22,548.58	50.67	21,951.42
001-444-4310	POOL RENTAL	4,000.00		3,019.43	75.49	980.57
001-444-4500	FEES - DAILY POOL ADMISSIONS	27,500.00		23,028.54	83.74	4,471.46
001-444-4501	FEES - POOL SEASON PASSES	30,000.00	134.80	1,125.69	3.75	28,874.31
001-444-4507	FEES - WATER AEROBICS	150.00		169.00	112.67	19.00-
001-444-4508	FEES - TEAMS & LESSONS	10,500.00		7,850.28	74.76	2,649.72
001-444-4705	DONATIONS/OTHER	500.00				500.00
001-444-4711	REIMBURSEMENT			1,589.69		1,589.69-
001-444-4760	CONCESSIONS - POOL	27,000.00		16,387.44	60.69	10,612.56
	RECREATION - SWIMMING POO TOTA	99,650.00	134.80	53,170.07	53.36	46,479.93
001-445-4310	CAMPSITE RENTALS	60,000.00		59,282.00	98.80	718.00
001-445-4710	REIMBURSEMENTS			238.00		238.00-
001-445-4755	CONCESSIONS - RV PARK	100.00				100.00
	RECREATION - RV PARK TOTAL	60,100.00	.00	59,520.00	99.03	580.00
001-446-4310	FACILITY RENT	2,000.00				2,000.00
001-446-4509	FEES - TOURNAMENTS	15,500.00		6,343.45	40.93	9,156.55
001-446-4700	PUBLIC SOURCE CONTRIB	2,500.00		388.97	15.56	2,111.03
001-446-4705	DONATIONS	100.00				100.00
001-446-4755	CONCESSIONS - BALL COMPLEX	60,000.00		42,014.72	70.02	17,985.28
	RECREATION - COMPLEX TOTAL	80,100.00	.00	48,747.14	60.86	31,352.86
001-450-4705	PRIVATE SOURCE CONTRIB		94.59	3,904.58		3,904.58-
	CEMETERY TOTAL	.00	94.59	3,904.58	.00	3,904.58-

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	TOTAL REVENUE	441,600.00	448.18	245,554.20	55.61	196,045.80
001-430-6010	SALARIES - FULL-TIME	119,760.00		50,203.16	41.92	69,556.84
001-430-6020	SALARIES - PART-TIME	29,000.00		19,791.34	68.25	9,208.66
001-430-6030	HOURLY WAGES - TEMPORARY	17,000.00		8,942.51	52.60	8,057.49
001-430-6040	WAGES - OVERTIME	2,500.00		2,547.74	101.91	47.74-
001-430-6143	ICMA RC - CITY SHARE	2,000.00		429.90	21.50	1,570.10
001-430-6170	UNEMPLOYMENT COMPENSATION			1,336.84		1,336.84-
001-430-6184	CELL PHONE ALLOWANCES	600.00		250.00	41.67	350.00
001-430-6310	BUILDING MAINT & REPAIR	2,500.00		1,252.93	50.12	1,247.07
001-430-6320	GROUNDS MAINT/BEAUTIFICATION	10,000.00		6,558.43	65.58	3,441.57
001-430-6331	VEHICLE OPERATIONS	9,000.00		3,604.74	40.05	5,395.26
001-430-6332	VEHICLE REPAIRS	12,000.00		6,640.52	55.34	5,359.48
001-430-6371	ELECTRIC/GAS UTILITIES	8,000.00		3,800.96	47.51	4,199.04
001-430-6373	COMMUNICATIONS (PHONE/INTERNET)	750.00		151.54	20.21	598.46
001-430-6408	PROPERTY & CASUALTY INSURANCE	51,342.00				51,342.00
001-430-6499	CONTRACTUAL SERVICES	7,000.00		7,275.00	103.93	275.00-
001-430-6504	MINOR EQUIPMENT PURCH	5,000.00		2,453.09	49.06	2,546.91
001-430-6507	OPERATING SUPPLIES	2,000.00		2,984.80	149.24	984.80-
001-430-6510	SPECIAL & SAFETY SUPPLIES	550.00		207.97	37.81	342.03
	PARKS TOTAL	279,002.00	.00	118,431.47	42.45	160,570.53
001-431-6020	SALARIES - PART-TIME	2,750.00		3,998.00	145.38	1,248.00-
001-431-6170	UNEMPLOYMENT COMPENSATION			145.87		145.87-
001-431-6310	BUILDING REPAIR/MAINT	250.00				250.00
001-431-6320	PARK GROUNDS DEVELOPMENT	1,250.00		254.96	20.40	995.04
001-431-6331	VEHICLE OPERATIONS	750.00		284.50	37.93	465.50
001-431-6504	MINOR EQUIPMENT	300.00				300.00
001-431-6507	OPERATING SUPPLIES	100.00		23.30	23.30	76.70
	FORESTRY/GREENHOUSE TOTAL	5,400.00	.00	4,706.63	87.16	693.37
001-432-6320	GROUNDS MAINT & REPAIR	2,750.00		19.06	.69	2,730.94
001-432-6507	OPERATING SUPPLIES	250.00				250.00
	DOG PARK TOTAL	3,000.00	.00	19.06	.64	2,980.94
001-440-6010	SALARIES - FULL-TIME	200,501.00		84,767.50	42.28	115,733.50
001-440-6020	SALARIES - PART-TIME	20,000.00		5,288.90	26.44	14,711.10
001-440-6040	WAGES - OVERTIME	9,000.00		727.57	8.08	8,272.43
001-440-6143	ICMA RC - CITY SHARE	3,000.00				3,000.00
001-440-6170	UNEMPLOYMENT COMPENSATION			747.04		747.04-
001-440-6184	CELL PHONE ALLOWANCES	1,800.00		750.00	41.67	1,050.00
001-440-6210	DUES & MEMBERSHIPS	350.00		16.04	4.58	333.96
001-440-6220	EDUCATIONAL MATERIAL	100.00				100.00
001-440-6230	TRAINING IN HOUSE	250.00				250.00
001-440-6240	MTGS/CONFERENCES/MILES	250.00				250.00

BUDGET REPORT

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PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-440-6331	VEHICLE OPERATIONS	3,000.00		4,113.21	137.11	1,113.21-
001-440-6402	ADVERTISING	250.00		269.88	107.95	19.88-
001-440-6410	BANK FEES	25.00				25.00
001-440-6412	MEDICAL/WELLNESS EXPENSE	50.00				50.00
001-440-6414	PRINTING & PUBLISHING	2,500.00				2,500.00
001-440-6418	SALES TAX	12,500.00		6,294.91	50.36	6,205.09
001-440-6499	CONTRACTUAL SERVICES	375.00				375.00
001-440-6506	OFFICE SUPPLIES	750.00		166.79	22.24	583.21
001-440-6508	POSTAGE & SHIPPING	1,250.00		694.96	55.60	555.04
	RECREATION - OPERATING TOTAL	255,951.00	.00	103,836.80	40.57	152,114.20
001-441-6020	SALARIES - PART-TIME	10,000.00		10,383.67	103.84	383.67-
001-441-6030	HOURLY WAGES - TEMPORARY	1,750.00				1,750.00
001-441-6170	UNEMPLOYMENT COMPENSATION			226.09		226.09-
001-441-6310	BUILDING MAINT & REPAIR	5,000.00		2,299.39	45.99	2,700.61
001-441-6320	GROUNDS MAINT & REPAIR	400.00				400.00
001-441-6350	OPERATIONAL EQUIPMENT REPAIR	1,500.00				1,500.00
001-441-6371	ELECTRIC/GAS UTILITIES	16,250.00		4,478.69	27.56	11,771.31
001-441-6373	COMMUNICATIONS (PHONE/INTERNET)	1,100.00		477.25	43.39	622.75
001-441-6402	ADVERTISING	250.00				250.00
001-441-6409	JANITORIAL	1,950.00		1,140.00	58.46	810.00
001-441-6494	CONTRACT-TAE KWON DO INSTRUCTO	2,500.00		1,753.32	70.13	746.68
001-441-6495	CONTRACT-CAMP/CLINIC PAY	1,250.00				1,250.00
001-441-6496	CONTRACT-ADULT FITNESS INSTRUC	2,000.00				2,000.00
001-441-6498	REFUNDS	50.00		574.00	1,148.00	524.00-
001-441-6503	CONCESSIONS SUPPLIES	2,000.00		401.60	20.08	1,598.40
001-441-6504	MINOR EQUIPMENT	1,500.00		109.37	7.29	1,390.63
001-441-6507	OPERATING SUPPLIES	2,000.00		50.98	2.55	1,949.02
	RECREATION - RIVER'S EDGE TOTA	49,500.00	.00	21,894.36	44.23	27,605.64
001-442-6493	CONTRACT-LITTLE LEAGUE UMPIRE	10,000.00		14,915.00	149.15	4,915.00-
001-442-6496	CONTRACT-ADULT FITNESS INSTRUC	2,000.00		435.00	21.75	1,565.00
001-442-6505	RECREATIONAL EQUIPMENT	7,500.00		1,349.25	17.99	6,150.75
001-442-6507	OPERATING SUPPLIES - LITTLE LE	75,000.00		17,401.89	23.20	57,598.11
001-442-6512	OPERATING SUPPLIES - BASKETBAL	2,750.00				2,750.00
001-442-6514	OPERATING SUPPLIES - FOOTBALL	4,950.00		8,319.05	168.06	3,369.05-
001-442-6515	OPERATING SUPPLIES - SOCCER	250.00		19.50	7.80	230.50
001-442-6516	OPERATING SUPPLIES - ADULT EVE	100.00				100.00
001-442-6598	REFUNDS	350.00				350.00
001-442-6599	AWARDS & TROPHIES	2,500.00		481.56	19.26	2,018.44
	RECREATION - OUTDOOR TOTAL	105,400.00	.00	42,921.25	40.72	62,478.75
001-443-6020	SALARIES - PART-TIME	26,500.00		18,273.85	68.96	8,226.15
001-443-6030	HOURLY WAGES - TEMPORARY	500.00		2,803.50	560.70	2,303.50-
001-443-6040	WAGES - OVERTIME			128.25		128.25-

BUDGET REPORT

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PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-443-6170	UNEMPLOYMENT COMPENSATION			424.19		424.19-
001-443-6310	BUILDING MAINT & REPAIR	6,500.00		2,429.51	37.38	4,070.49
001-443-6320	GROUNDS MAINT & REPAIR	700.00				700.00
001-443-6350	OPERATIONAL EQUIPMENT REPAIR	4,250.00		45.00	1.06	4,205.00
001-443-6371	ELECTRIC/GAS UTILITIES	25,000.00		8,056.51	32.23	16,943.49
001-443-6373	COMMUNICATIONS (PHONE/INTERNET)	1,800.00		764.90	42.49	1,035.10
001-443-6409	JANITORIAL	28,000.00		11,250.00	40.18	16,750.00
001-443-6499	CONTRACTUAL SERVICES	3,250.00		1,849.31	56.90	1,400.69
001-443-6503	CONCESSIONS SUPPLIES	7,500.00		4.74	.06	7,495.26
001-443-6506	OFFICE SUPPLIES	1,000.00		410.57	41.06	589.43
001-443-6507	OPERATING SUPPLIES	2,000.00		2,227.50	111.38	227.50-
001-443-6510	SAFETY SUPPLIES	500.00		104.28	20.86	395.72
001-443-6598	REFUNDS	250.00				250.00
	RECREATION - FALCON CIVIC TOTA	107,750.00	.00	48,772.11	45.26	58,977.89
001-444-6030	HOURLY WAGES - TEMPORARY	90,000.00		45,854.37	50.95	44,145.63
001-444-6170	UNEMPLOYMENT COMPENSATION			1,589.92		1,589.92-
001-444-6210	SWIM TEAM MEMBERSHIP DUES	150.00				150.00
001-444-6310	BUILDING MAINT & REPAIR	7,000.00		548.00	7.83	6,452.00
001-444-6320	GROUNDS MAINT & REPAIR	2,500.00		75.26	3.01	2,424.74
001-444-6371	ELECTRIC/GAS UTILITIES	24,500.00		11,904.21	48.59	12,595.79
001-444-6372	GARBAGE/RECYCLING	3,500.00		2,011.95	57.48	1,488.05
001-444-6373	COMMUNICATIONS (PHONE/INTERNET)	200.00		21.00	10.50	179.00
001-444-6413	PAYMENTS TO OTHER AGENCIES	600.00		418.00	69.67	182.00
001-444-6499	CONTRACT-COACHES & INSTRUCTORS	4,000.00		4,150.00	103.75	150.00-
001-444-6501	CHEMICALS	17,000.00		15,056.55	88.57	1,943.45
001-444-6503	CONCESSIONS SUPPLIES	30,000.00		19,182.09	63.94	10,817.91
001-444-6507	OPERATING SUPPLIES	4,000.00		5,200.21	130.01	1,200.21-
001-444-6598	REFUNDS	200.00		70.00	35.00	130.00
001-444-6599	AWARDS & TROPHIES	750.00				750.00
	RECREATION - SWIMMING POO TOTA	184,400.00	.00	106,081.56	57.53	78,318.44
001-445-6310	BUILDING MAINT & REPAIR	1,750.00		2,397.80	137.02	647.80-
001-445-6320	GROUNDS MAINT & REPAIR	2,300.00		483.83	21.04	1,816.17
001-445-6371	ELECTRIC/GAS UTILITIES	26,000.00		12,092.38	46.51	13,907.62
001-445-6372	GARBAGE/RECYCLING	7,000.00		4,138.38	59.12	2,861.62
001-445-6373	COMMUNICATIONS (PHONE/INTERNET)	2,500.00		151.54	6.06	2,348.46
001-445-6499	CONTRACT-RV HOST	2,500.00		1,800.00	72.00	700.00
001-445-6503	CONCESSIONS SUPPLIES	50.00				50.00
001-445-6506	OFFICE SUPPLIES	250.00		153.37	61.35	96.63
001-445-6598	REFUNDS	200.00				200.00
	RECREATION - RV PARK TOTAL	42,550.00	.00	21,217.30	49.86	21,332.70
001-446-6020	SALARIES - PART-TIME	20,000.00		6,618.58	33.09	13,381.42
001-446-6030	HOURLY WAGES - TEMPORARY	16,000.00		4,854.12	30.34	11,145.88

BUDGET REPORT

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Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-446-6040	WAGES - OVERTIME	1,000.00		46.31	4.63	953.69
001-446-6143	ICMA RC - CITY SHARE			2.40		2.40-
001-446-6170	UNEMPLOYMENT COMPENSATION			261.26		261.26-
001-446-6310	BUILDING MAINT & REPAIR	3,500.00		2,814.31	80.41	685.69
001-446-6320	GROUND MAINT & REPAIR	6,500.00		10,576.46	162.71	4,076.46-
001-446-6331	VEHICLE OPERATIONS	1,750.00		8.99	.51	1,741.01
001-446-6371	ELECTRIC/GAS UTILITIES	3,000.00		2,024.99	67.50	975.01
001-446-6372	GARBAGE/RECYCLING	3,000.00		2,308.78	76.96	691.22
001-446-6373	COMMUNICATIONS (PHONE/INTERNET)	500.00				500.00
001-446-6499	CONTRACT-TOURNAMENT UMPIRES	27,500.00		8,760.00	31.85	18,740.00
001-446-6503	MERCHANDISE FOR RESALE	47,500.00		24,963.67	52.56	22,536.33
001-446-6504	MINOR EQUIPMENT	2,500.00		929.00	37.16	1,571.00
001-446-6507	OPERATING SUPPLIES	5,000.00		1,300.00	26.00	3,700.00
001-446-6511	ADULT SOFTBALL	500.00		400.00	80.00	100.00
001-446-6598	REFUNDS	200.00				200.00
	RECREATION - COMPLEX TOTAL	138,450.00	.00	65,868.87	47.58	72,581.13
001-450-6030	HOURLY WAGES - TEMPORARY	3,500.00		5,396.25	154.18	1,896.25-
001-450-6170	UNEMPLOYMENT COMPENSATION			151.76		151.76-
001-450-6310	BUILDING MAINT & REPAIR	500.00				500.00
001-450-6320	GROUND MAINT & REPAIR	1,250.00				1,250.00
001-450-6331	VEHICLE OPERATIONS	500.00		1,076.35	215.27	576.35-
001-450-6371	ELECTRIC/GAS UTILITIES	200.00				200.00
001-450-6499	OTHER CONTRACTUAL SERV	1,000.00		1,688.94	168.89	688.94-
001-450-6504	MINOR EQUIPMENT	200.00				200.00
001-450-6507	OPERATING SUPPLIES	50.00		1,110.00	2,220.00	1,060.00-
	CEMETERY TOTAL	7,200.00	.00	9,423.30	130.88	2,223.30-
	TOTAL EXPENSES	1,178,603.00	.00	543,172.71	46.09	635,430.29
	GENERAL FUND TOTAL	737,003.00-	448.18	297,618.51-	40.38	439,384.49-
043-446-4300	INTEREST			617.41		617.41-
	RECREATION - COMPLEX TOTAL	.00	.00	617.41	.00	617.41-
	TOTAL REVENUE	.00	.00	617.41	.00	617.41-
	PARKS REPLACEMENT FUND TOTAL	.00	.00	617.41	.00	617.41-

BUDGET REPORT

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ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
112-430-6110	FICA - CITY CONTRIBUTION	12,872.00		6,074.78	47.19	6,797.22
112-430-6130	IPERS - CITY/PAKRS	15,884.00	1,643.27	6,833.22	43.02	9,050.78
112-430-6131	WORK COMP/PARKS	4,303.00		2,170.23	50.44	2,132.77
112-430-6150	GROUP INSURANCE BEN/PARKS	33,471.00		12,883.32	38.49	20,587.68
112-430-6154	EMPLOYEE SELF-FUND INS BEN/PAR	21,674.00	165.38	8,340.73	38.48	13,333.27
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	PARKS TOTAL	88,204.00	1,808.65	36,302.28	41.16	51,901.72
112-431-6110	FICA - FORESTRY	211.00		305.84	144.95	94.84-
112-431-6130	IPERS - CITY/FORESTRY	260.00				260.00
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	FORESTRY/GREENHOUSE TOTAL	471.00	.00	305.84	64.93	165.16
112-440-6110	FICA - CITY/REC	17,557.00		6,734.49	38.36	10,822.51
112-440-6130	IPERS - CITY/REC	21,665.00	2,281.32	8,381.60	38.69	13,283.40
112-440-6131	WORK COMP/REC	152.00		46.65	30.69	105.35
112-440-6150	GROUP INSURANCE BEN/REC	40,972.00		15,750.50	38.44	25,221.50
112-440-6154	EMPLOYEE SELF-FUND INS BEN/REC	36,272.00	30.00	13,997.59	38.59	22,274.41
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	RECREATION - OPERATING TOTAL	116,618.00	2,311.32	44,910.83	38.51	71,707.17
112-441-6110	FICA - CITY/RIV EDGE	899.00		794.31	88.35	104.69
112-441-6130	IPERS - CITY/RIV EDGE	1,110.00	119.30	610.02	54.96	499.98
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	RECREATION - RIVER'S EDGE TOTA	2,009.00	119.30	1,404.33	69.90	604.67
112-443-6110	FICA - CITY/FCC	2,066.00		1,622.27	78.52	443.73
112-443-6130	IPERS - CITY/FCC	2,549.00	150.10	600.52	23.56	1,948.48
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	RECREATION - FALCON CIVIC TOTA	4,615.00	150.10	2,222.79	48.16	2,392.21
112-444-6110	FICA - CITY/POOL	6,885.00		3,507.78	50.95	3,377.22
112-444-6131	WORK COMP/POOL	624.00		739.43	118.50	115.43-
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	RECREATION - SWIMMING POO TOTA	7,509.00	.00	4,247.21	56.56	3,261.79
112-446-6110	FICA - CITY/COMPLEX	2,831.00		881.08	31.12	1,949.92
112-446-6130	IPERS - CITY/COMPLEX	3,493.00	136.65	328.51	9.40	3,164.49
112-446-6150	GROUP INSURANCE BEN/COMPLEX			34.73		34.73-
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	RECREATION - COMPLEX TOTAL	6,324.00	136.65	1,244.32	19.68	5,079.68
112-450-6110	FICA - CITY/CEMETERY	268.00		412.84	154.04	144.84-
112-450-6130	IPERS - CITY/CEMETERY	331.00	30.44	84.25	25.45	246.75
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BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	CEMETERY TOTAL	599.00	30.44	497.09	82.99	101.91
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	TOTAL EXPENSES	226,349.00	4,556.46	91,134.69	40.26	135,214.31
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	EMPLOYEE BENEFITS TOTAL	226,349.00	4,556.46	91,134.69	40.26	135,214.31
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304-446-4705	DONATIONS-COMPLEX TURF			48,073.00		48,073.00-
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	RECREATION - COMPLEX TOTAL	.00	.00	48,073.00	.00	48,073.00-
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	TOTAL REVENUE	.00	.00	48,073.00	.00	48,073.00-
304-446-6499	CONTRACTUAL-COMPLEX TURF PROJ	37,000.00		61,467.17	166.13	24,467.17-
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	RECREATION - COMPLEX TOTAL	37,000.00	.00	61,467.17	166.13	24,467.17-
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	TOTAL EXPENSES	37,000.00	.00	61,467.17	166.13	24,467.17-
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	PARKS & REC PROJECTS TOTAL	37,000.00-	.00	13,394.17-	36.20	23,605.83-
		=====	=====	=====	=====	=====
323-430-6727	PARKS-CAP OUTLAY/EQUIPMENT	60,000.00		76,113.32	126.86	16,113.32-
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	PARKS TOTAL	60,000.00	.00	76,113.32	126.86	16,113.32-
323-441-6727	RIVERS EDGE-CAP OUTLAY/EQUIP	25,000.00				25,000.00
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	RECREATION - RIVER'S EDGE TOTA	25,000.00	.00	.00	.00	25,000.00
323-443-6727	FCC-CAP OUTLAY/EQUIPMENT	10,000.00				10,000.00
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	RECREATION - FALCON CIVIC TOTA	10,000.00	.00	.00	.00	10,000.00
323-444-6727	POOL-CAP OUTLAY/EQUIPMENT	50,000.00		43,378.00	86.76	6,622.00
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	RECREATION - SWIMMING POO TOTA	50,000.00	.00	43,378.00	86.76	6,622.00

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PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
323-446-6727	COMPLEX-CAP OUTLAY/EQUIPMENT	47,000.00		11,467.55	24.40	35,532.45
	RECREATION - COMPLEX TOTAL	47,000.00	.00	11,467.55	24.40	35,532.45
	TOTAL EXPENSES	192,000.00	.00	130,958.87	68.21	61,041.13
	CAP OUTLAY SAVINGS/LOST TOTAL	192,000.00-	.00	130,958.87-	68.21	61,041.13-
	PARK & REC TOTAL (REV - EXP)	1,192,352.00-	4,108.28-	532,488.83-	44.66	659,863.17-

Police Department Budget

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-110-4190	MISC LICENSES & PERMITS	400.00		125.00	31.25	275.00
001-110-4300	INTEREST			137.84		137.84-
001-110-4440	STATE GRANTS	1,000.00		3,690.33	369.03	2,690.33-
001-110-4550	ACCIDENT REPORTS - POLICE	500.00		220.00	44.00	280.00
001-110-4551	POLICE SERVICE FEES	200.00				200.00
001-110-4700	PUBLIC SOURCE CONTRIB	2,000.00		1,245.00	62.25	755.00
001-110-4705	DONATIONS K9 ONLY	10,000.00		44,437.92	444.38	34,437.92-
001-110-4711	REIMBURSEMENT			5,489.08		5,489.08-
001-110-4715	REFUNDS			6,801.59		6,801.59-
001-110-4720	INSURANCE SETTLEMENTS	250.00				250.00
001-110-4765	SPEEDING CITATIONS	150,000.00		21,306.81	14.20	128,693.19
001-110-4770	COURT FINES	2,500.00		2,033.22	81.33	466.78
001-110-4775	PARKING VIOLATION FEES	1,000.00		250.00	25.00	750.00
	POLICE TOTAL	167,850.00	.00	85,736.79	51.08	82,113.21
	TOTAL REVENUE	167,850.00	.00	85,736.79	51.08	82,113.21
001-110-6010	SALARIES - FULL-TIME	947,204.00		375,259.02	39.62	571,944.98
001-110-6020	SALARIES - PART-TIME	4,500.00		2,022.75	44.95	2,477.25
001-110-6040	WAGES - OVERTIME	21,000.00		23,524.74	112.02	2,524.74-
001-110-6050	WAGES - RESERVE OFFICERS	4.00				4.00
001-110-6143	ICMA RC - CITY SHARE	13,000.00		4,321.19	33.24	8,678.81
001-110-6170	UNEMPLOYMENT COMPENSATION			1,382.04		1,382.04-
001-110-6181	ALLOWANCES - UNIFORM	9,000.00		4,963.85	55.15	4,036.15
001-110-6184	CELL PHONE ALLOWANCES	600.00		250.00	41.67	350.00
001-110-6210	DUES & MEMBERSHIPS	2,000.00		360.00	18.00	1,640.00
001-110-6230	TRAINING IN HOUSE	8,500.00		800.00	9.41	7,700.00
001-110-6240	MTNS/CONFERENCES/MILES	6,000.00		2,400.33	40.01	3,599.67
001-110-6331	VEHICLE OPERATIONS	26,500.00		12,363.49	46.65	14,136.51
001-110-6332	VEHICLE REPAIRS	10,000.00		5,375.89	53.76	4,624.11
001-110-6350	OPERATIONAL EQUIPMENT REPAIR	2,000.00		528.00	26.40	1,472.00
001-110-6371	ELECTRIC/GAS UTILITIES	11,000.00		4,270.79	38.83	6,729.21
001-110-6373	COMMUNICATIONS (PHONE/INTERNET	12,750.00		5,386.39	42.25	7,363.61
001-110-6399	OTHER MAINTENANCE/REPAIR	1,000.00		370.13	37.01	629.87
001-110-6402	ADVERTISING/CRIME PREVENTION	500.00		1,385.93	277.19	885.93-
001-110-6408	PROPERTY & CASUALTY INSURANCE	30,880.00				30,880.00
001-110-6409	JANITORIAL	2,650.00		924.84	34.90	1,725.16
001-110-6412	MEDICAL/WELLNESS EXPENSE	1,000.00		229.00	22.90	771.00
001-110-6413	DISPATCHING/COURT/SUBPOENA FEE	172,000.00		85,823.00	49.90	86,177.00
001-110-6506	OFFICE SUPPLIES	3,000.00		150.93	5.03	2,849.07
001-110-6507	OPERATING SUPPLIES	16,900.00		5,261.85	31.14	11,638.15
001-110-6510	SAFETY SUPPLIES	600.00		224.86	37.48	375.14
001-110-6516	POLICE CANINE PURCHASES	8,000.00		5,499.84	68.75	2,500.16
	POLICE TOTAL	1,310,588.00	.00	543,078.86	41.44	767,509.14

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025**PCT OF FISCAL YTD 50.0%**

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	TOTAL EXPENSES	1,310,588.00	.00	543,078.86	41.44	767,509.14
	GENERAL FUND TOTAL	=====	=====	=====	=====	=====
		1,142,738.00-	.00	457,342.07-	40.02	685,395.93-
		=====	=====	=====	=====	=====
112-110-6110	FICA - CITY/POLICE	74,413.00		29,714.77	39.93	44,698.23
112-110-6130	IPERS - CITY/POLICE	93,808.00	9,075.35	36,729.09	39.15	57,078.91
112-110-6131	WORK COMP/POLICE	14,995.00		186.60	1.24	14,808.40
112-110-6150	GROUP INSURANCE BEN/POLICE	170,841.00		62,315.31	36.48	108,525.69
112-110-6154	EMPLOYEE SELF-FUND INS BEN/POL	109,714.00	670.21	24,043.35	21.91	85,670.65
	POLICE TOTAL	=====	=====	=====	=====	=====
		463,771.00	9,745.56	152,989.12	32.99	310,781.88
	TOTAL EXPENSES	-----	-----	-----	-----	-----
		463,771.00	9,745.56	152,989.12	32.99	310,781.88
	EMPLOYEE BENEFITS TOTAL	=====	=====	=====	=====	=====
		463,771.00	9,745.56	152,989.12	32.99	310,781.88
		=====	=====	=====	=====	=====
323-110-6710	POLICE-CAP OUTLAY/VEHICLES	60,000.00		48,658.57	81.10	11,341.43
323-110-6727	POLICE-CAP OUTLAY/EQUIPMENT	19,620.00		2,071.57	10.56	17,548.43
	POLICE TOTAL	-----	-----	-----	-----	-----
		79,620.00	.00	50,730.14	63.72	28,889.86
	TOTAL EXPENSES	-----	-----	-----	-----	-----
		79,620.00	.00	50,730.14	63.72	28,889.86
	CAP OUTLAY SAVINGS/LOST TOTAL	=====	=====	=====	=====	=====
		79,620.00-	.00	50,730.14-	63.72	28,889.86-
		=====	=====	=====	=====	=====
	POLICE TOTAL (REV LESS EXP)	=====	=====	=====	=====	=====
		1,686,129.00-	9,745.56-	661,061.33-	39.21	1,025,067.67-
		=====	=====	=====	=====	=====

Storm Water Budget

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
740-865-4550	STORM WATER CHARGES	160,000.00	5,828.99	71,038.00	44.40	88,962.00
		=====	=====	=====	=====	=====
	STORM WATER TOTAL	160,000.00	5,828.99	71,038.00	44.40	88,962.00
		-----	-----	-----	-----	-----
	TOTAL REVENUE	160,000.00	5,828.99	71,038.00	44.40	88,962.00
740-865-6010	SALARIES - FULL-TIME	13,499.00		143.67	1.06	13,355.33
740-865-6040	WAGES - OVERTIME	2,500.00				2,500.00
740-865-6110	FICA-CITY/STORM WATER	1,224.00		10.61	.87	1,213.39
740-865-6130	IPERS-CITY/STORM WATER	1,511.00				1,511.00
740-865-6131	WORKERS COMP/STORM WATER	381.00				381.00
740-865-6143	ICMA RC - CITY SHARE			2.62		2.62-
740-865-6150	GROUP INSURANCE/STORM WATER	23.00		58.92	256.17	35.92-
740-865-6240	MTGS/CONFERENCES/MILES	1,500.00				1,500.00
740-865-6320	GROUPS MAINT & REPAIR	60,000.00		4,272.17	7.12	55,727.83
740-865-6407	ENGINEERING	10,000.00				10,000.00
740-865-6413	PAYMENTS - OTHER AGENCIES	5,000.00		5,000.00	100.00	
740-865-6499	OTHER CONTRACTUAL SERV	60,000.00		1,642.60	2.74	58,357.40
740-865-6790	NEW INFRASTRUCTURE	145,000.00				145,000.00
		=====	=====	=====	=====	=====
	STORM WATER TOTAL	300,638.00	.00	11,130.59	3.70	289,507.41
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	300,638.00	.00	11,130.59	3.70	289,507.41
		=====	=====	=====	=====	=====
	STORM WATER DEPT TOTAL	140,638.00-	5,828.99	59,907.41	42.60-	200,545.41-
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	STORM WATER (REV LESS EXP)	140,638.00-	5,828.99	59,907.41	42.60-	200,545.41-
		=====	=====	=====	=====	=====

Street Department Budget

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-210-4428	IDOT HWY 150 MAINT CONTRACT	8,321.00				8,321.00
001-210-4710	REIMBURSEMENTS			4,615.74		4,615.74-
001-210-4745	SALE OF SALVAGE	400.00		579.45	144.86	179.45-
	ROADS, BRIDGES, SIDEWALKS TOTA	8,721.00	.00	5,195.19	59.57	3,525.81
	TOTAL REVENUE	8,721.00	.00	5,195.19	59.57	3,525.81
001-210-6350	OPERATIONAL EQUIP REPAIR			1,201.64		1,201.64-
001-210-6408	PROPERTY/CASUALTY INS	24,151.00				24,151.00
001-210-6499	OTHER CONTRACTUAL SERV	10,000.00				10,000.00
	ROADS, BRIDGES, SIDEWALKS TOTA	34,151.00	.00	1,201.64	3.52	32,949.36
	TOTAL EXPENSES	34,151.00	.00	1,201.64	3.52	32,949.36
	GENERAL FUND TOTAL	25,430.00-	.00	3,993.55	15.70-	29,423.55-
012-210-4300	INTEREST			1.53		1.53-
	ROADS, BRIDGES, SIDEWALKS TOTA	.00	.00	1.53	.00	1.53-
	TOTAL REVENUE	.00	.00	1.53	.00	1.53-
	STREET REPLACEMENT FUND TOTAL	.00	.00	1.53	.00	1.53-
110-210-4430	ROAD USE TAXES	788,320.00		369,243.23	46.84	419,076.77
	ROADS, BRIDGES, SIDEWALKS TOTA	788,320.00	.00	369,243.23	46.84	419,076.77
	TOTAL REVENUE	788,320.00	.00	369,243.23	46.84	419,076.77
110-210-6010	SALARIES - FULL TIME	316,003.00		117,257.61	37.11	198,745.39
110-210-6030	HOURLY WAGES - TEMPORARY	3,000.00		2,489.00	82.97	511.00
110-210-6040	WAGES - OVERTIME	4,700.00		1,367.32	29.09	3,332.68
110-210-6143	ICMA RC - CITY SHARE	5,750.00		2,120.70	36.88	3,629.30
110-210-6170	UNEMPLOYMENT COMPENSATION			1,601.22		1,601.22-

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
110-210-6181	ALLOWANCES - UNIFORM	3,500.00		37.72	1.08	3,462.28
110-210-6184	CELL PHONE ALLOWANCES	750.00		312.50	41.67	437.50
110-210-6210	DUES & MEMBERSHIPS	300.00				300.00
110-210-6220	EDUCATIONAL MATERIAL	100.00				100.00
110-210-6230	TRAINING IN HOUSE	1,000.00				1,000.00
110-210-6240	MTGS/CONFERENCES/MILES	1,500.00		45.00	3.00	1,455.00
110-210-6310	BUILDING MAINT & REPAIR	7,500.00		3,479.37	46.39	4,020.63
110-210-6320	GROUPS MAINT & REPAIR	1,000.00				1,000.00
110-210-6331	VEHICLE OPERATIONS	25,000.00		9,778.69	39.11	15,221.31
110-210-6332	VEHICLE REPAIRS	20,000.00		4,706.05	23.53	15,293.95
110-210-6371	ELECTRIC/GAS UTILITIES	45,000.00		16,023.16	35.61	28,976.84
110-210-6373	COMMUNICATIONS (PHONE/INTERNET)	1,560.00		576.05	36.93	983.95
110-210-6399	OTHER MAINTENANCE/REPAIR	5,000.00		879.01	17.58	4,120.99
110-210-6412	MEDICAL/WEELLNESS EXPENSE	1,000.00		242.65	24.27	757.35
110-210-6415	RENTAL & LEASES ON EQUIPMENT	400.00				400.00
110-210-6417	STREET MAINT/DUST CONTROL	7,500.00		2,620.20	34.94	4,879.80
110-210-6499	CONTRACTUAL SERVICES	10,000.00				10,000.00
110-210-6504	MINOR EQUIPMENT	12,500.00		1,181.74	9.45	11,318.26
110-210-6506	OFFICE SUPPLIES	5,000.00		4,127.31	82.55	872.69
110-210-6507	OPERATING SUPPLIES	10,000.00		2,693.45	26.93	7,306.55
110-210-6510	SPECIAL & SAFETY EQUIPMENT	2,500.00		1,344.70	53.79	1,155.30
110-210-6511	IRON-STEEL-OTHER METAL GOODS	2,500.00		213.75	8.55	2,286.25
110-210-6761	STREETS - RESURFACING/REPAIR	110,000.00		22,504.91	20.46	87,495.09
	ROADS, BRIDGES, SIDEWALKS TOTA	603,063.00	.00	195,602.11	32.43	407,460.89
110-230-6350	OPERATIONAL EQUIPMENT REPAIR	5,000.00				5,000.00
110-230-6371	ELECTRIC/GAS UTILITIES	26,000.00		9,540.62	36.69	16,459.38
110-230-6499	CONTRACT REPAIR-ELECTRIC	6,000.00		736.00	12.27	5,264.00
	STREET LIGHTING TOTAL	37,000.00	.00	10,276.62	27.77	26,723.38
110-240-6499	CONTRACT REPAIR-ELECTRIC	4,000.00		131.49	3.29	3,868.51
110-240-6509	POSTS & SIGNS	5,000.00		482.00	9.64	4,518.00
	TRAFFIC CONTROL & SAFETY TOTA	9,000.00	.00	613.49	6.82	8,386.51
110-250-6040	WAGES - OVERTIME	10,631.00				10,631.00
110-250-6331	VEHICLE OPERATIONS	10,000.00		462.70	4.63	9,537.30
110-250-6332	VEHICLE REPAIRS	20,000.00		3,363.03	16.82	16,636.97
110-250-6510	SNOW AND ICE CONTROL MATERIALS	35,000.00		2,490.78	7.12	32,509.22
	SNOW REMOVAL TOTAL	75,631.00	.00	6,316.51	8.35	69,314.49
110-270-6010	SALARIES - FULL-TIME			6,952.50		6,952.50-
110-270-6143	ICMA RC - CITY SHARE			123.83		123.83-
110-270-6331	VEHICLE OPERATIONS	2,500.00				2,500.00

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
110-270-6332	VEHICLE REPAIRS	7,500.00				7,500.00
	STREET CLEANING TOTAL	10,000.00	.00	7,076.33	70.76	2,923.67
	TOTAL EXPENSES	734,694.00	.00	219,885.06	29.93	514,808.94
	STREETS DEPT - ROAD USE T TOTA	53,626.00	.00	149,358.17	278.52	95,732.17-
112-210-6110	FICA - CITY/STREETS	24,764.00		8,996.14	36.33	15,767.86
112-210-6130	IPERS - CITY/STREETS	28,984.00	2,462.49	10,554.32	36.41	18,429.68
112-210-6131	WORK COMP/STREETS	10,738.00		1,742.35-	16.23-	12,480.35
112-210-6142	PENSION - CITY MANAGER	1,574.00		656.79	41.73	917.21
112-210-6150	GROUP INSURANCE BEN/STREETS	65,831.00		21,844.72	33.18	43,986.28
112-210-6154	EMPLOYEE SELF-FUND INS BEN/STR	26,334.00		3,036.68	11.53	23,297.32
	ROADS, BRIDGES, SIDEWALKS TOTA	158,225.00	2,462.49	43,346.30	27.40	114,878.70
112-250-6131	WORK COMP/SNOW			42.81-		42.81
	SNOW REMOVAL TOTAL	.00	.00	42.81-	.00	42.81
112-270-6110	FICA - CITY/ST CLEAN			484.10		484.10-
112-270-6130	IPERS - CITY/ST CLEAN		461.33	656.31		656.31-
112-270-6150	GROUP INSURANCE/ST CLEAN			994.10		994.10-
	STREET CLEANING TOTAL	.00	461.33	2,134.51	.00	2,134.51-
	TOTAL EXPENSES	158,225.00	2,923.82	45,438.00	28.72	112,787.00
	EMPLOYEE BENEFITS TOTAL	158,225.00	2,923.82	45,438.00	28.72	112,787.00
	STREETS TOTAL (REV LESS EXP)	130,029.00-	2,923.82-	107,915.25	82.99-	237,944.25-

