



# REGULAR CITY COUNCIL MEETING

Monday, December 11, 2023 at 5:00 PM

Council Chambers - 331 First Street East

## AGENDA

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### 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.*

5. Oath of Office

### CONSENT AGENDA

6. Accept and Approve Consent Agenda

a. The minutes of the November 27, 2023, Regular Meeting.

*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

7. Approve the Claims
8. Bank Reconciliation – *Information Only*
9. Revenues and Expenses to date – *Information Only*

### PETITIONS FROM THE PUBLIC

10. BergankDV Fiscal Year 2023 Audit Report

### 2024 STREET REHABILITATION PROJECT

11. Preliminary resolution pursuant to Section 384.42 of the Iowa Code covering the 2024 Street Rehabilitation Project
12. Resolution Approving and Adopting Preliminary Plans and Specifications, Estimate of Cost and Plat and Schedule

[13.](#) Proposed Resolution of Necessity

[14.](#) Resolution to provide for a notice of hearing on proposed plans, specifications, form of contract and estimate of cost for the 2024 Street Rehabilitation Project, and the taking of bids therefor

## **RESOLUTIONS**

[15.](#) Preliminary Plat-Maryville

[16.](#) Resolution Authorizing and Approving Amended Bridge Agreement with Buchanan County

[17.](#) Independence Light & Power Board of Trustees Appointment

[18.](#) Independence Light & Power Board of Trustees Appointment

[19.](#) Planning & Zoning Commission Appointment

[20.](#) Planning & Zoning Commission Appointment

[21.](#) Planning & Zoning Commission Appointment

[22.](#) Planning & Zoning Commission Appointment

[23.](#) Planning & Zoning Commission Appointment

[24.](#) Planning & Zoning Commission Appointment

[25.](#) Airport Board Appointment

[26.](#) Airport Board Appointment

## **OTHER BUSINESS**

[27.](#) 2nd Council Meeting in December 2023

[28.](#) 2024 City Council Meeting Schedule

[29.](#) Change Order #10 for the Independence Façade COVID Project

[30.](#) Change Order #11 for the Independence Façade COVID Project

[31.](#) Change Order #12 for the Independence Façade COVID Project

## **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.*

**32.** Council Members

[33.](#) Staff/Other

- City Manager
- Mayor
- Other Department Heads / Staff

## **ADJOURNMENT**

This agenda is subject to change.

## OATH OF OFFICE

I, Brian Prusator, do solemnly swear that I will support the constitution of the United States and the constitution of the State of Iowa, and that I will faithfully and impartially, to the best of my ability, discharge all duties of the position of At-Large City Council Member in the City of Independence, as now or hereinafter required by law.



\_\_\_\_\_  
December 11, 2023

Date

Subscribed and sworn to before me this 11th day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor

## OATH OF OFFICE

I, Bret Weber, do solemnly swear that I will support the constitution of the United States and the constitution of the State of Iowa, and that I will faithfully and impartially, to the best of my ability, discharge all duties of the position of Ward 2 City Council Member in the City of Independence, as now or hereinafter required by law.



\_\_\_\_\_  
December 11, 2023

Date

Subscribed and sworn to before me this 11th day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor



## OATH OF OFFICE

I, Debra Hanna, do solemnly swear that I will support the constitution of the United States and the constitution of the State of Iowa, and that I will faithfully and impartially, to the best of my ability, discharge all duties of the position of Ward 4 City Council Member in the City of Independence, as now or hereinafter required by law.



\_\_\_\_\_  
December 11, 2023

Date

Subscribed and sworn to before me this 11th day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor

The Independence City Council met in regular session in the council chambers at 5:00 p.m., on Monday, November 27, 2023.

OPENING/ROLL CALL

Mayor Bleichner opened the meeting by calling the meeting to order with Council Members Callahan, Huston, Hanna, Moore, Prusator, O’Loughlin, and Jensen in attendance.

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

APPROVE THE AGENDA

Motion by Council Member Moore, second by Council Member Prusator to approve the agenda as presented for the regular meeting held November 27, 2023. Ayes: All.

PUBLIC COMMENT

Ken Mayer with Independence Foods LLC introduced Omar Amador-Tupy, Operations Manager, Jereb Pape, Plant Manager, and Mike Loecke, Maintenance Manager. The facility plans on manufacturing pet products and USDA products. The main headquarters plans on the facility operating for the long term as witnessed by other businesses they own and operate in other states.

OATH OF OFFICE

Mayor Bleichner issued the oath of office to Ralph Moore to finish the term of the At-Large Council seat with a term expiring on December 31, 2025.

CONSENT AGENDA

Motion by Council Member Huston, second by Council Member Hanna to accept and approve the consent agenda that approves the following: 1) The minutes of the November 13, 2023, Regular Meeting. 2) Elm Tree Special Class B Retail Native Wine License renewal effective November 30, 2023, through November 29, 2024. Ayes: All.

FINANCIALS

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

ACCESS SYSTEMS LEASING	EQUIP CONTRACT-ALL	\$	1,528.41
ADVANCE AUTO PARTS	SUPPLIES-PR,B	\$	133.28
AFLAC	AFLAC PRE-TAX	\$	287.46
AIR SERVICES INC	RQUIP REPAIR-W	\$	844.00
ALLEN OCCUPATIONAL HEALTH	SERVICES-F,W	\$	132.00
AMAZON CAPITAL SERVICES	MISC EXP-A,CH,F,L,PD,PR	\$	1,918.50
ASPRO INC	REPAIR-ST	\$	490.00
BEAM INSURANCE ADMIN LLC	VISION PRETAX	\$	372.04
BEATTY, ROBERT L.	BLDG REPAIR-ST	\$	75.00
BLACKSTONE PUBLISHING	SUPPLIES-L	\$	279.98
BOLTON & MENK, INC.	SERVICES-A	\$	31,986.50
BRODART CO	SUPPLIES-L	\$	1,219.38
BRUNKAN EQUIPMENT	EQUIP REPAIR-ST	\$	1,033.41
BUCHANAN COUNTY EXTENSION	TRAINING-ST,PR	\$	90.00
BUCHANAN COUNTY HEALTH CE	SERVICES-CH,F,W	\$	15,129.39
BULS, JANET L	INSTRUCTOR-PR	\$	251.50
CARD SERVICES-LIBRARY	MISC EXP-L	\$	392.53
CASS LASER ENGRAVING	SUPPLIES-PD	\$	71.00
CEDAR BEND HUMANE SOCIETY	SERVICES-AC	\$	54.00
CENGAGE LEARNING	BOOKS-L	\$	145.44
CENTER POINT LARGE PRINT	BOOKS-L	\$	103.89
CLINTON, CHAR	HOST-PR	\$	750.00
COLONIAL LIFE & ACCIDENT	COLONIALPRETAX	\$	640.68

## REGULAR MEETING

MONDAY, NOVEMBER 27, 2023

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CONCRETE POLYFIX	CONCRETE-PR	\$ 600.00
CUMMINS SALES AND SERVICE	VEH REPAIR-F	\$ 4,875.64
CUSTOM CONCRETE LLC	CONCRETE-SW	\$ 2,581.00
CY & CHARLEY'S FIRESTONE	SERVICES-PD	\$ 53.63
DELTA DENTAL OF IOWA	DENTAL BENEFIT	\$ 4,177.16
DEMCO	SUPPLIES-L	\$ 177.90
DENNY'S PUNKIN' PATCH	SUPPLIES-L	\$ 62.50
DORSEY & WHITNEY LLP	SERVICES-PD,PR,ST,SW	\$ 27,841.00
EAST-CENTRAL IOWA R.E.C.	UTILITY-A,PR,ST,W,CH	\$ 2,613.07
ELECTRIC PUMP INC	EQUIP REPAIR-W	\$ 1,205.00
EMPLOYEE BENEFIT SYSTEMS	SAFE-T FUND-ALL	\$ 10,718.02
ESCHEN'S CLOTHING	UNIFORM-ST,W	\$ 740.00
FELD FIRE	SAFETY EQUIP-F	\$ 1,040.00
GALLS INC	UNIFORM-F	\$ 172.95
GEATER MANUFACTURING	TIF REBATE-CH	\$ 2,557.00
GRAINGER INC	SUPPLIES-W	\$ 63.65
GWORKS	ANNUAL FEES-CH	\$ 13,584.00
HAWKINS, INC.	CHEMICALS-W	\$ 70.00
HEARTLAND MECHANICAL LLC	EQUIP MAINT-L	\$ 200.00
IA DEPT OF REVENUE	SALES TAX-PR,W	\$ 7,816.46
IA DNR	DUES-W	\$ 115.00
IA POETRY ASSOCIATION	BOOKS-L	\$ 12.75
IA RURAL WATER ASSOCIATIO	DUES-W	\$ 455.00
INDEPENDENCE CONSTRUCTION	TIF REBATE-CH	\$ 14,425.09
INDEPENDENCE LIGHT & POWE	UTILITIES-ALL	\$ 25,788.06
INGRAM LIBRARY SERVICES	BOOKS-L	\$ 702.94
INRCOG	SERVICES-CH	\$ 547.32
INTERNAL REVENUE SERVICE	FED/FICA TAX	\$ 24,671.26
IPERS	IPERS-PROTECTIV	\$ 33,300.31
JOHN DEERE FINANCIAL	SUPPLIES-PR,W,ST,B,	\$ 839.41
LUMBER RIDGE HOME SOURCE	SUPPLIES-PR	\$ 369.16
LYNCH DALLAS, PC	LEGAL EXP-A,B,CH	\$ 2,384.98
MAIN, TIMOTHY E	INSTRUCTOR-PR	\$ 934.67
MAVERICK POWERSPORTS	REPAIR-A	\$ 72.00
MCGRAW'S CARPETS	SERVICES-PR	\$ 7,793.40
MED COMPASS	SUPPLIES-FD	\$ 1,730.00
MIDAMERICAN ENERGY COMPAN	UTILITY-CH,PD,PR,ST,W	\$ 2,829.04
MILLER QUARRY	ROCK-PR	\$ 193.98
MURPHY TRACTOR & EQUIPMEN	VEH REPAIR-ST	\$ 91.11
NAPA AUTO PARTS	SUPPLIES-ST	\$ 90.24
NORTHERN ESCROW, INC.	SERVICES-CH	\$ 103,844.43
OFFICE TOWNE INC	SUPPLIES-PD,PR	\$ 1,394.44
P & N CORPORATION	FUEL PROFITS-A	\$ 297.09
PAYROLL CHECKS	PAYROLL CHECKS	\$ 78,450.56
PERMANENT ROOFING SPECIAL	SERVICES-L	\$ 4,000.00
PINNACLE PLUMBING HOLDING	SERVICES-L	\$ 7,332.54
PRECISION PLUMBING, HEATI	SERVICES-PR	\$ 1,259.75
PRINT EXPRESS	SUPPLIES-PD	\$ 490.89
PUSH-PEDAL-PULL INC	EQUIP MAINT-PR	\$ 468.79
REXCO EQUIPMENT, INC	VEH REPAIR-PR	\$ 83.93
S & K COLLECTIBLES	SHIPPING-W	\$ 30.00
SCHOLASTIC LIBRARY	BOOKS-L	\$ 302.96
SIGNS & MORE	SUPPLIES-PR	\$ 490.82
SPEER FINANCIAL INC	SERVICES-CH	\$ 375.00
STAR EQUIPMENT, LTD	EQUIPMENT-ST	\$ 1,152.00
STATE FARM	BENEFITS-CH,ST,W	\$ 63.65