Wastewater/Sewer Collections Budget

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
610-815-4310	SEWER RENTAL	1,550,000.00	64,358.10	686,267.11	44.28	863,732.89
610-815-4311	WWTP FARM LEASE	6,210.00				6,210.00
610-815-4500	SEWER - WAPSIE VALLEY CREAMERY	675,000.00		280,512.23	41.56	394,487.77
610-815-4501	SEWER - MENTAL HEALTH INSTITUT	15,000.00		15,387.72	102.58	387.72-
610-815-4502	SEWER - INDEP FOODS LLC	125,000.00		27,046.53	21.64	97,953.47
610-815-4503	SEWER - BUCH CTY LANDFILL	1,000.00				1,000.00
610-815-4504	SEWER - GEATER MACHINING & MFG	600.00		2,380.00	396.67	1,780.00-
610-815-4505	SEWER - PRIES ALUMINUM & MFG	1,300.00		210.00	16.15	1,090.00
610-815-4710	REIMBURSEMENTS			2,076,914.24		2,076,914.24-
	SEWER/SEWAGE DISPOSAL TOTAL	2,374,110.00	64,358.10	3,088,717.83	130.10	714,607.83-
	TOTAL REVENUE	2,374,110.00	64,358.10	3,088,717.83	130.10	714,607.83-
610-815-6010	SALARIES - FULL-TIME	231,518.00		73,806.85	31.88	157,711.15
610-815-6040	WAGES - OVERTIME	7,087.00		2,624.28	37.03	4,462.72
610-815-6110	FICA - CITY/WW	18,254.00		5,657.39	30.99	12,596.61
610-815-6130	IPERS - CITY/WW	20,951.00	1,762.45	7,694.52	36.73	13,256.48
610-815-6131	WORK COMP/WW	4,563.00		1,314.24-	28.80-	5,877.24
610-815-6142	PENSION - CITY MANAGER	1,574.00		656.79	41.73	917.21
610-815-6143	ICMA RC - CITY SHARE	4,417.00		788.34	17.85	3,628.66
610-815-6150	GROUP INSURANCE BEN/WW	48,098.00		11,995.94	24.94	36,102.06
610-815-6170	UNEMPLOYMENT COMPENSATION			773.65		773.65-
610-815-6181	ALLOWANCES - UNIFORM	1,250.00				1,250.00
610-815-6184	ALLOWANCES - CELL PHONE	350.00		145.84	41.67	204.16
610-815-6210	DUES & MEMBERSHIPS	4,000.00		1,799.29	44.98	2,200.71
610-815-6220	EDUCATIONAL MATERIAL	500.00				500.00
610-815-6230	TRAINING IN HOUSE	500.00				500.00
610-815-6240	MTGS/CONFERENCES/MILES	5,000.00		2,188.03	43.76	2,811.97
610-815-6310	BUILDING MAINT & REPAIR	4,000.00		143.28	3.58	3,856.72
610-815-6320	GROUPS MAINT & REPAIR	6,000.00		244.46	4.07	5,755.54
610-815-6331	VEHICLE OPERATIONS	3,500.00		651.10	18.60	2,848.90
610-815-6332	VEHICLE REPAIRS	1,000.00		141.78	14.18	858.22
610-815-6350	OPERATIONAL EQUIPMENT REPAIR	60,000.00		28,809.49	48.02	31,190.51
610-815-6371	ELECTRIC/GAS UTILITIES	160,000.00		47,586.37	29.74	112,413.63
610-815-6372	GARBAGE/RECYCLING	2,000.00		388.83	19.44	1,611.17
610-815-6373	COMMUNICATIONS (PHONE/INTERNET	1,900.00		810.86	42.68	1,089.14
610-815-6408	PROPERTY & CASUALTY INSURANCE	67,669.00		616.00	.91	67,053.00
610-815-6409	JANITORIAL	1,000.00				1,000.00
610-815-6412	MEDICAL/WEELLNESS EXPENSE	200.00		24.23	12.12	175.77
610-815-6418	PROPERTY & SALES TAX	40,000.00		11,899.45	29.75	28,100.55
610-815-6441	METER READERS	45,000.00		36,276.10	80.61	8,723.90
610-815-6490	PROFESSIONAL SERVICES	200,000.00		283,772.24	141.89	83,772.24-
610-815-6499	CONTRACTUAL SERVICES	55,000.00		8,012.85	14.57	46,987.15
610-815-6501	LAB ANALYSIS & CHEMICALS	75,000.00		22,840.70	30.45	52,159.30
610-815-6504	MINOR EQUIPMENT	5,000.00		3,398.85	67.98	1,601.15
610-815-6506	OFFICE SUPPLIES	1,000.00				1,000.00
610-815-6507	OPERATING SUPPLIES	12,000.00		3,796.29	31.64	8,203.71
610-815-6508	POSTAGE	1,000.00		469.67	46.97	530.33

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
610-815-6510	SPECIAL & SAFETY EQUIPMENT	4,000.00		265.00	6.63	3,735.00
610-815-6727	CAPITAL EQUIPMENT	30,000.00		20,390.65	67.97	9,609.35
610-815-6790	SLIP LINING SEWER LINE	120,000.00		171,609.00	143.01	51,609.00-
	SEWER/SEWAGE DISPOSAL TOTAL	1,243,331.00	1,762.45	748,963.88	60.24	494,367.12
610-816-6010	SALARIES - FULL-TIME	134,334.00		56,992.79	42.43	77,341.21
610-816-6040	WAGES - OVERTIME	6,075.00		495.10	8.15	5,579.90
610-816-6110	FICA - CITY/	10,742.00		4,262.57	39.68	6,479.43
610-816-6130	IPERS - CITY/	10,107.00	1,095.84	2,934.95	29.04	7,172.05
610-816-6142	PENSION - CITY MANAGER	3,148.00		1,313.60	41.73	1,834.40
610-816-6143	ICMA RC - CITY SHARE	3,167.00		1,190.64	37.60	1,976.36
610-816-6150	GROUP INSURANCE BEN/SEWER	26,864.00		10,474.82	38.99	16,389.18
610-816-6154	EMPLOYEE SELF-FUND INS BEN/	24,000.00		981.33	4.09	23,018.67
610-816-6170	UNEMPLOYMENT COMPENSATION			483.63		483.63-
610-816-6181	ALLOWANCES - UNIFORM	1,250.00		314.30	25.14	935.70
610-816-6184	ALLOWANCES - CELL PHONE	501.00		208.35	41.59	292.65
610-816-6220	EDUCATIONAL MATERIAL	500.00				500.00
610-816-6230	TRAINING IN HOUSE	500.00				500.00
610-816-6240	MTGS/CONFERENCES/MILES	1,000.00				1,000.00
610-816-6310	BUILDING MAINT & REPAIR	1,000.00		268.52	26.85	731.48
610-816-6320	GROUPS MAINT & REPAIR	5,000.00				5,000.00
610-816-6331	VEHICLE OPERATIONS	5,500.00		1,519.37	27.62	3,980.63
610-816-6332	VEHICLE REPAIRS	1,000.00				1,000.00
610-816-6350	OPERATIONAL EQUIPMENT REPAIR	60,000.00		7,031.83	11.72	52,968.17
610-816-6371	ELECTRIC/GAS UTILITIES	45,000.00		9,151.98	20.34	35,848.02
610-816-6373	COMMUNICATIONS (PHONE/INTERNET	400.00		163.94	40.99	236.06
610-816-6407	CONSULTING & ENGINEERING FEES	1,500.00				1,500.00
610-816-6409	JANITORIAL	1,000.00		15.99	1.60	984.01
610-816-6412	MEDICAL/Wellness EXPENSE	250.00		117.21	46.88	132.79
610-816-6499	CONTRACTUAL SERVICES	150,000.00		58,168.31	38.78	91,831.69
610-816-6504	MINOR EQUIPMENT	2,000.00		1,684.99	84.25	315.01
610-816-6506	OFFICE SUPPLIES	500.00				500.00
610-816-6507	OPERATING SUPPLIES	15,000.00		6,218.73	41.46	8,781.27
610-816-6510	SPECIAL & SAFETY EQUIPMENT	1,000.00		85.30	8.53	914.70
610-816-6727	CAPITAL EQUIPMENT	160,000.00		156,241.00	97.65	3,759.00
610-816-6790	NEW INFRANSTRUCTURE	205,000.00				205,000.00
	SEWER COLLECTION TOTAL	876,338.00	1,095.84	320,319.25	36.55	556,018.75
	TOTAL EXPENSES	2,119,669.00	2,858.29	1,069,283.13	50.45	1,050,385.87
	SEWER UTILITY FUND TOTAL	254,441.00	61,499.81	2,019,434.70	793.68	1,764,993.70-
615-815-4300	INTEREST			11,148.86		11,148.86-

BUDGET REPORT
CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	SEWER/SEWAGE DISPOSAL TOTAL	.00	.00	11,148.86	.00	11,148.86-
	TOTAL REVENUE	.00	.00	11,148.86	.00	11,148.86-
	WWTP FUTURE PLANT FUND TOTAL	.00	.00	11,148.86	.00	11,148.86-
619-815-4300	INTEREST			460.15		460.15-
	SEWER/SEWAGE DISPOSAL TOTAL	.00	.00	460.15	.00	460.15-
	TOTAL REVENUE	.00	.00	460.15	.00	460.15-
	SEWER REPLACEMENT FUND TOTAL	.00	.00	460.15	.00	460.15-
620-815-4300	INTEREST			7,922.82		7,922.82-
	SEWER/SEWAGE DISPOSAL TOTAL	.00	.00	7,922.82	.00	7,922.82-
	TOTAL REVENUE	.00	.00	7,922.82	.00	7,922.82-
	WWTP REPLACEMENT FUND TOTAL	.00	.00	7,922.82	.00	7,922.82-
	SEWER TOTAL (REV LESS EXP)	254,441.00	61,499.81	2,038,966.53	801.35	1,784,525.53-

Water Budget

BUDGET REPORT

CALENDAR 12/2024, FISCAL 6/2025

PCT OF FISCAL YTD 50.0%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
600-810-4300	INTEREST			21,240.55		21,240.55-
600-810-4500	METERED WATER SALES	1,250,000.00	43,273.06	485,360.04	38.83	764,639.96
600-810-4510	BULK WATER SALES	500.00		382.87	76.57	117.13
600-810-4540	TAPS (NEW INSTALLATIONS)	2,000.00				2,000.00
600-810-4700	MISCELLANEOUS INCOME	1,500.00		477.74	31.85	1,022.26
	WATER TOTAL	1,254,000.00	43,273.06	507,461.20	40.47	746,538.80
	TOTAL REVENUE	1,254,000.00	43,273.06	507,461.20	40.47	746,538.80
600-810-6010	SALARIES - FULL-TIME	134,380.00		61,795.85	45.99	72,584.15
600-810-6040	WAGES - OVERTIME	4,252.00		2,269.85	53.38	1,982.15
600-810-6110	FICA - CITY/WATER	10,606.00		4,719.39	44.50	5,886.61
600-810-6130	IPERS - CITY/WATER	9,940.00	1,190.06	4,709.17	47.38	5,230.83
600-810-6131	WORK COMP/WATER	2,000.00		132.76	6.64	1,867.24
600-810-6142	PENSION - CITY MANAGER	3,148.00		1,313.60	41.73	1,834.40
600-810-6143	ICMA RC - CITY SHARE	2,167.00		852.86	39.36	1,314.14
600-810-6150	GROUP INSURANCE BEN/WATER	26,109.00		12,013.52	46.01	14,095.48
600-810-6154	EMPLOYEE SELF-FUND INS BEN/WAT	4,000.00		487.33	12.18	3,512.67
600-810-6170	UNEMPLOYMENT COMPENSATION			477.35		477.35-
600-810-6181	UNIFORM ALLOWANCE	1,500.00				1,500.00
600-810-6184	ALLOWANCES - CELL PHONE	500.00		208.31	41.66	291.69
600-810-6210	DUES & MEMBERSHIPS	3,000.00		1,330.32	44.34	1,669.68
600-810-6220	EDUCATIONAL MATERIAL	500.00		32.29	6.46	467.71
600-810-6230	TRAINING IN HOUSE	1,000.00				1,000.00
600-810-6240	MTGS/CONFERENCES/MILES	2,500.00		970.70	38.83	1,529.30
600-810-6310	BUILDING MAINT & REPAIR	4,000.00		62.86	1.57	3,937.14
600-810-6320	GROUPS MAINT & REPAIR	3,000.00		157.94	5.26	2,842.06
600-810-6331	VEHICLE OPERATIONS	5,000.00		1,466.92	29.34	3,533.08
600-810-6332	VEHICLE REPAIRS	3,000.00		271.07	9.04	2,728.93
600-810-6350	OPERATIONAL EQUIP REPAIR	50,000.00		15,348.62	30.70	34,651.38
600-810-6371	ELECTRIC/GAS UTILITIES	60,000.00		20,200.25	33.67	39,799.75
600-810-6373	COMMUNICATIONS (PHONE/INTERNET			14.43		14.43-
600-810-6407	ENGINEERING	4,000.00				4,000.00
600-810-6408	PROPERTY & CASUALTY INSURANCE	11,792.00				11,792.00
600-810-6409	JANITORIAL	1,000.00		9.59	.96	990.41
600-810-6412	MEDICAL/WEELLNESS EXPENSE	150.00		24.21	16.14	125.79
600-810-6418	SALES TAX	78,000.00		28,874.14	37.02	49,125.86
600-810-6490	BILLING & METER READ CONTRACT	45,000.00		46,739.94	103.87	1,739.94-
600-810-6499	CONTRACTUAL REPAIRS	175,000.00		80,698.31	46.11	94,301.69
600-810-6501	LAB ANALYSIS & CHEMICALS	18,000.00		7,839.40	43.55	10,160.60
600-810-6504	MINOR EQUIPMENT	5,000.00		3,243.65	64.87	1,756.35
600-810-6505	METERS	10,000.00		703.85	7.04	9,296.15
600-810-6506	OFFICE SUPPLIES	300.00				300.00
600-810-6507	OPERATING SUPPLIES	30,000.00		9,015.11	30.05	20,984.89
600-810-6508	POSTAGE & SHIPPING	500.00		1,384.14	276.83	884.14-
600-810-6510	SPECIAL & SAFETY EQUIPMENT	1,000.00		346.03	34.60	653.97
600-810-6727	CAPITAL EQUIPMENT	455,000.00		286,929.56	63.06	168,070.44
600-810-6790	NEW INFRASTRUCTURE	200,000.00		54,232.56	27.12	145,767.44



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Susi Lampe, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: December 9, 2024

ITEM TITLE: BergankDV Fiscal Year 2024 Audit Report

BACKGROUND:

The Fiscal Year 2024 Audit Report has been completed and is attached for review. Dustin Opatz with BergankDV has prepared a short presentation for review.

DISCUSSION:

Performing an Audit is an essential piece of Financial Wellness for any organization, as well as being required by State Code. Of note, there were no deficiencies in internal control that the auditor considered to be material weaknesses. There were two items identified that were considered to be significant deficiencies.

1. Independence Fire Department – All accounting functions are handled by the Treasurer. This is planned to be resolved by adding additional segregation of duties, however, it is difficult to do this with minimum staffing currently in place.
2. Independence Public Library Foundation – All accounting functions are handled by one or two individuals without adequate compensating controls. This is planned to be resolved by continuing to work to segregate duties and be consistent with those processes moving forward.

One item was noncompliant with state statute:

1. One fund (125 – Tax Increment Finance) had a deficit fund balance.

Of note, the City's financial policy, Resolution 2011-75, states that the City will strive to maintain a balance of 25% of operating expenditures in the general fund at the end of the year. At the end of FY2024, we had 26.3% remaining.

Additional information is in the attached Communications Letter and the Independent Auditor's Reports Basic Financial Statements Supplementary and Other Information Schedule of Findings and Questioned Costs.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Support and Empower Workforce. This item helps achieve that vision by ensuring that financial activities meet requirements for the State of Iowa and best practices.

FINANCIAL CONSIDERATION:

N/A

RECOMMENDATION:

This item is for information only. No recommendation is made by Staff.

City of Independence

Dustin Opatz, CPA



The Audit

Independent Auditor's Report

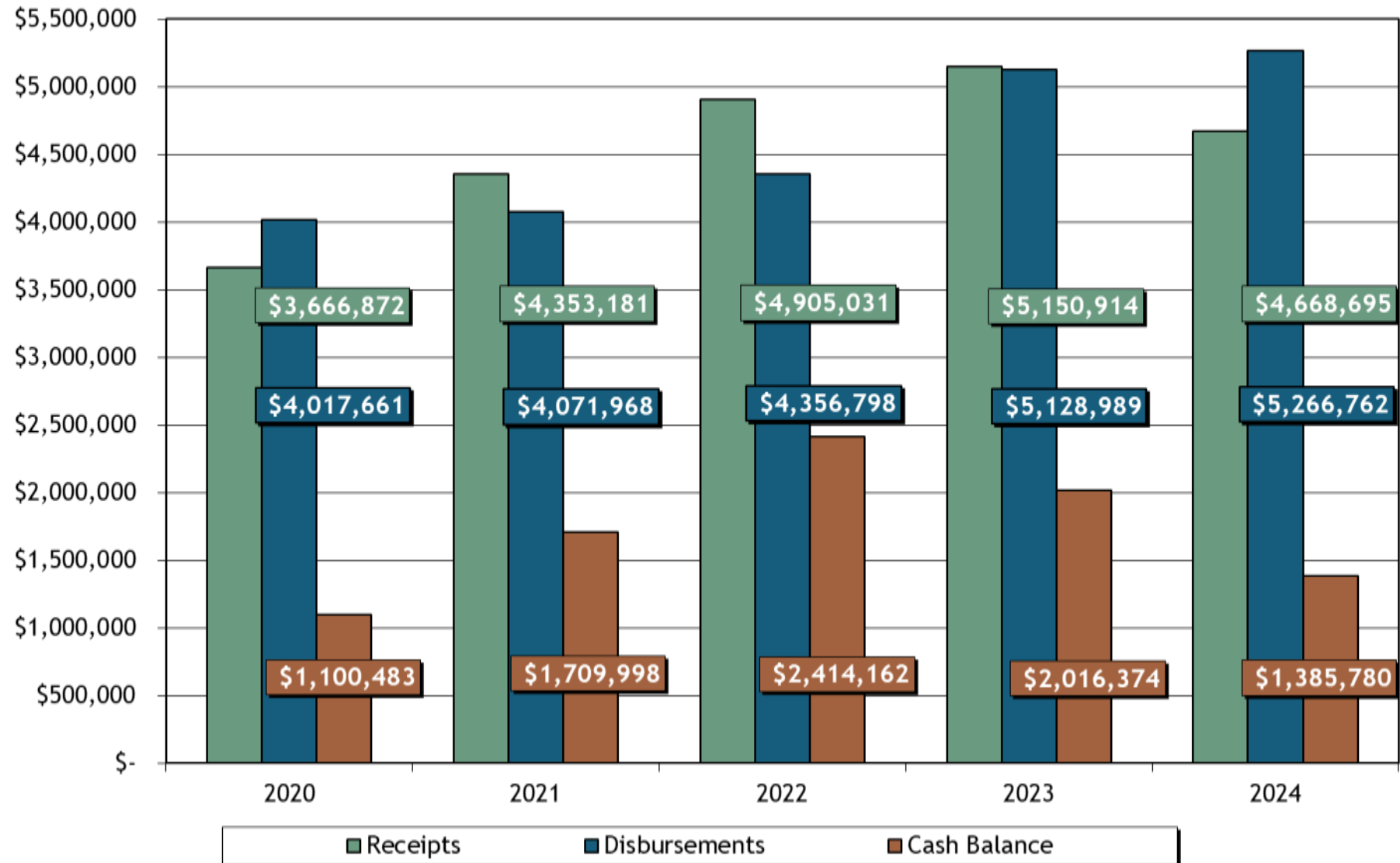
- ◆ Opinion on the City's Basic Financial Statements
- ◆ Management is responsible for the financial statement.
- ◆ Auditor is responsible for expressing an opinion on the financial statements
- ◆ Unmodified Opinion - best opinion an auditor is able to offer
- ◆ Provides assurance that the financial statements are fairly presented in all material respects
- ◆ Adverse Opinion - Discretely Presented Component Unit - ILP

Government Audit Standards Report and Single Audit

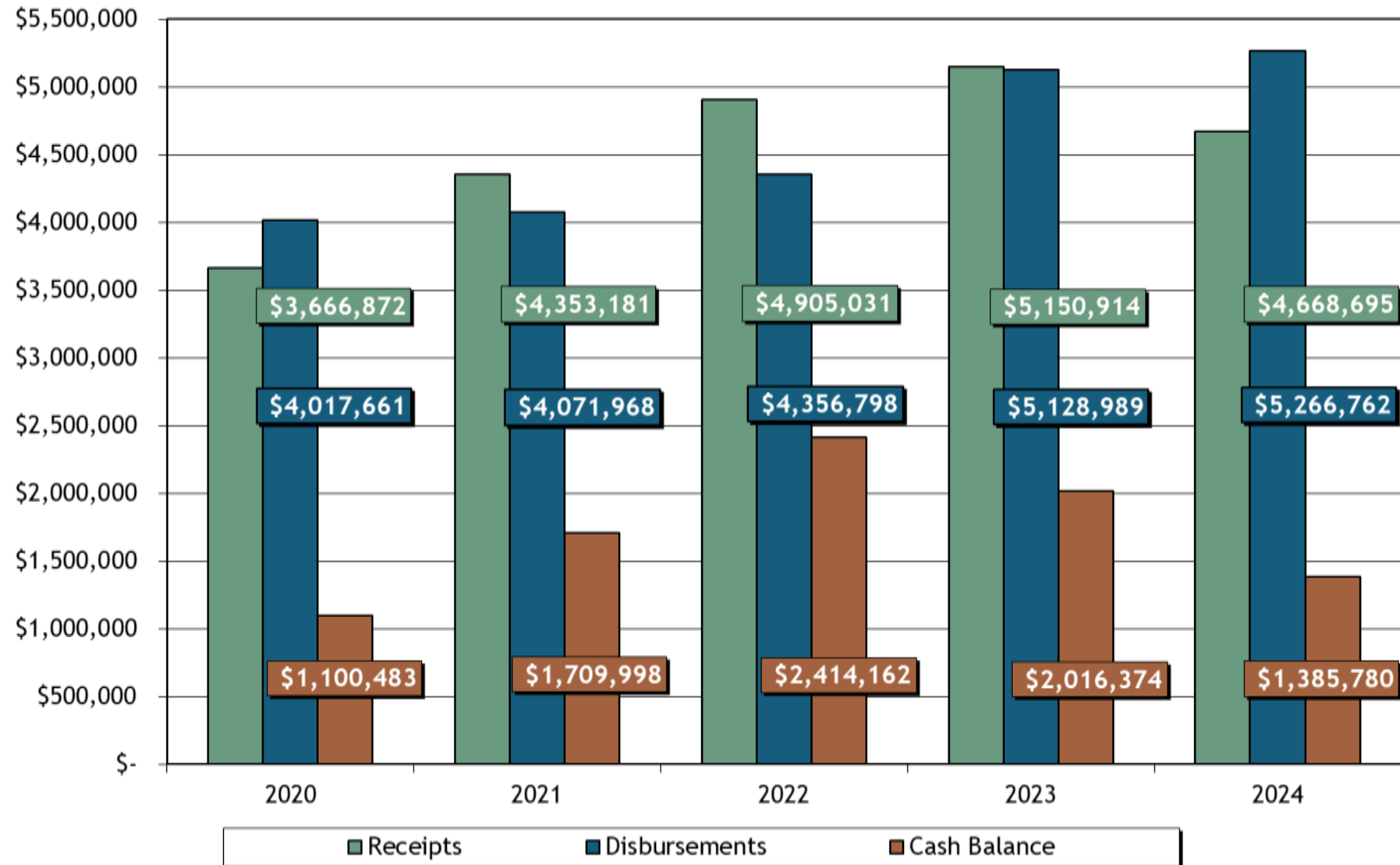
- ◆ Report on Government Auditing Standards - two significant deficiencies in internal control, no compliance findings
 - ◆ Lack of Segregation of Accounting Duties - Fire Department
 - ◆ Lack of Segregation of Accounting Duties - Public Library Foundation
- ◆ Iowa Code of Compliance - one finding
 - ◆ One fund is in deficit
- ◆ Single Audit in Accordance with OMB Uniform Guidance
 - ◆ No Findings

Financial Communications

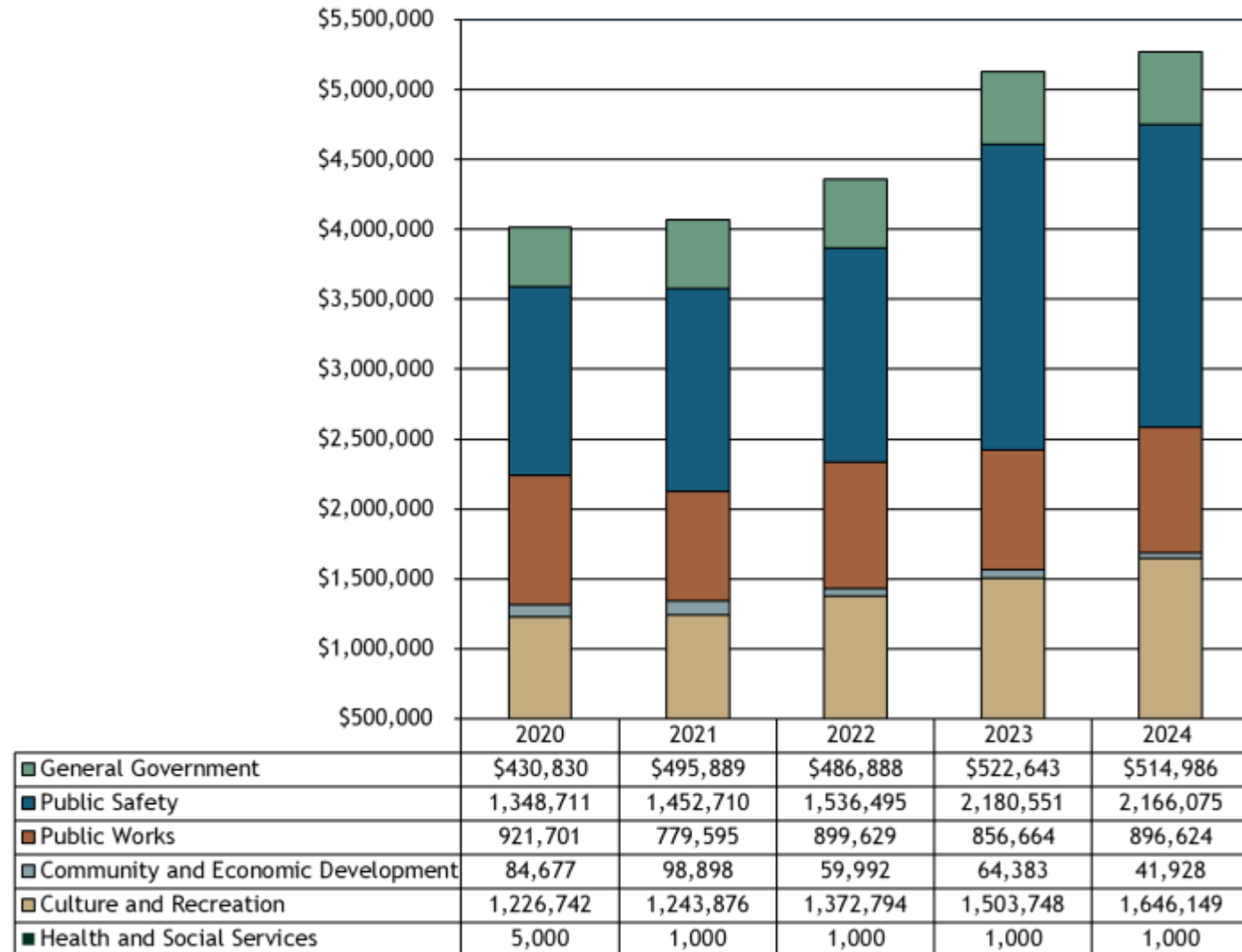
General Fund



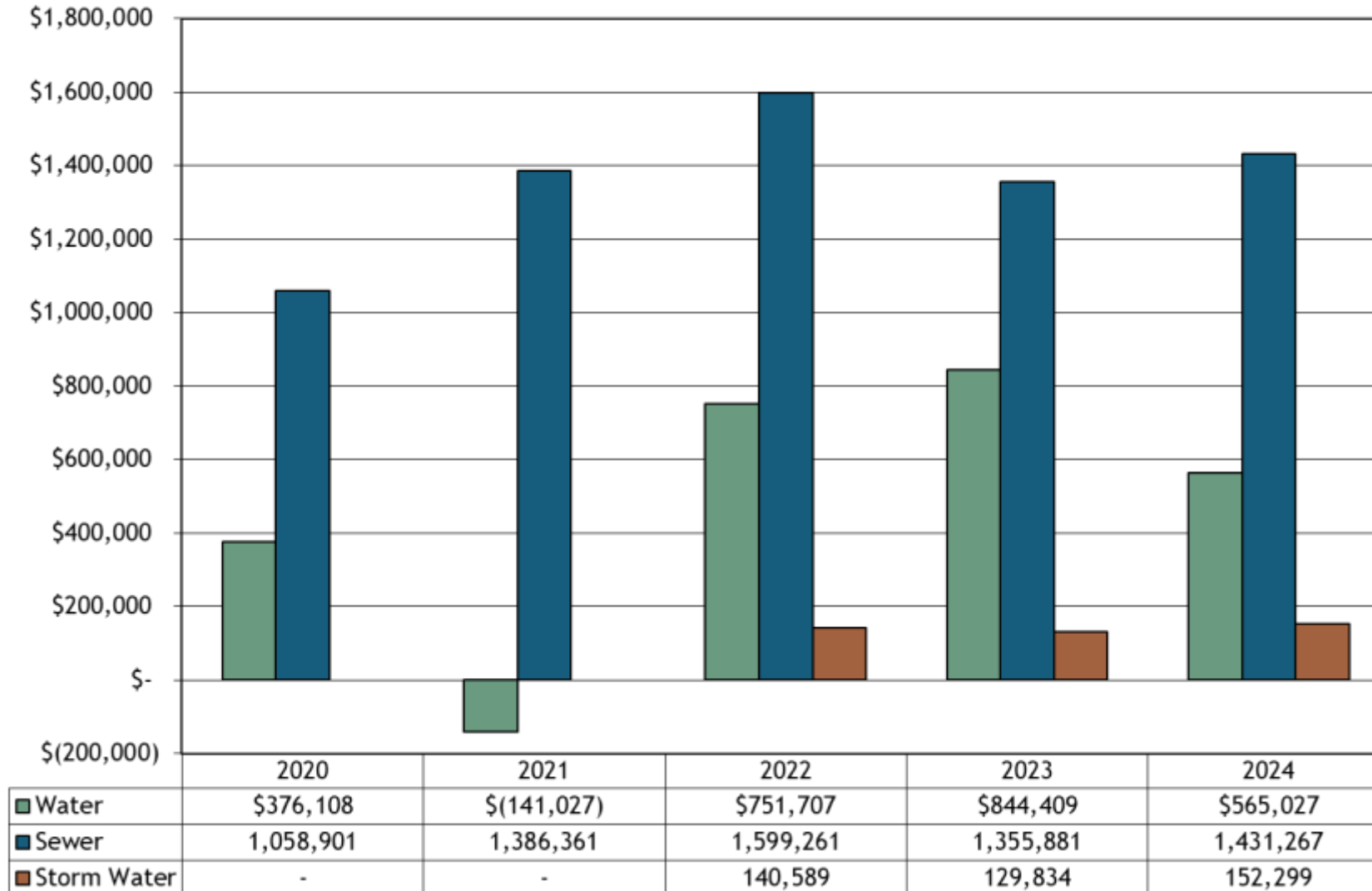
General Fund Receipts



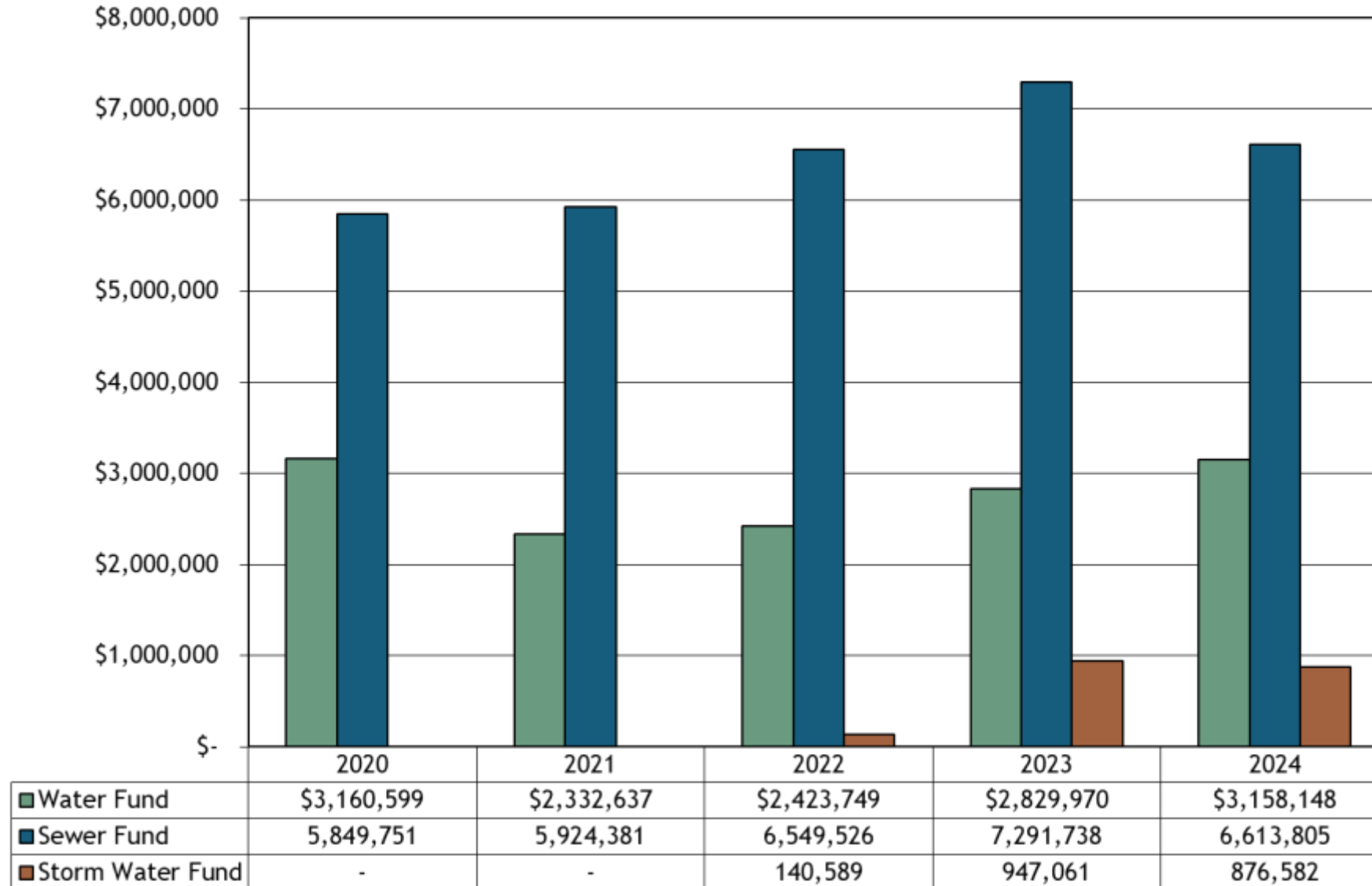
General Fund Disbursements



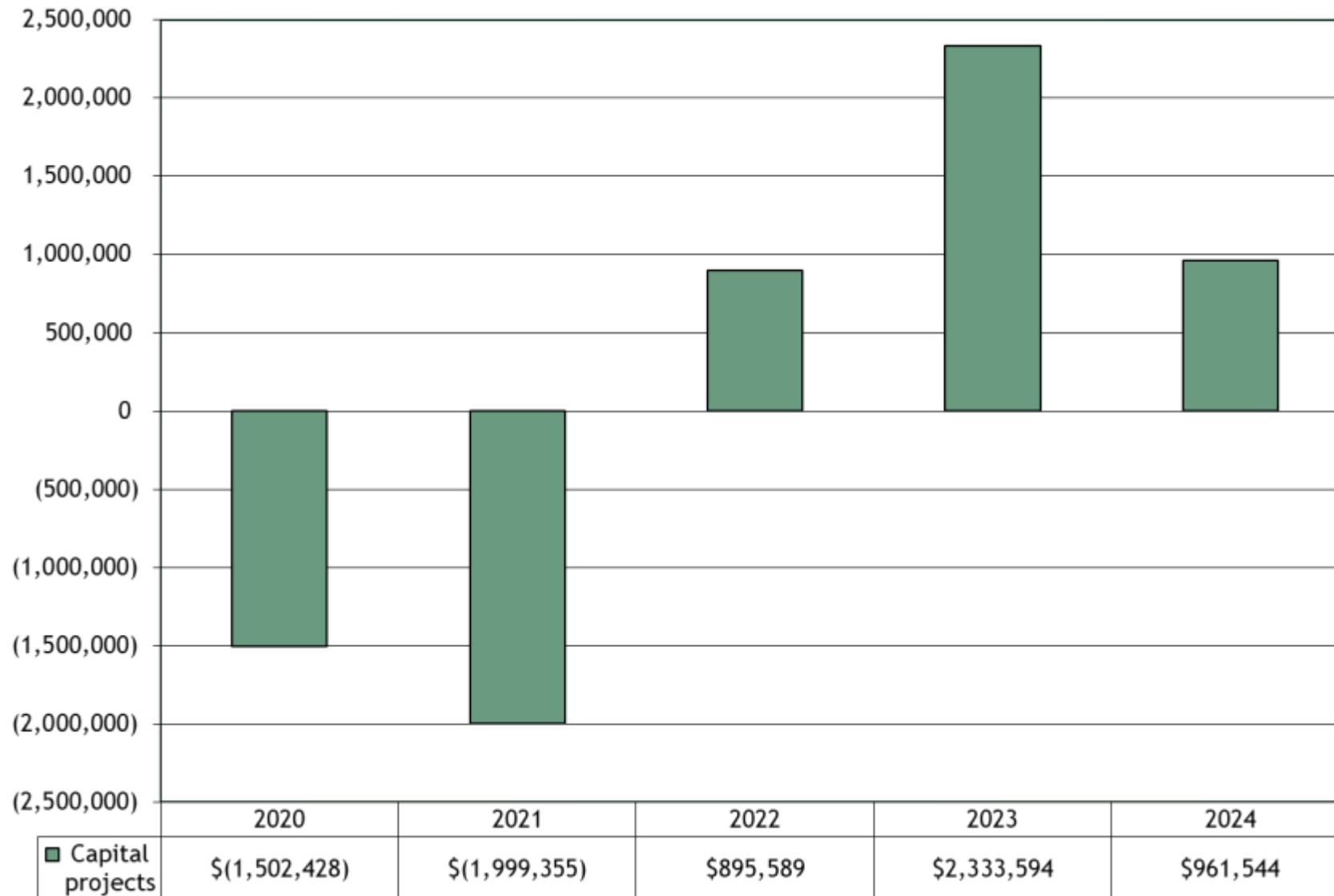
Operating Income – Enterprise Funds



Enterprise Funds – Cash Position



Capital Projects Fund – Cash Position



Auditor



Dustin Opatz

AUDIT SENIOR MANAGER

DUSTIN.OPATZ@CREATIVEPLANNING.COM

Thank You



This commentary is provided for general information purposes only, should not be construed as investment, tax or legal advice, and does not constitute an attorney/client relationship. Past performance of any market results is no assurance of future performance. The information contained herein has been obtained from sources deemed reliable but is not guaranteed.



City of Independence
Communications Letter
June 30, 2024

City of Independence Table of Contents

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Significant Deficiencies	3
Required Communication	4
Financial Analysis	9



Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

Honorable Mayor and Members
of the City Council
City of Independence
Independence, Iowa

In planning and performing our audit of the basic financial statements of the governmental activities, business-type activities, each major fund, the aggregate remaining fund information and the discretely presented component unit of the City of Independence, as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, (*Government Auditing Standards*) we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- ◆ *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- ◆ *Probable.* The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The significant deficiencies identified are stated within this letter.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated December 4, 2024, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the management and the City Council and management and others within the City and state oversight agencies the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Bergan KDV, Ltd.

Minneapolis, Minnesota
December 4, 2024

City of Independence Significant Deficiencies

Lack of Segregation of Accounting Duties

A. Independence Fire Department - A Blended Component Unit

Criteria:

An effective internal control system provides for adequate segregation of duties so on an individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. The segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Fire Department's financial information.

Condition:

All accounting functions are handled by the Treasurer.