STATE STREET BANK & TRUST	ICMA-RC \$ PRE	\$ 4,478.20
STEVE GEE CONSTRUCTION	TIF REBATE-CH	\$ 16,522.11
STOREY KENWORTHY - MATT P	SUPPLIES-L	\$ 245.01
STRAND ASSOCIATES	SERVICES-W	\$ 128,700.00
SUPERB CLEANING SERVICES	BLDG MAINT-L	\$ 1,850.00
TASC	FLEX MEDICAL	\$ 1,976.41
TREASURER-STATE OF IOWA	STATE TAXES	\$ 7,502.28
TRUE VALUE HARDWARE	SUPPLIES-L	\$ 7.98
UNITED RENTALS (NORTH AME	SERVICES-PR	\$ 4,601.94
UNUM	LIFE/AD&D INS	\$ 976.33
WALMART COMMUNITY	SUPPLIES-L	\$ 138.01
WASTE MANAGEMENT	GARBAGE-PR	\$ 420.54
WELLMARK BCBS	HEALTH BENEFIT	\$ 48,780.80
WILSON, KATHY J	PROGRAM-L	\$ 150.00
WINTHROP BUILDING SUPPLY	SUPPLIES-ST	\$ 97.96
ZARNOTH BRUSH WORKS INC	VEH REPAIRS-ST	\$ 1,175.95
ZIKMUND, ERIN	REIMBURSE-L	\$ 104.03

**CLAIMS TOTAL \$674,187.49;** General Fund \$184,433.32; Library \$29,077.97; Streets Dept-Road Use \$32,044.17; Employee Benefits \$1,421.08; Tax Increment Financing \$33,504.20; Economic Development \$104,391.75; Cap Project-Street Improvement \$5,443.22; Cap Project-Bridges \$5,056.13; Parks & Rec Projects \$5,634.67; Cap Project-City Buildings \$6,500.00; Cap Project-Airport \$31,986.50; Cap Outlay Savings/LOST \$32,292.25; Water Fund \$19,626.73; Sewer Utility Fund \$164,269.50; Storm Water \$2,581.00; Storm Water Projects \$5,206.98; Self Insurance \$10,339.05; Self Insurance-Enterprise \$378.97.

**REVENUES MONTH TO DATE TOTAL \$891,274.60;** General Fund \$224,335.34; Library \$34,983.39; Streets Dept-Road Use \$67,123.01; Employee Benefits \$44,836.06; Emergency Levy \$2,355.54; Tax Increment Financing \$36,638.29; Economic Development \$45,471.00; Debt Service \$37,333.74; Debt-Special Assessment \$41,673.50; Parks & Rec Projects \$56,600.00; Cap Project-Airport \$15,435.00; Cap Outlay Savings/LOST \$1,177.78; Water Fund \$71,832.92; Water Revenue Bond \$7,824.58; Sewer Utility \$114,246.21; Sewer SRF Sinking \$7,996.67; Sewer Sinking Revenue Bond \$42,422.67; Storm Water \$9,998.88; Self Insurance \$21,808.51; Self Insurance-Enterprise \$7,181.51.

The November 2023 budgeted monthly transfers and the revenues and expenses by department to date were available for council review and discussion.

### HEARINGS & ORDINANCES

Council Member Prusator with a motion to table provisions pertaining to Public Health and Safety-Discharging Weapons for further discussion at the January work session, second by Council Member Moore. The roll being called the following Council Members voted: Ayes: Huston, Hanna, Moore, Prusator, O’Loughlin, Jensen, and Callahan.

### RESOLUTIONS

Council Member Jensen with a motion to approve and authorize the Mayor to sign the resolution creating a Police Lieutenant position and promoting Sergeant Isley to the position, second by Council Member O’Loughlin. Council Member Huston asked about the number of officers within the Police Department. Chief Niedert answered there are 12 officers total, and this action will also follow the “Back the Blue” bill regarding investigation procedures for improper officer actions. This promotion will also be more in line with what Officer Isley is currently doing when he is on duty. Council Member O’Loughlin asked if he would also do internal affair investigations. Chief Niedert said he would be the start of the internal affair investigation process. Council Member Moore asked about the number of part-time officers. Chief Niedert said there are no part-time officers but there are four reserve officers. The roll being called the following Council Members voted: Ayes: Prusator, O’Loughlin, Jensen, Callahan, Huston, Hanna, and Moore.

**Resolution adopted and upon approval by Mayor assigned No. 2023-103 in the Official Book of Resolutions.**

Council Member Callahan with a motion to approve and authorize the Mayor to sign the resolution updating the fees for building permits for the City of Independence, Iowa, second by Council Member Jensen. Council Member O’Loughlin asked how long the current fees have been in place? City Manager Schmitz said he was unable to find out when the current fees were adopted, but they have been around for a long time. Council Member Jensen said it would be nice to have the fees all on one page instead of the other multi-page document that was included in the

packet. City Manager Schmitz said the multi-page document with the current fee schedule is just the building permit formula carried out. The same thing could be done with the proposed fee schedule in the resolution. Council Member Moore asked if these fees compare to other cities of similar size? City Manager Schmitz said the new fee schedule is identical to Oelwein's and when Oelwein updated their fees, they had done a lot of research. The roll being called the following Council Members voted: Ayes: O'Loughlin, Jensen, Callahan, Huston, Hanna, Moore, and Prusator.

**Resolution adopted and upon approval by Mayor assigned No. 2023-104 in the Official Book of Resolutions.**

Council Member Huston with a motion to approve and authorize the Mayor to sign the resolution of the City Council of the City of Independence, IA approving the application of Independence Foods LLC to the Iowa Economic Development Authority High Quality Jobs Program, second by Council Member Callahan. Council Member Hanna had received several calls from downtown businesses that are against this as they are unable to compete with the \$25.90 hourly wages. Council Member O'Loughlin said when the plant was open before, there were workers that drove here from Blackhawk County. Mayor Bleichner said the new plant will not be operating at full staff right away and the grant from Iowa Economic Development Authority set the number of employees and the wage amount. Ken Mayer stated the \$25.90 wage will be an aggregate across the plant. Council Member Moore reached out to ten businesses within Independence for their opinion of this opportunity and all were in favor of this. Mayor Bleichner said this was talked about at the work session, but there still needs to be discussion regarding the City's required match for this grant. The City is not planning on cutting a check for the full \$300,000, and would like to do in-kind services for as much as possible. Mayor Bleichner asked when things would be operational once the purchase has been completed. Ken Mayer said that in December, equipment and remodeling will be done. Operations will start in January 2024 but on a smaller scale. The roll being called the following Council Members voted: Ayes: Jensen, Callahan, Huston, Hanna, Moore, Prusator, and O'Loughlin.

**Resolution adopted and upon approval by Mayor assigned No. 2023-105 in the Official Book of Resolutions.**

**OTHER BUSINESS**

Council Member Jensen with a motion to award the Airport Farm Lease to Leon Bachman with a bid of \$320.00/acre and to authorize the City Manager to sign the lease, second by Council Member Hanna. Council Member O'Loughlin asked how long the lease was for? Mayor Bleichner said the lease was through February 2027. The roll being called the following Council Members voted: Ayes: Huston, Hanna, Moore, Prusator, O'Loughlin, and Jensen. Nays: Callahan.

Council Member O'Loughlin with a motion to approve Change Order #20 for the Independence Façade Phase 1 project with no change to the contract amount and to authorize the City Manager to sign the Change Order, second by Council Member Huston. The roll being called the following Council Members voted: Ayes: Huston, Hanna, Moore, Prusator, O'Loughlin, Jensen, and Callahan.

Council Member Callahan with a motion to approve Change Order #22 for the Independence Façade Phase 1 project with no change to the contract amount and to authorize the City Manager to sign the Change Order, second by Council Member O'Loughlin. The roll being called the following Council Members voted: Ayes: Hanna, Moore, Prusator, O'Loughlin, Jensen, Callahan, and Huston.

**REPORTS**

The following comments were heard from Council and Staff: Huston – Hope everyone had a good Thanksgiving. Congrats to the Street Department for getting out and removing the snow. Hanna – Jingle on Main is this Friday and starts at 5:00 pm. O'Loughlin – Congrats to Independence Foods LLC on their purchase and we look forward to working with you. Jensen – Allerton Brewery is having an event about the 150th anniversary of the first fire in downtown Independence at 6:30 pm tonight. City Manager – The Santa Shack at Jingle on Main will be in the alley by the Malek. The City has put out information on the Rural Housing Survey on the City's Facebook page and hard copies are available at City Hall and the Library for citizens to fill out and submit. I have talked with the City Clerk about doing a strategic planning session in late January or early February because we should have a better understanding of projected revenues for Fiscal Year 2025. Mayor – Felt there was good discussion at the Joint Government meeting last week. The Gedney Bakery will be hosting the Santa phone during Jingle on Main.

**ADJOURNMENT**

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

Whereupon Mayor Bleichner declared the meeting adjourned at 5:32 p.m.

REGULAR MEETING

MONDAY, NOVEMBER 27, 2023

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ATTEST: Brad Bleichner, Mayor of the City of Independence, Iowa