B. Independence Public Library Foundation - A Discretely Presented Component Unit

Criteria:

An effective internal control system provides for adequate segregation of duties so on an individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. The segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Foundation's financial information.

Condition:

All accounting functions are handled by one or two individuals without adequate compensating controls.

City of Independence Required Communication

We have audited the basic financial statements of the governmental activities, each major fund, and discretely presented component units of the City as of and for the year ended June 30, 2024. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Basic Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with the basis of cash receipts and disbursements. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our responsibility with respect to the other information in documents containing the audited basic financial statements and auditor's report does not extend beyond the basic financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited, and we do not express an opinion or provide any assurance on it.

Our Responsibility in Relation to *Government Auditing Standards*

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

City of Independence Required Communication

Our Responsibility in Relation to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the City's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the City's compliance with those requirements.

In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- ◆ Management Override of Controls - Overall Financial Statements - Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- ◆ Improper Revenue Recognition - Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the governments operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources including property taxes and certain charges for services.
- ◆ Risk of Misappropriation of Assets - If accounting duties cannot be appropriately segregated, there is a risk of unauthorized disbursements being made from the City.
- ◆ Pension Valuation - Net pension liability, deferred outflows of resources related to pensions, and deferred inflows of resources related to pensions are generally material to the financial statements and involve significant estimates.

City of Independence Required Communication

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the basic financial statements relate to:

- ◆ Net Pension Liability, Deferred Outflows of Resources Related to Pensions and Deferred Inflows of Resources Related to Pension - These balances are based on an allocation by the pension plans using estimates based on contributions.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit.

Management did not identify, and we did not notify them of any uncorrected financial statement misstatements.

City of Independence Required Communication

Uncorrected and Corrected Misstatements (Continued)

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating, and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditor.

Noncompliance with Laws and Regulations, Violations of Contract Provisions or Grant Agreements

During the audit, we noted this instance of noncompliance with state statute:

- ◆ One fund had a deficit fund balance.

Other Information Included in Annual Reports

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the other information accompanying the basic financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**City of Independence
Required Communication**

Other Information Included in Annual Reports (Continued)

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

City of Independence Financial Analysis

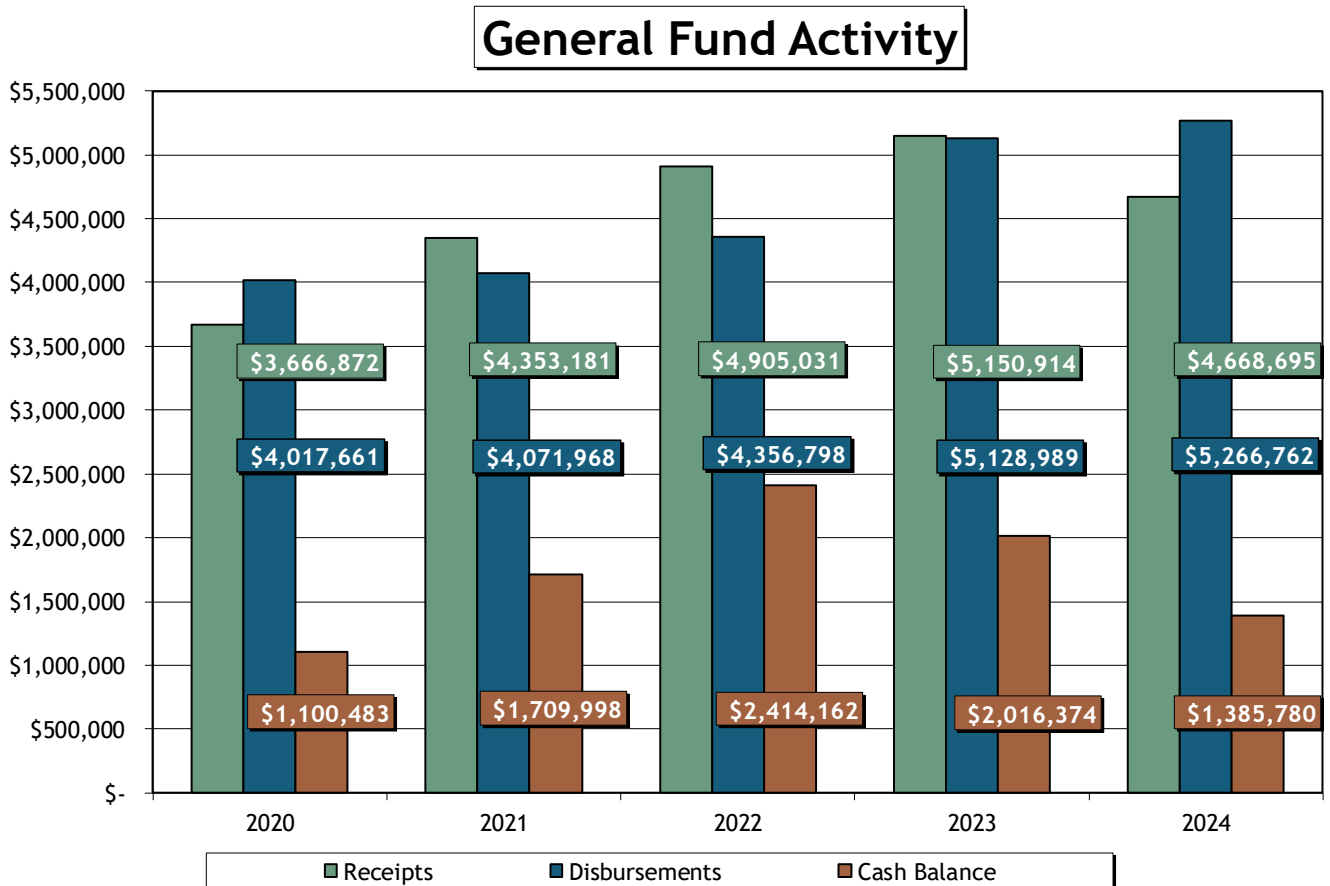
The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance. We suggest you review each graph and document to see if our analysis is consistent with yours.

General Fund

Disbursements exceeded receipts by \$598,007 in 2024, after transfers in and out, and other financing sources, the General Fund cash balance decreased by \$630,594.

The following bar graph highlights the General Fund operations for the past five years. The receipts and disbursements below do not include other financing sources or uses, such as operating transfers and debt proceeds.

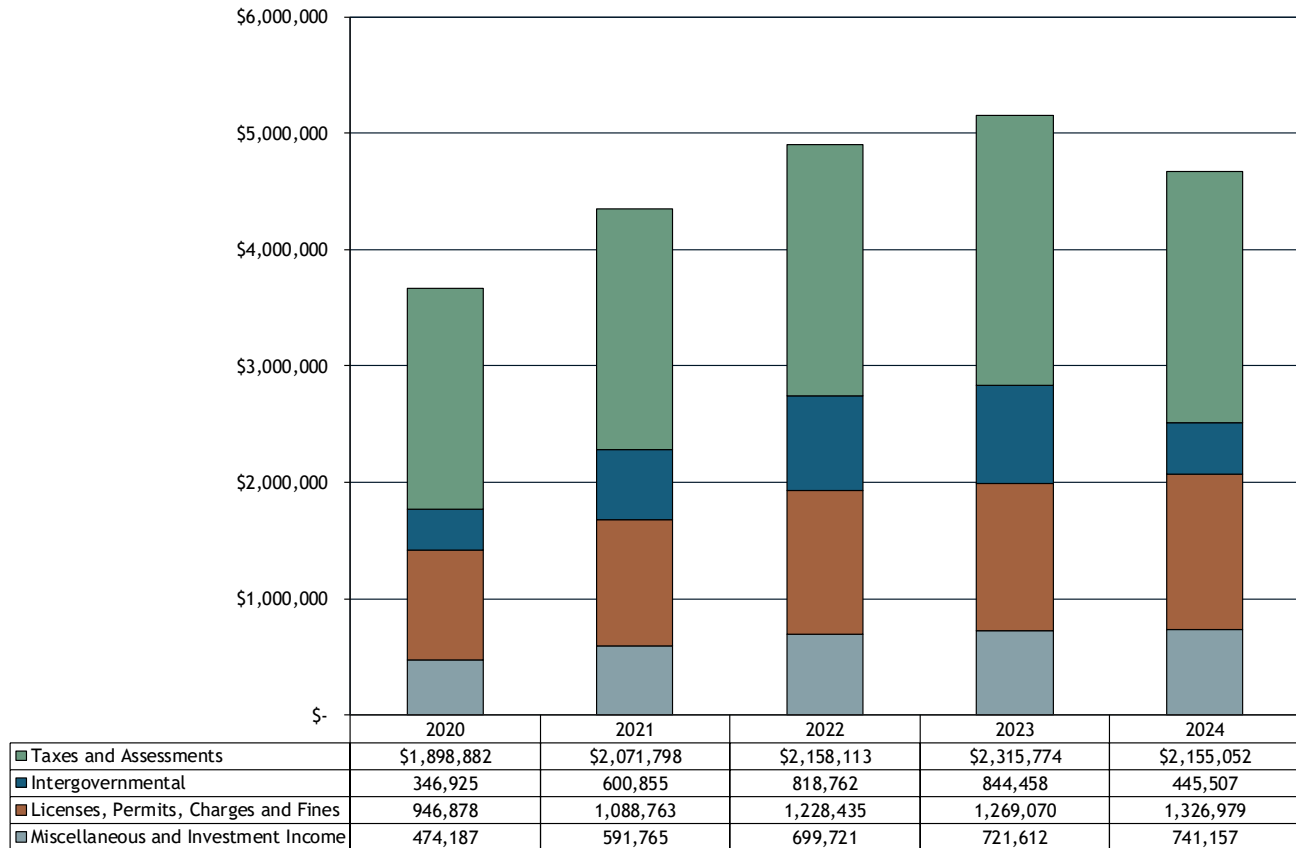
The City's fund balance policy states that the City will have 25% of operating expenditures in fund balance. Total fund balance of \$1,385,780 at June 30, 2024, represents 26.3% of expenditures based on 2024 expenditure levels.



City of Independence Financial Analysis

General Fund Receipts

General Fund Receipts



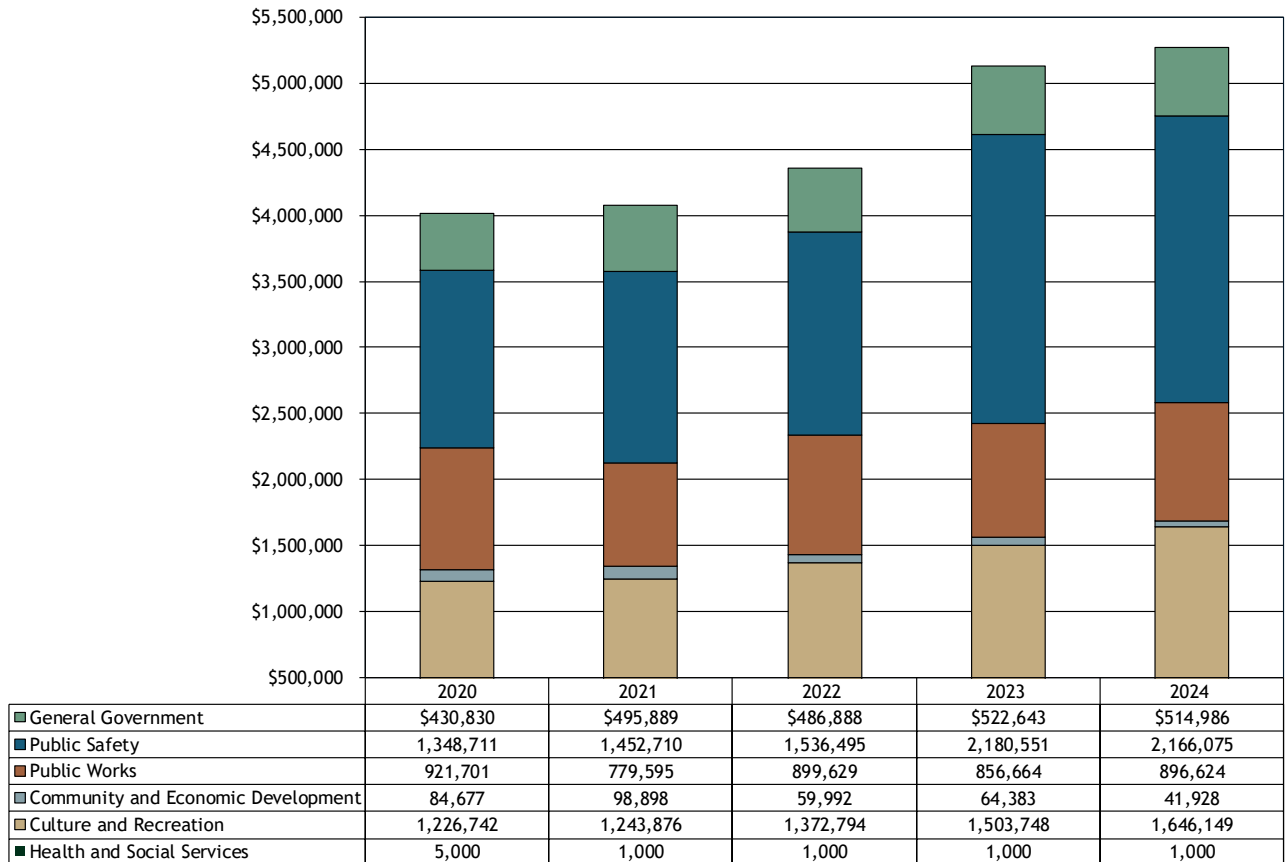
General Fund receipts decreased approximately 9%, or \$482,219, during 2024. Intergovernmental receipts decreased due to not receiving the American Rescue Plan Act grant in 2024. Taxes and assessments receipts decreased due to a decrease in the levy. Uses of money and property receipts increased due to better market conditions. Other sources of revenue were consistent with prior year amounts.

In addition to the receipts discussed above, the General Fund also received cash in the form of transfers from other funds totaling \$314,806 in 2024 as well as \$50 in proceeds from the sale of capital assets.

City of Independence Financial Analysis

General Fund Disbursements

General Fund Disbursements



General Fund disbursements increased in 2024, from \$5,128,989 in 2023 to \$5,266,762 in 2024. This was an increase of \$137,773 or 2.7%. Culture and recreation disbursements increased due to increased expenses for the turf project. All other categories of expenditures were similar to the prior year.

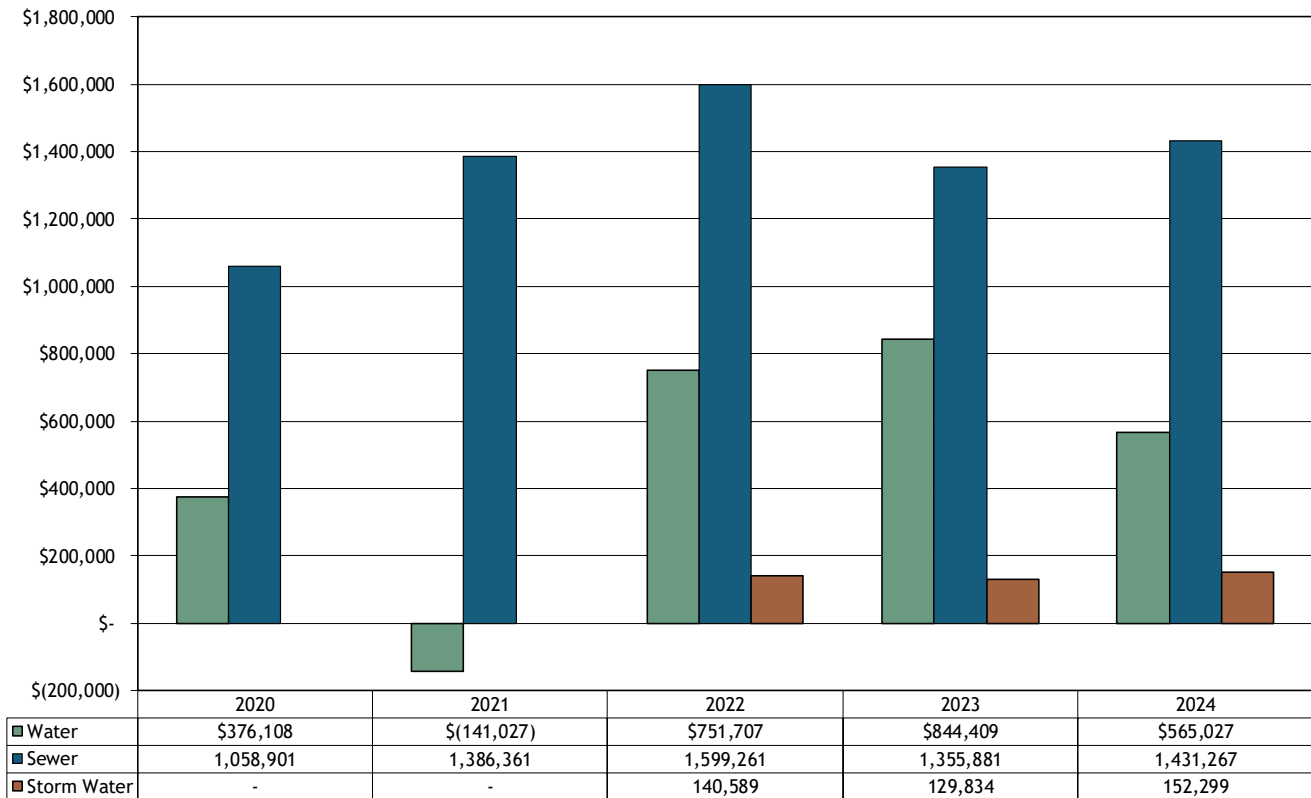
In addition to the disbursements discussed above, the General Fund also transferred out cash to other funds totaling \$347,383 in 2024.

City of Independence Financial Analysis

Enterprise Funds

The following graph shows the operating income for the Enterprise Funds for the last five years:

Operating Income - Enterprise Funds



In 2024, the Water Fund had an operating income of \$565,027, which is a decrease of \$279,382 from 2023. The operating income decreased due to more repair and maintenance costs and one customer with high volume being idle for a portion of the year. In addition, there were non-operating disbursements for debt service and capital projects of \$93,795 and \$280,386, respectively. There were also net transfers in of \$41,849.

The Sewer Fund's 2024 operating income was \$1,431,267, which is an increase of \$75,386 from 2023. This increase in operating income was primarily due to less contractual services. In addition, there were non-operating disbursements for capital projects of \$1,522,735 and debt service of \$605,032. There were also net transfers out of \$29,350.

The Storm Water Fund's 2024 operating income was \$152,299, which is an increase of \$22,465 from 2023. This increase in operating income was primarily due to decreased storm water drainage projects. In addition, there were non-operating disbursements for capital projects of \$172,778. There were also transfers out of \$50,000.

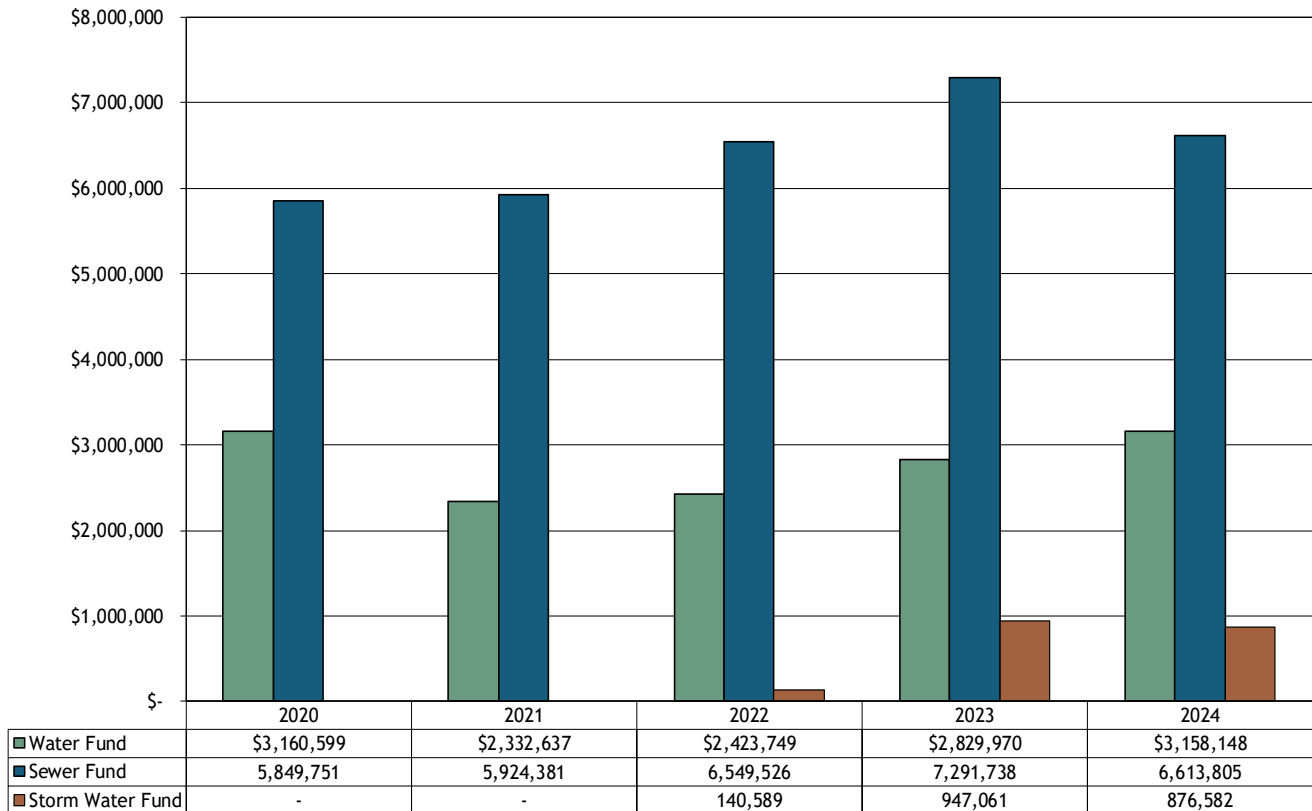
We recommend the City continue to monitor operating costs in the Enterprise Funds to ensure rates are sufficient to provide continued operating income and to cover debt payment requirements.

City of Independence Financial Analysis

Enterprise Funds (Continued)

The following graph illustrates the total cash and cash equivalents for the Enterprise Funds for the last five years:

Enterprise Fund Cash Position

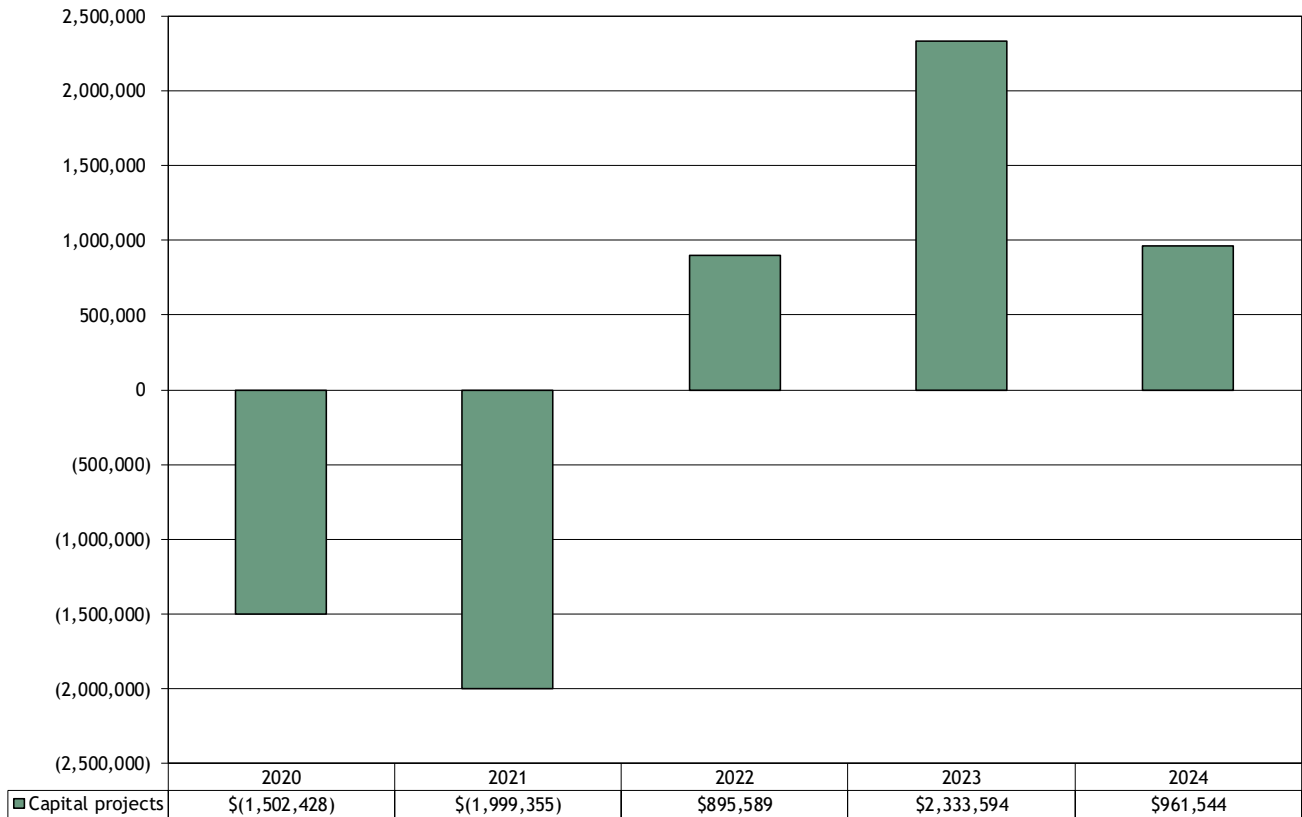


Cash balances of the Sewer Fund increased from 2020 to 2023 but decreased in 2024 due to the increased engineering costs related to the wastewater plant redesign. Cash balances of the Water Fund decreased in 2021 due to the purchase of a large number of water meters and stayed consistent in 2022. The cash balance increased in 2023 and 2024 due to fewer capital disbursements. Cash balances of the Storm Water Fund stayed consistent in 2024.

City of Independence Financial Analysis

Capital Projects Fund

Capital Projects Fund Cash Position



The cash balance of the Capital Projects fund has fluctuated the five years presented due to timing of bond issuances, project expenditures, grants, and transfers. This fund ended the year with a cash position of \$961,544. We recommend monitoring this fund to ensure that capital projects are appropriately and sufficiently funded.

City of Independence

Independent Auditor's Reports
Basic Financial Statements
Supplementary and Other Information
Schedule of Findings and Questioned Costs

June 30, 2024

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**City of Independence
Officials
June 30, 2024**

<u>Elected Officials</u>	<u>Title</u>	<u>Term Expires</u>
Brad Bleichner	Mayor	December 31, 2025
Tom Huston	Council Member	December 31, 2025
Kathryn Jensen	Council Member	December 31, 2025
Ralph Moore	Council Member	December 31, 2025
Michael O'Loughlin	Council Member	December 31, 2025
Debra Hanna	Council Member	December 31, 2027
Brian Prusator	Council Member	December 31, 2027
Bret Weber	Council Member	December 31, 2027
 <u>City Staff</u>		
Matthew R. Schmitz	City Manager	
Susi Lampe	City Clerk/Treasurer	
Douglas Herman	Attorney	

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Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Independence
Independence, Iowa

Report on the Audit of the Financial Statements

We have audited the financial statements of the governmental activities, business type activities, each major fund, the aggregate discretely presented component units and the aggregate remaining fund information of the City of Independence, Iowa, as of and for the year ended June 30, 2024, and the related notes to basic financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units

The basic financial statements do not include financial data for one of the City's legally separate component units. The Independence Light and Power, Telecommunications reports in accordance with U.S. generally accepted accounting principles, a different financial reporting framework than the City's cash basis of accounting. Accounting principles applicable to the cash basis of accounting require the financial data for all component units be reported with the financial data of the City's primary government unless the City also issues basic financial statements for the financial reporting entity which includes the financial data for all component units. The City has not issued such reporting entity basic financial statements. The amounts by which this omission would affect the receipts, disbursements, and cash balances of the aggregate discretely presented component unit has not been determined.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units" paragraph, the basic financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the City of Independence as of June 30, 2024, or the changes in its cash basis financial position thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Unmodified Opinions

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, business type activities, each major fund and the aggregate remaining fund information of City of Independence as of June 30, 2024, and the respective changes in its cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Responsibilities of Management for the Financial Statements

The management of the City of Independence is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Management for the Financial Statements (Continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- ◆ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ◆ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- ◆ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- ◆ Conclude whether, in our judgment, there are conditions or events considered in the aggregate, which raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Independence and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis of Accounting

As discussed in Note 1, these basic financial statements were prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise City of Independence's basic financial statements. The basic financial statements for the five years ended June 30, 2019, (which are not presented herein), were audited by other auditors and they expressed unmodified opinions on those basic financial statements which were prepared on the basis of cash receipts and disbursements and expressed an adverse opinion on the basic financial statements of the aggregate discretely presented component units due to the omission of the Independence Light and Power, Telecommunications. The supplementary information included in Schedules 1 through 5, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole

The other information, the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability (Asset) and the Schedule of City Contributions as listed in the Table of Contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2024, on our consideration of the City of Independence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Independence's internal control over financial reporting and compliance.

Bergan KDV, Ltd.

Minneapolis, Minnesota
December 4, 2024

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BASIC FINANCIAL STATEMENTS

City of Independence
Cash Basis Statement of Activities and Net Position
Year Ended June 30, 2024

Functions/Programs	Disbursements	Program Receipts		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	\$ 633,943	\$ 47,056	\$ 32,283	\$ -
Public safety	2,805,273	140,650	227,515	-
Public works	1,622,268	854,443	866,701	480,357
Health and social services	1,000	-	-	-
Culture and recreation	1,938,110	562,875	98,731	-
Community and economic development	410,890	-	913,462	-
Debt service	1,872,278	-	-	95,331
Capital projects	4,867,132	-	-	1,424,302
Total governmental activities	<u>14,150,894</u>	<u>1,605,024</u>	<u>2,138,692</u>	<u>1,999,990</u>
Business-type activities				
Water	1,001,748	1,192,594	-	-
Sewer	3,207,710	2,517,420	-	-
Stormwater	190,371	169,892	-	-
Total business-type activities	<u>4,399,829</u>	<u>3,879,906</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 18,550,723</u>	<u>\$ 5,484,930</u>	<u>\$ 2,138,692</u>	<u>\$ 1,999,990</u>

General receipts, transfers, and debt proceeds

Property and other city tax levied for

 General purposes

 Debt service

Commerical/industrial tax replacement

Tax increment financing

Local option sales tax

Hotel/motel tax

Payment in lieu of tax

Unrestricted interest on investments

Miscellaneous

Sale of capital assets

Transfers

 Total general receipts, transfers, and debt proceeds

Change in cash basis net position

Cash basis net position beginning of year

Cash basis net position end of year

Net (Disbursements) Receipts and
Changes in Cash Basis Net Position

Governmental Activities	Business-Type Activities	Total
\$ (554,604)	\$ -	\$ (554,604)
(2,437,108)	-	(2,437,108)
579,233	-	579,233
(1,000)	-	(1,000)
(1,276,504)	-	(1,276,504)
502,572	-	502,572
(1,776,947)	-	(1,776,947)
(3,442,830)	-	(3,442,830)
<u>(8,407,188)</u>	<u>-</u>	<u>(8,407,188)</u>
-	190,846	190,846
-	(690,290)	(690,290)
-	(20,479)	(20,479)
<u>-</u>	<u>(519,923)</u>	<u>(519,923)</u>
<u>(8,407,188)</u>	<u>(519,923)</u>	<u>(8,927,111)</u>
3,325,588	-	3,325,588
771,975	-	771,975
261,974	-	261,974
945,105	-	945,105
856,757	-	856,757
116,467	-	116,467
169,000	-	169,000
107,338	137,190	244,528
43,295	-	43,295
1,674	-	1,674
37,501	(37,501)	-
<u>6,636,674</u>	<u>99,689</u>	<u>6,736,363</u>
<u>(1,770,514)</u>	<u>(420,234)</u>	<u>(2,190,748)</u>
<u>6,742,622</u>	<u>11,068,769</u>	<u>17,811,391</u>
<u>\$ 4,972,108</u>	<u>\$ 10,648,535</u>	<u>\$ 15,620,643</u>

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City of Independence
Cash Basis Statement of Activities and Net Position
Year Ended June 30, 2024

	Primary Government		
	Governmental Activities	Business Type Activities	Total
Cash Basis Net Position			
Restricted			
Nonexpendable			
Cemetery perpetual care	\$ 95,000	\$ -	\$ 95,000
Expendable			
Cemetery	35,998	-	35,998
Streets	904,275	-	904,275
Capital projects	2,027,158	610,563	2,637,721
Urban renewal projects	285,860	-	285,860
Fire department	147,067	-	147,067
Hotel/motel tax	176,538	-	176,538
Employee benefits	303,879	-	303,879
Debt service	319,508	246,214	565,722
Library purposes	375	-	375
Economic development	266,702	-	266,702
Other purposes	363,936	-	363,936
Unrestricted	45,812	9,791,758	9,837,570
Total cash basis net position	<u>\$ 4,972,108</u>	<u>\$ 10,648,535</u>	<u>\$ 15,620,643</u>

City of Independence
Statement of Cash Receipts, Disbursements, and
Changes in Cash Fund Balances -
Governmental Funds
Year Ended June 30, 2024

		Special Revenue	Debt Service	Capital Projects Capital
	General	Road Use Tax (110)	Debt Service (200. 210)	Projects (300- 399)
Receipts				
General property taxes	\$ 2,037,866	\$ -	\$ 771,975	\$ -
Tax increment	-	-	-	-
Other city tax	117,186	-	-	-
Special assessments	-	-	95,331	-
Licenses and permits	320,004	-	-	-
Intergovernmental	445,507	856,556	50,690	1,659,010
Charges for services	1,006,975	-	-	-
Use of money and property	278,362	-	-	-
Miscellaneous	462,795	-	-	245,649
Total receipts	<u>4,668,695</u>	<u>856,556</u>	<u>917,996</u>	<u>1,904,659</u>
Disbursements				
Current				
General government	514,986	-	-	-
Public safety	2,166,075	-	-	-
Public works	896,624	574,881	-	-
Health and social services	1,000	-	-	-
Community and economic development	41,928	-	-	-
Culture and recreation	1,646,149	-	-	-
Debt service				
Principal and interest	-	-	1,520,000	-
Interest and fiscal charges	-	-	352,278	-
Capital outlay				
General government	-	-	-	54,952
Public safety	-	-	-	299,478
Public works	-	-	-	2,479,913
Economic development	-	-	-	-
Culture and recreation	-	-	-	999,252
Total disbursements	<u>5,266,762</u>	<u>574,881</u>	<u>1,872,278</u>	<u>3,833,595</u>
Excess of receipts over (under) disbursements	(598,067)	281,675	(954,282)	(1,928,936)
Other Financing Sources (Uses)				
Sale of capital asset	50	-	-	-
Transfers in	314,806	-	705,686	646,886
Transfers out	(347,383)	-	-	(90,000)
Total other financing sources (uses)	<u>(32,527)</u>	<u>-</u>	<u>705,686</u>	<u>556,886</u>
Net change in cash fund balances	(630,594)	281,675	(248,596)	(1,372,050)
Cash Fund Balances				
Beginning of year	2,016,374	-	568,104	2,333,594
Change from nonmajor to major (See Note 14)	-	622,600	-	-
Beginning of year, restated	<u>2,016,374</u>	<u>622,600</u>	<u>568,104</u>	<u>2,333,594</u>
End of year	<u>\$ 1,385,780</u>	<u>\$ 904,275</u>	<u>\$ 319,508</u>	<u>\$ 961,544</u>

See notes to basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 1,111,627	\$ 3,921,468
945,105	945,105
856,757	973,943
-	95,331
-	320,004
944,496	3,956,259
-	1,006,975
2,775	281,137
134,163	842,607
<u>3,994,923</u>	<u>12,342,829</u>
119,317	634,303
639,198	2,805,273
150,763	1,622,268
-	1,000
368,962	410,890
291,961	1,938,110
-	1,520,000
-	352,278
-	54,952
-	299,478
-	2,479,913
1,033,537	1,033,537
-	999,252
<u>2,603,738</u>	<u>14,151,254</u>
1,391,185	(1,808,425)
-	50
163,297	1,830,675
<u>(1,355,791)</u>	<u>(1,793,174)</u>
<u>(1,192,494)</u>	<u>37,551</u>
198,691	(1,770,874)
1,824,550	6,742,622
<u>(622,600)</u>	<u>-</u>
<u>1,201,950</u>	<u>6,742,622</u>
<u>\$ 1,400,641</u>	<u>\$ 4,971,748</u>

City of Independence
Statement of Cash Receipts, Disbursements,
and Changes in Cash Balances -
Governmental Funds
Year Ended June 30, 2024

		Special Revenue	Debt Service	Capital Projects
	General Fund	Road Use Tax (110)	Debt Service (200. 210)	Capital Projects (300- 399)
Cash Basis Fund Balances				
Nonspendable				
Cemetery perpetual care	\$ -	\$ -	\$ -	\$ -
Restricted for				
Cemetery	31,897	-	-	-
Streets	-	904,275	-	-
Capital projects	-	-	-	2,027,158
Urban renewal projects	-	-	-	-
Fire department	-	-	-	-
Employee benefits	-	-	-	-
Hotel/motel tax	176,538	-	-	-
Debt service	-	-	319,508	-
Library purposes	375	-	-	-
Emergency levy	2,006	-	-	-
Economic development	-	-	-	-
Other purposes	-	-	-	-
Committed for		-		
Library purposes	46,238	-	-	-
Assigned for		-		
Street capital projects	2,282	-	-	-
Parks	75,461	-	-	-
Airport	600	-	-	-
Police canine	6,749	-	-	-
Fire department	524	-	-	-
Unassigned	1,043,110	-	-	(1,065,614)
Total cash fund balances	\$ 1,385,780	\$ 904,275	\$ 319,508	\$ 961,544

Other Governmental Funds	Total Governmental Funds
\$ 95,000	\$ 95,000
4,101	35,998
-	904,275
-	2,027,158
285,860	285,860
147,067	147,067
303,879	303,879
-	176,538
-	319,508
-	375
-	2,006
266,702	266,702
361,930	361,930
-	46,238
-	2,282
-	75,461
-	600
-	6,749
-	524
(63,898)	(86,402)
<u>\$ 1,400,641</u>	<u>\$ 4,971,748</u>

City of Independence
Statement of Cash Receipts, Disbursements,
and Changes in Cash Balances
Proprietary Funds
Year Ended June 30, 2024

	Enterprise Funds				Internal Service
	Water (600-605)	Sewer (610-620)	Storm Water (740)	Total	Health Insurance
Operating Receipts					
Charges for services	\$ 1,191,792	\$ 2,511,199	\$ 169,862	\$ 3,872,853	\$ 190,892
Miscellaneous	802	11	30	843	-
Total operating receipts	<u>1,192,594</u>	<u>2,511,210</u>	<u>169,892</u>	<u>3,873,696</u>	<u>190,892</u>
Operating Disbursements					
Public safety	-	-	-	-	103,639
Public works	-	-	-	-	9,985
Culture and recreation	-	-	-	-	32,479
General government	-	-	-	-	31,284
Business type activities	627,567	1,079,943	17,593	1,725,103	13,145
Total operating disbursements	<u>627,567</u>	<u>1,079,943</u>	<u>17,593</u>	<u>1,725,103</u>	<u>190,532</u>
Excess of operating receipts over operating disbursements	565,027	1,431,267	152,299	2,148,593	360
Nonoperating Receipts (Disbursements)					
Interest on investments	95,483	41,707	-	137,190	-
Farm rent	-	6,210	-	6,210	-
Debt service	(93,795)	(605,032)	-	(698,827)	-
Capital projects	(280,386)	(1,522,735)	(172,778)	(1,975,899)	-
Total nonoperating receipts (disbursements)	<u>(278,698)</u>	<u>(2,079,850)</u>	<u>(172,778)</u>	<u>(2,531,326)</u>	<u>-</u>
Excess of receipts over (under) disbursements	286,329	(648,583)	(20,479)	(382,733)	360
Other Financing Sources (Uses)					
Transfers in	41,849	41,850	-	83,699	-
Transfers out	-	(71,200)	(50,000)	(121,200)	-
Total other financing sources (uses)	<u>41,849</u>	<u>(29,350)</u>	<u>(50,000)</u>	<u>(37,501)</u>	<u>-</u>
Change in cash balances	328,178	(677,933)	(70,479)	(420,234)	360
Cash Balances					
Beginning of year	<u>2,829,970</u>	<u>7,291,738</u>	<u>947,061</u>	<u>11,068,769</u>	<u>-</u>
End of year	<u>\$ 3,158,148</u>	<u>\$ 6,613,805</u>	<u>\$ 876,582</u>	<u>\$ 10,648,535</u>	<u>\$ 360</u>
Cash Basis Fund Balances					
Restricted for					
Debt service	\$ 7,531	\$ 238,683	\$ -	\$ 246,214	\$ -
Capital projects	106,702	-	503,861	610,563	-
Unrestricted	<u>3,043,915</u>	<u>6,375,122</u>	<u>372,721</u>	<u>9,791,758</u>	<u>360</u>
Total cash basis fund balances	<u>\$ 3,158,148</u>	<u>\$ 6,613,805</u>	<u>\$ 876,582</u>	<u>\$ 10,648,535</u>	<u>\$ 360</u>

See notes to basic financial statements.