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

DRAFT



## CITY COUNCIL MEMORANDUM

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**TO:** City Council

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

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Approve the Claims

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**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 NAME	REFERENCE	AMOUNT	VENDOR TOTAL	CHECK CHECK#	CHECK DATE
AIR SERVICES INC	REPAIR-F		220.00		
ALLEN OCCUPATIONAL HEALTH	SERVICES-PD		127.00		
AMAZON CAPITAL SERVICES	SUPPLIES-PD		607.56		
AVFUEL CORPORATION	EQUIP/FUEL-A		29,673.94		
BANK IOWA	BOND PAYMENT	13,746.00		80263	11/29/23
BANK IOWA	BOND PAYMENT	11,784.16	25,530.16	80264	11/29/23
ROBERT BEATTY	PHONE ALLOWANCE		45.00	14264821	12/01/23
BERGANKDV	SERVICES-CH		20,000.00		
BLEICHNER, BRAD	PHONE ALLOWANCE		100.00	14264828	12/01/23
BUCHANAN COUNTY AUDITOR	DISPATCH SVC-PD		82,304.50		
TRENTON CABELL	PHONE ALLOWANCE		45.00	14264832	12/01/23
CARD SERVICES-VISA	MISC EXP-PR,PD,F,W,A,CH		6,042.55	14264835	12/05/23
CEDAR BEND HUMANE SOCIETY	SERVICES-AC		54.00		
CITY LAUNDERING CO. INC	BLDG MAINT-W,PD		240.13		
CONSOLIDATED ENERGY CO	FUEL-ALL		7,282.47		
CRAWFORD ENGINEERING & SURVEYI	SERVICES-PR,ST,SW		35,507.96		
	Multiple Projects	34,510.00			
CULLIGAN TOTAL WATERMONTICELLO	SUPPLIES-A		31.50		
CY & CHARLEY'S FIRESTONE INC	SERVICES-PD,W		863.82		
DANKO EMERGENCY EQUIPMENT COCL	EQUIPMENT-F		225.00		
DAVE SCHMITT CONSTRUCTION	SERVICES-W		786.25		
DUNLAP MOTORS INC	VEH MAINT-F,ST		1,241.92		
EASTERN IOWA EXCAVATING	SERVICES-PR		158,766.61		
	Project# 2023-PR-1	58,766.61			
ELECTRIC PUMP INC	EQUIP REPAIR-W		3,675.11		
EMPLOYEE BENEFIT SYSTEMS	ADMIN FEE-ALL	320.00		14264808	12/10/23
EMPLOYEE BENEFIT SYSTEMS	SAFE-T FUND-ALL	8,791.83	9,111.83	14264834	12/12/23
BRAD ESCH	PHONE ALLOWANCE		45.00	14264831	12/01/23
FAREWAY STORES INC	SUPPLIES-PR		488.35		
FELD FIRE	EQUIPMENT-F		763.00		
TRAVIS FOLEY	PHONE ALLOWANCE		45.00	14264833	12/01/23
FOUR FARMERS LLC	SERVICES-W		10,287.20		
GREEN PRO SOLUTIONS	SUPPLIES-ST		2,473.63		
HARDWARE HANK	SUPPLIES-F,W,ST,PR		282.83		
HAWKINS, INC.	CHEMICALS-W		459.00		
BLAKE HAYWARD	PHONE ALLOWANCE		45.00	14264825	12/01/23
IOWA DNR	DUES-A		130.00		
IOWA LAW ENFORCEMENT ACADEMY	TRAINING-PD		625.00		
IMWCA	AUDIT PREMIUM-ALL		12,311.00		
INDEPENDENCE CELEBRATIONS COMM	FIREWORKS-CH		5,000.00		
INTERNAL REVENUE SERVICE	FED/FICA TAX		25,446.75	14264819	12/01/23
IOWA FINANCE AUTHORITY	BOND PAYMENT		12,980.00	14264818	12/01/23
KARL EMERGENCY VEHICLES	EQUIPMENT-PD		27,089.98		
KEYSTONE LABORATORIES INC.	LAB ANALYSIS-W		108.50		
ANGELA KILER	PHONE ALLOWANCE		45.00	14264823	12/01/23
BRIAN LAU	PHONE ALLOWANCE		45.00	14264824	12/01/23
MARTIN GARDNER ARCHITECTURE	SERVICES-F		388.06		
MICROSOFT CORPORATION	DUES-ALL		8,250.00		
INDEPENDENCE NAPA	SUPPLIES-ST,PR,A,W		835.86		
NEJDL, MICHELLE	PHONE ALLOWANCE		45.00	14264826	12/01/23
OELWEIN PUBLISHING COMPANY	PUBLICAT-CH,ST		349.37		
	Project# 2023-ST-1	99.45			
OFFICE TOWNE INC.	SUPPLIES-PD,W,F		217.55		
P & N CORPORATION	FUEL PROFITS-A		1,169.16		

Vendor Checks: 11/29/2023-12/12/2023

Payroll Checks: 11/29/2023-12/12/2023

Item #7.

VENDOR NAME	REFERENCE	AMOUNT	VENDOR TOTAL	CHECK CHECK#	CHECK DATE
PITNEY BOWES GLOBAL FINANCIAL	EQUIP LEASE-CH		315.48		
PRECISION PLUMBING, HEATING,	EQUIP REPAIR-A,W		762.18		
PREMIER ANIMAL WELLNESS&SURGER	SERVICES-AC		36.00		
BRENT RECK	PHONE ALLOWANCE		45.00	14264822	12/01/23
RIVER PALACE HOLDINGS INC	GRANT REIMBURSE-CH		60,000.00		
RYDELL AUTO GROUP	VEH MAINT-PD		1,519.93		
MATTHEW SCHMITZ	PHONE ALLOWANCE		100.00	14264830	12/01/23
SIGNS & MORE LLC	MISC EXP-CH,ST		353.87		
SOUKUP, BRETT	PHONE ALLOWANCE		45.00	14264827	12/01/23
SPAHN & ROSE LUMBER COMPANY	SUPPLIES-PD,PR		5,651.38		
STATE STREET BANK & TRUST CO	ICMA-RC \$ PRE		4,428.20	14264829	12/01/23
T & W GRINDING & COMPOST LLC	SERVICES-ST		8,143.00		
TASC	FLEX MEDICAL		1,259.81	14264820	12/01/23
EUROFINS ENVIRONMENT TESTING	LAB ANALYSIS-W		1,243.09		
VERN'S TRUE VALUE	SUPPLIES-PR,W,ST,F		410.77		
TSCHIGGFRIE EXCAVATING INC	SERVICES-W		5,393.00		
UMB BANK NA	BOND PAYMENT	1,950.00		14264810	11/29/23
UMB BANK NA	BOND PAYMENT	6,901.25		14264811	11/29/23
UMB BANK NA	BOND PAYMENT	25,860.00		14264812	11/29/23
UMB BANK NA	BOND PAYMENT	29,700.00		14264813	11/29/23
UMB BANK NA	BOND PAYMENT	9,615.00		14264814	11/29/23
UMB BANK NA	BOND PAYMENT	12,312.50		14264815	11/29/23
UMB BANK NA	BOND PAYMENT	69,016.66		14264816	11/29/23
UMB BANK NA	BOND PAYMENT	6,597.50	161,952.91	14264817	11/29/23
US CELLULAR	PHONE-F		200.88		
USA BLUE BOOK	SUPPLIES-W		597.82		
VERIZON WIRELESS	UTILITY-CH,PR,F,PD		172.70		
WASTE MANAGEMENT	GARBAGE-A,PR,W,CH		49,337.95		
THE WINTHROP NEWS	PUBLICAT-B,CH,ST		619.08		
	Project# 2023-ST-1	118.80			
			=====		
Accounts Payable Total			794,995.60		
Invoices: Paid			247,402.21		
Invoices: Scheduled			547,593.39		
Payroll Checks			79,108.43		
			=====		
Report Total			874,104.03		
			=====		

**CLAIMS REPORT  
CLAIMS FUND SUMMARY**

Payroll Checks: 11/29/2023-12/12/2023

Item #7.