**City of Independence
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Independence is a political subdivision of the State of Iowa located in Buchanan County. It was first incorporated in 1864 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a nonpartisan basis. The City provides numerous services to citizens including public safety, public works, health and social services, culture and recreation, community and economic development, water utilities, sewer utilities and general government services.

A. Reporting Entity and Jointly Governed Organizations

For financial reporting purposes, the City of Independence has included all funds, organizations, agencies, boards, commissions, and authorities. The City has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's basic financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and 1) the ability of the City to impose its will on that organization or 2) the potential for the organization to provide specific benefits or impose specific financial burdens on the City.

Except as noted, these basic financial statements present the City of Independence (the primary government) and its component units. The basic financial statements do not include financial data for Independence Light and Power, Telecommunications (Utility), a legally separate entity which should be reported as a discretely presented component unit. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationship with the City.

1. Blended Component Unit

The following component unit is legally separate from the City, but is so intertwined with the City it is, in substance, the same as the City. It is reported as part of the City and blended into the appropriate fund.

The Independence Fire Department has been incorporated under the provisions of the Iowa Nonprofit Corporation Act for the purpose of supporting the Fire Department. In accordance with criteria set forth by the Governmental Accounting Standards Board, the Independence Fire Department meets the definition of a component unit which should be blended as it provides services entirely, or almost entirely, to the primary government. The financial activity of the component unit has been blended as a Special Revenue Fund of the City.

2. Discretely Presented Component Unit

The Independence Public Library Foundation, Inc. (Foundation) has been incorporated under the provisions of the Iowa Nonprofit Corporation Act to operate exclusively for charitable, educational, and scientific purposes which benefit or support the Independence Public Library. In accordance with criteria set forth by the Governmental Accounting Standards Board, the Foundation meets the definition of a component unit which should be discretely presented. Based on these criteria, the economic resources received or held by the Foundation are substantially for the direct benefit of the City of Independence Library. Condensed financial information of the Foundation is presented in Note 7.

**City of Independence
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity and Jointly Governed Organizations (Continued)

3. Excluded Component Unit

Independence Light and Power, Telecommunications was established under Chapter 388 of the *Code of Iowa* to operate the City's electrical, cable, internet, and telephone Utility. The Independence Light and Power, Telecommunications is governed by a five-member Board of Trustees appointed by the Mayor and approved by the City Council. In accordance with criteria set forth by the Governmental Accounting Standards Board, Independence Light and Power, Telecommunications meets the definition of a component unit which should be discretely presented. Basic financial statements for Independence Light and Power, Telecommunications were prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles but are not included in the City's basic financial statements since the City prepares its basic financial statements on the cash basis. Complete basic financial statements can be obtained from the Independence Light and Power, Telecommunications, P.O. Box 754, Independence, IA 50644.

4. Jointly Governed Organizations

The City participates in several jointly governed organizations for which the City is not financially accountable or the nature and significance of the relationship with the City are such that exclusion does not cause the City's basic financial statements to be misleading or incomplete. City officials are members of the following boards and commissions: Buchanan County Assessor's Conference Board, Buchanan County Landfill Commission, Buchanan County Emergency Management Commission and Buchanan County Joint 911 Service Board.

B. Basis of Presentation

Government-Wide Financial Statement - The Cash Basis Statement of Activities and Net Position reports information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from this statement. Governmental activities, which are supported by tax and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for services.

The Cash Basis Statement of Activities and Net Position presents the City's nonfiduciary net position. Net position is reported in the following categories/components:

Non-Expendable Restricted Net Position - This fund is subject to externally imposed stipulations which requires the cash balances to be maintained permanently by the City, including the original principal for cemetery perpetual care.

Expendable Restricted Net Position - This results when constraints placed on the use of cash balances is either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position - This fund consists of cash balances not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

City of Independence
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

The Cash Basis Statement of Activities and Net Position demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those clearly identifiable with a specific function. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants, contributions, and interest on investments restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program receipts are reported instead as general receipts.

Fund Financial Statements - Separate basic financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The City reports the following major governmental funds:

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

Road Use Tax Fund - This fund is used to account for road use tax and related activity.

Debt Service Fund - This fund is utilized to account for property tax and other receipts to be used for the payment of interest and principal on the City's general long-term debt.

Capital Projects Fund - This fund is used to account for all resources used in the acquisition and construction of capital facilities.

The City reports the following major proprietary funds:

Enterprise, Water Fund - These funds account for the operation and maintenance of the City's water system.

Enterprise, Sewer Fund - These funds account for the operation and maintenance of the City's wastewater treatment and sanitary sewer system.

Enterprise, Storm Water Fund - These funds account for the operation and maintenance of the City's storm water system.

The City also reports the following proprietary fund:

Internal Service Fund - This fund is utilized to account for the financing of goods or services purchased by one department of the City and provided to other departments or agencies on a cost reimbursement basis.

City of Independence
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting

The City maintains its financial records on the basis of cash receipts and disbursements and the basic financial statements of the City are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the basic financial statements do not present financial position and results of operations of the funds in accordance with U.S. generally accepted accounting principles.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general receipts. Thus, when program disbursements are paid, there are both restricted and unrestricted cash basis net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general receipts.

When a disbursement in governmental funds can be paid using either restricted or unrestricted resources, the City's policy is generally to first apply the disbursement toward restricted fund balance and then to less-restrictive classifications - committed, assigned and then unassigned fund balances.

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

D. Governmental Cash Basis Fund Balances

In the governmental fund financial statements, cash basis fund balances are classified as follows:

Nonspendable - Amounts which cannot be spent because they are legally or contractually required to be maintained intact.

Restricted - Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors, or state or federal laws or imposed by law through constitutional provisions or enabling legislation.

Committed - Amounts which the City Council commits for a specific purpose by resolution.

Assigned - Amounts which the City Council intends to use for a specific purpose.

Unassigned - All amounts not included in the preceding classifications.

The City will strive to maintain a minimum unassigned General Fund balance of 25% of total operating expenditures. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then committed, then assigned and lastly unassigned fund balance.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information. During the year ended June 30, 2024, disbursements did not exceed budgeted amounts.

City of Independence Notes to Basic Financial Statements

NOTE 2 - CASH AND POOLED INVESTMENTS

The City's deposits in banks at June 30, 2024, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the *Code of Iowa*. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

Custodial Credit Risk - Deposits: This is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City has a policy to only make deposits in the State of Iowa where deposits are covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the *Code of Iowa*. The City's deposits in banks at June 30, 2024, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the *Code of Iowa*. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds. The City had \$2,711,513 in certificates of deposit, \$12,097,774 in checking and savings accounts and \$1,575 in Petty Cash at June 30, 2024.

The City is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investments trusts; and warrants or improvement certificates of a drainage district.

The City had investments in the Iowa Public Agency Investment Trust which are valued at an amortized cost of \$809,781. There are no limitations or restrictions on withdrawals for the IPAIT investments. The City's investment in the Iowa Public Agency Investment Trust is unrated.

Concentration of Credit Risk: The City's investment policy states the City will diversify its investment to reduce the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. As of June 30, 2024, the City's investments follow the guidelines stated in its investment policy.

Credit Risk: The City's investment policy limits investments to those specified in the above statutes. As of June 30, 2024, the City did not have investments subject to credit ratings.

Interest Rate Risk - The City's investment policy staggers portfolio maturities in a way that avoids undue concentration of assets in a specific maturity sector. Maturities shall be selected which provide stability of income and reasonable liquidity.

Custodial Credit Risk - Investments: This is the risk in the event of the failure of the counterparty the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's policy states all invested assets of the City involving the use of a public funds custodial agreement, as defined in *Iowa Code* § 12B.10C, shall comply with all rules adopted pursuant to *Iowa Code* § 12B.10C. All custodial agreements shall be in writing and shall contain a provision that all custodial services be provided in accordance with the laws of the State of Iowa.

The City adopted an Investment Policy in February 2011 that addresses the above risks and provides guidance on investments to City officials. The Investment Policy of the City of Independence shall apply to all operating funds, bond proceeds and other funds and all investment transactions involving operating funds, bond proceeds and other funds accounted for in the basic financial statements of the City of Independence.

City of Independence
Notes to Basic Financial Statements

NOTE 3 - BONDS AND NOTES FROM DIRECT BORROWING

Annual debt service requirements to maturity for general obligation notes, general obligation bonds, and revenue bonds of the City are as follows.

Year Ending June 30,	G.O. Bonds and Notes		Utility Revenue Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 1,420,000	\$ 303,258	\$ 660,000	\$ 28,009	\$ 2,080,000	\$ 331,267
2026	1,625,000	269,116	153,000	23,725	1,778,000	292,841
2027	1,675,000	232,108	154,000	22,205	1,829,000	254,313
2028	1,225,000	193,525	160,000	20,665	1,385,000	214,190
2029	1,110,000	161,430	162,000	18,810	1,272,000	180,240
2030-2034	2,945,000	465,032	844,000	62,945	3,789,000	527,977
2035-2039	1,395,000	117,650	511,950	14,850	1,906,950	132,500
Total	<u>\$ 11,395,000</u>	<u>\$ 1,742,119</u>	<u>\$ 2,644,950</u>	<u>\$ 191,209</u>	<u>\$ 14,039,950</u>	<u>\$ 1,933,328</u>

A. Sewer Revenue Bonds

The City has pledged future sewer customer receipts, net of specified operating disbursements, to repay \$2,953,000 of sewer revenue bonds issued in February 2018 and June 2021. The bonds are payable solely from sewer customer net receipts.

The resolutions providing for the issuance of the sewer revenue bonds include the following provisions:

1. The bonds will only be redeemed from the future earnings of the utility activity and the bond holders hold a lien on the future earnings of the fund.
2. User rates shall be established at a level which produce gross receipts at least sufficient to pay the expenses of operation and maintenance of the utility and to have a balance of net receipts equal to at least 110% of the annual payments of principal and interest on the bonds.
3. Sufficient monthly transfers shall be made to a sewer revenue bond sinking account within the Sewer Fund for the purpose of making bond principal and interest payments when due.

B. Water Revenue Bonds

The City has pledged future water customer receipts, net of specified operating disbursements, to repay \$1,140,000 of water revenue bonds issued in August 2021. The bonds are payable solely from water customer net receipts.

The resolutions providing for the issuance of the water revenue bonds include the following provisions:

1. The bonds will only be redeemed from the future earnings of the utility activity and the bond holders hold a lien on the future earnings of the fund.
2. User rates shall be established at a level which produce gross receipts at least sufficient to pay the expenses of operation and maintenance of the utility and to have a balance of net receipts equal to at least 120% of the annual payments of principal and interest on the bonds.

**City of Independence
Notes to Basic Financial Statements**

NOTE 3 - BONDS AND NOTES FROM DIRECT BORROWING (CONTINUED)

B. Water Revenue Bonds (Continued)

3. Sufficient monthly transfers shall be made to a water revenue bond sinking account within the Water Fund for the purpose of making bond principal and interest payments when due.

NOTE 4 - PENSION PLAN

A. Plan Description

IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under *Iowa Code* Chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

B. Pension Benefits

A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on the member's first month of entitlement to benefits. Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a regular member's monthly IPERS benefit includes:

- ◆ A multiplier based on years of service.
- ◆ The member's highest five-year average salary, except members with service before June 30, 2012, will use the highest three-year average salary as of that date if it is greater than the highest five-year average salary.

Protection occupation members may retire at normal retirement age, which is generally age 55 and may retire any time after reaching age 50 with 22 or more years of covered employment.

The formula used to calculate protection occupation member's monthly IPERS benefits include:

- ◆ 60% of average salary after completion of 22 years of service, plus an additional 1.5% of average salary for years of service greater than 22 but no more than 30 years of services.
- ◆ The member's highest three-year average salary.

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% for each month the member receives benefits before the member's earliest normal retirement age. For service earned on or after July 1, 2012, the reduction is 0.50% for each month that the member receives benefits before age 65.

City of Independence
Notes to Basic Financial Statements

NOTE 4 - PENSION PLAN (CONTINUED)

B. Pension Benefits (Continued)

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefits payments.

C. Disability and Death Benefits

A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

D. Contributions

Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2024, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the City contributed 9.44% of covered payroll, for a total rate of 15.73%. Protection occupation members contributed 6.21% of covered payroll and the City contributed 9.31% of covered payroll, for a total rate of 15.52%.

The City's contributions to IPERS for the year ended June 30, 2024, were \$259,628.

E. Net Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the City reported a liability of \$677,953 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2023, the City's proportion was 0.018520%, which was an increase of 0.000932% from its proportion measured as of June 30, 2022. At June 30, 2023, the City's Protection Occupations proportion was 0.229717%, which was an increase of 0.008272% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the City's pension expense, deferred outflows of resources and collective deferred inflows of resources totaled \$124,823, \$617,672 and \$80,314, respectively.

There were no non-employer contributing entities to IPERS.

City of Independence
Notes to Basic Financial Statements

NOTE 4 - PENSION PLAN (CONTINUED)

F. Actuarial Assumptions

The total pension liability (asset) in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

Rate of inflation (effective June 30, 2017)	2.60% per annum
Rate of salary increase (effective June 30, 2017)	3.25% to 16.25% average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00% compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 2017)	3.25% per annum, based on 2.6% inflation and 0.65% real wage inflation.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of a quadrennial experience study covering the period of July 1, 2017, through June 30, 2021.

Mortality rates used in the 2023 valuation were based on the PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

City of Independence
Notes to Basic Financial Statements

NOTE 4 - PENSION PLAN (CONTINUED)

F. Actuarial Assumptions (Continued)

The long-term expected rate of return on IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity	21.0 %	4.56 %
International equity	16.5	6.22
Global smart beta equity	5.0	5.22
Core plus fixed income	23.0	2.69
Pulic credit	3.0	4.38
Cash	1.0	1.59
Private equity	17.0	10.44
Private real assets	9.0	3.88
Private credit	4.5	4.60
	<hr/>	
Total	100.0 %	
	<hr/> <hr/>	

G. Discount Rate

The discount rate used to measure the total pension liability in 2023 was 7.00%. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS' fiduciary net position of the General Employees and Police and Fire Plans were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following, on the next page, presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

City of Independence
Notes to Basic Financial Statements

NOTE 4 - PENSION PLAN (CONTINUED)

H. Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate (Continued)

	1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
City's proportionate share of the net pension liability (asset)	\$ 2,263,972	\$ 677,953	\$ (651,428)

I. IPERS Fiduciary Net Position

Detailed information about IPERS' fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

NOTE 5 - COMPENSATED ABSENCES

City employees accumulate a limited amount of earned but unused vacation and compensatory time for subsequent use or for payment upon termination, retirement, or death. These accumulations are not recognized as disbursements by the City until used or paid. The City's approximate liability for earned vacation, compensatory time, and other leave payable to employees at June 30, 2024, primarily relating to the General Fund and the Enterprise, Water and Sewer Funds, is as follows:

Type of Benefit	Amount
Compensatory time	\$ 28,638
Sick	79,927
Vacation	127,634
Total	<u>\$ 236,199</u>

This liability has been computed based on rates of pay as of June 30, 2024.

City of Independence
Notes to Basic Financial Statements

NOTE 6 - EMPLOYEE HEALTH INSURANCE PLAN (CONTINUED)

The City has a group insurance policy through Wellmark which provides comprehensive medical coverage for eligible employees and, if elected, their spouses and dependents. The City provides for a fully insured benefit through Wellmark with a plan deductible of \$21,666 and \$17,500 for in-network and out-of-network services, respectively. The City partially self-funds the deductibles. The responsibilities for covered charges are as follows:

	In-Network				
	First \$250	Next \$4,750	Next \$250	Next \$16,416	Thereafter
City	0%	90%	20%	30%	0%
Employee	100%	10%	10%	0%	0%
Wellmark	0%	0%	70%	70%	100%

	Out-of-Network				
	First \$250	Next \$1,667	Next \$3,083	Next \$12,500	Thereafter
City	0%	70%	100%	40%	0%
Employee	100%	30%	0%	0%	0%
Wellmark	0%	0%	0%	60%	100%

The City contracted with Employee Benefit Systems to administer the portion of health claims self-funded by the City. Under the administrative services agreement, monthly payments of service fees and claims processed are paid to the administrators from the Internal Service, Health Insurance Fund. During the year ended June 30, 2024, the City paid \$190,783 to Employee Benefit Services for claims and administrative fees.

City of Independence
Notes to Basic Financial Statements

NOTE 7 - INDEPENDENCE PUBLIC LIBRARY FOUNDATION, INC.

The Independence Public Library Foundation, Inc. (Foundation) is incorporated under the Iowa Nonprofit Corporation Act and directly benefits the Independence Public Library. As permitted by GASB Statement No. 34, the City has opted to present condensed financial information for this discretely presented component unit. The following is the condensed financial information for the Foundation for the year ended December 31, 2024:

Receipts

Capital donation	\$ 13,936
Material donations	2,986
Programming	19,503
Miscellaneous	4,935
Increase in fair value	<u>18,238</u>
Total receipts	<u><u>\$ 59,598</u></u>

Disbursements

Supplies	\$ 6,392
Materials	20,572
Summer reading program	3,631
Programming	10,740
Miscellaneous	<u>12,606</u>
Total disbursements	<u><u>\$ 53,941</u></u>

Excess of receipts over disbursements	5,657
Balance beginning of year	<u>393,394</u>
Balance end of year	<u><u>\$ 399,051</u></u>

City of Independence
Notes to Basic Financial Statements

NOTE 8 - RISK MANAGEMENT

The City is a member of the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the *Code of Iowa*. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 778 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials liability, police professional liability, property, inland marine, and boiler/machinery. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rate.

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses, reinsurance premiums, losses and loss expenses for property risks estimated for the fiscal year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

The City's property and casualty contributions to the Pool are recorded as disbursements from its operating funds at the time of payment to the Pool. The City's contributions to the Pool for the year ended June 30, 2024, were \$249,392.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional, and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the City's risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location. Property risks exceeding \$250,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the City's risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the City's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred.

City of Independence
Notes to Basic Financial Statements

NOTE 8 - RISK MANAGEMENT (CONTINUED)

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days' prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount (if any) to be refunded to the withdrawing member.

The City also carries commercial insurance purchased from other insurers for coverage associated with workers compensation in the amount of \$1,000,000. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9 - OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. Plan Description

The City operates a single-employer health benefit plan which provides medical/prescription drug and dental benefits for employees, retirees, and their spouses. Group insurance benefits are established under *Iowa Code* Chapter 509A.13. The City currently finances the benefit plan on a pay-as-you-go basis. The most recent active member monthly premiums for the City and the plan members range from \$560 and \$42 for single coverage to \$1,261 and \$144 for family coverage, respectively for health and dental insurance. Under a previous benefit, the City pays the single premium for certain retirees under age 65. Although the City has discontinued this benefit, a retiree who was grandfathered in under the prior policy is receiving this benefit at June 30, 2024. Under another prior City policy, the City pays the Medicare supplement premium for 1 retiree age 65 or older. This retiree is required to contribute \$140 per month towards the premium. For the year ended June 30, 2024, the City contributed \$525,628 and plan members eligible for benefits contributed \$66,079 to the plan. At June 30, 2024, no assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

B. OPEB Benefits

Individuals who are employed by the City of Independence and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement. Retirees under age 65 pay the same premium for the medical/prescription drug benefits as active employees, which results in an implicit rate subsidy.

Retired participants must be age 55 or older at retirement, with the exception of special service participants who must be age 50 with 22 years of services. At June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	2
Active employees	40
	<hr/>
Total	42
	<hr/> <hr/>

City of Independence
Notes to Basic Financial Statements

NOTE 10 - DEVELOPMENT AGREEMENTS

The City has entered into various development agreements to assist in certain urban renewal projects. The agreements require the City to rebate portions of the incremental property tax paid by the developer in exchange for the construction of buildings and certain infrastructure improvements by the developers.

The total to be paid by the City under the agreements is not to exceed \$3,823,000. The total amount rebated during the year ended June 30, 2024, was \$313,598. The City has rebated a total of \$817,573 of incremental property tax under the agreements. The outstanding balance of the agreements at June 30, 2024, was \$3,005,427.

These agreements are not a general obligation of the City. However, the agreements are subject to the constitutional debt limitation of the City. Since the development agreements are subject to annual appropriation by the City Council, only the \$172,075 which has been appropriated at June 30, 2024, is subject to the debt limitation calculation.

NOTE 11 - TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax receipts to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

A. City Tax Abatements

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Chapters 15A and 403 of the *Code of Iowa*. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant or to pay the developers a predetermined dollar amount. No other commitments were made by the City as part of these agreements.

For the year ended June 30, 2024, the City abated \$172,075 of property tax under the urban renewal and economic development agreements.

City of Independence
Notes to Basic Financial Statements

NOTE 12 - INTERFUND TRANSFERS

The detail of interfund transfers for the year ended June 30, 2024, are as follows:

Transfers Out	Transfers In						Total
	General	Debt Service	Capital Projects	Non Major	Water	Sewer	
General	\$ -	\$ -	\$ 297,383	\$ 50,000	\$ -	\$ -	\$ 347,383
Capital Projects	-	90,000	-	-	-	-	90,000
Non Major	314,806	494,486	349,503	113,297	41,849	41,850	1,355,791
Sewer	-	71,200	-	-	-	-	71,200
Storm Water	-	50,000	-	-	-	-	50,000
Total	<u>\$ 314,806</u>	<u>\$ 705,686</u>	<u>\$ 646,886</u>	<u>\$ 163,297</u>	<u>\$ 41,849</u>	<u>\$ 41,850</u>	<u>\$1,914,374</u>

Transfers above move resources from the fund statutorily required to collect the resources to the fund statutorily required to disburse the resources.

NOTE 13 - RELATED PARTY

The City paid the Utility \$448,056 for electric and telecommunications services for the fiscal year ended June 30, 2024.

NOTE 14 - RESTATEMENTS AND ADJUSTMENTS OF BEGINNING FUND BALANCES

During the year ended June 30, 2024, the City's Road Use Tax Special Revenue Fund was Changed from a nonmajor governmental fund to a major governmental fund, resulting in a reduction of beginning fund balance for the nonmajor governmental funds of \$622,600.

Reporting Changes	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances	
	Funds	
	Road Use Tax	Nonmajor Governmental
6/30/2023, as previously reported	\$ -	\$ 1,824,550
Change from nonmajor to major	<u>622,600</u>	<u>(622,600)</u>
6/30/2023, as adjusted or restated	<u>\$ 622,600</u>	<u>\$ 1,201,950</u>

NOTE 15 - CONSTRUCTION COMMITMENTS

The City entered into contracts related to construction projects totaling \$4,743,622 for improvements. As of June 30, 2024, costs of \$4,274,114 had been incurred against the contracts. The balance of \$469,508 remaining at June 30, 2024, will be paid as work on the project progresses.

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OTHER INFORMATION

City of Independence
Budgetary Comparison Schedule
of Receipts, Disbursements, and Changes in Balances-
Budget and Actual (Cash Basis) - All Governmental Funds and Proprietary Funds
Year Ended June 30, 2024

	Governmental Funds Actual	Proprietary Funds Actual	Less Funds not Required to be Budgeted	Total
Receipts				
Property tax	\$ 3,921,468	\$ -	\$ -	\$ 3,921,468
Tax increment financing	945,105	-	-	945,105
Other city tax	973,943	-	-	973,943
Special assessments	95,331	-	-	95,331
Licenses and permits	320,004	-	-	320,004
Use of money and property	281,137	143,400	1,753	422,784
Intergovernmental	3,956,259	-	-	3,956,259
Charges for services	1,006,975	4,063,745	190,887	4,879,833
Miscellaneous	842,607	843	75,772	767,678
Total receipts	<u>12,342,829</u>	<u>4,207,988</u>	<u>268,412</u>	<u>16,282,405</u>
Disbursements				
Public safety	2,805,273	103,639	151,185	2,757,727
Public works	1,622,268	9,985	9,985	1,622,268
Health and social services	1,000	-	-	1,000
Culture and recreation	1,938,110	32,479	32,479	1,938,110
Community and economic development	410,890	-	-	410,890
General government	634,303	31,284	31,284	634,303
Debt service	1,872,278	698,827	-	2,571,105
Capital outlay	4,867,132	1,975,899	-	6,843,031
Business type activities	-	1,738,248	13,145	1,725,103
Total disbursements	<u>14,151,254</u>	<u>4,590,361</u>	<u>238,078</u>	<u>18,503,537</u>
Excess (deficiency) of receipts over (under) disbursements	(1,808,425)	(382,373)	30,334	(2,221,132)
Debt issuance and other financing sources (uses), net	<u>37,551</u>	<u>(37,501)</u>	<u>-</u>	<u>50</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,770,874)	(419,874)	30,334	(2,221,082)
Balances beginning of year	<u>6,742,622</u>	<u>11,068,769</u>	<u>146,877</u>	<u>17,664,514</u>
Balances end of year	<u>\$ 4,971,748</u>	<u>\$ 10,648,895</u>	<u>\$ 177,211</u>	<u>\$ 15,443,432</u>

Budgeted Amounts		Final to
Original	Final	Total Variance
\$ 3,898,674	\$ 3,898,674	\$ 22,794
915,748	915,748	29,357
1,094,196	1,131,355	(157,412)
26,000	85,500	9,831
80,845	99,826	220,178
1,753,198	1,792,232	(1,369,448)
2,739,458	4,380,858	(424,599)
2,991,150	3,108,862	1,770,971
456,186	828,325	(60,647)
<u>13,955,455</u>	<u>16,241,380</u>	<u>41,025</u>
2,475,027	2,880,037	(122,310)
1,811,365	1,846,649	(224,381)
1,000	1,000	-
1,695,554	2,028,561	(90,451)
380,408	1,570,404	(1,159,514)
681,591	695,777	(61,474)
1,869,261	2,572,142	(1,037)
4,086,490	7,731,531	(888,500)
5,515,747	1,839,794	(114,691)
<u>18,516,443</u>	<u>21,165,895</u>	<u>(2,662,358)</u>
(4,560,988)	(4,924,515)	2,703,383
<u>3,006,750</u>	<u>3,006,800</u>	<u>(3,006,750)</u>
(1,554,238)	(1,917,715)	(303,367)
<u>11,826,263</u>	<u>11,826,263</u>	<u>5,838,251</u>
<u>\$ 10,272,025</u>	<u>\$ 9,908,548</u>	<u>\$ 5,534,884</u>

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City of Independence
Notes to Other Information - Budgetary Reporting

The budgetary comparison is presented in accordance with Governmental Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the *Code of Iowa*, the City Council annually adopts a budget on the cash basis following required public notice and hearing for all funds except the Internal Service Fund. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures.

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. The nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Fund, the Permanent Fund, and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, budget amendments increased budgeted disbursements and other financing uses and increased budgeted revenues and other financing sources. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2024, disbursements did not exceed the amounts budgeted.

City of Independence
Schedule of the City's Proportionate Share
of the Net Pension Liability (Asset)
Iowa Public Employees' Retirement System
For the Last Ten Years*
(In Thousands)
Other Information

	2024	2023	2022	2021
City's Proportion of the net pension liability (asset)				
Regular	0.000185 %	0.017588 %	0.018101 %	0.018408 %
Protective occupation	0.002297	0.221445	0.217914	0.233070
City's Proportionate share of the net pension liability (asset)				
Regular	\$ 855	\$ 698	\$ 25	\$ 1,284
Protective occupation	(177)	(305)	(751)	76
City's Covered employee payroll				
Regular	\$ 1,616	\$ 1,618	\$ 1,488	\$ 1,469
Protective occupation	1,150	1,095	922	868
Proportionate share of the net pension liability (asset) as a percentage of covered payroll				
Regular	52.91 %	43.14 %	1.68 %	87.41 %
Protective occupation	-15.39	-27.85	-81.45	8.76
Plan fiduciary net position as a percentage of the total pension liability	90.13 %	91.41 %	100.80 %	82.90 %

* In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

2020	2019	2018	2017	2016	2015
0.018530 % 0.240509	0.017631 % 0.246042	0.017727 % 0.233282	0.017730 % 0.243125	0.017463 % 0.231377	0.019422 % 0.228297
\$ 1,080 (73)	\$ 1,115 (4)	\$ 1,170 42	\$ 1,106 50	\$ 868 (101)	\$ 786 (178)
\$ 1,411 928	\$ 1,419 879	\$ 1,311 817	\$ 1,261 815	\$ 1,204 780	\$ 1,297 730
76.54 % -7.87	78.58 % -0.46	89.24 % 5.14	87.71 % 6.13	72.09 % -12.95	60.60 % -24.38
85.45 %	83.62 %	82.21 %	81.82 %	85.19 %	87.61 %

City of Independence
Schedule of the Primary Government's Contributions
Iowa Public Employees' Retirement System
Last Ten Fiscal Years
(In Thousands)
Other Information

	2024	2023	2022	2021	2020
Statutorily required contribution	\$ 260	\$ 255	\$ 226	\$ 222	\$ 225
Contributions in relation to the Statutorily required contribution	(260)	(255)	(226)	(222)	(225)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 2,766	\$ 2,713	\$ 2,411	\$ 2,337	\$ 2,342
Contributions as a percentage of covered employee payroll	9.40%	9.40%	9.37%	9.50%	9.61%

See notes to other information - pension liability (asset).

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 224	\$ 203	\$ 198	\$ 192	\$ 186
<u>(224)</u>	<u>(203)</u>	<u>(198)</u>	<u>(192)</u>	<u>(186)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 2,299</u>	<u>\$ 2,189</u>	<u>\$ 2,129</u>	<u>\$ 2,068</u>	<u>\$ 1,974</u>
9.74%	9.27%	9.30%	9.28%	9.42%

City of Independence
Notes to Other Information - Pension Liability (Asset)

Changes of Benefit Terms

There are no significant changes in benefit terms.

Changes of Assumptions

The 2022 valuation incorporated the following refinements after a quadrennial experience study:

- ◆ Changed mortality assumptions to the PubG-2010 mortality tables with mortality improvements modeled using Scale MP-2021.
- ◆ Adjusted retirement rates for Regular members.
- ◆ Lowered disability rates for Regular members.
- ◆ Adjusted termination rates for all membership groups.

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- ◆ Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- ◆ Adjusted retirement rates.
- ◆ Lowered disability rates.
- ◆ Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- ◆ Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- ◆ Decreased the inflation assumption from 3.00% to 2.60%.
- ◆ Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- ◆ Decreased the discount rate from 7.50% to 7.00%.
- ◆ Decreased the wage growth assumption from 4.00% to 3.25%.
- ◆ Decreased the payroll growth assumption from 4.00% to 3.25%.

SUPPLEMENTARY INFORMATION

City of Independence
Schedule 1
Combining Statement of Cash Receipts,
Disbursements, and Changes in Cash Fund
Balances - Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue			
	LMI Urban Renewal (145)	Economic Development (160)	Employee Benefits (112)	Independence Fire Department
Receipts				
General property taxes	\$ -	\$ -	\$ 1,111,627	\$ -
Other city tax	-	-	-	-
Tax increment financing	-	-	-	-
Intergovernmental	-	865,171	79,325	-
Use of money and property	-	-	-	1,753
Miscellaneous	-	48,291	10,100	75,772
Total receipts	-	913,462	1,201,052	77,525
Disbursements				
Current				
General government	-	-	119,317	-
Public safety	-	-	591,962	47,236
Public works	-	-	150,763	-
Community and economic development	55,364	-	-	-
Culture and recreation	-	-	291,961	-
Capital outlay				
Economic development	-	1,033,537	-	-
Total disbursements	55,364	1,033,537	1,154,003	47,236
Excess of receipts over (under) disbursements	(55,364)	(120,075)	47,049	30,289
Other financing sources (uses)				
Transfers in	113,297	50,000	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	113,297	50,000	-	-
Net change in cash fund balances	57,933	(70,075)	47,049	30,289
Cash Fund Balances				
Beginning of year	227,927	336,777	256,830	116,778
Change from nonmajor to major (See Note 14)	-	-	-	-
Beginning of year, restated	227,927	336,777	256,830	116,778
End of year	\$ 285,860	\$ 266,702	\$ 303,879	\$ 147,067
Cash basis fund balances				
Nonspendable - Cemetery perpetual care	\$ -	\$ -	\$ -	\$ -
Restricted for				
Cemetery	-	-	-	-
Urban renewal projects	285,860	-	-	-
Economic development	-	266,702	-	-
Employee benefits	-	-	303,879	-
Fire department	-	-	-	147,067
Other purposes	-	-	-	-
Unassigned	-	-	-	-
Total cash basis fund balance	\$ 285,860	\$ 266,702	\$ 303,879	\$ 147,067

Special Revenue				Permanent	Total Other
Police Forfeiture (177)	Local Option Sales Tax (121)	Road Use Tax (110)	Tax Increment Financing (125)	Cemetery Perpetual Care (500)	Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,111,627
-	856,757	-	-	-	856,757
-	-	-	945,105	-	945,105
-	-	-	-	-	944,496
-	-	-	-	1,022	2,775
-	-	-	-	-	134,163
-	856,757	-	945,105	1,022	3,994,923
-	-	-	-	-	119,317
-	-	-	-	-	639,198
-	-	-	-	-	150,763
-	-	-	313,598	-	368,962
-	-	-	-	-	291,961
-	-	-	-	-	1,033,537
-	-	-	313,598	-	2,603,738
-	856,757	-	631,507	1,022	1,391,185
-	-	-	-	-	163,297
-	(764,703)	-	(591,088)	-	(1,355,791)
-	(764,703)	-	(591,088)	-	(1,192,494)
-	92,054	-	40,419	1,022	198,691
13,089	256,787	622,600	(104,317)	98,079	1,824,550
-	-	(622,600)	-	-	(622,600)
13,089	256,787	-	(104,317)	98,079	1,201,950
\$ 13,089	\$ 348,841	\$ -	\$ (63,898)	\$ 99,101	\$ 1,400,641
\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ 95,000
-	-	-	-	4,101	4,101
-	-	-	-	-	285,860
-	-	-	-	-	266,702
-	-	-	-	-	303,879
-	-	-	-	-	147,067
13,089	348,841	-	-	-	361,930
-	-	-	(63,898)	-	(63,898)
\$ 13,089	\$ 348,841	\$ -	\$ (63,898)	\$ 99,101	\$ 1,400,641

City of Independence
Schedule 2
Schedule of Indebtedness
Year Ended June 30, 2024

Obligation	Date of Issue	Interest Rates	Amount Originally Issued	Balance Beginning of Year
General Obligation Bonds				
City Hall, Recreation Center and Fire Truck, Series 2013B	Oct 9, 2013	2.00%-3.00%	\$ 1,150,000	\$ 130,000
Street Improvements, Sidewalk Project and Library Refunding, Series 2015A	May 26, 2015	2.00%-2.25%	2,200,000	660,000
Corporate Purpose, Series 2016	Sep 22, 2016	2.00%-2.50%	4,810,000	2,415,000
Streets, Bridge, Water/Sanitary Sewer Systems, Storm Water, Sidewalks				
Fire Truck, Series 2018	May 8, 2018	2.00%-3.00%	2,700,000	1,980,000
Corporate Purpose, Series 2019	Oct 29, 2019	2.00%-2.20%	1,650,000	940,000
Corporate Purpose, Series 2021	Aug 4, 2021	0.35%-1.90%	2,770,000	2,415,000
Corporate Purpose, Series 2022	Apr 12, 2022	3.06%	700,000	700,000
Corporate Purpose, Series 2022B	Oct 10, 2022	3.95%	600,000	600,000
Corporate Purpose, Series 2023	Apr 10, 2023	4.00%	3,075,000	3,075,000
Total				<u>\$ 12,915,000</u>
Revenue Bonds				
Sewer revenue, Series 2018A	Dec 21, 2018	1.75%	\$ 614,066	\$ 1,300,950
Sewer Revenue Refunding, Series 2021	June 2, 2021	0.60%	1,388,000	1,012,000
Water Revenue Bonds, Series 2021	August 10, 2021	1.00%-1.15%	1,140,000	985,000
Total				<u>\$ 3,297,950</u>

Redeemed During Year	Balance End of Year	Interest Paid
\$ 130,000	\$ -	\$ 3,900
155,000	505,000	13,803
205,000	2,210,000	51,720
245,000	1,735,000	59,400
125,000	815,000	19,230
285,000	2,130,000	24,625
130,000	570,000	21,420
75,000	525,000	23,700
170,000	2,905,000	130,517
<u>\$ 1,520,000</u>	<u>\$ 11,395,000</u>	<u>\$ 348,315</u>
\$ 70,000	\$ 1,230,950	\$ 22,750
503,000	509,000	6,072
80,000	905,000	13,195
<u>\$ 653,000</u>	<u>\$ 2,644,950</u>	<u>\$ 42,017</u>

City of Independence
Schedule 3
Bond and Note Maturities
Year Ended June 30, 2024

Year Ending June 30,	General Obligation					
	City Hall, Recreation Corporate Purpose Series 2015A		Corporate Purpose Series 2016		Streets, Bridge, Water / Sanitary Sewer Systems, Storm Water, Sidewalks, Fire Truck, Series 2018	
	Issued May 26, 2015		Issued Sept 22, 2016		Issued May 8, 2018	
	Interest		Interest		Interest	
	Rates	Amount	Rates	Amount	Rates	Amount
2025	2.00	\$ 165,000	2.00	\$ 215,000	3.00	\$ 260,000
2026	2.10	165,000	2.00	220,000	3.00	270,000
2027	2.25	175,000	2.00	225,000	3.00	280,000
2028	-	-	2.00	150,000	3.00	300,000
2029	-	-	2.00	155,000	3.00	625,000
2030	-	-	2.00	160,000	-	-
2031	-	-	2.125	165,000	-	-
2032	-	-	2.125	175,000	-	-
2033	-	-	2.30	180,000	-	-
2034	-	-	2.30	185,000	-	-
2035	-	-	2.50	190,000	-	-
2036	-	-	2.50	190,000	-	-
Total		<u>\$ 505,000</u>		<u>\$ 2,210,000</u>		<u>\$ 1,735,000</u>

Corporate Purpose Series 2019		Corporate Purpose Series 2021	
Issued Oct 29, 2019		Issued Aug 4, 2021	
Interest Rates	Amount	Interest Rates	Amount
2.00	\$ 130,000	1.00	\$ 285,000
2.00	130,000	1.00	460,000
2.00	135,000	1.00	465,000
2.00	135,000	1.00	225,000
2.10	140,000	1.00	225,000
2.20	145,000	1.05	230,000
	-	1.15	240,000
	-		-
	-		-
	-		-
	-		-
	-		-
	\$ 815,000		\$ 2,130,000

City of Independence
Schedule 3
Bond and Note Maturities
Year Ended June 30, 2024