FUND	NAME	AMOUNT
001	GENERAL FUND	386,615.96
003	LIBRARY	9,984.31
005	HOTEL-MOTEL TAX	5,000.00
110	STREETS DEPT - ROAD USE T	18,154.14
112	EMPLOYEE BENEFITS	13,043.47
160	ECONOMIC DEVELOPMENT	60,000.00
200	DEBT SERVICE	177,849.57
302	CAP PROJ - STREET IMPROVE	13,727.25
304	PARKS & REC PROJECTS	77,925.61
323	CAP OUTLAY SAVINGS/LOST	34,098.99
324	CAP PROJECT HIGHWAY 150	1,842.00
600	WATER FUND	11,595.13
605	WATER REVENUE BOND	6,597.50
610	SEWER UTILITY FUND	31,544.31
611	SEWER SRF SINKING FUND	12,980.00
614	SEWER SINKING REVENUE BON	3,036.00
740	STORM WATER DEPT	997.96
820	SELF INSURANCE	9,061.83
821	SELF INSURANCE - ENTERPRI	50.00
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TOTAL FUNDS		874,104.03



## CITY COUNCIL MEMORANDUM

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**TO:** City Council

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

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Bank Reconciliation – *Information Only*

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**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.

BANK CASH REPORT  
2023

Item #8.

BANK NAME	OCTOBER	NOVEMBER	NOVEMBER	NOVEMBER	OUTSTANDING	NOV BANK
FUND GL NAME	CASH BALANCE	RECEIPTS	DISBURSMENTS	CASH BALANCE	TRANSACTIONS	BALANCE
BANK IOWA - CHECKING						
BANK BANK IOWA - CHECKING						14,742,631.93
001 CASH GENERAL FUND	1,617,154.20	344,749.68	536,548.33	1,425,355.55	51,364.29	
003 CASH LIBRARY	6,742.52	43,100.01	39,767.80	10,074.73		
003 CASH RESERVE-LIB EQUIP	371.88-	0.00	0.00	371.88-	6,895.41	
005 CASH HOTEL-MOTEL TAX	157,092.53	41,721.68	680.47	198,133.74		
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	748,465.18	77,093.76	48,172.36	777,386.58	6,327.67	
112 CASH EMPLOYEE BENEFITS	484,121.79	44,836.06	96,191.37	432,766.48	1,397.21	
119 CASH EMERGENCY LEVY	2,005.87	2,355.54	2,355.54	2,005.87		
121 CASH LOCAL OPTION SALES TAX	549,560.21	79,125.18	0.00	628,685.39		
125 CASH TAX INCREMENT FINANCING	354,988.11	36,638.29	33,504.20	358,122.20	33,504.20	
131 CASH LIBRARY MEMORIAL TRUST	375.00	0.00	0.00	375.00		
145 CASH URBAN RENEWAL	227,576.51	0.00	0.00	227,576.51		
160 CASH ECONOMIC DEVELOPMENT	394,403.01	62,471.00	104,391.75	352,482.26	44,886.67	
177 CASH POLICE FORFEITURE	13,089.16	0.00	0.00	13,089.16		
200 CASH DEBT SERVICE	638,031.25	37,333.74	178,449.57	496,915.42	10,710.00	
210 CASH DEBT SPECIAL ASSESSMENT	385,195.13	43,653.50	0.00	428,848.63		
301 CASH CAP PROJ FIRE EMERGENCY	26,436.55	0.00	0.00	26,436.55		
302 CASH CAP STREET IMPROVEMENT	621,185.81	0.00	6,349.22	614,836.59	5,443.22	
303 CASH - CAP PROJ/BRIDGES	321,936.66	0.00	5,056.13	316,880.53	5,056.13	
304 CASH - COMPLEX TURF	438,512.95	0.00	102,958.16	335,554.79	5,634.67	
311 CASH CAP PROJ CITY BLDGS	317,498.41-	0.00	6,500.00	323,998.41-	6,500.00	
315 CASH CAP PROJ HOUSING REHAB	88.81	0.00	0.00	88.81		
316 CASH CAP PROJ VISIONING PROJ	149,589.22-	0.00	0.00	149,589.22-		
318 CASH CAP PROJ AIRPORT	454,104.92-	15,435.00	33,097.46	471,767.38-	31,986.50	
319 CASH CAP PROJ WAPSIE DAM MIT	5,940.10-	0.00	0.00	5,940.10-		
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	78,669.58-	0.00	0.00	78,669.58-		
323 CASH CAPITAL OUTLAY/LOST	391,220.64	0.00	0.00	391,220.64		
323 RESERVE-POLICE CAP OUTLAY/LOST	79,295.07-	0.00	2,009.79	81,304.86-		
323 RESERVE-FIRE CAP OUTLAY/LOST	334,052.77	0.00	12,918.69	321,134.08		
323 RESERVE-STREET CAP OUTLAY/LOST	375,808.88	0.00	0.00	375,808.88		
323 RESERVE-AIRPORT CAP OUTLY/LOST	123,290.09	0.00	0.00	123,290.09		
323 RESERVE-LIBRARY CAP OUTLY/LOST	8,763.74-	0.00	11,332.54	20,096.28-		
323 RESERVE-PARK CAP OUTLAY/LOST	96,632.42	0.00	0.00	96,632.42		
323 RESERVE-COMPLEX CAP OUTLY/LOST	32,538.99-	5,241.95	19,279.52	46,576.56-		
323 RESERVE-FCC CAP OUTLAY/LOST	160,977.45	1,098.87	15,883.40	146,192.92		
323 RESERVE-CITY HALL CAP OUT/LOST	103,872.63	0.00	824.50	103,048.13		
323 RESERVE-RIVERS EDGE CAP OUT/LO	60,703.81-	78.91	599.00	61,223.90-		
323 RESERVE-POOL CAP OUTLAY/LOST	124,854.74	0.00	0.00	124,854.74		

11/30/23  
Statement  
Balance

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12/1/23

BANK CASH REPORT  
2023

Item #8.

BANK NAME FUND GL NAME	OCTOBER CASH BALANCE	NOVEMBER RECEIPTS	NOVEMBER DISBURSMENTS	NOVEMBER CASH BALANCE	OUTSTANDING TRANSACTIONS	NOV BANK BALANCE
323 RESERVE-BLDG CAP OUT/LOST	50,711.70	0.00	0.00	50,711.70	33,212.20	
324 CASH - CAP PROJECT HIGHWAY 150	387,744.37-	0.00	0.00	387,744.37-		
399 CASH CAP STORM SEWER	4,521.23	0.00	0.00	4,521.23		
500 CASH CEMETERY	0.00	0.00	0.00	0.00		
600 CASH WATER	278,390.89	95,983.27	35,134.25	339,239.91	1,916.13	
601 CASH - WATER IMPROV/INFRASTRUC	0.00	0.00	0.00	0.00		
602 CASH WATER CONSTRUCTION	2,828.00-	0.00	0.00	2,828.00-		
604 CASH WATER REPLACEMENT	0.00	0.00	0.00	0.00		
605 CASH 2021 WATER REV BOND	31,199.33	7,824.58	6,597.50	32,426.41		
606 CASH WATER REV BOND RESERVE	98,000.00	0.00	0.00	98,000.00		
610 CASH SEWER	5,908,808.13	211,711.19	246,474.50	5,874,044.82	134,432.86	
611 CHECKING - SRF SINKING FUND	32,027.30	7,996.67	0.00	40,023.97		
612 CHECKING - SEWER SRF PROJECT	0.89	0.00	0.00	0.89		
613 CASH SEWER REVENUE BOND RESV	238,682.89	0.00	0.00	238,682.89		
614 CASH SEWER SINKING REV BOND	181,032.88	42,422.67	3,036.00	220,419.55	3,036.00	
615 CASH WWTP FUTURE PLANT	383,946.10	0.00	0.00	383,946.10		
619 CASH SEWER REPLCEMENT	0.00	0.00	0.00	0.00		
620 CASH WWTP REPLACEMENT	0.00	0.00	0.00	0.00		
740 CASH STORM WATER	320,571.19	13,759.56	7,171.69	327,159.06	6,981.00	
741 CASH	601,131.03	0.00	5,206.98	595,924.05	5,206.98	
820 CASH SELF INSURANCE	280.00	21,808.51	21,808.51	280.00		
821 CASH SELF INSURANCE ENTERPRISE	72.00	7,181.51	7,181.51	72.00		
PENDING CREDIT-CARD DEPOSITS					231.00	
					86,528.89	
BANK IOWA - CHECKING TOTALS	14,780,760.29	1,243,621.13	1,589,480.74	14,434,900.68	307,731.25	14,742,631.93
BANK IOWA - AQUATIC CTR SAVING						
BANK BANK IOWA - AQUATIC CTR SAVING						408,439.37
001 SAVINGS-AQUATIC CENTER PROJECT	12,424.23	127.53	0.00	12,551.76		
320 SAVINGS - CAP PROJ AQUATIC CTR	395,887.61	0.00	0.00	395,887.61		
BANK IOWA - AQUATIC CTR SAVING	408,311.84	127.53	0.00	408,439.37	0.00	408,439.37
BANK IOWA - CD INVESMENTS						
BANK BANK IOWA - CD INVESMENTS						1,184,994.72
001 CD #5810-PW CD	50,000.00	0.00	0.00	50,000.00		
500 CD #81506248-OAKWOOD CEMET CD	0.00	0.00	0.00	0.00		
500 CD #81505836-OAKWOOD CEM T.C.	0.00	0.00	0.00	0.00		
600 CD #9325 WATER FUND CD	826,650.61	0.00	0.00	826,650.61		
602 CD #7087 WATER CONST CD	0.00	0.00	0.00	0.00		
620 CD #9316 WWTP REPLACEMENT	308,344.11	0.00	0.00	308,344.11		
BANK IOWA - CD INVESMENTS TOTA	1,184,994.72	0.00	0.00	1,184,994.72	0.00	1,184,994.72
SECURITY STATE BANK - CD INVST						
BANK SECURITY STATE BANK - CD INVST						
500 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

# BANK CASH REPORT

2023

Item #8.