General Obligation

Year Ending June 30,	Corporate Purpose Series 2022		Corporate Purpose Series 2022B		Corporate Purpose Series 2023	
	Issued Apr 12, 2022		Issued Oct 10, 2022		Issued Apr 10, 2023	
	Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount
2025	3.06	\$ 135,000	3.95	\$ 80,000	4.00	\$ 150,000
2026	3.06	140,000	3.95	80,000	4.00	160,000
2027	3.06	145,000	3.95	85,000	4.00	165,000
2028	3.06	150,000	3.95	90,000	4.00	175,000
2029		-	3.95	95,000	4.00	185,000
2030		-	3.95	95,000	4.00	190,000
2031		-		-	4.00	200,000
2032		-		-	4.00	210,000
2033		-		-	4.00	220,000
2034		-		-	4.00	235,000
2035		-		-	4.00	245,000
2036		-		-	4.00	255,000
2037		-		-	4.00	230,000
2038		-		-	4.00	285,000
2039		-		-		-
Total		<u>\$ 570,000</u>		<u>\$ 525,000</u>		<u>\$ 2,905,000</u>

Revenue Bonds

Sewer Rev SRF Loan		Sewer Revenue Bonds		Water Revenue Bonds		
Series 2018		Refunding		Series 2021		
Series 2018		Series 2021A		Series 2021		
Issued Feb 15, 2018		Issued June 2, 2021		Issued Aug 4, 2021		
Interest		Interest		Interest		Total
Rates	Amount	Rates	Amount	Rates	Amount	
1.75	\$ 71,000	0.60	\$ 509,000	0.65	\$ 80,000	\$ 2,080,000
1.75	73,000		-	1.00	80,000	1,778,000
1.75	74,000		-	1.00	80,000	1,829,000
1.75	75,000		-	1.30	85,000	1,385,000
1.75	77,000		-	1.30	85,000	1,587,000
1.75	79,000		-	1.50	85,000	984,000
1.75	80,000		-	1.50	90,000	775,000
1.75	82,000		-	1.70	90,000	557,000
1.75	83,000		-	1.70	90,000	573,000
1.75	85,000		-	1.90	80,000	585,000
1.75	87,000		-	1.90	60,000	582,000
1.75	88,000		-		-	533,000
1.75	90,000		-		-	320,000
1.75	92,000		-		-	377,000
1.75	94,950		-		-	94,950
	\$ 1,230,950		\$ 509,000		\$ 905,000	\$ 14,039,950

City of Independence
Schedule 4
Schedule of Receipts by Source
and Disbursements by Function - All Governmental Funds
For the Last Ten Years

	2024	2023	2022	2021
Receipts				
Property tax	\$ 4,778,024	\$ 4,132,154	\$ 3,996,317	\$ 3,747,487
Tax increment financing	945,105	479,305	710,562	530,315
Other city tax	973,943	994,940	1,003,288	909,818
Licenses and permits	95,331	334,915	341,063	277,659
Use of money and property	320,004	190,648	180,474	188,463
Intergovernmental	3,099,703	4,581,540	4,472,150	1,901,844
Charges for services	1,006,975	934,155	887,372	811,104
Special assessments	281,137	87,252	142,399	128,829
Miscellaneous	842,607	669,051	1,377,222	515,871
Total	\$ 12,342,829	\$ 12,403,960	\$ 13,110,847	\$ 9,011,390
Disbursements				
Operating				
Public safety	\$ 2,805,273	\$ 2,872,606	\$ 2,063,910	\$ 1,934,279
Public works	1,622,268	1,756,996	1,794,200	1,658,911
Health and social services	1,000	1,000	1,000	1,000
Culture and recreation	1,938,110	1,830,286	1,674,696	1,510,756
Community and economic development	410,890	422,553	355,369	247,711
General government	634,303	636,736	634,009	644,558
Debt service	1,872,278	1,598,755	1,602,397	1,512,026
Capital projects	4,867,132	6,056,608	5,626,020	2,635,530
Total	\$ 14,151,254	\$ 15,175,540	\$ 13,751,601	\$ 10,144,771

2020	2019	2018	2017	2016	2015
\$ 4,160,388	\$ 3,252,191	\$ 3,018,357	\$ 3,186,513	\$ 3,128,089	\$ 2,655,159
768,523	706,233	656,897	98,892	166,630	261,462
712,758	700,416	645,649	813,352	640,987	671,505
259,936	272,432	256,860	69,914	89,195	65,351
233,456	259,675	209,140	194,230	141,415	121,041
1,952,150	1,521,402	1,288,205	1,278,114	1,401,708	1,205,469
686,942	703,026	702,988	667,417	603,005	677,288
84,828	39,503	49,282	59,189	55,045	16,532
338,336	447,965	320,168	379,372	328,563	197,429
<u>\$ 9,197,317</u>	<u>\$ 7,902,843</u>	<u>\$ 7,147,546</u>	<u>\$ 6,746,993</u>	<u>\$ 6,554,637</u>	<u>\$ 5,871,236</u>
\$ 1,902,902	\$ 1,767,474	\$ 1,766,096	\$ 1,654,724	\$ 1,680,073	\$ 1,660,598
1,920,640	1,592,831	1,615,648	1,530,453	1,327,137	1,259,990
5,000	3,000	1,000	1,000	1,000	1,000
1,480,865	1,454,722	1,320,775	1,280,887	1,246,512	1,251,561
238,462	214,329	174,967	134,901	121,721	139,502
541,342	505,783	521,006	478,584	499,413	597,251
1,502,686	1,530,605	1,506,107	1,057,519	821,452	710,490
5,771,448	3,091,950	1,464,456	4,958,095	2,448,405	932,651
<u>\$ 13,363,345</u>	<u>\$ 10,160,694</u>	<u>\$ 8,370,055</u>	<u>\$ 11,096,163</u>	<u>\$ 8,145,713</u>	<u>\$ 6,553,043</u>

City of Independence
Schedule 5
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Federal Agency/Pass Through Agency/Program Title	Federal Assistance Listing Number	Expenditures
U.S. Department of Treasury		
Direct Programs		
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 338,223
Through Iowa Economic Development Authority		
Coronavirus State and Local Fiscal Recovery Funds	21.027	360,000
Total program		<u>698,223</u>
U.S. Department of Transportation		
Through Federal Aviation Administration		
Airport Improvement Program	20.106	<u>1,082,053</u>
U.S. Department of Housing and Urban Development		
Through Iowa Economic Development Authority		
Community Development Block Grants	14.218	<u>339,974</u>
Total Federal Expenditures		<u><u>\$ 2,120,250</u></u>

See notes to schedule of expenditures of federal awards.

City of Independence
Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the City under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes of net assets, or cash flows of the City.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance where in certain types of expenditures may or may not be allowable or may be limited to reimbursement.

NOTE 3 - INDIRECT COST RATE

The City did not elect to use the 10 percent de minimis indirect cost rate, as allowed by under the Uniform Guidance.

NOTE 4 - PASS-THROUGH GRANT NUMBERS

All pass-through entities listed above use the same Assistance Listing numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

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**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Basic Financial Statements Performed in Accordance with
*Government Auditing Standards***

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Independence
Independence, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, (*Government Auditing Standards*) the basic financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Independence as of and for the year ended June 30, 2024, and the related notes to basic financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 4, 2024. Our report expressed unmodified opinions on the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information, which were prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. general accepted accounting principles. Our report expressed an adverse opinion on the aggregate discretely presented component units due to the omission of Independence Light and Power, Telecommunications.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Report on Internal Control over Financial Reporting (Continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be significant deficiencies in internal control, Audit Findings 2024-001 and 2024-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of non-compliance or other matters which are described in the accompanying Schedule of Findings and Responses.

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bergan KDV, Ltd.

Minneapolis, Minnesota
December 4, 2024



**Report on Compliance for Each Major Federal Program
and Report on Internal Control over Compliance in Accordance with
the Uniform Guidance**

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Independence
Independence, Iowa

Report on Compliance for the Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of the City of Independence with the types of compliance requirements identified as subject to audit described in the *U.S. Office of Management and Budget* (OMB) Compliance Supplement that could have a direct and material effect on the City's major federal program for the year ended June 30, 2024. The City's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance.

In our opinion, the City of Independence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Independence and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Independence's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Independence's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Independence's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Independence's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- ◆ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ◆ Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Independence's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- ◆ Obtain an understanding of the City of Independence's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Independence's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bergan KDV, Ltd.

Minneapolis, Minnesota
December 4, 2024

**City of Independence
Schedule of Findings and Questioned Costs in
Accordance with the Uniform Guidance**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, business-type activities, each major fund, the aggregate and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).
Internal control over financial reporting:	
◆ Material weakness(es) identified?	No
◆ Significant deficiency(ies) identified?	Yes, Audit Findings 2024-001 and 2024-002
Noncompliance material to financial statement noted?	No

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
◆ Material weakness(es) identified?	No
◆ Significant deficiency(ies) identified?	None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs

Assistance Listing No:	20.106
Name of Federal Program or Cluster:	Airport Improvement Program
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low risk auditee?	No

**City of Independence
Schedule of Findings and Questioned Costs in
Accordance with the Uniform Guidance**

SECTION II - FINANCIAL STATEMENT FINDINGS

2024-001 Lack of Segregation of Accounting Duties

Independence Fire Department - A Blended Component Unit

Criteria:

An effective internal control system provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. The segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Fire Department's financial information.

Condition:

All accounting functions are handled by the Treasurer.

Context:

The Fire Department has a limited number of employees and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect or Potential Effect:

Inadequate segregation of duties could adversely affect the Department's ability to prevent or detect and correct misstatements, errors, or misappropriations on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation:

The Fire Department should segregate accounting duties to the extent possible, including approval of disbursements and signing checks.

**City of Independence
Schedule of Findings and Questioned Costs in
Accordance with the Uniform Guidance**

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

2024-001 Lack of Segregation of Accounting Duties (Continued)

Independence Fire Department - A Blended Component Unit (Continued)

Views of Responsible Officials and Planned Corrective Action:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
Independence Fire Department continues to improve where we can in the area of segregation of duties. With limited staff available, it makes it hard to be efficient as well as consistent with our accounting functions. We continue to utilize staff in City Hall to improve our segregation of duties when possible.
3. Official Responsible for Ensuring CAP
Blake Hayward, Fire Chief, is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is June 30, 2025.
5. Plan to Monitor Completion of CAP
The City Council will be monitoring this CAP.

**City of Independence
Schedule of Findings and Questioned Costs in
Accordance with the Uniform Guidance**

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

2024-002 Lack of Segregation of Accounting Duties (Continued)

Independence Public Library Foundation - A Discretely Presented Component Unit

Criteria:

An effective internal control system provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Foundation's financial information.

Condition:

All accounting functions are handled by one or two individuals without adequate compensating controls.

Context:

The Foundation has a limited number of employees and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect or Potential Effect:

Inadequate segregation of duties could adversely affect the Foundation's ability to prevent or detect and correct misstatements, errors, or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation:

The Library Foundation should segregate duties to the extent possible.

**City of Independence
Schedule of Findings and Questioned Costs in
Accordance with the Uniform Guidance**

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

2024-002 Lack of Segregation of Accounting Duties (Continued)

Views of Responsible Officials and Planned Corrective Action:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding

There is no disagreement with the audit finding. The Foundation agrees that the accounting processes are not ideal because of the lack of full-time staff members. However, there are more than two people involved in the duties. Ten employees are trained on the procedure for accepting and writing receipts for donations as well as recording book sales for the Friends of the Library. When book sales or donations come in at the desk, the staff member working the desk is the one who records it in the spreadsheet or writes the pre-numbered receipt for the Foundation.

The two individuals with primary responsibility for accounting both take deposits to the bank regardless of the account. One individual keeps track of the Foundation Building Fund and The Friends of the Library Fund while the other does the recording for the Foundation Programming Fund.

2. Actions Planned in Response to Finding

Independence Public Library Foundation (IPLF) continues to improve where we can in the area of segregation of duties. With limited full-time staff, it makes it hard to be efficient as well as consistent with accounting functions. IPLF will continue to use pre-numbered receipts for Foundation donations. Part-time and full-time staff are all trained on the procedure for accepting and writing receipts for donations. This allows for additional segregation of duties. The Friends Book Store (on-going sale) transactions are documented on a spreadsheet and the Friends Book Sale (biannual sale) volunteers will continue to use pre-numbered receipts. The Foundation will continue to segregate duties to the amount possible for the Foundation Programming Fund, Foundation Building Fund, and Friends of the Library Fund.

3. Official Responsible for Ensuring CAP

Laura Blaker, Library Director, is the official responsible for ensuring corrective action of the deficiency.

4. Planned Completion Date for CAP

The planned completion date for the CAP is June 30, 2025.

5. Plan to Monitor Completion of CAP

The City Council and Public Library Foundation Board will be monitoring this CAP.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

**City of Independence
Schedule of Findings and Questioned Costs in
Accordance with the Uniform Guidance**

SECTION IV - OTHER FINDINGS RELATED TO STATUTORY REPORTING:

1. Certified Budget - Disbursements did not exceed amounts budgeted during the year.
2. Questionable Disbursements
We noted no material expenditures which did not appear to meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.
3. Travel Expense
No disbursements of City money for travel expenses of spouses of City officials or employees were noted.
4. Business Transactions
Business transactions between the City and City officials or employees are detailed as follows:

Name, Title and Business Connection	Transaction Description	Amount
Laura Blaker, Library Director, Spouse works at American Color Imaging	Miscellaneous supplies	\$ 220
Katie O'Loughlin, Police Department employee, Spouse works at Buchanan County Engineering	Miscellaneous services	525
Daniel Eschen, Water Department employee Family relation owns Eschen's Clothing	Miscellaneous supplies	3,313
Amy McGraw, Library employee Family relation owns McGraw's Carpets	Miscellaneous services	11,183
Family relation owns S&K Collectibles	Miscellaneous supplies	1,175
Gordon Fenner, Fire Department employee works at True Value Hardware	Miscellaneous supplies	11,423

In accordance with Chapter 362.5(3)(j) of the *Code of Iowa*, the transaction with the City employees does not appear to represent a conflict of interest since the employees either do not have a direct or indirect interest in the vendor's business or are not owners of these vendors, they are employees and do not benefit from these transactions.

5. Bond Coverage
Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.
6. Council Minutes
No transactions were found that we believe should have been approved in the Council minutes but were not.

**City of Independence
Schedule of Findings and Questioned Costs in
Accordance with the Uniform Guidance**

SECTION IV - OTHER FINDINGS RELATED TO STATUTORY REPORTING: (CONTINUED)

7. Deposits and Investments

No instances of noncompliance with the deposit and investment provision of Chapter 12B and 12C of the *Code of Iowa* and the City's investment policy were noted.

8. Revenue Bonds and Notes

No instances of non-compliance with the revenue bond and note resolutions were noted.

9. Tax Increment Financing

The Special Revenue, Tax Increment Financing (TIF) Fund properly disbursed payments for TIF loans and rebates. Also, the City of Independence properly completed the Tax Increment Debt Certificate Forms to request TIF property taxes.

10. Annual Urban Renewal Report

The Annual Urban Renewal Report was properly approved and certified to the Iowa Department of Management on or before December 1 as required by Chapter 384.22(2)(a) of the *Code of Iowa* and no exceptions were noted.

11. Financial Condition - The Tax Increment Financing Special Revenue Fund had a deficit fund balance of \$63,898.

Auditor's Recommendation - The City should investigate alternatives to eliminate this deficits in order to return the funds to a sound financial position.

City's Response - The deficits will be eliminated as tax revenue is received in fiscal year 2025 and future years.

Auditor's Conclusion - Response accepted.

SECTION V - PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None



CITY COUNCIL MEMORANDUM

TO: Matthew R. Schmitz, MPA - City Manager

FROM: Susi Lampe, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: December 9, 2024

ITEM TITLE: Public Hearing for the Fiscal Year 2025 Budget Amendment #1

BACKGROUND:

This public hearing allows the public to come and speak on behalf of or against the topic.

DISCUSSION:

No discussion is necessary as this item is for the Public to present comments and concerns about the project.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Engaging and Catalyzing Community. This item helps achieve that vision by engaging the community to express their thoughts about this topic.

FINANCIAL CONSIDERATION:

There is no financial consideration in holding the public hearing for the Fiscal Year 2025 Budget Amendment #1.

RECOMMENDATION:

Staff recommends that the Mayor hold a public hearing by stating "Pursuant to the agenda, I will now convene a public hearing for the Fiscal Year 2025 Budget Amendment #1." After comments are heard, the Mayor must state "I will now close the public hearing and the City Clerk shall note all comments in the record."

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET				Item #10.
City of INDEPENDENCE Fiscal Year July 1, 2024 - June 30, 2025				
The City of INDEPENDENCE will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2025				
Meeting Date/Time: 12/9/2024 05:00 PM		Contact: Susi Lampe		Phone: (319) 334-2780
Meeting Location: City Hall, 331 1st Street E, Independence, IA 50644				
There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-gov-appeals .				
REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	4,733,593	0	4,733,593
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	4,733,593	0	4,733,593
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	1,299,580	0	1,299,580
Other City Taxes	6	1,134,327	18,132	1,152,459
Licenses & Permits	7	89,020	0	89,020
Use of Money & Property	8	1,722,388	175,077	1,897,465
Intergovernmental	9	1,752,175	188,335	1,940,510
Charges for Service	10	3,122,550	6,328	3,128,878
Special Assessments	11	21,000	99,280	120,280
Miscellaneous	12	416,675	2,211,201	2,627,876
Other Financing Sources	13	0	0	0
Transfers In	14	3,253,900	0	3,253,900
Total Revenues & Other Sources	15	17,545,208	2,698,353	20,243,561
EXPENDITURES & OTHER FINANCING USES				
Public Safety	16	2,660,811	35,082	2,695,893
Public Works	17	1,924,684	3,306	1,927,990
Health and Social Services	18	3,000	0	3,000
Culture and Recreation	19	1,957,233	6,255	1,963,488
Community and Economic Development	20	851,975	99,412	951,387
General Government	21	759,570	32,748	792,318
Debt Service	22	1,728,158	0	1,728,158
Capital Projects	23	1,769,892	28,564	1,798,456
Total Government Activities Expenditures	24	11,655,323	205,367	11,860,690
Business Type/Enterprise	25	4,786,640	2,661	4,789,301
Total Gov Activities & Business Expenditures	26	16,441,963	208,028	16,649,991
Transfers Out	27	3,253,900	0	3,253,900
Total Expenditures/Transfers Out	28	19,695,863	208,028	19,903,891
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-2,150,655	2,490,325	339,670
Beginning Fund Balance July 1, 2024	30	16,181,076	0	16,181,076
Ending Fund Balance June 30, 2025	31	14,030,421	2,490,325	16,520,746
Explanation of Changes: Received unanticipated grant, insurance, and other refund monies to offset expenses.				

Item #10.

ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
001-150-4485	EMT SERVICE	.00	.00			.00
820-280-4794	INTERNAL SERVICE/AIRPORT	.00	.00			.00
001-910-4832	CIP 323 FUND-DO NOT USE/A	.00	.00			.00
820-930-4782	INTERNAL SERVICE/POLICE	23,373.14	.00			.00
820-930-4783	INTERNAL SERVICE/FIRE	3,111.58	.00			.00
820-930-4784	INTERNAL SERVICE/BLDG	5,665.63	.00			.00
820-930-4785	INTERNAL SERVICE/STREETS	3,036.68	.00			.00
820-930-4786	INTERNAL SERVICE/LIBRARY	2,801.11	.00			.00
820-930-4787	INTERNAL SERVICE CHARGES/	8,175.35	.00			.00
820-930-4788	INTERNAL SERVICE CHARGES/	13,967.59	.00			.00
820-930-4790	INTERNAL SERVICE/CITY MGR	108.68	.00			.00
821-930-4791	INTERNAL SERVICE/COUNCIL	.00	.00			.00
820-930-4792	INTERNAL SERVICE/CLERK	1,155.35	.00			.00
820-930-4793	INTERNAL SERVICE/RETIREE	84.19	.00			.00
820-930-4794	INTERNAL SERVICE/AIRPORT	296.78	.00			.00
821-930-4794	INTERNAL SERVICE/WATER	487.33	.00			.00
		*****	*****	*****	*****	*****
	TOTAL	62,263.41	.00			.00
		*****	*****	*****	*****	*****
001-443-4008	OPERATION OF CIVIC CENTER	.00	.00			.00
311-799-4000	TAXES BERNEICE MOORE ESTA	.00	.00			.00
001-950-4000	PROPERTY TAXES-GENERAL	996,984.09	1,948,318.00			1,948,318.00
112-950-4000	PROPERTY TAXES-EMPLOYEE B	676,797.56	1,323,911.00			1,323,911.00
119-950-4000	PROPERTY TAXES-EMERGENCY	.00	.00			.00
200-950-4000	DEBT SERVICE-TIF TAXES PR	635,218.04	1,242,637.00			1,242,637.00
001-950-4003	AGRICULTURAL LAND TAXES	3,878.01	5,425.00			5,425.00
112-950-4003	AGRICULTURAL LAND TAXES	.00	.00			.00
200-950-4004	MILITARY/HOMESTEAD CREDIT	.00	.00			.00
001-950-4008	OPERATION OF CIVIC CENTER	.00	.00			.00
001-950-4013	LIABILITY, PROPERTY INSUR	117,520.14	213,302.00			213,302.00
		*****	*****	*****	*****	*****
	PROPERTY TAXES TOTAL	2,430,397.84	4,733,593.00			4,733,593.00
		*****	*****	*****	*****	*****
125-520-4050	TAXES ON TIF-URBAN RENEWA	606,016.45	1,299,580.00			1,299,580.00
125-520-4051	TIF TAXES-DEBT SERVICE	.00	.00			.00
		*****	*****	*****	*****	*****
	TIF REVENUES TOTAL	606,016.45	1,299,580.00			1,299,580.00
		*****	*****	*****	*****	*****
110-210-4060	DO NOT USE	.00	.00			.00
001-950-4060	UTILITY EXCISE TAX	13,922.66	3,705.00	10,218.00	13,923.00	13,923.00
112-950-4060	UTILITY EXCISE TAX	9,460.65	2,271.00	7,189.00	9,460.00	9,460.00
119-950-4060	UTILITY EXCISE TAX	.00	.00			.00
200-950-4060	UTILITY EXCISE TAX	7,713.24	1,851.00			1,851.00
001-950-4065	UTILITY FRANCHISE FEE/TAX	96,484.07	200,000.00			200,000.00
001-950-4080	MOBILE HOME TAXES	1,047.21	1,000.00	47.00	1,047.00	1,047.00

Item #10.

ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
112-950-4080	MOBILE HOME TAXES	676.03	500.00	176.00	676.00	676.00
119-950-4080	MOBILE HOME TAXES	.00	.00			.00
200-950-4080	MOBILE HOME TAXES	502.80	.00	502.00	502.00	502.00
001-950-4085	HOTEL-MOTEL TAX	.00	.00			.00
005-950-4085	HOTEL-MOTEL TAX	54,067.42	100,000.00			100,000.00
121-950-4090	LOCAL OPTION SALES TAX	299,176.20	825,000.00			825,000.00
		*****	*****	*****	*****	*****
	OTHER CITY TAXES TOTAL	483,050.28	1,134,327.00	18,132.00	25,608.00	1,152,459.00
		*****	*****	*****	*****	*****
001-110-4190	MISC LICENSES & PERMITS	125.00	400.00			400.00
001-170-4116	PLUMBERS LICENSES	.00	.00			.00
001-170-4120	BUILDING PERMITS	13,667.75	40,000.00			40,000.00
001-170-4128	PLUMBING & MECHANICAL PER	1,240.00	2,500.00			2,500.00
001-170-4132	MOVING PERMIT	200.00	100.00			100.00
001-170-4167	HOME OCCUPATION PERMITS	.00	400.00			400.00
001-290-4190	GARBAGE COLLECTION PERMIT	.00	120.00			120.00
001-432-4180	ANIMAL LICENSES	443.13	3,500.00			3,500.00
001-950-4100	BEER & LIQUOR PERMITS	3,234.39	6,000.00			6,000.00
001-950-4105	CIGARETTE PERMITS	.00	900.00			900.00
001-950-4160	FRANCHISE FEES	17,879.17	35,000.00			35,000.00
001-950-4170	PEDDLERS, SOLICITORS, TM	.00	100.00			100.00
001-950-4185	BICYCLE LICENSES	.00	.00			.00
		*****	*****	*****	*****	*****
	LICENSES & PERMITS TOTAL	36,789.44	89,020.00			89,020.00
		*****	*****	*****	*****	*****
001-110-4300	INTEREST	112.58	.00			.00
011-110-4300	INTEREST	.00	.00			.00
014-150-4300	INTEREST	8.61	.00			.00
012-210-4300	INTEREST	1.23	.00			.00
018-280-4300	INTEREST	9.84	.00			.00
001-280-4310	HANGAR RENT	6,000.00	28,280.00			28,280.00
001-280-4311	FARM LEASE	.00	18,998.00			18,998.00
001-280-4312	FIXED BASED OPERATOR LEAS	4,000.00	12,300.00			12,300.00
001-280-4313	AIRCRAFT FUEL AGRMT @ 10	.00	.00			.00
131-410-4300	INTEREST	.00	.00			.00
001-430-4310	RENTS & LEASES	65.00	200.00			200.00
001-441-4310	BATTING CAGE RENTAL	466.49	4,000.00			4,000.00
001-441-4311	ROOM RENTAL	1,541.93	4,250.00			4,250.00
001-441-4312	GOLF RENTAL	26.00	100.00			100.00
001-443-4310	RAQUET COURT RENTAL	77.50	.00	77.00	77.00	77.00
001-443-4311	ROOM RENTAL	2,338.44	5,250.00			5,250.00
001-444-4310	POOL RENTAL	3,019.43	4,000.00			4,000.00
001-445-4310	CAMPSITE RENTALS	50,427.00	60,000.00			60,000.00
043-446-4300	INTEREST	504.11	.00			.00
304-446-4300	INTEREST-COMPLEX TURF	.00	.00			.00
001-446-4310	FACILITY RENT	.00	2,000.00			2,000.00
001-450-4300	CEMETERY FUNDS-INTEREST	.00	.00			.00

Item #10.

ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
010-610-4300	INTEREST	.00	.00			.00
001-650-4310	TYSON LEASE-MULTI PURPOSE	.00	.00			.00
613-710-4300	INTEREST	.00	.00			.00
614-710-4300	INTEREST	.00	.00			.00
320-752-4300	INTEREST-AQUATIC CENTER/P	.00	.00			.00
308-799-4300	INTEREST	.00	.00			.00
600-810-4300	INTEREST	21,240.55	.00			.00
602-810-4300	INTEREST	39,264.45	.00			.00
604-810-4300	INTEREST	656.38	.00			.00
610-815-4300	INTEREST	.00	.00			.00
615-815-4300	INTEREST	9,103.23	.00			.00
619-815-4300	INTEREST	375.73	.00			.00
620-815-4300	INTEREST	7,922.82	.00			.00
610-815-4310	SEWER RENTAL	562,286.52	1,550,000.00			1,550,000.00
610-815-4311	WWTP FARM LEASE	.00	6,210.00			6,210.00
001-950-4300	INTEREST	101,499.38	25,000.00	175,000.00	200,000.00	200,000.00
500-950-4300	INTEREST- CEMTERY MONEY M	1,478.74	.00			.00
001-950-4310	TEMP PROPERTY LEASES	600.00	1,800.00			1,800.00
001-950-4311	WIRELESS COMM RENT (TOWER	.00	.00			.00
		*****	*****	*****	*****	*****
	USE OF MONEY & PROPERTY T	813,025.96	1,722,388.00	175,077.00	200,077.00	1,897,465.00
		*****	*****	*****	*****	*****
001-110-4400	FEDERAL GRANTS	.00	.00			.00
177-110-4400	FED POLICE FORFEITURE \$.00	.00			.00
001-110-4440	STATE GRANTS	3,690.33	1,000.00	2,690.00	3,690.00	3,690.00
177-110-4440	STATE POLICE FORFEITURE \$.00	.00			.00
001-110-4441	G.O.D.C.P. GRANT	.00	.00			.00
001-110-4465	SCHOOL CROSSING GUARDS	.00	.00			.00
323-110-4480	LOCAL GRANTS	.00	.00			.00
001-140-4400	FEMA GRANT-2016 FLOOD DR4	.00	.00			.00
001-141-4400	FEMA GRANT-2017 FLOOD DR4	.00	.00			.00
001-142-4400	FEMA GRANT-2018 STORM DR4	.00	.00			.00
001-143-4400	FEMA GRANT-COVID-19 DR448	.00	.00			.00
001-143-4440	STATE GRANTS	.00	.00			.00
001-144-4400	FEDERAL GRANTS	.00	.00			.00
001-144-4440	ARPA 2021 GRANT	.00	.00			.00
001-150-4400	FEDERAL GRANTS	.00	.00			.00
301-150-4400	AFG FIRE FEDERAL GRANT	.00	.00			.00
323-150-4400	FEDERAL GRANTS	.00	.00			.00
001-150-4440	STATE GRANTS	.00	.00			.00
323-150-4440	STATE GRANTS	.00	.00			.00
301-150-4465	AFG LOCAL GRANT	.00	.00			.00
001-150-4475	WASHINGTON/SUMNER TWPS FI	26,781.27	73,000.00			73,000.00
001-150-4480	LOCAL GRANT	.00	.00			.00
323-150-4480	LOCAL GRANTS	27,562.50	31,500.00			31,500.00
001-210-4415	PUBLIC ASSISTANCE GRANT D	.00	.00			.00
001-210-4428	IDOT HWY 150 MAINT CONTRA	.00	8,321.00			8,321.00
110-210-4430	ROAD USE TAXES	369,243.23	788,320.00			788,320.00
001-210-4445	IOWA DOT REIMBURSEMENTS	.00	.00			.00

Item #10.

ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
302-210-4445	IOWA DOT GRANT-2018 1ST S	.00	.00			.00
303-210-4445	IOWA DOT-2019 1ST ST E	.00	.00			.00
324-210-4445	IOWA DOT HWY 150 RECON	.00	.00			.00
325-210-4445	IOWA DOT-1ST ST W RECON	.00	.00			.00
302-216-4400	FEDERAL GRANTS-2020 ST RE	.00	.00			.00
302-216-4445	IOWA DOT GRANT-2020 ST RE	.00	.00			.00
318-279-4400	AIRPORT ZONING FEDERAL GR	.00	.00			.00
001-280-4400	FEDERAL GRANTS	.00	.00			.00
001-280-4440	STATE GRANTS	.00	.00			.00
318-280-4445	IA DOT GRNT-2016 TAXIWAY	.00	.00			.00
318-281-4400	AIRPORT AWOS FEDERAL GRAN	.00	.00			.00
318-282-4440	AIRPT. HANGAR EXTEN. STAT	.00	.00			.00
318-283-4400	AIRPT PARALLEL TAXIWAY FE	.00	.00			.00
318-284-4400	AIRPT. RUNWAY RECONST. FE	.00	.00			.00
318-285-4400	AIRPT SNOW REMOVAL EQ. FE	.00	.00			.00
318-286-4400	AIRPORT BUILDINGS FEDERAL	.00	.00			.00
318-287-4440	AIRPORT SIGNAGE STATE GRA	.00	.00			.00
318-288-4400	AIRPT. RUNWAY EXTES. FED.	.00	.00			.00
318-288-4440	AIRPT. RUNWAY EXTENS. STA	.00	.00			.00
318-289-4400	FEDERAL GRANTS	.00	.00			.00
318-289-4440	AIRPORT ZONING STATE GRAN	.00	.00			.00
318-289-4466	AIRPORT ZONING LOCAL GRAN	.00	.00			.00
003-410-4400	FEDERAL GRANTS	.00	.00			.00
003-410-4440	DIRECT STATE AID (ENRICH	2,787.69	5,000.00			5,000.00
003-410-4441	OPEN ACCESS/ACCESS PLUS (.00	.00			.00
003-410-4442	IOWA INFRASTRUCTURE GRANT	.00	.00			.00
003-410-4465	COUNTY CONTRIBUTION	.00	42,500.00			42,500.00
003-410-4470	28E FUNDS - OTHER CITIES	.00	6,500.00			6,500.00
001-432-4480	LOCAL GRANTS	.00	2,000.00			2,000.00
304-446-4480	LOCAL GRANT-COMPLEX TURF	.00	.00			.00
125-520-4463	BUSINESS PROP TAX REIMB	.00	.00			.00
125-520-4464	COMM/IND PROP TAX REPLACE	.00	.00			.00
316-521-4445	IA DOT GRANT-HWY 150 TRAI	.00	.00			.00
316-523-4445	IOWA DOT-1ST ST W TRAIL	.00	.00			.00
316-524-4466	LIBERTY TRAIL LOCAL GRANT	.00	.00			.00
316-526-4445	IOWA DOT-ENTERPRISE DR TR	.00	.00			.00
160-528-4405	CDBG-2021 FACADE	35,145.00	.00	35,145.00	35,145.00	35,145.00
160-529-4405	CDBG-COVID FACADE	.00	.00			.00
315-530-4440	2011 HOUSING REHAB STATE	.00	.00			.00
315-530-4466	2011 HOUSING REHAB LOCAL	.00	.00			.00
160-531-4455	IOWA DED	.00	.00			.00
160-532-4455	IOWA DED	.00	.00			.00
160-533-4455	IOWA DED	.00	90,000.00	150,000.00	240,000.00	240,000.00
160-534-4455	IOWA DED	.00	.00			.00
160-535-4455	IOWA DED	.00	.00			.00
311-650-4440	CITY HALL HVAC UPGRADES S	.00	.00			.00
318-750-4400	FEDERAL GRANTS-2018 TAXI	.00	.00			.00
302-751-4440	6TH AVE & SW RESURF ST GR	.00	.00			.00
318-752-4400	FEDERAL GRANTS-N RUNWAY E	.00	.00			.00
320-752-4455	IOWA DEPT OF ECON DEVELOP	.00	.00			.00
320-752-4480	LOCAL GRANTS	.00	.00			.00

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ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
318-753-4400	FEDERAL GRANTS	.00	.00			.00
318-753-4445	IOWA DOT	500.00	.00	500.00	500.00	500.00
302-754-4446	HENLEY AVE PAV PROJ RISE	.00	.00			.00
302-756-4400	20TH AVE WIDENING FEDERAL	.00	.00			.00
318-763-4400	FEDERAL GRANTS	.00	.00			.00
302-765-4445	IOWA DOT GRANT	.00	.00			.00
302-766-4442	RISE STATE GRANTS	.00	.00			.00
318-767-4400	FEDERAL GRANTS-TAXI/APRON	4,778.00	.00			.00
302-769-4445	IOWA DOT-PRIES ROAD EXPAN	.00	.00			.00
318-770-4400	FEDERAL GRANTS	.00	370,277.00			370,277.00
311-799-4440	STATE GRANTS	.00	.00			.00
601-810-4405	CDBG - WATER IMPROV/INFRA	.00	.00			.00
001-950-4400	FEDERAL GRANTS	.00	.00			.00
001-950-4420	LIGHT PLANT IN LIEU OF TA	65,000.00	156,000.00			156,000.00
001-950-4440	STATE GRANTS	.00	.00			.00
001-950-4463	BUSINESS PROP TAX REIMB	48,664.12	94,362.00			94,362.00
112-950-4463	BUSINESS PROP TAX REIMB	33,067.98	57,793.00			57,793.00
119-950-4463	BUSINESS PROP TAX REIMB	.00	.00			.00
200-950-4463	BUSINESS PROP TAX REIMB	26,960.27	47,119.00			47,119.00
001-950-4464	COMM/IND PROP TAX REPLACE	15,369.76	34,054.00			34,054.00
112-950-4464	COMM/IND PROP TAX REPLACE	10,416.33	20,857.00			20,857.00
119-950-4464	COMM/IND PROP TAX REPLACE	.00	.00			.00
200-950-4464	COMM/IND PROP TAX REPLACE	9,774.68	19,572.00			19,572.00
		*****	*****	*****	*****	*****
	INTERGOVERNMENTAL TOTAL	679,741.16	1,848,175.00	188,335.00	279,335.00	2,036,510.00
		*****	*****	*****	*****	*****
001-110-4550	ACCIDENT REPORTS - POLICE	220.00	500.00			500.00
001-110-4551	POLICE SERVICE FEES	.00	200.00			200.00
001-150-4500	FIRE SERVICE FEES	974.40	250.00	724.00	974.00	974.00
001-170-4500	PLANNING & ZONING FEES	800.00	250.00	550.00	800.00	800.00
001-170-4550	BOARD OF ADJUSTMENT FEES	.00	100.00			100.00
001-190-4530	PENALTIES	310.50	1,000.00			1,000.00
001-290-4500	GARBAGE COLLECTION FEES	201,691.28	545,000.00			545,000.00
001-290-4550	ENVIRONMENTAL IMPACT FEE	36,953.83	90,000.00			90,000.00
003-410-4500	CHARGES/FEES FOR SERVICES	1,607.05	2,500.00			2,500.00
001-441-4500	FEES - DAILY ADMISSIONS	397.22	2,500.00			2,500.00
001-441-4501	FEES - MEMBERSHIP PASSES	2,651.19	30,000.00			30,000.00
001-441-4503	FEES - FITNESS CLASSES	.00	4,500.00			4,500.00
001-441-4550	FEES - TAE KWON DO	966.91	3,150.00			3,150.00
001-441-4551	FEES - TUMBLING	75.00	1,750.00			1,750.00
001-441-4552	FEES - LEAGUE	8,338.65	40,000.00			40,000.00
001-441-4554	FEES - GAMES	297.39	450.00			450.00
001-442-4502	FEES - FOOTBALL	12,643.48	10,500.00	2,143.00	12,643.00	12,643.00
001-442-4503	FEES - AEROBICS/ADULT FIT	399.00	2,600.00			2,600.00
001-442-4504	FEES - INDOOR PROGRAMMING	.00	850.00			850.00
001-442-4505	FEES - T-BALL	264.00	.00	264.00	264.00	264.00
001-442-4506	FEES - TRACK & FIELD	.00	.00			.00
001-442-4550	FEES - TAE KWON DO	25.00	.00	25.00	25.00	25.00
001-442-4552	FEES - LITTLE LEAGUE	7,982.20	30,000.00			30,000.00

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ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
001-442-4553	FEES - MILLENNIUM CLASSES	.00	200.00			200.00
001-442-4555	FEES - MARTIAL ARTS	.00	200.00			200.00
001-442-4556	FEES - SOCCER	1,153.48	650.00	503.00	1,153.00	1,153.00
001-442-4557	FEES - BASKETBALL	615.79	4,000.00			4,000.00
001-442-4558	FEES - VOLLEYBALL	.00	250.00			250.00
001-442-4559	FEES - TENNIS LESSONS	.00	100.00			100.00
001-443-4500	FEES - DAILY ADMISSIONS	3,070.35	10,500.00			10,500.00
001-443-4501	FEES - MEMBERSHIP PASSES	11,547.54	25,000.00			25,000.00
001-444-4500	FEES - DAILY POOL ADMISSI	23,028.54	27,500.00			27,500.00
001-444-4501	FEES - POOL SEASON PASSES	860.89	30,000.00			30,000.00
001-444-4507	FEES - WATER AEROBICS	169.00	150.00	19.00	169.00	169.00
001-444-4508	FEES - TEAMS & LESSONS	7,850.28	10,500.00			10,500.00
001-446-4509	FEES - TOURNAMENTS	6,343.45	15,500.00			15,500.00
001-446-4552	LEAGUE FEES	.00	.00			.00
001-650-4500	COBRA ADMINISTRATION FEES	.00	.00			.00
001-750-4599	TYSON LEASE-MULTI PURPOSE	.00	.00			.00
600-810-4500	METERED WATER SALES	401,596.52	1,250,000.00			1,250,000.00
600-810-4501	PRIVATE WATER METERS	.00	.00			.00
600-810-4502	A/R - OVERPAYMENTS	.00	.00			.00
600-810-4510	BULK WATER SALES	382.87	500.00			500.00
600-810-4530	PENALTIES	.00	.00			.00
600-810-4540	TAPS (NEW INSTALLATIONS)	.00	2,000.00			2,000.00
600-810-4550	WATER METER REPAIR	.00	.00			.00
610-815-4500	SEWER - WAPSIE VALLEY CRE	226,128.20	675,000.00			675,000.00
610-815-4501	SEWER - MENTAL HEALTH INS	15,387.72	15,000.00			15,000.00
610-815-4502	SEWER - INDEP FOODS LLC	20,471.59	125,000.00			125,000.00
610-815-4503	SEWER - BUCH CTY LANDFILL	.00	1,000.00			1,000.00
610-815-4504	SEWER - GEATER MACHINING	2,380.00	600.00	2,100.00	2,700.00	2,700.00
610-815-4505	SEWER - PRIES ALUMINUM &	210.00	1,300.00			1,300.00
610-815-4540	CONNECT/RECONNECT FEES	.00	.00			.00
110-865-4530	PENALTIES	.00	.00			.00
740-865-4530	STORM WATER PENALTIES	.00	.00			.00
110-865-4550	MISC CHARGE FOR SERVICES	.00	.00			.00
740-865-4550	STORM WATER CHARGES	59,186.42	160,000.00			160,000.00
001-950-4550	MISC CHARGE FOR SERVICES	.00	.00			.00
	*****	*****	*****	*****	*****	*****
	CHARGES FOR FEES & SERVIC	1,056,979.74	3,121,050.00	6,328.00	18,728.00	3,127,378.00
	*****	*****	*****	*****	*****	*****
302-210-4600	SPECIAL ASSESSMENTS	.00	.00			.00
303-210-4600	SPECIAL ASSESSMENTS	.00	.00			.00
302-211-4600	SPECIAL ASSESSMENTS-2018	.00	.00			.00
302-212-4600	SPECIAL ASSESSMENTS	.00	.00			.00
302-215-4600	SPECIAL ASSESSMENTS-2019	.00	.00			.00
302-216-4600	SPECIAL ASSESSMENTS-2020	.00	.00			.00
302-218-4600	SPECIAL ASSESSMENTS	.00	.00			.00
302-767-4600	SPECIAL ASSESS-2023 ST RE	.00	.00			.00
302-772-4600	SPECIAL ASSESS-2024 ST RE	.00	.00			.00
001-950-4600	SPECIAL ASSESSMENTS	.00	.00			.00
210-950-4600	STREET ASSESSMENTS	119,280.17	20,000.00	99,280.00	119,280.00	119,280.00

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ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
210-950-4601	SIDEWALK ASSESSMENTS	.00	1,000.00			1,000.00
		*****	*****	*****	*****	*****
	SPECIAL ASSESSMENTS TOTAL	119,280.17	21,000.00	99,280.00	119,280.00	120,280.00
		*****	*****	*****	*****	*****
001-110-4700	PUBLIC SOURCE CONTRIB	1,245.00	2,000.00			2,000.00
001-110-4705	DONATIONS K9 ONLY	44,437.92	10,000.00	34,437.00	44,437.00	44,437.00
323-110-4705	DONATIONS	.00	.00			.00
323-110-4710	REIMBURSEMENTS	.00	.00			.00
001-110-4711	REIMBURSEMENT	5,489.08	.00	5,489.00	5,489.00	5,489.00
001-110-4715	REFUNDS	6,801.59	.00	6,801.00	6,801.00	6,801.00
311-110-4715	REFUNDS/REBATES	.00	.00			.00
001-110-4720	INSURANCE SETTLEMENTS	.00	250.00			250.00
001-110-4765	SPEEDING CITATIONS	21,306.81	150,000.00			150,000.00
001-110-4770	COURT FINES	2,033.22	2,500.00			2,500.00
001-110-4775	PARKING VIOLATION FEES	250.00	1,000.00			1,000.00
001-150-4705	DONATIONS	.00	.00			.00
323-150-4705	PRIVATE SOURCE CONTRIB/TR	.00	.00			.00
001-150-4710	REIMBURSEMENTS	.00	.00			.00
323-150-4710	REIMBURSEMENTS	.00	.00			.00
001-150-4715	REFUNDS	1,830.06	3,000.00			3,000.00
001-170-4710	REIMBURSEMENTS CODE ENFOR	499.96	70.00	430.00	500.00	500.00
001-210-4710	REIMBURSEMENTS	4,615.74	.00	4,615.00	4,615.00	4,615.00
323-210-4710	REIMBURSEMENTS	1,951.65	.00	1,951.00	1,951.00	1,951.00
324-210-4715	REFUNDS/REBATES	.00	.00			.00
110-210-4717	DO NOT USE	.00	.00			.00
001-210-4720	INSURANCE SETTLEMENTS	.00	.00			.00
001-210-4745	SALE OF SALVAGE	579.45	400.00			400.00
302-211-4715	REFUNDS-2018 2ND ST NE	.00	.00			.00
001-250-4715	REFUNDS	.00	.00			.00
001-280-4705	DONATIONS	.00	.00			.00
318-280-4705	CONTRIBUTIONS-2016 TAXI WY	.00	.00			.00
001-280-4710	REIMBURSEMENTS	.00	.00			.00
323-280-4710	REIMBURSEMENTS	6,281.79	.00	6,281.00	6,281.00	6,281.00
001-280-4715	REFUNDS	315.99	.00	316.00	316.00	316.00
001-280-4750	MERCHANDISE SALES	68,391.06	130,000.00			130,000.00
001-290-4745	CITY-WIDE CLEANUP REV	.00	1,250.00			1,250.00
003-410-4700	PUBLIC SOURCE CONTRIB	.00	.00			.00
003-410-4705	DONATIONS	50.00	200.00			200.00
003-410-4711	IPERS REIMBURSEMENT	.00	.00			.00
003-410-4715	REFUNDS	1,378.31	.00	1,378.00	1,378.00	1,378.00
003-410-4755	CONCESSIONS-RECREATION	.00	75.00			75.00
003-410-4765	LIBRARY FINES & BOOK CHAR	634.48	1,750.00			1,750.00
001-430-4705	DONATIONS	70.00	5,000.00			5,000.00
001-430-4710	REIMBURSEMENTS	14,469.15	700.00	13,769.00	14,469.00	14,469.00
323-430-4710	REIMBURSEMENTS	.00	.00			.00
001-430-4720	INSURANCE SETTLEMENTS - P	.00	.00			.00
001-430-4755	CONCESSIONS - PARKS	.00	50.00			50.00
001-431-4705	PRIVATE SOURCE CONTRIB	145.84	1,150.00			1,150.00
001-432-4706	DONATIONS	70.00	.00	70.00	70.00	70.00

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ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
001-440-4705	DONATIONS	758.97	600.00	159.00	759.00	759.00
001-441-4705	DONATIONS/OTHER	226.07	100.00	126.00	226.00	226.00
001-441-4755	CONCESSIONS - RIVER'S EDG	502.00	3,750.00			3,750.00
001-442-4705	DONATIONS/OTHER	.00	150.00			150.00
001-443-4705	DONATIONS/OTHER	424.13	250.00	174.00	424.00	424.00
001-443-4711	IPERS REIMBURSEMENT	.00	.00			.00
001-443-4755	CONCESSIONS - FALCON CIVI	1,699.76	3,500.00			3,500.00
001-444-4705	DONATIONS/OTHER	.00	500.00			500.00
001-444-4711	REIMBURSEMENT	1,589.69	.00	1,589.00	1,589.00	1,589.00
001-444-4760	CONCESSIONS - POOL	16,387.44	27,000.00			27,000.00
001-445-4710	REIMBURSEMENTS	238.00	.00	238.00	238.00	238.00
001-445-4755	CONCESSIONS - RV PARK	.00	100.00			100.00
001-446-4700	PUBLIC SOURCE CONTRIB	388.97	2,500.00			2,500.00
001-446-4705	DONATIONS	.00	100.00			100.00
304-446-4705	DONATIONS-COMPLEX TURF	47,950.00	.00	47,950.00	47,950.00	47,950.00
001-446-4755	CONCESSIONS - BALL COMPLE	42,014.72	60,000.00			60,000.00
001-450-4705	PRIVATE SOURCE CONTRIB	3,809.99	.00	3,810.00	3,810.00	3,810.00
001-520-4710	REIMBURSEMENTS	.00	.00			.00
125-520-4710	REIMBURSEMENTS	.00	.00			.00
160-528-4705	PRIVATE SOURCE-2021 FACAD	.00	.00			.00
160-529-4705	PRIVATE SOURCE-COVID FACA	.00	.00			.00
160-529-4715	REFUNDS-COVID FACADE	.00	.00			.00
001-610-4715	REFUNDS/REBATES	67.76	.00	67.00	67.00	67.00
001-620-4715	REFUNDS/REBATES	907.86	.00	907.00	907.00	907.00
001-640-4710	REIMBURSEMENTS	.00	.00			.00
311-650-4710	REIMBURSEMENTS	.00	.00			.00
001-699-4715	REFUNDS/REBATES	1,193.04	.00	1,193.00	1,193.00	1,193.00
001-750-4705	DONATIONS/REC & ACTIVITY	.00	.00			.00
319-750-4706	WAPSIE DAM DONATIONS	.00	.00			.00
001-751-4710	REIMBURSEMENTS	.00	.00			.00
320-752-4705	DONATIONS-AQUATIC CENTER/	.00	.00			.00
302-754-4710	REIMBURSEMENTS/RISE GRANT	.00	.00			.00
302-766-4715	REFUNDS	.00	.00			.00
311-799-4705	DONATIONS	.00	.00			.00
600-810-4700	MISCELLANEOUS INCOME	477.74	1,500.00			1,500.00
610-815-4710	REIMBURSEMENTS	2,076,914.24	.00	2,076,914.00	2,076,914.00	2,076,914.00
740-865-4710	REIMBURSEMENTS	.00	.00			.00
821-930-4795	INTERNAL SERVICE/SEWER	.00	.00			.00
821-930-4796	INTERNAL SERVICE/SEWER CO	981.33	.00			.00
112-950-4705	DONATIONS	.00	.00			.00
112-950-4707	COBRA PREMIUM ASSISTANCE	700.00	1,680.00			1,680.00
001-950-4710	REIMBURSEMENTS	3,537.38	1,000.00	2,537.00	3,537.00	3,537.00
112-950-4710	REIMBURSEMENTS	52.70	.00			.00
200-950-4715	REFUNDS/REBATES	.00	.00			.00
001-950-4735	MOTOR VEHICLE FUEL TAX RE	3,264.30	6,000.00			6,000.00
001-950-4750	SALE OF MAPS, ETC.	.75	50.00			50.00
		*****	*****	*****	*****	*****
	MISCELLANEOUS TOTAL	2,386,933.94	418,175.00	2,211,201.00	2,223,921.00	2,629,376.00
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ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
311-110-4820	PROCEEDS FROM DEBT 2022B	.00	.00			.00
323-110-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
001-150-4820	PROCEEDS FROM DEBT 2013B	.00	.00			.00
301-150-4820	PROCEEDS FROM DEBT 2018GO	.00	.00			.00
323-150-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
001-170-4810	SALE OF PERSONAL PROPERTY	.00	.00			.00
323-170-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
001-210-4800	SALE OF REAL PROPERTY	.00	.00			.00
001-210-4810	SALE OF PERSONAL PROPERTY	.00	.00			.00
302-210-4820	PROCEEDS-2018 1ST STREET	.00	.00			.00
303-210-4820	PROCEEDS-2019 1ST ST E	.00	.00			.00
323-210-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
324-210-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
325-210-4820	PROCEEDS ST-1ST ST W RECO	.00	.00			.00
324-210-4822	PROCEEDS FROM SRF LOAN	.00	.00			.00
302-211-4820	PROCEEDS-2018 2ND ST NE	.00	.00			.00
303-211-4820	PROCEEDS-1ST ST WAPSI BRI	.00	.00			.00
302-212-4820	PROCEED-2018 ST MAINT PHA	.00	.00			.00
302-213-4820	PROCEEDS-DUMP TRUCK 2018	.00	.00			.00
303-213-4820	PROCEEDS-2 SW BRIDGE REHA	.00	.00			.00
302-215-4820	PROCEEDS-2019 ST RECON PH	.00	.00			.00
302-216-4820	PROCEEDS-2020 ST REHAB	.00	.00			.00
302-217-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
302-218-4820	PROCEEDS-2021 ST REHAB PR	.00	.00			.00
302-219-4820	PROCEEDS-2022 ST REHAB PR	.00	.00			.00
302-230-4820	PROCEEDS-LIGHTS 6TH AVE S	.00	.00			.00
323-280-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
323-430-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
304-446-4820	PROCEEDS-COMPLEX TURF PRO	.00	.00			.00
316-521-4820	PROCEEDS-HWY 150 TRAIL	.00	.00			.00
316-523-4820	PROCEEDS-1ST ST W TRAIL	.00	.00			.00
316-524-4820	PROCEEDS-LIBERTY TRAIL	.00	.00			.00
316-527-4820	PROCEEDS-6TH AVE SW TRAIL	.00	.00			.00
160-528-4820	DEBT PROCEEDS-2021 FACADE	.00	.00			.00
160-529-4820	DEBT PROCEEDS-COVID FACAD	.00	.00			.00
160-531-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
160-532-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
160-533-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
311-650-4820	PROCEEDS FROM DEBT 2013B	.00	.00			.00
323-650-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
311-651-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
311-652-4820	PROCEEDS-2018 CITY HALL S	.00	.00			.00
001-750-4820	REC/ACTIVITY CTR PROCEEDS	.00	.00			.00
302-750-4820	PROCEEDS FROM DEBT	.00	.00			.00
322-750-4820	PROCEEDS FROM DEBT/LOAN-2	.00	.00			.00
302-750-4821	PROCEEDS/GO 2016B SIDEWLK	.00	.00			.00
322-751-4820	PROCEEDS FROM DEBT/LOAN-2	.00	.00			.00
320-752-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
302-755-4820	PROCEEDS-C&S PROJ PHASE 2	.00	.00			.00
302-759-4820	PROCEEDS-STREET IMPROV PR	.00	.00			.00
302-763-4820	PROCEEDS-1ST ST W RECON	.00	.00			.00

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ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
302-765-4820	PROCEEDS-HWY150&17TH AVE	.00	.00			.00
302-766-4820	PROCEEDS-ENTERPRISE DR E	.00	.00			.00
302-767-4820	PROCEEDS-2023 ST REHAB	.00	.00			.00
302-769-4820	PROCEEDS-PRIES ROAD EXPAN	.00	.00			.00
302-772-4820	PROCEEDS-2024 ST REHAB	.00	.00			.00
302-773-4820	PROCEEDS-2025 ST REHAB	.00	.00			.00
311-799-4820	PROCEEDS FROM DEBT	.00	.00			.00
324-810-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
325-810-4820	PROCEEDS W-1ST ST W RECON	.00	.00			.00
600-810-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
324-810-4822	PROCEEDS FROM SRF LOAN	.00	.00			.00
610-815-4440	SRF WWTP REHAB	.00	.00			.00
610-815-4820	PROCEEDS FROM DEBT	.00	.00			.00
324-816-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
325-816-4820	PROCEEDS U-1ST ST W RECON	.00	.00			.00
324-816-4822	PROCEEDS FROM SRF LOAN	.00	.00			.00
612-817-4822	PROCEEDS FROM SRF LOAN	.00	.00			.00
741-866-4820	PROCEEDS-12TH ST NE STORM	.00	.00			.00
741-867-4820	PROCEEDS-WEST SIDE STORM	.00	.00			.00
741-868-4820	PROCEEDS FROM DEBT/LOAN	.00	.00			.00
001-950-4800	SALE OF REAL PROPERTY	.00	.00			.00
200-950-4820	PROCEEDS FROM DEBT	.00	.00			.00
	*****	*****	*****	*****	*****	*****
	OTHER FINANCING SOURCES T	.00	.00			.00
	*****	*****	*****	*****	*****	*****
001-910-4830	TRANSFER IN - GENERAL FUN	.00	694,000.00			694,000.00
003-910-4830	TRANSFER IN - LIBRARY	162,752.28	375,573.00			375,573.00
005-910-4830	TRANSFER IN - HOTEL-MOTEL	.00	.00			.00
010-910-4830	TRANSFER IN - MAYOR/MGR R	.00	.00			.00
011-910-4830	TRANSFER IN - POLICE REPL	.00	.00			.00
018-910-4830	TRANSFER IN	.00	.00			.00
110-910-4830	TRANSFER IN - RUT (STREET	.00	.00			.00
112-910-4830	TRANSFER IN - EMPLOYEE BE	.00	.00			.00
119-910-4830	TRANSFER IN - EMERGENCY L	.00	.00			.00
160-910-4830	TRANSFER IN	.00	10,325.00			10,325.00
177-910-4830	TRANSFER IN - POLICE FORF	.00	.00			.00
125-910-4830	TRANSFER IN	.00	.00			.00
200-910-4830	TRANSFER IN - DEBT SERVIC	32,710.40	95,550.00			95,550.00
210-910-4830	TRANSFER IN	.00	.00			.00
301-910-4830	TRANSFER IN - CAP EQ/FIRE	.00	.00			.00
302-910-4830	TRANSFER IN - CAP STREET	.00	.00			.00
303-910-4830	TRANSFER IN-CAP PROJ/BRID	.00	.00			.00
304-910-4830	TRANSFER IN	.00	.00			.00
310-910-4830	TRANSFER IN - CAP PRJ/BIO	.00	.00			.00
311-910-4830	TRANSFER IN - CAP PRJ/CIT	.00	.00			.00
315-910-4830	TRANSFER IN - CAP PRJ/HS	.00	.00			.00
316-910-4830	TRANSFER IN	.00	15,389.00			15,389.00
318-910-4830	TRANSFER IN - CAP PRJ/AIR	.00	.00			.00
319-910-4830	TRANSFER IN	.00	.00			.00

Item #10.

ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
320-910-4830	TRANSFER IN-AQUATIC CTR/P	.00	.00			.00
322-910-4830	TRANSFER IN - TIF PROJECT	.00	34,611.00			34,611.00
323-910-4830	TRANSFER IN - LOST CAP OU	96,484.07	429,442.00			429,442.00
324-910-4830	TRANSFER IN - CAP PROJ HI	.00	.00			.00
325-910-4830	TRANSFER IN	.00	.00			.00
500-910-4830	TRANSFER IN	.00	.00			.00
600-910-4830	TRANSFER IN - WATER	.00	.00			.00
601-910-4830	TRANSFER IN-WA IMPROV/INF	.00	.00			.00
602-910-4830	TRANSFER IN - WATER CONST	.00	.00			.00
605-910-4830	TRANSFER IN	39,084.15	93,375.00			93,375.00
606-910-4830	TRANSFER IN	.00	.00			.00
610-910-4830	TRANSFER IN - SEWER	.00	.00			.00
611-910-4830	TRANSFER IN - SRF SINKING	39,933.31	95,560.00			95,560.00
612-910-4830	TRANSFER IN	.00	.00			.00
613-910-4830	TRANSFER IN - SEWER REV B	.00	.00			.00
614-910-4830	TRANSFER IN - SWR SINK RV	212,486.06	512,054.00			512,054.00
615-910-4830	TRANSFER IN - WWTP FUTRE	.00	.00			.00
740-910-4830	TRANSFER IN	.00	.00			.00
741-910-4830	TRANSFER IN	.00	.00			.00
001-910-4831	TRANSFER IN (TIF) - GENER	.00	66,786.00			66,786.00
005-910-4831	TRANSFER IN - TIF	.00	.00			.00
110-910-4831	TRANSFER IN (TIF) - ROAD	.00	.00			.00
145-910-4831	TRANSFER IN - TIF	.00	112,325.00			112,325.00
160-910-4831	TRANSFER IN FROM TIF-EC D	.00	216,610.00			216,610.00
125-910-4831	TRANSFER IN - TIF	.00	.00			.00
200-910-4831	TRANSFER IN (TIF) - DEBT	.00	387,420.00			387,420.00
302-910-4831	TRANSFER IN (TIF) -CAP ST	.00	.00			.00
316-910-4831	TRANSFER IN (TIF) -CAP VI	.00	.00			.00
318-910-4831	TRANSFER IN (TIF) -CAP AI	.00	.00			.00
322-910-4831	TRANSFER IN (TIF) - TIF P	.00	.00			.00
600-910-4831	TRANSFER IN (TIF) - WATER	.00	57,440.00			57,440.00
610-910-4831	TRANSFER IN (TIF) - SEWER	.00	57,440.00			57,440.00
160-930-4830	INTERFUND LOAN IN - EC DE	.00	.00			.00
302-930-4830	INTERFUND LOAN IN-CAP PRJ	.00	.00			.00
316-930-4830	INTERFUND LOAN IN-VISION	.00	.00			.00
318-930-4831	INTERFUND LOAN IN-CAP PRJ	.00	.00			.00
		*****	*****	*****	*****	*****
	TRANSFERS IN TOTAL	583,450.27	3,253,900.00			3,253,900.00
		*****	*****	*****	*****	*****
		=====	=====	=====	=====	=====
	REVENUE SOURCE TOTAL	9,257,928.66	17,641,208.00	2,698,353.00	2,866,949.00	20,339,561.00
		=====	=====	=====	=====	=====

Item #10.

ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
	POLICE TOTAL	633,556.62	1,774,359.00	1,242.00	1,242.00	1,775,601.00
	FLOOD CONTROL TOTAL	.00	.00			.00
	FLOOD CONTROL 2017 TOTAL	.00	.00			.00
	FLOOD CONTROL 2018 TOTAL	.00	.00			.00
	COVID-19 DR4483 TOTAL	.00	.00			.00
	ARPA 2021 TOTAL	8,936.56	.00	18,626.00	18,626.00	18,626.00
	FIRE TOTAL	187,037.59	595,154.00	14,714.00	34,714.00	609,868.00
	AMBULANCE TOTAL	45,084.00	150,000.00			150,000.00
	BUILDING INSPECTIONS TOTA	65,756.25	140,298.00	500.00	500.00	140,798.00
	ANIMAL CONTROL TOTAL	195.47	1,000.00			1,000.00
	PUBLIC SAFETY TOTAL	940,566.49	2,660,811.00	35,082.00	55,082.00	2,695,893.00
	ROADS, BRIDGES, SIDEWALKS	212,866.11	795,439.00	2,989.00	345,330.00	798,428.00
	ROADS, BRIDGES, SIDEWALKS	.00	.00			.00
	STREET LIGHTING TOTAL	8,410.43	37,000.00			37,000.00
	TRAFFIC CONTROL & SAFETY	613.49	9,000.00			9,000.00
	SNOW REMOVAL TOTAL	3,482.86	75,631.00			75,631.00
	STREET STORM WATER MAINT	.00	.00			.00
	STREET CLEANING TOTAL	6,133.30	10,000.00			10,000.00
	AIRPORT TOTAL	114,574.36	330,148.00	317.00	317.00	330,465.00
	GARBAGE TOTAL	278,113.54	667,466.00			667,466.00
	OTHER PUBLIC WORKS TOTAL	.00	.00			.00
	PUBLIC WORKS TOTAL	624,194.09	1,924,684.00	3,306.00	345,647.00	1,927,990.00
	COMMUNITY MENTAL HEALTH T	.00	1,000.00			1,000.00
	OTHER HEALTH/SOCIAL SERV	.00	2,000.00			2,000.00
	HEALTH & SOCIAL SERVICES	.00	3,000.00			3,000.00
	LIBRARY TOTAL	183,049.46	552,281.00	1,378.00	1,378.00	553,659.00
	PARKS TOTAL	143,074.05	367,206.00	1,327.00	1,327.00	368,533.00
	FORESTRY/GREENHOUSE TOTAL	5,012.47	5,871.00	146.00	146.00	6,017.00
	DOG PARK TOTAL	19.06	3,000.00			3,000.00
	RECREATION - OPERATING TO	134,419.43	372,569.00	748.00	748.00	373,317.00
	RECREATION - RIVER'S EDGE	21,203.65	51,509.00	227.00	227.00	51,736.00
	RECREATION - OUTDOOR TOTA	41,738.25	105,400.00			105,400.00
	RECREATION - FALCON CIVIC	45,708.83	112,365.00	424.00	424.00	112,789.00
	RECREATION - SWIMMING POO	109,623.78	191,909.00	1,590.00	1,590.00	193,499.00
	RECREATION - RV PARK TOTA	19,265.92	42,550.00			42,550.00
	RECREATION - COMPLEX TOTA	66,519.99	144,774.00	264.00	264.00	145,038.00
	CEMETERY TOTAL	9,889.95	7,799.00	151.00	151.00	7,950.00
	CULTURE & RECREATION TOTA	779,524.84	1,957,233.00	6,255.00	6,255.00	1,963,488.00
	ECONOMIC DEVELOPMENT TOTA	65,533.20	39,940.00	49,412.00	89,352.00	89,352.00

PROPOSED AMENDMENTS
CALENDAR 11/2024, FISCAL 5/2025

Item #10.

ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
	2021 FACADE PROGRAM TOTAL	.00	.00			.00
	COVID FACADE PROGRAM TOTA	.00	.00			.00
	HOUSING & URBAN RENEWAL T	8,700.00	175,000.00			175,000.00
	URBAN RENEWAL TOTAL	.00	.00			.00
	URBAN RENEWAL TOTAL	.00	.00			.00
	URBAN RENEWAL TOTAL	240,000.00	90,000.00	150,000.00	240,000.00	240,000.00
	URBAN RENEWAL TOTAL	.00	.00			.00
	URBAN RENEWAL TOTAL	.00	100,000.00	100,000.00-		.00
	OTHER ECONOMIC DEVELOPMNT	24,464.08	45,476.00			45,476.00
	ECONOMIC DEV REBATES TOTA	.00	401,559.00			401,559.00
	COMMUNITY & ECONOMIC DEV	338,697.28	851,975.00	99,412.00	329,352.00	951,387.00
	MAYOR/COUNCIL/CITY MGR TO	30,186.28	100,039.00	426.00	41,931.00	100,465.00
	CLERK/TREASURER/ADM TOTAL	103,750.69	268,264.00	17,822.00	248,159.00	286,086.00
	RETIRED EMPLOYEES TOTAL	1,045.79	9,825.00			9,825.00
	ELECTIONS TOTAL	.00	6,000.00			6,000.00
	LEGAL SERVICES/ATTORNEY T	15,567.27	137,515.00	12,000.00-	78,000.00	125,515.00
	CITY HALL/GENERAL BLDGS T	19,981.88	116,329.00			116,329.00
	TORT LIABILITY TOTAL	.00	16,598.00			16,598.00
	GENERAL GOVERNMENT-I.T. T	27,467.05	105,000.00	26,500.00	131,500.00	131,500.00
	GENERAL GOVERNMENT TOTAL	197,998.96	759,570.00	32,748.00	499,590.00	792,318.00
	ROADS, BRIDGES, SIDEWALKS	.00	.00			.00
	2016 - \$4,810,000 GO BON	.00	263,320.00			263,320.00
	DEBT SERVICE TOTAL	.00	312,750.00			312,750.00
	DEBT SERVICE TOTAL	.00	700.00			700.00
	2019 GO TOTAL	.00	147,430.00			147,430.00
	DEBT SERVICE TOTAL	.00	152,442.00			152,442.00
	DEBT SERVICE TOTAL	.00	100,738.00			100,738.00
	DEBT SERVICE TOTAL	.00	266,900.00			266,900.00
	2021 2740K GO TOTAL	600.00	307,475.00			307,475.00
	2005B - \$2,565,000 GO BON	.00	.00			.00
	2007 - \$700,000 GO LIBRAR	.00	.00			.00
	2009 - \$995,000 GO BOND T	.00	.00			.00
	2011 - \$650,000 GO BOND T	.00	.00			.00
	2013A - \$2,270,000 GO BON	.00	.00			.00
	2013B - \$1,150,000 GO BON	.00	.00			.00
	2015A - \$2,200,000 GO BON	.00	176,403.00			176,403.00
	DEBT SERVICE TOTAL	600.00	1,728,158.00			1,728,158.00
	POLICE TOTAL	50,730.14	79,620.00			79,620.00
	FIRE TOTAL	55,299.87	107,000.00			107,000.00
	BUILDING INSPECTIONS TOTA	1,500.00	3,000.00	1,500.00	1,500.00	4,500.00
	ROADS, BRIDGES, SIDEWALKS	236,050.49	280,500.00			280,500.00
	ROADS, BRIDGES, SIDEWALKS	.00	.00			.00

Item #10.

ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
	ROADS, BRIDGES, SIDEWALKS	.00	.00			.00
	ROADS, BRIDGES, SIDEWALKS	18,920.85	31,352.00			31,352.00
	ROADS, BRIDGES, SIDEWALKS	.00	.00			.00
	ROADS, BRIDGES, SIDEWALKS	.00	.00			.00
	ROADS, BRIDGES, SIDEWALKS	.00	.00			.00
	ROADS, BRIDGES, SIDEWALKS	.00	.00			.00
	ROADS, BRIDGES, SIDEWALKS	.00	.00			.00
	ROADS, BRIDGES, SIDEWALKS	.00	.00			.00
	STREET LIGHTING TOTAL	.00	.00			.00
	AIRPORT ALP PROJECT TOTAL	.00	.00			.00
	AIRPORT TOTAL	16,286.52	25,000.00			25,000.00
	AIRPORT AWOS TOTAL	.00	.00			.00
	AIRPORT HANGAR TOTAL	.00	.00			.00
	AIRPORT PARALLEL TOTAL	.00	.00			.00
	AIRPORT RUNWAY TOTAL	.00	.00			.00
	AIRPORT SNOW REMOVAL TOTA	.00	.00			.00
	AIRPORT BUILDINGS TOTAL	.00	.00			.00
	AIRPORT SIGNAGE TOTAL	.00	.00			.00
	AIRPORT ZONING TOTAL	.00	.00			.00
	LIBRARY TOTAL	92,865.00	82,000.00			82,000.00
	PARKS TOTAL	76,113.32	60,000.00	16,114.00	76,114.00	76,114.00
	RECREATION - RIVER'S EDGE	.00	25,000.00			25,000.00
	RECREATION - FALCON CIVIC	.00	10,000.00			10,000.00
	RECREATION - SWIMMING POO	43,378.00	50,000.00			50,000.00
	RECREATION - COMPLEX TOTA	72,934.72	84,000.00	10,950.00	47,950.00	94,950.00
	VISIONING HWY 150 TRAIL T	.00	.00			.00
	VISIONING RW EXT PROJECT	.00	.00			.00
	VISIONING 1ST ST W. PROJ	.00	.00			.00
	LIBERTY TRAIL PROJECT TOT	.00	.00			.00
	ENTERPRISE DR TRAIL PH 2	825.00	.00			.00
	6TH AVENUE SW TRAIL TOTAL	.00	.00			.00
	HOUSING & URBAN RENEWAL T	.00	.00			.00
	CITY HALL/GENERAL BLDGS T	24,498.19	35,500.00			35,500.00
	FUTURE CITY HALL TOTAL	.00	.00			.00
	CITY HALL PROJ EXP TOTAL	.00	.00			.00
	CAPITAL PROJECTS TOTAL	.00	.00			.00
	CAPITAL PROJECTS TOTAL	.00	.00			.00
	CAPITAL PROJECTS TOTAL	1,893.40	.00			.00
	CAPITAL PROJECT TOTAL	.00	.00			.00
	HENLEY AVE. PAVING PROJ T	.00	.00			.00
	1ST ST E C&S PROJECT TOTA	.00	.00			.00
	20TH AVE. WIDENING PROJ T	.00	.00			.00
	20TH AVENUE LIGHTING PROJ	.00	.00			.00
	5TH AVE PEDESTRIAN PROJ T	.00	.00			.00
	STREET REPLACEMT PROJECT	.00	.00			.00
	CAPITAL PROJECTS TOTAL	.00	.00			.00
	ST RECONSTRUCTION TOTAL	.00	.00			.00
	HWY 150&17TH AVE STDY&PRJ	.00	.00			.00
	ENTERPRISE DRIVE EXT TOTA	.00	.00			.00
	CAPITAL PROJECT TOTAL	.00	.00			.00
	2020 ADA RAMP TOTAL	.00	.00			.00

PROPOSED AMENDMENTS
CALENDAR 11/2024, FISCAL 5/2025

Item #10.

ACCOUNT NUMBER	TITLE	YTD BALANCE	CURRENT BUDGET	PROPOSED CHANGE	PROPOSED BUDGET	NEW BUDGET
	PRIES ROAD EXPANSION TOTA	.00	.00			.00
	CAPITAL PROJECTS TOTAL	175,460.79	430,000.00			430,000.00
	2021 ADA RAMP REPLACEMENT	.00	.00			.00
	CAPITAL PROJECTS TOTAL	359,220.18	466,920.00			466,920.00
	CAPITAL PROJECTS TOTAL	.00	.00			.00
	PAST COMPLETED PROJECTS T	.00	.00			.00
	WATER TOTAL	.00	.00			.00
	SEWER COLLECTION TOTAL	.00	.00			.00
	CAPITAL PROJECTS TOTAL	1,225,976.47	1,769,892.00	28,564.00	125,564.00	1,798,456.00
	2016 - \$4,810,000 GO BON	.00	512,054.00			512,054.00
	2021 WATER 1140k TOTAL	600.00	93,375.00			93,375.00
	CAPITAL PROJECTS TOTAL	.00	.00			.00
	WATER TOTAL	626,054.30	1,365,344.00	848.00	175,091.00	1,366,192.00
	SEWER COLLECTION SYSTEM T	.00	.00			.00
	SEWER/SEWAGE DISPOSAL TOT	726,611.51	1,243,331.00	960.00	300,404.00	1,244,291.00
	SEWER COLLECTION TOTAL	278,938.77	876,338.00	853.00	149,077.00	877,191.00
	SEWER TREATMENT PLANT SRF	.00	95,560.00			95,560.00
	STORM WATER TOTAL	10,801.52	300,638.00			300,638.00
	STORM WATER PROJECTS TOTA	.00	.00			.00
	STORM WATER PROJECTS TOTA	.00	.00			.00
	STORM WATER PROJECTS TOTA	8,095.12	300,000.00			300,000.00
	ENTERPRISE FUNDS TOTAL	1,651,101.22	4,786,640.00	2,661.00	624,572.00	4,789,301.00
	TRANSFERS IN/OUT TOTAL	583,450.27	3,253,900.00			3,253,900.00
	INTERNAL SERVICE TOTAL	63,262.72	.00			.00
	GENERAL REVENUES TOTAL	.00	.00			.00
	TRANSFER OUT TOTAL	646,712.99	3,253,900.00			3,253,900.00
	TOTAL EXPENSES	6,405,372.34	19,695,863.00	208,028.00	1,986,062.00	19,903,891.00



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Mayor

DATE OF MEETING: December 9, 2024

ITEM TITLE: Planning & Zoning Commission Appointment

BACKGROUND:

Pursuant to Chapter 15.03 of the City of Independence Code, the Mayor is responsible for appointing members of the Planning & Zoning Commission which are then brought forward for Council approval.

DISCUSSION:

Ms. Leaven has expressed a desire to continue on the Planning & Zoning Commission, so Staff have prepared the attached Resolution to reappoint Ms. Leaven with a term expiring December 31, 2025.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Engaging and Catalyzing Community. This item helps achieve that vision by continuing to have members of the community serve on boards that work to guide the City.

FINANCIAL CONSIDERATION:

There is no significant financial consideration for this item other than staff's time in preparing the resolution.

RECOMMENDATION:

Staff recommend a motion to approve and authorize the Mayor to sign the Resolution re-appointing Jane Leaven to the Planning and Zoning Commission.

RESOLUTION NO. 2027-

**RESOLUTION RE-APPOINTING JANE LEAVEN AS A MEMBER
TO THE PLANNING AND ZONING COMMISSION; WITHIN THE
CITY OF INDEPENDENCE, BUCHANAN COUNTY, IOWA.**

WHEREAS, Jane Leaven has been re-appointed by the Mayor and approved by the City Council to serve as a member on the Planning and Zoning Commission with the term expiring December 31, 2025; and

WHEREAS, Jane Leaven will fill her vacancy created on January 1, 2025.

**BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF INDEPENDENCE,
BUCHANAN COUNTY, IA:**

1. The City of Independence, Iowa, by this Resolution appoints and approves Jane Leaven to serve as a member on the Planning and Zoning Commission with the term expiring December 31, 2025.
2. Jane Leaven will fill the vacancy created by her term expiring January 1, 2025.
3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

RESOLUTION NO. 2024- Passed and approved by a majority vote of the Independence City Council on the 9th day of December 2024.

Record of Voting:

Ayes:

Nays:

Absent:

RESOLUTION NO. 2027- declared passed and adopted by the Mayor on this 9th day of December 2024.

Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

Susi Lampe, IaCMC, IaCFO,
Assistant City Manager/City Clerk/Treasurer of the City of Independence, Iowa



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Mayor

DATE OF MEETING: December 9, 2024

ITEM TITLE: Planning & Zoning Commission Appointment

BACKGROUND:

Pursuant to Chapter 15.03 of the City of Independence Code, the Mayor is responsible for appointing members of the Planning & Zoning Commission which are then brought forward for Council approval.

DISCUSSION:

Ms. Fenner has expressed a desire to continue on the Planning & Zoning Commission, so Staff have prepared the attached Resolution to reappoint Ms. Fenner with a term expiring December 31, 2025.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Engaging and Catalyzing Community. This item helps achieve that vision by continuing to have members of the community serve on boards that work to guide the City.

FINANCIAL CONSIDERATION:

There is no significant financial consideration for this item other than staff's time in preparing the resolution.

RECOMMENDATION:

Staff recommend a motion to approve and authorize the Mayor to sign the Resolution re-appointing Tami Fenner to the Planning and Zoning Commission.

RESOLUTION NO. 2024-

**RESOLUTION RE-APPOINTING TAMI FENNER AS A MEMBER
TO THE PLANNING AND ZONING COMMISSION; WITHIN THE
CITY OF INDEPENDENCE, BUCHANAN COUNTY, IOWA.**

WHEREAS, Tami Fenner has been re-appointed by the Mayor and approved by the City Council to serve as a member on the Planning and Zoning Commission with the term expiring December 31, 2025; and

WHEREAS, Tami Fenner will fill her vacancy created on January 1, 2025.

**BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF INDEPENDENCE,
BUCHANAN COUNTY, IA:**

1. The City of Independence, Iowa, by this Resolution appoints and approves Tami Fenner to serve as a member on the Planning and Zoning Commission with the term expiring December 31, 2025.
2. Tami Fenner will fill the vacancy created by her term expiring January 1, 2025.
3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

RESOLUTION NO. 2024- Passed and approved by a majority vote of the Independence City Council on the 9th day of December 2024.

Record of Voting:

Ayes:

Nays:

Absent:

RESOLUTION NO. 2024- declared passed and adopted by the Mayor on this 9th day of December 2024.

Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

Susi Lampe, IaCMC, IaCFO,
Assistant City Manager/City Clerk/Treasurer of the City of Independence, Iowa



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Mayor

DATE OF MEETING: December 9, 2024

ITEM TITLE: Planning & Zoning Commission Appointment

BACKGROUND:

Pursuant to Chapter 15.03 of the City of Independence Code, the Mayor is responsible for appointing members of the Planning & Zoning Commission which are then brought forward for Council approval.

DISCUSSION:

Mr. Mayner has expressed a desire to continue on the Planning & Zoning Commission, so Staff have prepared the attached Resolution to reappoint Mr. Mayner with a term expiring December 31, 2027.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Engaging and Catalyzing Community. This item helps achieve that vision by continuing to have members of the community serve on boards that work to guide the City.

FINANCIAL CONSIDERATION:

There is no significant financial consideration for this item other than staff's time in preparing the resolution.

RECOMMENDATION:

Staff recommend a motion to approve and authorize the Mayor to sign the Resolution re-appointing Matt Mayner to the Planning and Zoning Commission.

RESOLUTION NO. 2024-

**RESOLUTION RE-APPOINTING MATT MAYNER AS A MEMBER
TO THE PLANNING AND ZONING COMMISSION; WITHIN THE
CITY OF INDEPENDENCE, BUCHANAN COUNTY, IOWA.**

WHEREAS, Matt Mayner has been re-appointed by the Mayor and approved by the City Council to serve as a member on the Planning and Zoning Commission with the term expiring December 31, 2027;

WHEREAS, Matt Mayner will fill his vacancy created on January 1, 2025.

**BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF INDEPENDENCE,
BUCHANAN COUNTY, IA:**

1. The City of Independence, Iowa, by this Resolution appoints and approves Matt Mayner to serve as a member on the Planning and Zoning Commission with the term expiring December 31, 2027.
2. Matt Mayner will fill the vacancy created by his term expiring January 1, 2025.
3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

RESOLUTION NO. 2024- Passed and approved by a majority vote of the Independence City Council on the 9th day of December 2024.

Record of Voting:

Ayes:

Nays:

Absent:

RESOLUTION NO. 2024- declared passed and adopted by the Mayor on this 9th day of December 2024.

Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

Susi Lampe, IaCMC, IaCFO,
Assistant City Manager/City Clerk/Treasurer of the City of Independence, Iowa



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Mayor

DATE OF MEETING: December 9, 2024

ITEM TITLE: Board of Adjustment Appointment

BACKGROUND:

Pursuant to Chapter 15.03 of the City of Independence Code, the Mayor is responsible for appointing members of the Planning & Zoning Commission which are then brought forward for Council approval.

DISCUSSION:

Ms. Wulfekuhle has expressed a desire to continue on the Board of Adjustment, so Staff have prepared the attached Resolution to reappoint Ms. Wulfekuhle with a term expiring December 31, 2029.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Engaging and Catalyzing Community. This item helps achieve that vision by continuing to have members of the community serve on boards that work to guide the City.

FINANCIAL CONSIDERATION:

There is no significant financial consideration for this item other than staff's time in preparing the resolution.

RECOMMENDATION:

Staff recommend a motion to approve and authorize the Mayor to sign the Resolution re-appointing Julie Wulfekuhle to the Board of Adjustment.

RESOLUTION NO. 2024-

RESOLUTION RE-APPOINTING JULIE WULFEKUHLE AS A MEMBER TO THE BOARD OF ADJUSTMENT; WITHIN THE CITY OF INDEPENDENCE, BUCHANAN COUNTY, IOWA.

WHEREAS, Julie Wulfekuhle has been re-appointed by the Mayor and approved by the City Council to serve as a member on the Board of Adjustment with the term expiring December 31, 2029;

WHEREAS, Julie Wulfekuhle will fill her vacancy created on January 1, 2025.

BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF INDEPENDENCE, BUCHANAN COUNTY, IA:

1. The City of Independence, Iowa, by this Resolution appoints and approves Julie Wulfekuhle to serve as a member on the Board of Adjustment with the term expiring December 31, 2029.
2. Julie Wulfekuhle will fill her vacancy created on January 1, 2025.
3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

RESOLUTION NO. 2024- Passed and approved by a majority vote of the Independence City Council on the 9th day of December 2024.

Record of Voting:

Ayes:

Nays:

Absent:

RESOLUTION NO. 2024- declared passed and adopted by the Mayor on this 9th day of December 2024.

Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

Susi Lampe, IaCMC, IaCFO,
Assistant City Manager/City Clerk/Treasurer of the City of Independence, Iowa



CITY COUNCIL MEMORANDUM

TO: Matthew R. Schmitz, MPA - City Manager

FROM: Susi Lampe, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: December 9, 2024

ITEM TITLE: Resolution to accept the work covering the North Aircraft Parking Apron Project

BACKGROUND:

Bolton & Menk, Inc., Engineers for this project, has found that the North Aircraft Parking Apron Project is in substantial compliance with the plans and specifications and contract amendments governing the construction of this work and therefore is recommending that the work be accepted by the City and that the retainage be released for the project after the required 30 days.

DISCUSSION:

The resolution accepting the work is attached for review.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Expanding and Enhancing Infrastructure. This item helps achieve that vision by enhancing the already existing southern apron at the airport and improving the taxiway.

FINANCIAL CONSIDERATION:

The final cost for the Airport Taxiway & Apron Expansion Project is \$994,537.93 as shown in the resolution.

RECOMMENDATION:

Staff recommend a motion to approve and authorize the Mayor to sign the resolution that accepts the work covering the North Aircraft Parking Apron Project and to authorize the City Manager to sign the Certificate of Substantial Completion.

RESOLUTION NO. 2024-

**A RESOLUTION ACCEPTING WORK COVERING THE NORTH
AIRCRAFT PARKING APRON PROJECT; WITHIN THE CITY OF
INDEPENDENCE, BUCHANAN COUNTY, IOWA.**

WHEREAS, the Project Engineers for the North Aircraft Parking Apron Project (the “Project”) in the City of Independence, Iowa (the “City”), have duly filed a certificate in accordance with Section 384.58 of the Code of Iowa showing that they have inspected the completed work for the Project and that the same has been performed in compliance with the terms of the contract and showing the total cost thereof;

NOW, THEREFORE, It Is Resolved by the City Council of the City of Independence, Iowa, as follows:

Section 1. It is hereby found and determined that the work of constructing the Project has been duly and fully completed by the contractor in accordance with the terms of the contract, and the same is hereby accepted and approved.

Section 2. It is hereby found and determined that the total cost of said Project is in the total amount of \$994,537.93.

Section 3. Except for the amount being retained by the City pursuant to Chapter 573 of the Code of Iowa, which shall be paid to the contractor not less than 30 days after the acceptance of the work, the amount due the contractor is hereby ordered paid from available funds from which payment for the work may be made.

Section 4. All resolutions or parts of resolutions in conflict herewith are hereby repealed, to the extent of such conflict.

Section 5. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

RESOLUTION NO. 2024- was passed and approved by a majority vote of the City Council of Independence, Iowa, on the 9th day of December 2024.

Record of Voting:

Ayes:

Nays:

Absent:

RESOLUTION NO. 2024- declared passed and adopted by the Mayor on this 9th day of December 2024.

Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

Susi Lampe, IaCMC, IaCFO,
Assistant City Manager/City Clerk/Treasurer, City of Independence, Iowa

ENGINEER'S STATEMENT OF PROJECT COMPLETION

To: <u>City of Independence, Iowa</u> <u>Independence Municipal Airport</u> <u>331 1st Street East</u> <u>Independence, IA 50644</u>	Date: _____ Project: North Aircraft Parking Apron Independence Municipal Airport (IIB) BMI Project Number: 0T5.127670
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The project was considered **substantially complete as of May 30, 2024**. A formal final inspection of the above-referenced project was completed on September 11, 2024. The Project Manager and Airport Manager inspected the project. Thereafter, a punch list was developed and forwarded to attendees and the Contractor. All items on the punch list have now been completed.

Therefore, Bolton & Menk recommends the City of Independence formally accept the project as Complete. A final change order reconciling quantities and establishing the exact final construction cost has been completed. The final construction cost is Nine Hundred Ninety-Four Thousand Five Hundred Thirty-Seven dollars and Ninety-Three cents (\$994,537.93), which is slightly below the original contract value of One Million Twelve Thousand Eighty-Three dollars (\$1,012,083.00).

Following acceptance of Project Completion, after the required 30-day waiting period has passed, we recommend final acceptance of the project and release of retainage on the project. At that time, the project warranty period will also begin.

Bolton & Menk, Inc.

BY: <u>Carl L. Byers</u>	11/26/2024
Carl L. Byers, P.E.	Date

TITLE: Aviation Project Manager

ACCEPTANCE OF PROJECT COMPLETION

The City of Independence, Iowa formally accepts the project noted above as **COMPLETE as of November 20, 2024**, this the _____ day of _____, 2024.

BY: _____

TITLE: _____



CITY COUNCIL MEMORANDUM

TO: Matthew R. Schmitz, MPA - City Manager

FROM: Brett Soukup – Airport Director

DATE OF MEETING: December 9, 2024

ITEM TITLE: Resolution approving a Storm Water Pollution Prevention Plan for James H. Connell Field at the Independence Municipal Airport

BACKGROUND:

This item was discussed at the Dec. 2nd City Council Work Session.

Bolton & Menk, Inc., Engineers for this project, prepared a Stormwater Pollution Prevention Plan (SWPPP) as part of the North Apron project to comply with regulations regarding Stormwater Runoff. This plan will need to be submitted to the DNR after final approval by the Council.

DISCUSSION:

The resolution accepting the SWPPP is attached for review, and empowers the City Manager to complete the process if signatory authority is needed from the City.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Expanding and Enhancing Infrastructure. This item helps achieve that vision by ensuring that the airport complies with Stormwater Pollution regulations.

FINANCIAL CONSIDERATION:

This item was included in the project costs for the North Apron project.

RECOMMENDATION:

Staff recommends a motion to approve and authorize the Mayor to sign the resolution approving the Storm Water Pollution Prevention Plan for James H. Connell Field at the Independence Municipal Airport and empowering the City Manager to complete any remaining related processes.

RESOLUTION NO. 2024-

A RESOLUTION APPROVING A STORM WATER POLLUTION PREVENTION PLAN FOR JAMES H. CONNELL FIELD AT THE INDEPENDENCE MUNICIPAL AIRPORT WITHIN THE CITY OF INDEPENDENCE, BUCHANAN COUNTY, IOWA.

WHEREAS, the staff, in consultation with the Project Engineers for the North Aircraft Parking Apron Project, have prepared a Storm Water Pollution Prevention Plan for the Airport, have presented said plan to the Airport Board who recommended approval of the plan to the City Council, and are now requesting that the City Council formally adopt the same;

NOW, THEREFORE, It Is Resolved by the City Council of the City of Independence, Iowa, as follows:

Section 1. The “Storm Water Pollution Prevention Plan,” attached hereto as Exhibit “A” and made a part hereof, is hereby approved and adopted by this Council.

Section 2. The City Manager of the City of Independence is hereby empowered and authorized to execute said document on behalf of the City of Independence.

Section 3. All resolutions or parts of resolutions in conflict herewith are hereby repealed, to the extent of such conflict.

Section 4. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

RESOLUTION NO. 2024- was passed and approved by a majority vote of the City Council of Independence, Iowa, on the 9th day of December 2024.

Record of Voting:

Ayes:

Nays:

Absent:

RESOLUTION NO. 2024- declared passed and adopted by the Mayor on this 9th day of December 2024.

Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

Susi Lampe, IaCMC, IaCFO,
Assistant City Manager/City Clerk/Treasurer, City of Independence, Iowa



CITY COUNCIL MEMORANDUM

TO: Matthew R. Schmitz, MPA - City Manager

FROM: Susi Lampe, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: December 9, 2024

ITEM TITLE: Dec. 23rd City Council Meeting Cancellation

BACKGROUND:

This item was discussed at the November 4th City Council Work Session during the City Manager's topics.

DISCUSSION:

Due to the Christmas Holiday falling on Tuesday, December 24th and Wednesday, December 25th, this does not impact the timing of the normal meeting that would be held on Monday December 23rd. There would be a time delay in printing checks as they are normally printed the Tuesday following the meeting. In past years, Council has voted to cancel this meeting so that Council and Staff alike can spend additional time with their families around the Holiday. If there are any checks that would need to be paid in order to avoid late fees/interest, those checks would be issued accordingly.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Support and Empower Workforce. This item helps achieve that vision by allowing Staff and the Council to spend additional time with their families around the Holiday.

FINANCIAL CONSIDERATION:

This would save the City a small amount of money by not having to pay wages for those that would normally be in attendance.

RECOMMENDATION:

Staff recommends a motion to cancel the Monday, December 23, 2024, regularly scheduled City Council Meeting.



CITY COUNCIL MEMORANDUM

TO: Matthew R. Schmitz, MPA - City Manager

FROM: Susi Lampe, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: December 9, 2024

ITEM TITLE: 2025 City Council Meeting Schedule

BACKGROUND:

In years past, during the first Council meeting of December, Staff brought forth the calendar for the upcoming year for approval by the Council.

DISCUSSION:

The attached schedule outlines the dates for Council meetings for 2025. This is important to have approved by the Council so that Staff can plan appropriately and ensure that we meet deadlines such as those needed for Budgetary approval for FY2026.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Support and Empower Workforce. This item helps achieve that vision by allowing staff to plan accordingly for meetings for the calendar year 2025.

FINANCIAL CONSIDERATION:

There is no financial consideration at this time but there may be if additional meetings are added or meetings are cancelled.

RECOMMENDATION:

Staff recommends a motion to adopt the 2025 City Council meeting schedule.

Brad Bleichner, *Mayor*
(319) 334-2780

Matthew R. Schmitz, *City Manager*
(319) 334-2780

Susi Lampe, *Asst. City Manager, City Clerk/Treasurer*
(319) 334-2780

Douglas Herman, *City Attorney*



www.independenceia.org

Council Members

Brian Prusator, *At-large*
Ralph Moore, *At-large*
Kathryn Jensen, *1st Ward*
Bret Weber, *2nd Ward*
Michael O'Loughlin, *3rd Ward*
Debra Hanna, *4th Ward*
Tom Huston, *5th Ward*

Item #18.

2025 Council Meeting Dates - Subject to change upon Council's decision

Monday, January 6, 2025 - Budget Discussions / Work Session

Monday, January 13, 2025 - Regular Council Meeting

Monday, January 20, 2025 - Budget Discussions

Monday, January 27, 2025 - Regular Council Meeting

Monday, February 3, 2025 - Budget Discussions / Work Session

Monday, February 10, 2025 - Regular Council Meeting

Tuesday, February 18, 2025 - Budget Discussions

Monday, February 24, 2025 - Regular Council Meeting

Monday, March 3, 2025 - Budget Discussions (?) / Work Session

Monday, March 10, 2025 - Regular Council Meeting

Monday, March 17, 2025 - Budget Discussions (?)

Monday, March 24, 2025 - Special Council Meeting at 4:45 pm - Budget Hearing

Property Levies

Monday, March 24, 2025 - Regular Council Meeting

Monday, April 7, 2025 - Work Session

Monday, April 14, 2025 - Special Council Meeting at 4:45 pm - Budget Hearing -

Overall Budget

Monday, April 14, 2025 - Regular Council Meeting

Monday, April 28, 2025 - Regular Council Meeting

Monday, May 5, 2025 - Work Session

Monday, May 12, 2025 - Regular Council Meeting

Tuesday, May 27, 2025 - Regular Council Meeting

Monday, June 2, 2025 - Work Session

Monday, June 9, 2025 - Regular Council Meeting

Monday, June 23, 2025 - Regular Council Meeting

Monday, July 7, 2025 - Work Session

Monday, July 14, 2025 - Regular Council Meeting

Monday, July 28, 2025 - Regular Council Meeting

Monday, August 4, 2025 - Work Session

Monday, August 11, 2025 - Regular Council Meeting

Monday, August 25, 2025 - Regular Council Meeting

Tuesday, September 2, 2025 - Work Session

Monday, September 8, 2025 - Regular Council Meeting

Monday, September 22, 2025 - Regular Council Meeting

Monday, October 6, 2025 - Work Session

Monday, October 13, 2025 - Regular Council Meeting

Monday, October 27, 2025 - Regular Council Meeting

Monday, November 3, 2025 - Work Session

Monday, November 10, 2025 - Regular Council Meeting

Monday, November 24, 2025 - Regular Council Meeting

Monday, December 1, 2025 - Work Session

Monday, December 8, 2025 - Regular Council Meeting

Monday, December 22, 2025 - Regular Council Meeting - Before the Christmas Holiday. Council can decide to not hold this meeting when it gets closer. Formal action will need to be taken at the December 8, 2025, meeting.



CITY COUNCIL MEMORANDUM

TO: Matthew R. Schmitz, MPA - City Manager

FROM: Brett Soukup – Airport Manager

DATE OF MEETING: December 9, 2024

ITEM TITLE: Change Order #1 for the North Aircraft Parking Apron Project

BACKGROUND:

The project is completed, so a change order is needed to reduce the overall contract price and close out the project.

DISCUSSION:

This is the only change order for the project and reduces the overall contract price by \$17,545.07.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Expanding and Enhancing Infrastructure. This item helps achieve that vision by meeting requirements put forth by the FAA and also increasing the apron area available for users of the airport.

FINANCIAL CONSIDERATION:

This is a reduction in cost, so the unallocated funds that were planned to be used for this will be unexpended and will remain in the Project Fund.

RECOMMENDATION:

Staff recommends a motion to approve Change Order #1 for the North Aircraft Parking Apron Project with a decrease to the contract in the amount of \$17,545.07 and to authorize the City Manager to sign the Change Order.

Change Order No. 1

Reconciliation of Final Quantities

Independence Municipal Airport - North Aircraft Parking Apron

ENGINEER'S PROJECT NO.: OT5.127670

FAA AIP: 3-19-0045-024-2023 & 3-19-0045-025-2023

IDOT Project No. N/A

Item No.	Description	Previous Bid / C. O. Quantity	Unit	Unit Price	Previous Bid / Chg. Order Cost	Final Quantity	Final Cost	Quantity Change	Cost Change
BASE BID									
1 .	INSTALLATION OF WATTLES	500.00	LF	\$ 3.25	\$ 1,625.00	500.00	\$ 1,625.00	0.00	\$ -
2 .	CLEANOUT OF WATTLES	500.00	LF	\$ 0.05	\$ 25.00	0.00	\$ -	(500.00)	\$ (25.00)
3 .	REMOVAL OF WATTLES	500.00	LF	\$ 1.05	\$ 525.00	500.00	\$ 525.00	0.00	\$ -
4 .	INLET PROTECTION DEVICE	7.00	EA	\$ 135.00	\$ 945.00	2.00	\$ 270.00	(5.00)	\$ (675.00)
5 .	ROLLED EROSION CONTROL PRODUCTS	275.00	SQ	\$ 13.25	\$ 3,643.75	275.00	\$ 3,643.75	0.00	\$ -
6 .	SWPPP ESTABLISHMENT AND MANAGEMENT	1.00	LS	\$ 4,200.00	\$ 4,200.00	1.00	\$ 4,200.00	0.00	\$ -
7 .	MOBILIZATION	1.00	LS	\$ 62,000.00	\$ 62,000.00	1.00	\$ 62,000.00	0.00	\$ -
8 .	TRAFFIC CONTROL	1.00	LS	\$ 1,800.00	\$ 1,800.00	1.00	\$ 1,800.00	0.00	\$ -
9 .	CONSTRUCTION SURVEY	1.00	LS	\$ 24,000.00	\$ 24,000.00	1.00	\$ 24,000.00	0.00	\$ -
10 .	UNCLASSIFIED EXCAVATION	8770.00	CY	\$ 16.25	\$ 142,512.50	8,770.00	\$ 142,512.50	0.00	\$ -
11 .	CONTROLLED LOW-STRENGTH MATERIAL (CLSM)	55.00	CY	\$ 120.00	\$ 6,600.00	55.00	\$ 6,600.00	0.00	\$ -
12 .	CEMENT TREATED SUBGRADE, 12"	6386.00	SY	\$ 6.85	\$ 43,744.10	6,386.00	\$ 43,744.10	0.00	\$ -
13 .	CEMENT, 10%	348.00	TON	\$ 225.00	\$ 78,300.00	299.15	\$ 67,308.75	(48.85)	\$ (10,991.25)
14 .	RECYCLED CONCRETE AGGREGATE BASE COURSE, 6"	6549.00	SY	\$ 9.00	\$ 58,941.00	6,549.00	\$ 58,941.00	0.00	\$ -
15 .	SEPARATION GEOTEXTILE	6549.00	SY	\$ 2.45	\$ 16,045.05	6,549.00	\$ 16,045.05	0.00	\$ -
16 .	CONCRETE PAVEMENT, 6"	6200.00	SY	\$ 53.00	\$ 328,600.00	6,207.00	\$ 328,971.00	7.00	\$ 371.00
17 .	CONCRETE PAVEMENT, 4" SIDEWALK	23.00	SY	\$ 74.25	\$ 1,707.75	22.20	\$ 1,648.35	(0.80)	\$ (59.40)
18 .	TIE DOWN ANCHORS	25.00	EA	\$ 153.00	\$ 3,825.00	25.00	\$ 3,825.00	0.00	\$ -
19 .	PAVEMENT MARKINGS, SOLID YELLOW, WITH BEADS	417.00	SF	\$ 7.85	\$ 3,273.45	310.00	\$ 2,433.50	(107.00)	\$ (839.95)
20 .	FENCE REMOVAL, FIELD FENCE	555.00	LF	\$ 6.50	\$ 3,607.50	555.00	\$ 3,607.50	0.00	\$ -
21 .	FENCE REMOVAL, CHAIN LINK	65.00	LF	\$ 11.50	\$ 747.50	0.00	\$ -	(65.00)	\$ (747.50)
22 .	ROLLING CANTILEVER CHAIN LINK GATE, 50' CLEAR OPENING	1.00	EA	\$ 6,350.00	\$ 6,350.00	1.00	\$ 6,350.00	0.00	\$ -
23 .	FENCE, CHAIN LINK, 4'	1210.00	LF	\$ 25.00	\$ 30,250.00	1,291.00	\$ 32,275.00	81.00	\$ 2,025.00
24 .	FENCE, CHAIN LINK, 4' - PEDESTRIAN GATE	1.00	EA	\$ 435.00	\$ 435.00	1.00	\$ 435.00	0.00	\$ -
25 .	12" SOLID, DOUBLE WALL, HDPE STORM PIPE, WATER TIGHT, GASKETED	195.00	LF	\$ 45.50	\$ 8,872.50	195.00	\$ 8,872.50	0.00	\$ -
26 .	18" SOLID, DOUBLE WALL, HDPE STORM PIPE, WATER TIGHT, GASKETED	157.00	LF	\$ 60.50	\$ 9,498.50	157.00	\$ 9,498.50	0.00	\$ -
27 .	18" SOLID, DOUBLE WALL, HDPE STORM PIPE	45.00	LF	\$ 75.50	\$ 3,397.50	52.00	\$ 3,926.00	7.00	\$ 528.50
28 .	18" CMP FLARED END SECTION	2.00	LF	\$ 615.00	\$ 1,230.00	2.00	\$ 1,230.00	0.00	\$ -
29 .	24" RCP	158.00	LF	\$ 88.00	\$ 13,904.00	176.00	\$ 15,488.00	18.00	\$ 1,584.00
30 .	36" RCP, GASKETED	74.00	LF	\$ 153.00	\$ 11,322.00	74.00	\$ 11,322.00	0.00	\$ -
31 .	24" RCP FLARED END SECTION	3.00	EA	\$ 2,200.00	\$ 6,600.00	3.00	\$ 6,600.00	0.00	\$ -
32 .	6" SUBDRAIN	972.00	LF	\$ 16.50	\$ 16,038.00	972.00	\$ 16,038.00	0.00	\$ -
33 .	SUBDRAIN CLEANOUTS	8.00	EA	\$ 985.00	\$ 7,880.00	8.00	\$ 7,880.00	0.00	\$ -
34 .	CATCH BASIN	4.00	EA	\$ 5,100.00	\$ 20,400.00	4.00	\$ 20,400.00	0.00	\$ -
35 .	SW-401, CIRCULAR MANHOLE, 48"	1.00	EA	\$ 4,325.00	\$ 4,325.00	1.00	\$ 4,325.00	0.00	\$ -
36 .	SW-511, SPECIAL STRUCTURE	1.00	EA	\$ 5,550.00	\$ 5,550.00	1.00	\$ 5,550.00	0.00	\$ -
37 .	SEEDING, FERTILIZING AND MULCHING	4.50	ACRE	\$ 2,100.00	\$ 9,450.00	2.80	\$ 5,880.00	(1.70)	\$ (3,570.00)
38 .	CONCRETE-ENCASED 2 (TWO) 2" PVC/HDPE CONDUIT	70.00	LF	\$ 31.00	\$ 2,170.00	70.00	\$ 2,170.00	0.00	\$ -
39 .	RIP RAP, IOWA DOT CLASS D	155.00	TON	\$ 29.00	\$ 4,495.00	107.37	\$ 3,113.73	(47.63)	\$ (1,381.27)
TOTAL - BASE BID					\$ 948,835.10		\$ 935,054.23		\$ (13,780.87)

BID ALTERNATE "B"

B1 . CONTROLLED LOW-STRENGTH MATERIAL (CLSM)	20	CY	\$ 120.00	\$ 2,400.00	1.00	\$ 120.00	(19.00)	\$ (2,280.00)
B2 . CEMENT TREATED SUBGRADE, 12"	713	SY	\$ 6.85	\$ 4,884.05	713.00	\$ 4,884.05	0.00	\$ -
B3 . CEMENT, 10%	39	TON	\$ 225.00	\$ 8,775.00	33.52	\$ 7,542.00	(5.48)	\$ (1,233.00)
B4 . RECYCLED CONCRETE AGGREGATE BASE COURSE, 6"	713	SY	\$ 9.00	\$ 6,417.00	713.00	\$ 6,417.00	0.00	\$ -
B5 . SEPARATION GEOTEXTILE	713	SY	\$ 2.45	\$ 1,746.85	713.00	\$ 1,746.85	0.00	\$ -
B6 . CONCRETE PAVEMENT, 6"	713	SY	\$ 53.00	\$ 37,789.00	713.00	\$ 37,789.00	0.00	\$ -
B7 . TIE DOWN ANCHORS	5	EA	\$ 153.00	\$ 765.00	5.00	\$ 765.00	0.00	\$ -
B8 . PAVEMENT MARKINGS, SOLID YELLOW, WITH BEADS	60	SF	\$ 7.85	\$ 471.00	28.00	\$ 219.80	(32.00)	\$ (251.20)
TOTAL - BID ALTERNATE "B"				\$ 63,247.90		\$ 59,483.70		\$ (3,764.20)

CHANGE ORDER NO. 1 (FINAL)

CO1-1 . Reconciliation of Final Quantities	Total of "Cost Change" column		N/A		\$ (17,545.07)
TOTAL - CHANGE ORDER NO. 1 (FINAL)	\$ -		\$ -		\$ (17,545.07)
Reconciled Cost Total for Base Bid, Awarded Bid Alternates, and Approved Change Orders	\$ 1,012,083.00		\$ 994,537.93		\$ (17,545.07)

N/A

Costs Associated with this Item shown in lower right as sum of "Cost Change" column, so not duplicated in columns on this line marked "N/A"

Note: (1) Parentheses indicate negative change in quantity and cost.



CITY COUNCIL MEMORANDUM

TO: Matthew R. Schmitz, MPA - City Manager

FROM: Brett Soukup – Airport Director

DATE OF MEETING: December 9, 2024

ITEM TITLE: Airport Five-Year CIP Approval

BACKGROUND:

This item was discussed at the Dec. 2nd City Council Work Session.

The Airport Board has recommended sending this item to the City Council for review and approval for the next five-year projected Capital Improvement Plan for the Airport. The Airport has discretionary funds provided by the Federal Aviation Administration (FAA) available for projects listed on this plan. In FY2025 and FY2026, the FAA is offering a 95/5 split on projects rather than the typical 90/10 split – reducing the City's match portion by 50%.

DISCUSSION:

The FAA requires this document to be submitted to them each fall, which is why this is being brought before the Council before the regular CIP process begins.

It's worth noting that, as with all CIP items, this is a plan until it is put into the budget and work begins, etc.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Expanding and Enhancing Infrastructure. This item helps achieve that vision by ensuring that the airport has the necessary planning to continue the positive growth over the past several years.

FINANCIAL CONSIDERATION:

The match portion of this would need to be budgeted for in coming years, specifically the FY2026 budget, during the review and consideration of the CIP with that budget cycle.

RECOMMENDATION:

Staff recommends a motion to approve the Airport Five-Year CIP.

FEDERAL AIRPORT IMPROVEMENT PROGRAM (AIP) PREAPPLICATION CHECKLIST

Please attach the following documents with your application.

- ☒ Sponsor Identification Sheet for the Airport
- ☒ Capital Improvement Program (CIP) Data Sheet (one for each project listed in the first three years of the CIP) and detailed cost estimate for each data sheet
- ☒ Five-Year CIP
- ☒ Long-Range Needs Assessment
- ☐ Verification of an updated airport layout plan (ALP) (when applying for new construction of buildings or airfield expansion)
- ☒ Verification of completed environmental processing in accordance with National Environmental Policy Act of 1969
- ☐ Verification of completed land acquisition or signed purchase agreement
- ☒ Verification of pavement maintenance program (when applying for pavement preservation or reconstruction)
- ☒ If requesting federal assistance for snow removal equipment, please include an inventory of the existing equipment and calculations based on Chapters 4 and 5 of the Airport Winter Safety and Operations Advisory Circular (AC) 150/5200-30 and the Airport Snow and Ice Control Equipment AC 150/5220-20 showing the minimum equipment needed, along with the Airport Capital Improvement Plan (ACIP) Data Sheet, include a copy of a completed Federal Aviation Administration's snow removal equipment spreadsheet.
- ☐ If requesting federal assistance for general aviation apron expansion, include a copy of a completed FAA apron design spreadsheet.
- ☐ If requesting pavement reconstruction, submit an engineering report showing the need for the reconstruction as part of the CIP justification.
- ☐ For revenue-producing facilities (i.e., fueling facilities and hangars), please submit:
 - 1) A statement that airside development needs are met or include a financial plan to fund airside needs over the next three years.
 - 2) A statement that runway approach surfaces are clear of obstructions (the FAA Airport 5010 should show at least a 20:1 clear approach).
 - 3) Justification for the project.
- ☒ System for Award Management (SAM) registration is up to date (www.sam.gov)

Please e-mail this form with supporting documents identified in the checklist to shane.wright@iowadot.us.

Attn.: Program Manager
Aviation Bureau
Iowa Department of Transportation
800 Lincoln Way
Ames, IA 50010

E-mail: shane.wright@iowadot.us
FAX: 515-233-7983
Phone: 515-239-1048

AIRPORT SPONSOR IDENTIFICATION SHEET

***** PLEASE ONLY SUBMIT IT YOU HAVE CHANGES FROM PREVIOUS YEAR. *****

Airport Name: Independence Municipal Airport

Airport sponsor(s) Name: City of Independence

Contact Person: Brett Soukup

Title: Airport Manager

Email Address: airportmgr@independenceia.org

Physical Mailing Address: 331 1st Street E.

P.O. Box (if applicable): _____

City: Independence

State: Iowa

ZIP Code: 50644

Phone: (319) 332-1417

U.S. Congressional District Number: 1

Tax Identification Number: 42-6004793

Dun and Bradstreet Number (DUNS): 050888643

You **must** have a current System for Award Management (SAM) registration to receive a grant.
Register at: _____

Please email (PDF) your completed preapplication, Capital Improvement Program (CIP), long-range needs assessment, signed CIP data sheets, and all supporting documents to your state agency and Federal Aviation Administration planner at jeff.deitering@faa.gov.

FIVE-YEAR AIRPORT CAPITAL IMPROVEMENT PROGRAM (CIP)

Item #20.

Attach additional sheets if necessary.

Airport Name, LOCID, City, State: Independence Municipal, IIB, Independence, Iowa

Prepared by: Bolton & Menk

Sponsor's E-mail: airportmgr@independenceia.org

Date Prepared: December 9, 2024

Sponsor's Signature: _____

Sponsor's Phone: (319) 332-0118

Printed Name: Matthew R. Schmitz

FY	Detailed Project/Scope Description	Funding Source	Total Estimated Cost
2026	Snow Removal Equipment - Tractor, Snow Blower, Loader and Box Blade	Federal: \$ BIL: \$ State: \$ Local: \$ Total: \$	451,250.00 23,750.00 475,000.00
2028	Airport Master Plan	Federal: \$ BIL: \$ State: \$ Local: \$ Total: \$	315,000.00 35,000.00 350,000.00
2029	Rehabilitate Runway (Joint Sealing, Crack Sealing and Patching)	Federal: \$ BIL: \$ State: \$ Local: \$ Total: \$	360,000.00 40,000.00 400,000.00
2029	Rehabilitate Parallel Taxiway (Joint Sealing, Crack Sealing and Patching)	Federal: \$ BIL: \$ State: \$ Local: \$ Total: \$	315,000.00 35,000.00 350,000.00
2029	Rehabilitate Apron Pavement (Joint Sealing, Crack Sealing and Patching)	Federal: \$ BIL: \$ State: \$ Local: \$ Total: \$	300,000.00 33,333.00 333,333.00

FIVE-YEAR AIRPORT CAPITAL IMPROVEMENT PROGRAM (CIP)

Item #20.

Attach additional sheets if necessary.

Airport Name, LOCID, City, State: Independence Municipal, IIB, Independence, Iowa

Prepared by: Bolton & Menk

Sponsor's E-mail: airportmgr@independenceia.org

Date Prepared: December 9, 2024

Sponsor's Signature: _____

Sponsor's Phone: (319) 332-0118

Printed Name: Matthew R. Schmitz

FY	Detailed Project/Scope Description	Funding Source	Total Estimated Cost
2030	Wildlife Study (Iowa DOT Funded)	Federal: \$ BIL: \$ State: \$ Local: \$ Total: \$	34,000.00 6,000.00 40,000.00
		Federal: \$ BIL: \$ State: \$ Local: \$ Total: \$	
		Federal: \$ BIL: \$ State: \$ Local: \$ Total: \$	
		Federal: \$ BIL: \$ State: \$ Local: \$ Total: \$	
		Federal: \$ BIL: \$ State: \$ Local: \$ Total: \$	

**LONG-RANGE NEEDS ASSESSMENT
YEARS SIX TO 20**
Attach additional sheets if necessary.

Item #20.

Airport name Independence Municipal Airport

Estimated FY	Description of project	Funding source	Total estimated cost
	Wildlife Fencing	Federal \$	0.00
		BIL \$	0.00
		State \$	0.00
		Local \$	0.00
		Total \$	0.00
		Federal \$	0.00
		BIL \$	0.00
		State \$	0.00
		Local \$	0.00
		Total \$	0.00
		Federal \$	0.00
		BIL \$	0.00
		State \$	0.00
		Local \$	0.00
		Total \$	0.00
		Federal \$	0.00
		BIL \$	0.00
		State \$	0.00
		Local \$	0.00
		Total \$	0.00
		Federal \$	0.00
		BIL \$	0.00
		State \$	0.00
		Local \$	0.00
		Total \$	0.00

FEDERAL AVIATION ADMINISTRATION

CAPITAL IMPROVEMENT PROGRAM (CIP)

AIRPORTS DIVISION - CENTRAL REGION

CIP DATA

Item #20.

SEE INSTRUCTIONS TO COMPLETE THIS INFORMATION			
Airport Name, LOCID, City, State:	Independence Municipal, IIB, Independence, Iowa		
AIP Project Type:	Snow Removal Equipment – Tractor, Snow Blower, Loader and Box Blade		
Local Priority:	1 - Very High	Fed. Share (AIP):	\$ 0
FFY Requested:	2026	Fed. Share (BIL-AIG):	\$ 451,250.00
NEPA Determination:	See Below	State Share:	\$ 0
Provide Detailed Project Scope and Justification Below. You must attach a sketch/drawing (on a separate sheet) that clearly identifies the scope of the project.		Local Share:	\$ 23,750.00
		Total Project Cost:	\$ 475,000.00
<p>Project Description: This project will provide snow removal equipment at the Independence Municipal Airport.</p> <p>Justification: This equipment will allow the airport to remove snow and open the airfield pavement to aircraft in a reasonable timeframe and in accordance with clearance time in FAA AC 150/5200-30. Existing equipment is past it useful life per AIP handbook 3-12, table 3-7, item b.</p> <p>ALP Verification: Not Applicable.</p> <p>NEPA Categorical Exclusion or Date of Environmental Determination: The proposed improvements are CE per FAA Order 1050.1F paragraphs 5-6.3.h.</p> <p>Clear Approaches per FAA AC 150/5300-13 and FAA Order 8260.3: Approaches are clear.</p> <p>Property Ownership: Not Applicable.</p>			
SPONSOR SIGNATURE BLOCK			
Signature:		Date:	12/9/2024
Printed Name:	Matthew R. Schmitz	Title:	City Manager
Phone Number:	(319) 332-0118	Email:	airportmgr@independenceia.org

SNOW REMOVAL EQUIPMENT - TRACTOR, SNOW BLOWER, LOADER AND BOX BLADE									
No.	ITEM	QTY	UNIT	UNIT PRICE	TOTAL	Federal 95%	State 0%	Local 5%	
1	CARRIER VEHICLE - TRACTOR	1	LS	\$ 368,500.00	\$ 368,500.00	\$ 350,075.00	\$ -	\$ 18,425.00	
2	SNOW BLOWER	1	LS	\$ 35,000.00	\$ 35,000.00	\$ 33,250.00	\$ -	\$ 1,750.00	
3	LOADER	1	LS	\$ 15,000.00	\$ 15,000.00	\$ 14,250.00	\$ -	\$ 750.00	
4	BOX BLADE	1	LS	\$ 15,000.00	\$ 15,000.00	\$ 14,250.00	\$ -	\$ 750.00	
Subtotal					\$ 433,500.00	\$ 411,825.00	\$ -	\$ 21,675.00	
PROJECT DEVELOPMENT / SCOPING					\$ -	\$ -	\$ -	\$ -	
DESIGN ENGINEERING					\$ 26,500.00	\$ 25,175.00	\$ -	\$ 1,325.00	
CONSTRUCTION ENGINEERING					\$ 10,000.00	\$ 9,500.00	\$ -	\$ 500.00	
GRANT ADMINISTRATION					\$ 3,500.00	\$ 3,325.00	\$ -	\$ 175.00	
DISADVANTAGED BUSINESS ENTERPRISE (DBE) PLAN					\$ -	\$ -	\$ -	\$ -	
ESTIMATED CITY ADMINISTRATION					\$ 1,500.00	\$ 1,425.00	\$ -	\$ 75.00	
SNOW REMOVAL EQUIPMENT - TRACTOR, SNOW BLOWER, LOADER AND BOX BLADE					\$ 475,000.00	\$ 451,250.00	\$ -	\$ 23,750.00	

Snow Removal Equipment Calculations

* Data entry required

Airport Name Location *Average Annual Snow Fall *Type of Airport *Annual Operations Time allowed for removal per AC 150/5200-30 hours

Users requiring assistance or reasonable accommodation may contact the FAA Central Region at 816-329-2600

Refer to AC 150/5220-20, Airport Snow and Ice Control Equipment, and
AC 150/5200-30, Airport Winter Safety and Operations for specific guidance.

Critical Snow Removal Areas:

*Primary Runway (usually one)

<input type="text" value="5,500"/>	length (ft) x	<input type="text" value="100"/>	width (ft)	=	<input type="text" value="550,000"/>	sq. ft.
<input type="text" value=""/>	length (ft) x	<input type="text" value=""/>	width (ft)	=	<input type="text" value="0"/>	sq. ft.

*Parallel taxiway and one or two principle connecting taxiways

<input type="text" value="5,500"/>	length (ft) x	<input type="text" value="35"/>	width (ft)	=	<input type="text" value="192,500"/>	sq. ft.
<input type="text" value="220"/>	length (ft) x	<input type="text" value="35"/>	width (ft)	=	<input type="text" value="7,700"/>	sq. ft.
<input type="text" value="220"/>	length (ft) x	<input type="text" value="35"/>	width (ft)	=	<input type="text" value="7,700"/>	sq. ft.
<input type="text" value=""/>	length (ft) x	<input type="text" value=""/>	width (ft)	=	<input type="text" value="0"/>	sq. ft.

*Terminal, Cargo, and General Aviation Aprons

Critical apron area assumed as 1/2 of the apron.

<input type="text" value="50"/>	% Req' x	<input type="text" value="360"/>	length (ft) x	<input type="text" value="300"/>	width (ft)	=	<input type="text" value="54,000"/>	sq. ft.
<input type="text" value="50"/>	% Req' x	<input type="text" value="800"/>	length (ft) x	<input type="text" value="420"/>	width (ft)	=	<input type="text" value="168,000"/>	sq. ft.
<input type="text" value="50"/>	% Req' x	<input type="text" value=""/>	length (ft) x	<input type="text" value=""/>	width (ft)	=	<input type="text" value="0"/>	sq. ft.
<input type="text" value="50"/>	% Req' x	<input type="text" value=""/>	length (ft) x	<input type="text" value=""/>	width (ft)	=	<input type="text" value="0"/>	sq. ft.
<input type="text" value="50"/>	% Req' x	<input type="text" value=""/>	length (ft) x	<input type="text" value=""/>	width (ft)	=	<input type="text" value="0"/>	sq. ft.

Other critical areas (ie. emergency or ARFF access roads)

<input type="text" value="1,000"/>	length (ft) x	<input type="text" value="30"/>	width (ft)	=	<input type="text" value="30,000"/>	sq. ft.
<input type="text" value="2,000"/>	length (ft) x	<input type="text" value="30"/>	width (ft)	=	<input type="text" value="60,000"/>	sq. ft.
<input type="text" value="350"/>	length (ft) x	<input type="text" value="30"/>	width (ft)	=	<input type="text" value="10,500"/>	sq. ft.

Total Area= sq. ft.*Snow Depth (in) *Snow Density (lbs/cu ft) Tons of Snow tons

Rotary Plow

*Rotary Plow Efficiency % Minimum Rotary Plow snow removal rate tons/hr

Displacement Plow

*Operating Speed (mph) *Plow Efficiency % *Plow Cutting Angle (degrees) Effective Blade Length (ft) Required ft.Actual Blade Length (ft) Required ft.

Snowfall Maps can be found here:

Iowa:

<http://www.hprcc.unl.edu/wrcc/states/ia.html>

Kansas:

<http://www.hprcc.unl.edu/wrcc/states/ks.html>

Missouri:

<http://www.hprcc.unl.edu/wrcc/states/mo.html>

Nebraska:

<http://www.hprcc.unl.edu/wrcc/states/ne.html>

- Refer to Figure 2-6 AC 150/5220-20 for GVW & HP rating @ carrier vehicles.

- Refer to AC 150/5220-20, Chapter 6, Paragraph 38 for minimum equipment requirements at Commercial Service and General Aviation airports. Program Guidance Letter, PGL 08-04 limits non Primary airports to one SRE vehicle

Eligible Items Max Quantity Size

Rotary Plow	<input type="text" value="1"/>	<input type="text" value="401"/>	tons/hr Total	Class 1 (up to 600 tons/hr, 50' casting distance)
Displacement Plow	<input type="text" value="2"/>	<input type="text" value="6"/>	ft, Total	Up to 2 times the # of snow blowers (displacement plows should have equal capacity as max rotary plow capacity)
Sweeper	<input type="text" value="2"/>			1 Sweeper per 750,000 sq. ft. of pavement (rounded up)
Hopper Spreader	<input type="text" value="2"/>			1 Hopper Spreader per 750,000 sq. ft. of pavement
Front End Loader	<input type="text" value="0"/>			1 Front End Loader per 500,000 sq. ft. of critical apron space

This program assumes at least 15" annual snow fall.

Rev Date: 01-5-2012

FEDERAL AVIATION ADMINISTRATION

CAPITAL IMPROVEMENT PROGRAM (CIP)

AIRPORTS DIVISION - CENTRAL REGION

CIP DATA

Item #20.

SEE INSTRUCTIONS TO COMPLETE THIS INFORMATION			
Airport Name, LOCID, City, State:	Independence Municipal, IIB, Independence, Iowa		
AIP Project Type:	Airport Master Plan Update		
Local Priority:	1 - Very High	Fed. Share (AIP):	\$ 315,000.00
FFY Requested:	2028	Fed. Share (BIL-AIG):	\$ 0
NEPA Determination:	See Below	State Share:	\$ 0
Provide Detailed Project Scope and Justification Below. You must attach a sketch/drawing (on a separate sheet) that clearly identifies the scope of the project.		Local Share:	\$ 35,000.00
		Total Project Cost:	\$ 350,000.00
<p>Project Description: The purpose of this project is to update the Master Plan and Airport Layout Plan to identify future development projects.</p> <p>Justification: The current Mater Plan was completed in April 2014 and all major improvements have been completed. The sponsor should undertake a new master plan in order to re-assess ultimate airport needs as well as ensure that based on updated guidance, the improvements desired are feasible.</p> <p>ALP Verification: Not Applicable.</p> <p>NEPA Categorical Exclusion or Date of Environmental Determination: The proposed improvements are CE per FAA Order 1050.1F paragraphs 5-6.1.p.</p> <p>Clear Approaches per FAA AC 150/5300-13 and FAA Order 8260.3: Approaches are clear.</p> <p>Property Ownership: All land needed for this project is currently owned by the airport as shown in the current exhibit A.</p>			
SPONSOR SIGNATURE BLOCK			
Signature:		Date:	12/9/2024
Printed Name:	Matthew R. Schmitz	Title:	City Manager
Phone Number:	(319) 332-0118	Email:	airportmgr@independenceia.org

Real People. Real Solutions.

AIRPORT MASTER PLAN UPDATE

		TOTAL	Federal	90%	State	0%	Local	10%
PROJECT DEVELOPMENT / SCOPING	\$	25,000.00	\$	22,500.00	\$	-	\$	2,500.00
PLANNING/ENGINEERING	\$	312,000.00	\$	280,800.00	\$	-	\$	31,200.00
GRANT ADMINISTRATION	\$	5,000.00	\$	4,500.00	\$	-	\$	500.00
ESTIMATED CITY ADMINISTRATION	\$	8,000.00	\$	7,200.00	\$	-	\$	800.00
AIRPORT MASTER PLAN UPDATE	\$	350,000.00	\$	315,000.00	\$	-	\$	35,000.00



CITY COUNCIL MEMORANDUM

TO: Matthew R. Schmitz, MPA - City Manager

FROM: Blake Hayward – Fire Chief

DATE OF MEETING: December 9, 2024

ITEM TITLE: Disposal of Fire Department Property

BACKGROUND:

The Fire Department has items that are no longer in service. Staff would like to dispose of these items.

Items to be sold or traded:

- Positive Pressure Fans (Qty 2)
- Rescue Saws (Qty 2)

DISCUSSION:

Staff would like to list these items for bid on a public auction site such as Wisconsin Surplus Online Auctions.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Support and Empower Workforce. This item helps achieve that vision by allowing Staff to dispose of unused and defunct equipment that is taking up space and not being utilized.

FINANCIAL CONSIDERATION:

Funds from the sales of these items can be receipted into the Fire Department but will be deposited into the General Fund.

RECOMMENDATION:

Staff recommends a motion to authorize the City Manager to facilitate the sale of these items.

Police Department Monthly Report

Independence Police Department
November 2024 Monthly Report

Description	Total
Suspicious Person	11
Suspicious Vehicle	16
Stalled Vehicle	6
Accident-Unknown	1
10-50 Fatality	0
Property Damage Accident	15
Personal Injury Accident	1
Hit & Run Accident	1
Pursuit	0
911 Hangup Call	7
Alarm	10
Anhydrous Ammonia Call	0
Anhydrous Ammonia theft/Attempt	0
Animal Call	2
Arson Suspected	0
Assault	7
Assist Other Agency	4
Attempted Suicide	0
Any Call Involving ATV's	0
Backup Assistance	0
Bad Checks	0
Bar Check	0
Animal Bite Call	0
Boat 10-50	0
Bomb Threat	0
Bribery	0
Bullying	0
Burglary	0
Burglary in Progress	0
Controlled Burn	0
Criminal History Run	0
Code Enforcement Ordinance	0
Child Issues	4
Child Abuse or Neglect	2
Civil Papers Served	2
Civil Matter	4
Carbon Monoxide Call	0
Mental or Substance Abuse Committal	1
Contract Time	0
Curfew Violation	0
Cyber Bullying	0
Test Call for Training	0
Body Found	0
Death Unattended	0
Death Notice Delivery	1
Debris on Roadway	1
Disorderly Conduct	18
Dogs Barking/Running Loose	3
Domestic Disturbance	4
Drug Recognition Expert	0
Driving Complaint	9

Independence Police Department
November 2024 Monthly Report

Description	Total
Test Drone Flight	0
Drug Related Death	0
Possession of Drug Equipment	0
Drug Possession	0
Sale of Drugs	1
Illegal Dumping/Littering	0
Drive Under Suspension/Revocation	0
Elderly Abuse	0
Escaped Prisoner	0
Explosion	0
Indecent Exposure	0
General Fire Call	5
Possession of Firearms	0
Illegal Fire	0
Fireworks Complaint	0
Forgery	0
Found Person	0
Found Property	1
Fraud/Counterfeit	2
Funeral Escort	2
Gambling	0
Gas Odor or Pipeline Leak	0
Grain Bin Entrapment	0
Harassment	6
Hate Crime	0
Hazardous Material	0
Homicide	0
Hunting Complaint	0
Ice/Water Rescue	0
For Information Only	2
Junk Vehicle Removal	0
K-9	2
Keys Locked in Vehicle	1
Kidnapping	0
Larceny/Theft	0
Lift Assist/Fallen Not Injured	0
Liquor Law Violation	3
Littering	0
Lost Property	1
Medical Abdominal Pain	0
Medical-Automatic Crash Notification	0
Medical-Allergies	0
Medical Assault/Sexual/Stungun	0
Medical-Back Pain	0
Medical-Animal Bite	0
Medical-Breathing Problems	0
Medical-Burns/Explosion	0
Medical-Carbon Monoxide	0
Medical-Cardiac/Respiratory Arrest	0
Medical-Chest Discomfort	0
Medical-Choking	0

Independence Police Department
November 2024 Monthly Report

Description	Total
Medical-Convulsion/Seizures	0
Medical-Diabetic Problems	0
Medical-Drowning/Near Drowning	0
Medical-Electrocution/Lightning	0
Medical-Eye Problems/Injuries	0
Medical-Falls	0
Medical-Headache	0
Medical-Heart Problems A.I.C.D.	0
Medical-Heat/Cold Exposure	0
Medical-Hemorrhage/Laceration	0
All Medical	5
Medical-Inaccessible Incident/Entrapment	0
Medical-Interfacility Evaluation	0
Medical-Overdose/Poisoning	0
Medical-Pandemic/Epidemic/Outbreak	0
Medical-Pregnancy/Childbirth/Misscarriage	0
Medical-Psychiatric/Abnormal Behavior	0
Medical-Sick Person	0
Medical-Stab/Gunshot/Penetrating	0
Medical-Stroke	0
Medical-Traffic Incidents	0
Medical-Transfer/Interfacility	0
Medical-Traumatic Injuries	0
Medical-Unconscious/Fainting	0
Medical-Unknown Problem	0
Mental Case/Committal	5
Meth Dump	0
Meth Items Purchased	0
Found Meth Lab/Remnants	0
Missing/Lost Person	2
Missing/Lost Property	1
Money Escort	0
Moving Violation	0
Motor Vehicle Theft	0
Used for Running NIC Numbers	0
Noise/Disturbing the Peace	3
Obscene Call	0
Gas or Suspicious Odor	2
Open Door	4
All Others Not Listed	3
Operating While Intoxicated	0
Parking Violation	0
Phone Log	0
Property Damage	0
Prostitution	0
Prowler	0
Public Intoxication	0
Possession Under the Legal Age	0
Rape	0
River Rescue	0
Water Over the Road/Blocked Road	0

Independence Police Department
November 2024 Monthly Report

Description	Total
Road Problems	0
Robbery	0
Runaway	1
Sexual Offense	1
Active Shooter	0
Shoplifting	0
Selling Door to door	0
Failure to Register as a Sex Offender	0
Stabbing	0
Suicidal Person	7
Suicide	0
Terrorism	0
Test Call	0
Theft	5
Threats	5
Possession of Tobacco Usage	0
Towed Vehicle	0
Traffic Control	0
Drone Training	0
Transport	0
Trees Wires Down	0
Trespassing	1
Truancy (Skipping School)	0
Traffic Stop	75
Unidentified Flying Object	0
Unattendend Death	0
Homeless Person	1
Vandalism	1
Vin Check	0
Violation No Contact Order	5
Warrant Served/Issue	4
General Water Emergency	0
Weapons	0
Weather Related Calls	0
Welfare Check	10
Extra Patrol	0
Total	297

Parking Tickets

	Total
Prkng Tickets Written	0
Prkng Tickets Paid	0
Fee Amount Received	\$0.00
Total	\$0.00

Other Fees

Accident Reports	8
Fee Amount Received	\$80.00

Independence Police Department
November 2024 Monthly Report

Description	Total
Restitution (wrnt./trns.)	55
Fee Amount Received	\$12,438.17
Incident Reports/Videos	0
Fee Amount Received	\$0.00
Donations	1
Fee Amount Received	\$1.00
Impound Fees	1
Fee Amount Received	\$79.00
Golf Cart Registration	0
Fee Amount Received	\$0.00
Other Fees Received	0
Fee Amount Received	\$0.00
Total	\$12,598.17

November Traffic Camera Citations

Issued by Mobile Unit

11-15 MPH Over	0
16-20 MPH Over	0
21-25 MPH Over	0
26 MPH & Over	0
Total	0

Issued on 3rd Ave. SE

11-15 MPH Over	0
16-20 MPH Over	0
21-25 MPH Over	0
26 MPH & Over	0
Total	0

Issued on 1st St. W

Citations Issued 7:30-8:30 AM	
6 MPH Over	0
7 MPH Over	0
8-10 MPH Over	0
11-15 MPH Over	0
16-20 MPH Over	0
21 MPH & Over	0
Total	0

Independence Police Department
November 2024 Monthly Report

Description	Total
Issued on 1st St. W	
Citations Issued 3:00-4:00 PM	
6 MPH Over	0
7 MPH Over	0
8-10 MPH Over	0
11-15 MPH Over	0
16-20 MPH Over	0
21 MPH & Over	0
Total	0

Issued on 1st St. W	
All Other Times Except School Times	
11-15 MPH Over	0
16-20 MPH Over	0
21-25 MPH Over	0
26 MPH & Over	0
Total	0

Total of All Traffic Camera Citations **0**

Fire Department Monthly Report



Basic Incident Type Code And Description (FD1.21)	Total Fires
111 - Building fire	2
138 - Off-road vehicle or heavy equipment fire	1
311 - Medical assist, assist EMS crew	4
322 - Motor vehicle accident with injuries	3
324 - Motor vehicle accident with no injuries.	2
412 - Gas leak (natural gas or LPG)	3
463 - Vehicle accident, general cleanup	1
550 - Public service assistance, other	1
555 - Defective elevator, no occupants	1
600 - Good intent call, other	1
651 - Smoke scare, odor of smoke	3
733 - Smoke detector activation due to malfunction	2
735 - Alarm system sounded due to malfunction	1
743 - Smoke detector activation, no fire - unintentional	1
745 - Alarm system activation, no fire - unintentional	3
Total: 29	

Report Filters

Basic Incident Date Time: is equal to 'Last Month'

Agency Name: is in 'Independence Fire Department'

Aggregate Function Criteria

Total Fires: Is Greater Than 0

Building Code Department Monthly Report

All Violations last month

Parcel Number	Violation Type	Inspector	Violation Status	Violation Date
0634458013	Code Enforcement	Matt Chesmore	Violation Notice Sent	November 13, 2024
0634310004	Code Enforcement	Matt Chesmore	Violation Notice Sent	November 13, 2024
0634312003	Administrative	Matt Chesmore	Violation Notice Sent	November 15, 2024
0635158003	Code Enforcement	Matt Chesmore	Violation Notice Sent	November 22, 2024

4 Violations

All Permits issued previous month - County

File Date	Permit Number	Parcel Number	Location	Owner Name	Owner Address	Permit Type	Permit Use	Fee Amount	Project Value	Permit Date
June 21, 2024	24-0329	1009206010	409 MATTHEW ST, INDEPENDENCE 50644	OHL CONSTRUCTION INC	2867 MICHEL AVE ROWLEY, IA 52329	Residential	Fence	\$64.00	\$5,200	November 15, 2024
September 23, 2024	24-0330	0634463022	330-A MAIN ST W, INDEPENDENCE 50644 (Bldg #242 70-0001 Suite #242 70-0003)	STAN DEVELOPMENT LLC	330 1ST ST E, INDEPENDENCE, IA. 50644	Commercial	Beer/Liquor	\$0.00	\$0	November 22, 2024
September 23, 2024	24-0331	0634463014	306 1ST ST E, INDEPENDENCE 50644	ELM TREE LLC	830 HAWLEY ST, JESUP, IA. 50648	Commercial	Beer/Liquor	\$0.00	\$0	November 22, 2024
September 25, 2024	24-0344	0635330004	406 13TH AVE NE, INDEPENDENCE 50644	STELTER, SAMANTHA J	406 13TH AVE NE, INDEPENDENCE, IA. 50644	Residential	Plumbing	\$28.00	\$1,400	November 25, 2024
September 25, 2024	24-0339	1004432002	506 3RD AVE SE, INDEPENDENCE 50644	SHEETZ, DONALD C	218 2ND AVE NE, INDEPENDENCE, IA. 50644	Residential	Mechanical (HVAC)	\$118.00	\$14,500	November 22, 2024
October 17, 2024	24-0338	1003376005	821 8TH ST SE, INDEPENDENCE 50644	HALLBERG, CORY C & MIRANDA L	821 8TH ST SE, INDEPENDENCE, IA. 50644	Residential	Mechanical (HVAC)	\$82.00	\$8,800	November 22, 2024
October 18, 2024	24-0324	1003159009	315 5TH AVE SE, INDEPENDENCE 50644	DOWNS, NATHAN	1707 HUNTINGTON RD, WATERLOO, IA. 50701	Residential	Roofing	\$29.00	\$2,300	November 7, 2024
October 21, 2024	24-0337	0635310009	812 4TH ST NE, INDEPENDENCE 50644	HEEREN, MICHAEL	812 4TH ST NE, INDEPENDENCE, IA. 50644	Residential	Plumbing	\$46.00	\$2,500	November 22, 2024
October 21, 2024	24-0336	1004379014	1015 7TH AVE SW, INDEPENDENCE 50644	SMUTZ, BRITTNY	1015 7TH AVE SW, INDEPENDENCE, IA. 50644	Residential	Mechanical (HVAC)	\$58.00	\$4,350	November 22, 2024

File Date	Permit Number	Parcel Number	Location	Owner Name	Owner Address	Permit Type	Permit Use	Fee Amount	Project Value	Permit Date
October 23, 2024	24-0335	1004351006	1879 BLAND BLVD, INDEPENDENCE 50644	HICKEY, MARK J & TINA R	1879 BLAND BLVD, INDEPENDENCE, IA. 50644	Residential	Mechanical (HVAC)	\$52.00	\$3,500	November 22, 2024
October 27, 2024	24-0316	0635337002	1504 7TH ST NE, INDEPENDENCE 50644	WEIS, WADE E & HEIDI L	1504 7TH ST NE, INDEPENDENCE, IA. 50644	Residential	Water Heater	\$20.00	\$350	November 4, 2024
October 28, 2024	24-0321	1004189001	615 4TH ST SW, INDEPENDENCE 50644	HEIDEMAN N, RUSSELL LEE & TAMMARA LEA	615 4TH ST SW, INDEPENDENCE 50644	Residential	Street Excavation	\$0.00	\$0	November 6, 2024
October 28, 2024	24-0320	1004330004	609 9TH AVE SW, INDEPENDENCE 50644	DODGE, BENJAMIN H & ELISSA C	609 9TH AVE SW, INDEPENDENCE, IA. 50644	Residential	Street Excavation	\$0.00	\$0	November 6, 2024
November 4, 2024	24-0317	1004406007	404 7TH ST SW, INDEPENDENCE 50644	GOINS, GORDON L & WANDA L	404 7TH ST SW, INDEPENDENCE, IA. 50644	Residential	Building	\$90.00	\$10,000	November 4, 2024
November 5, 2024	24-0319	1009403004	304 ENTERPRISE CT SW, INDEPENDENCE 50644	PR HERITAGE DEVELOPMENT LLC & BC HEARTLAND LLC	1770 OREGON PIKE, LANCASTER, PA. 17601	Residential	Solar Panel	\$100.00	\$11,360	November 6, 2024
November 5, 2024	24-0318	1004189003	401 6TH AVE SW, INDEPENDENCE 50644	ACC 215 LLC	3161 SE 22ND ST, DES MOINES, IA. 50320	Residential	Demolition	\$0.00	\$0	November 5, 2024
November 5, 2024	24-0322	0635158006	808 8TH ST NE, INDEPENDENCE 50644	WIEST, KRYSTLE K	808 8TH ST NE, INDEPENDENCE, IA. 50644	Residential	Window Replacement	\$82.00	\$8,678	November 6, 2024
November 6, 2024	24-0326	1003255007	140 14TH AVE SE, INDEPENDENCE 50644	HOCKEN, JOCELYN & DECKER, TYSON	140 14TH AVE SE, INDEPENDENCE, IA. 50644	Residential	Excavation	\$0.00	\$0	November 12, 2024

File Date	Permit Number	Parcel Number	Location	Owner Name	Owner Address	Permit Type	Permit Use	Fee Amount	Project Value	Permit Date
November 6, 2024	24-0323	0633476007	1201 OBRIEN CT, INDEPENDENCE 50644	LORENZEN, RANDAL L & LISA L	1201 O'BRIEN COURT NW, INDEPENDENCE, IA. 50644	Residential	Roofing	\$90.00	\$9,700	November 7, 2024
November 7, 2024	24-0343	1003328007	307 TERRACE DR, INDEPENDENCE 50644	CAREY, JONATHAN P & BROOK A	307 TERRACE DR SE, INDEPENDENCE, IA. 50644	Residential	Water Heater	\$32.00	\$1,600	November 25, 2024
November 12, 2024	24-0328	0634312003	604 6TH AVE NW, INDEPENDENCE 50644	CLEVELAND, LORI L	604 6TH AVE NW, INDEPENDENCE, IA. 50644	Residential	Building	\$273.00	\$44,000	November 14, 2024
November 12, 2024	24-0325	1003309001	500 6TH AVE SE, INDEPENDENCE 50644	MIDWEST DEVELOPMENT CO	% SKOGMAN COMPANIES, CEDAR RAPIDS, IA. 52401	Residential	Sidewalk/Patio	\$0.00	\$0	November 12, 2024
November 12, 2024	24-0327	0634227007	700 13TH ST NE, INDEPENDENCE 50644	CALVARY EVANGELISTIC CENTER	700 13TH ST NE, INDEPENDENCE, IA. 50644	Commercial	Concrete work	\$58.00	\$4,500	November 14, 2024
November 12, 2024	24-0334	1009206008	405 MATTHEW ST, INDEPENDENCE 50644	INDEPENDENCE CONSTRUCTION INC	115 1ST ST E, INDEPENDENCE, IA. 50644	Residential	New Construction	\$1,281.00	\$425,000	November 22, 2024
November 12, 2024	24-0333	1009206009	407 MATTHEW ST, INDEPENDENCE 50644	INDEPENDENCE CONSTRUCTION INC	115 1ST ST E, INDEPENDENCE, IA. 50644	Residential	New Construction	\$1,191.00	\$385,000	November 22, 2024
November 12, 2024	24-0332	1009203010	1401-1 KELLIE AVE, INDEPENDENCE 50644	INDEPENDENCE CONSTRUCTION INC	115 1ST ST E, INDEPENDENCE, IA. 50644	Residential	New Construction	\$1,281.00	\$425,000	November 22, 2024
November 14, 2024	24-0342	1004185008	608 4TH ST SW, INDEPENDENCE 50644	HEIDEMAN, TAMMARA LEA	608 4TH ST SW, INDEPENDENCE, IA. 50644	Residential	Building	\$100.00	\$11,200	November 25, 2024

File Date	Permit Number	Parcel Number	Location	Owner Name	Owner Address	Permit Type	Permit Use	Fee Amount	Project Value	Permit Date
November 20, 2024	24-0340	0634190003	815 1ST AVE NE, INDEPENDENCE 50644	STRAW, RONALD R & THERESA L	815 1ST AVE NE, INDEPENDENCE, IA. 50644	Residential	Window Replacement	\$58.00	\$4,135	November 22, 2024
November 22, 2024	24-0341	1004277011	201 1ST ST E, INDEPENDENCE 50644	WIELAND DEVELOPMENT LLC	PO BOX 243, WINTHROP, IA. 50682-0243	Commercial	Remodel/Addition	\$106.00	\$12,001	November 22, 2024
29 Permits								\$5,239.00	\$1,395,074.00	

Independence Light Power & Telecom Monthly Report

INDEPENDENCE LIGHT & POWER
MINUTES OF REGULAR BOARD MEETING

Item #25.

November 21, 2024

Call to Order: The regular monthly meeting of the Board of Trustees of Independence Light & Power was called to order at 9:32 a.m. on November 21, 2024 in the administrative office building. Chairman Lance Fricke presided. Present at the meeting via audio/video or in person were Trustees, Michelle Burke, Amber Hunt and Mike Lenius. Absent; Jerry Stelter. Also, present were Kevin Sidles, Ryan Decker, Sara Wilson, and Brian Eddy. Votes were unanimous unless indicated otherwise.

Consent Agenda: Inclusive of the minutes of the October 24, 2024 regular meeting, Bills #44105, #44191, #44327, #44377, #44443, #44448, #44477, #44587, #44596, #44601, #44634, #44635, #45445-45496; electronic payments #8804905-4935; and direct deposit advice #9906549-6570; Month end and operations reports were approved with a motion by Hunt, second by Burke.

Business Conducted: 1) No public request or comment. 2) Wilson reported the office was closed November 14, 2024 while office staff traveled to WPPI for professional development; Winter moratorium began November 1, 2024 and will continue through April 1, 2025; Paperless Billing Promotion results presented. 3) Sidles reported Linemen working on overhead and underground line inspections; working with City on cutting trees; rerouting electric and alarm systems wiring in the plant basement. 4) An outage occurred October 26, 2024 affecting one customer for 27 minutes due to squirrel; An outage occurred on November 7, 2024 affecting 180 customers for 1 hour and 20 minutes due to equipment failure. 5) Old Business – None. 6) New Business – 2025 Electric Rate change discussion. 7) Motion by Burke to approve 2025 Electric Rate changes as presented; second by Hunt. 8) The next regular Board meeting will be Thursday December 19, 2024 at 9:00 a.m. 9) An upcoming meeting has been set for Thursday January 23, 2025 at 9:00 a.m. 10) Moved for adjournment at 9:48 a.m. with a motion by Lenius.

Lance Fricke, Chairperson

Mike Lenius, Secretary/Treasurer

Date Approved

INDEPENDENCE LIGHT & POWER
MINUTES OF PUBLIC HEARING
November 21, 2024

A public hearing of Independence Light and Power was called to order at 9:07 a.m. on November 21, 2024 in the administrative office building. The purpose of the meeting was to approve the 2025 calendar year budget. Chairperson Lance Fricke presided. Present at the meeting via audio/video or in person were Trustees Mike Lenius, Amber Hunt and Michelle Burke. Absent: Gerald Stelter. Also present were Kevin Sidles, Ryan Decker, Sara Wilson and Brian Eddy. Votes were unanimous unless indicated otherwise.

The meeting did not see any public attendance; therefore, no objection or questions were heard either written or oral. After discussion and review, the 2025 budget of Independence Light and Power was approved with a motion by Hunt, second by Lenius; all ayes.

The meeting was adjourned at 9:08 a.m. with a motion by Burke, second by Lenius.

Lance Fricke, Chairperson

Mike Lenius, Secretary/Treasurer

Date Approved

List of Bills for
Independence Light Power
Board Meeting November 21, 2024

Item #25.

Receipts for the month of OCTOBER	
A/R Customer	743,401.06
Utility Deposits	2,326.00
Misc	16,758.24
Subsidiary	8,750.00
LEEF Program	4,258.09
Scrap	1,467.58
Vendor	Amount
APPLIANCE PLUS supl	69.54
BRUENING ROCK PRODUCTS, INC ohd/ugrd/proj	1,579.05
COLE'S ACE HARDWARE supl	145.86
CONSOLIDATED ENERGY fuel	518.04
DAVITA DIALYSIS rfnd	36.32
FAREWAY STORES, INC supl	298.31
INDEPENDENCE LIGHT & POWER util	1,107.25
JOHN DEERE FINANCIAL ohd/ugrd/supl	114.03
MANATT'S INC. proj	13,348.41
NAPA AUTO PARTS maint/veh	34.31
PETTY CASH misc	75.21
ROBERTS & EDDY, P.C. legal	651.00
ROTARY CLUB OF INDEPENDENCE dues/admin	74.00
S & K COLLECTIBLES shpg	39.18
SIGNS & MORE uniform	73.04
SPAHN AND ROSE proj	786.49
STAR EQUIPMENT, LTD proj	307.80
VERN'S TRUE VALUE supl	109.93
OELWEIN PUBLISHING CO publ	458.57
C.J. COOPER & ASSOCIATES, INC admin	175.00
CITY OF INDEPENDENCE pilot	13,000.00
LYLE A/KATHLEEN CLARK rfnd	11.07
CY & CHARLEY'S FIRESTONE INC. supl	73.81
BRANDI DUFFY rfnd	67.00
OFFICE OF AUDITOR OF STATE audit	312.50
OFFICE TOWNE, INC supl	238.08
PDCM INSURANCE sfty trng	300.00
PROFESSIONAL COMPUTER SOLUTIONS LLC maint	258.50
SIGNS & MORE uniform	12.89
SPAHN AND ROSE ohd/supl	79.93
PAT/DENNY SPRAGUE rfnd	64.96
STAR EQUIPMENT, LTD veh	32.75
DOUGLAS STEPHENS rfnd	1,272.33
SWISHER COHRT LAW OFFICE rfnd	2.86
JACOB THOMAS rfnd	63.95
TREASURER, STATE OF IOWA misc	238.70
TRISTAR BENEFIT ADMIN admin	80.00
VISA CARD SERVICES admin/maint	2,333.40
MEGAN WOOD rfnd	63.92
YOUNG PLUMBING & HEATING CO agrmt	502.50
AFLAC prded	96.53
COLONIAL INSURANCE prded	816.56
BANKIOWA fundxfr	45,000.00
BRUENING ROCK PRODUCTS, INC ohd	434.40
INDEP LIGHT & POWER leef	4,258.09
INDEPENDENCE TELECOMMUNICATION lbr	3,841.82
MANATT'S INC. proj	1,029.93
PACIFIC LIFE prded	1,180.00
S & K COLLECTIBLES shpg	146.88
BANKIOWA achxfer	171,284.49
INDEPENDENCE LIGHT & POWER mktg	840.00
MIDAMERICAN ENERGY util	38.64
MIDAMERICAN ENERGY util	43.80
PAYMENT SERVICE NETWORK, INC custsv	2,942.47
PAYMENT SERVICE NETWORK, INC custsv	108.17
TRISTAR BENEFIT ADMIN ins	361.10
WASTE MANAGEMENT svcs	221.58
KONICA MINOLTA BUSINESS SOLUTIONS maint	52.49
FICA/FWT EFT--ACH fwt	8,560.74
PITNEY BOWES maint	165.54
SALES TAX --ACH tax	11,845.06
WELLMARK BCBS ins	1,014.80
INFOSEND, INC custsv	2,901.41
STANDARD INSURANCE CO ins	164.27
TRISTAR BENEFIT ADMIN ins	769.36
VISION SERVICE PLAN ins	328.52
STUART C. IRBY CO sfty	277.57
AMAZON CAPITAL SERVICES supl	368.72
WELLMARK BCBS ins	14,712.18
FLETCHER-REINHARDT COMPANY ohd/ugrd/inv	17,143.14
IOWA ONE CALL locsvc	63.90
STOREY KENWORTH MATT PARROTT supl	183.50
TERRY DURIN COMPANY ugrd	80.25
WAGEWORKS flex	197.15
WPPI ENERGY pwr	561,700.28
TRISTAR BENEFIT ADMIN ins	316.64
FICA/FWT EFT--ACH fwt	8,318.98
TREASURER, STATE OF IOWA swt	2,676.24
IPERS ipers	11,166.10
TAS COMMUNICATIONS e911	247.09
ROBERT MARK TECHNOLOGIES agrmt	1,680.00
RESERVE ACCOUNT usps	800.00
PAYROLL lbr	47,502.80
	964,891.68

INDEPENDENCE TELECOM UTILITY
MINUTES OF REGULAR BOARD MEETING
November 21, 2024

Call to Order: A regular meeting of the Board of Trustees of Independence Telecommunications Utility was called to order at 9:08 a.m. on November 21, 2024, in the administrative office building. Chairman Lance Fricke presided. Present at the meeting via audio/video or in person were Trustees, Michelle Burke, Amber Hunt and Mike Lenius. Absent; Jerry Stelter. Also, present were Kevin Sidles, Ryan Decker, Sara Wilson and Brian Eddy. Votes were unanimous unless indicated otherwise.

Consent Agenda: Inclusive of the minutes of the October 24, 2024, regular meeting, Bills #21457-21491; electronic payments #8805786-5842 and direct deposit advice #9903557-3572; Month end and operations reports were approved with a motion by Burke, second by Hunt.

Business Conducted: 1) No public request or comment. 2) Wilson reported the office was closed November 14, 2024 while office staff traveled to WPPI for professional development; Paperless Billing Promotion results presented. 3) Decker reported **Internet** updates: a) C4 Utilization average; b) Calix Utilization remains steady. **Construction** updates: a) Contractors currently near Rebecca Court, Hwy 150 North, and Hospital area; b) ILPT crews splicing and pulling fiber on South and West side of town. **Outage** updates: None. **Phone** updates: Reviewing Metaswitch support options; **Cable TV** updates: ESPN U, CBS Sports and World Fishing Network added to channel lineup; **Internet** updates: a) Turned on new Direct Fiber customer; b) XGS (10 Gig) future capability discussion. 4) Old Business – None. 5) New Business – 2025 Cable TV Rate change discussion. 6) Motion by Hunt to approve 2025 Cable Rate change as presented; second by Burke. 7) The next regular Board meeting will be Thursday December 19, 2024 at 9:00 a.m. 8) An upcoming meeting has been set for Thursday January 23, 2025 at 9:00 a.m. 9) Moved for adjournment at 9:32 a.m. with a motion by Lenius.

Lance Fricke, Chairperson

Mike Lenius, Secretary/Treasurer

Date Approved

INDEPENDENCE TELECOM UTILITY

MINUTES OF PUBLIC HEARING

November 21, 2024

A public hearing of Independence Telecommunications Utility was called to order at 9:02 a.m. on November 21, 2024 in the administrative office building. The purpose of the meeting was to approve the 2025 calendar year budget. Chairperson Lance Fricke presided. Present at the meeting via audio/video or in person were trustees Mike Lenius, Amber Hunt and Michelle Burke. Absent: Gerald Stelter. Also present were Kevin Sidles, Ryan Decker, Sara Wilson and Brian Eddy. Votes were unanimous unless indicated otherwise.

The meeting did not see any public attendance; therefore, no objection or questions were heard either written or oral. After discussion and review, the 2025 budget of Independence Telecommunications Utility was approved with a motion by Burke, second by Hunt; all ayes.

The meeting was adjourned at 9:06 a.m. with a motion by Lenius, second by Burke.

Lance Fricke, Chairperson

Mike Lenius, Secretary/Treasurer

Date Approved

List of Bills for
Independence Telecommunications
Board Meeting November 21, 2024

Item #25.

Receipts for the month of OCTOBER	
Cable:	122,250.15
Internet:	183,011.15
Telephone:	29,734.45
Access Revenue	344.75
Prepaid Receipts	2,297.85
Misc	6,728.31
Md Transport	3,670.83
Vendor	Amount
BUCHANAN COUNTY AUDITOR e911	1,652.58
COLE'S ACE HARDWARE wrkequip	11.51
CONSOLIDATED ENERGY fuel	823.26
INDEPENDENCE LIGHT & POWER util	3,299.17
JOHN DEERE FINANCIAL - NORBY'S wrkequip	75.93
NAPA AUTO PARTS veh	65.67
OELWEIN PUBLISHING COMPANY mktg/publ	653.12
OFFICE TOWNE, INC wrkequip	16.94
ROBERTS & EDDY, P.C. legal	150.00
ROTARY CLUB OF INDEPENDENCE dues/admin	74.00
RYDELL OF INDEPENDENCE veh	333.96
SHOWTIME NETWORKS INC pgm	163.20
SIGNS & MORE LLC uniform	73.03
AFLAC prded	125.64
ALLIANT ENERGY util	106.30
CENTRAL IOWA POWER COOPERATIVE polemnt	80.05
CJ COOPER AND ASSOCIATES, INC admin	175.00
COLONIAL LIFE prded	152.87
CRC TRENCHING CO proj	33,286.90
EAST CENTRAL IA RURAL ELEC. COOP util	51.75
FASTENAL COMPANY wrkequip	548.14
OFFICE OF AUDITOR OF STATE audit	312.50
OFFICE TOWNE, INC suppl	238.07
PDCM INSURANCE sftytrng	250.00
PRINT EXPRESS mktg	109.28
PROFESSIONAL COMPUTER SOLUTIONS LLC maint	258.50
SIGNS & MORE LLC uniform	12.89
TRISTAR BENEFIT ADMIN admin	56.00
VISA CARD SERVICES admin/agrmt/trng/proj	2,903.48
BANKIOWA fundxfr	39,886.00
INDEPENDENCE LIGHT & POWER lbr/mt/loan	24,478.56
MK SUPPLY proj	17,433.25
PACIFIC LIFE prded	800.00
RJS MOTORSPORTS & WELDING wrkequip	64.20
INDEPENDENCE LIGHT & POWER mktg	840.00
SOUTH FRONT NETWORKS LLC trnsprtsvc	107.00
TRISTAR BENEFIT ADMIN ins	90.32
MIDAMERICAN ENERGY COMPANY util	45.22
MIDAMERICAN ENERGY COMPANY util	25.39
WASTE MANAGEMENT OF INDEPENDENCE svc	221.58
AUREON NETWORK SERVICES svc	9,664.96
BILLING@TURNKEY@ISP.COM custsvc	45.00
INTERSTATE TRS FUND assess	626.14
FICA/FWT EFT-ACH fwt	5,434.06
UNITED STATES TREASURY fet	226.23
NATIONAL CABLE TELEVISION COOP pgm	102,039.56
NBC SPORTS CHICAGO pgm	4,867.20
SALES TAX--ACH tax	8,110.07
TRISTAR BENEFIT ADMIN ins	216.42
STANDARD INSURANCE CO ins	127.76
IOWA WORKFORCE DEVELOPMENT suta	26.11
VISION SERVICE PLAN ins	196.11
INFOSEND custsvc	131.18
WELLMARK BCBS ins	9,000.80
VERIZON WIRELESS cell	296.32
READLYN TELEPHONE COMPANY svc	99.98
BILLING@TURNKEY@ISP.COM custsvc	90.00
AMAZON CAPITAL SERVICES INC wrkequip	285.18
ALLEN MEDIA BROADCASTING pgm	8,007.30
ANPI, LLC svc	290.37
BANDWIDTH, INC e911	2,012.63
BIG 10 NETWORK pgm	2,818.40
CALIX INC maint	3,395.11
COMMSCOPE TECHNOLOGIES LLC agrmt	5,211.92
CONSORTIA CONSULTING consult	1,125.00
EVOLUTION DIGITAL, LLC pgm	81.55
GOLDFIELD TELECOM LC wrkequip	1,011.49
HURRICANE ELECTRIC INTERNET SERVICES trnsprts	2,756.00
IOWA ONE CALL emails	63.90
LUMEN aka CENTURY LINK access	65.32
MID AMERICA COMPUTER CORP svc	3,402.08
METASWITCH NETWORKS agrmt	1,500.00
MLB NETWORK pgm	748.80
NEONOVA NETWORK SERVICES email/secrit svc	1,280.12
NEXSTAR BROADCASTING GROUP pgm	481.66
POP MEDIA NETWORKS pgm	270.35
POWER & TEL proj	301.51
CENTURY LINK access	1.39
CENTURY LINK access	530.67
ROVI GUIDES, INC pgm	875.87
SINCLAIR TV GROUP, INC pgm	1,712.20
STOREY KENWORTHY MATT PARROTT suppl	17.05
TERRY DURIN COMPANY proj	236.47
TRIPLE PLAY TELECOM wrkequip	2,840.48
WINDSTREAM COMMUNICATIONS access	161.76
ZCORUM maint	1,452.00
FICA/FWT EFT-ACH fwt	5,490.76
TREASURER, STATE OF IOWA swt	1,806.00
IPERS ipers	7,356.38
BILLING@TURNKEY@ISP.COM custsvc	45.00
CONSORTIA CONSULTING consult	1,125.00
ROBERT MARK TECHNOLOGIES agrmt	1,680.00
PAYROLL lbr	32,033.50
	363,722.38