BANK FUND GL	BANK NAME	OCTOBER CASH BALANCE	NOVEMBER RECEIPTS	NOVEMBER DISBURSMENTS	NOVEMBER CASH BALANCE	OUTSTANDING TRANSACTIONS	NOV BANK BALANCE
VERIDIAN CREDIT UNION							
BANK	VERIDIAN CREDIT UNION						
500	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	IPAIT - INVESTMENT SAVINGS						786,090.89
001	IPAIT 115-EVENTS	0.01	0.00	0.00	0.01		
001	IPAIT 101-PARKS-RIVER WALK	10,125.19	42.61	0.00	10,167.80		
001	IPAIT 110-OAKWOOD CEMETERY	24,311.47	102.38	0.00	24,413.85		
001	IPAIT 119-CAPITAL IMPROVEMNT	2,133.77	9.00	0.00	2,142.77		
001	IPAIT 114-PARKS-BALL COMPLEX	16,199.90	68.24	0.00	16,268.14		
001	IPAIT 102 - POLICE CANINE	6,523.84	27.50	0.00	6,551.34		
012	IPAIT 103-STREET REPLACEMENT	72.64	0.30	0.00	72.94		
014	IPAIT 111-FIRE DEPT REPLACEM	507.10	2.10	0.00	509.20		
018	IPAIT 106-AIRPORT REPLACEMNT	580.58	2.40	0.00	582.98		
043	IPAIT 105-PARKS REPLACEMENT	29,210.86	122.98	0.00	29,333.84		
602	IPAIT 116-WATER CONST	105,879.34	445.77	0.00	106,325.11		
604	IPAIT 113-WATER VEH/EQU REPL	38,030.84	160.08	0.00	38,190.92		
615	IPAIT 117-WWTP RESERVE	527,447.87	2,220.68	0.00	529,668.55		
619	IPAIT 112-SEWER VEH/EQU REPL	21,771.77	91.67	0.00	21,863.44		
	IPAIT - INVESTMENT SAVINGS TOT	782,795.18	3,295.71	0.00	786,090.89	0.00	786,090.89
PETTY CASH							
BANK	PETTY CASH						1,575.00
001	PETTY CASH - POLICE	200.00	0.00	0.00	200.00		
001	PETTY CASH - RIVERS EDGE	100.00	0.00	0.00	100.00		
001	PETTY CASH - LION'S PARK RM	0.00	0.00	0.00	0.00		
001	PETTY CASH - FCC	100.00	0.00	0.00	100.00		
001	PETTY CASH - POOL	225.00	0.00	0.00	225.00		
001	PETTY CASH - COMPLEX	600.00	0.00	0.00	600.00		
001	PETTY CASH - CITY HALL	150.00	0.00	0.00	150.00		
003	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
OAKWOOD CEMETERY MM ACCTS							
BANK	OAKWOOD CEMETERY MM ACCTS						98,099.68
500	SAVINGS -0969762 MONEY MARKET	0.00	0.00	0.00	0.00		
500	SAVINGS -70010947 MONEY MARKET	98,095.65	4.03	0.00	98,099.68		
	OAKWOOD CEMETERY MM ACCTS TOTA	98,095.65	4.03	0.00	98,099.68	0.00	98,099.68



2023

Item #8.

FUND	GL	BANK NAME	OCTOBER CASH BALANCE	NOVEMBER RECEIPTS	NOVEMBER DISBURSMENTS	NOVEMBER CASH BALANCE	OUTSTANDING TRANSACTIONS	NOV BANK BALANCE
BANKIOWA-COMPLEX TURF								
-----								
BANK		BANKIOWA-COMPLEX TURF						147,733.69
001		SAVINGS-COMPLEX TURF PROJECT	15.40	18.29	0.00	33.69		
304		SAVINGS-COMPLEX TURF PROJECT	91,100.00	56,600.00	0.00	147,700.00		
			-----	-----	-----	-----	-----	-----
BANKIOWA-COMPLEX TURF TOTALS			91,115.40	56,618.29	0.00	147,733.69	0.00	147,733.69
NORTHEAST SECURITY BANK								
-----								
BANK		NORTHEAST SECURITY BANK						1,391,235.70
602		CD #3970	1,391,235.70	0.00	0.00	1,391,235.70		
			-----	-----	-----	-----	-----	-----
NORTHEAST SECURITY BANK TOTALS			1,391,235.70	0.00	0.00	1,391,235.70	0.00	1,391,235.70
=====								
TOTAL OF ALL BANKS			18,738,883.78	1,303,666.69	1,589,480.74	18,453,069.73	307,731.25	18,760,800.98
=====								

**BALANCE SHEET**  
**CALENDAR 11/2023, FISCAL 5/2024**

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
001-000-1110	CASH GENERAL FUND	191,798.65-	1,425,355.55
003-000-1110	CASH LIBRARY	3,332.21	10,074.73
005-000-1110	CASH HOTEL-MOTEL TAX	41,041.21	198,133.74
110-000-1110	CASH ROAD USE TAX	28,921.40	777,386.58
112-000-1110	CASH EMPLOYEE BENEFITS	51,355.31-	432,766.48
119-000-1110	CASH EMERGENCY LEVY		2,005.87
121-000-1110	CASH LOCAL OPTION SALES TAX	79,125.18	628,685.39
125-000-1110	CASH TAX INCREMENT FINANCING	3,134.09	358,122.20
131-000-1110	CASH LIBRARY MEMORIAL TRUST		375.00
145-000-1110	CASH URBAN RENEWAL		227,576.51
160-000-1110	CASH ECONOMIC DEVELOPMENT	41,920.75-	352,482.26
177-000-1110	CASH POLICE FORFEITURE		13,089.16
200-000-1110	CASH DEBT SERVICE	141,115.83-	496,915.42
210-000-1110	CASH DEBT SPECIAL ASSESSMENT	43,653.50	428,848.63
301-000-1110	CASH CAP PROJ FIRE EMERGENCY		26,436.55
302-000-1110	CASH CAP STREET IMPROVEMENT	6,349.22-	614,836.59
303-000-1110	CASH - CAP PROJ/BRIDGES	5,056.13-	316,880.53
304-000-1110	CASH - COMPLEX TURF	102,958.16-	335,554.79
311-000-1110	CASH CAP PROJ CITY BLDGS	6,500.00-	323,998.41-
315-000-1110	CASH CAP PROJ HOUSING REHAB		88.81
316-000-1110	CASH CAP PROJ VISIONING PROJ		149,589.22-
318-000-1110	CASH CAP PROJ AIRPORT	17,662.46-	471,767.38-
319-000-1110	CASH CAP PROJ WAPSIE DAM MIT		5,940.10-
320-000-1110	CASH CAP PROJ AQUATIC CTR		468,238.82-
322-000-1110	CASH CAP STREET PROJECT		78,669.58-
323-000-1110	CASH CAPITAL OUTLAY/LOST		391,220.64
324-000-1110	CASH - CAP PROJECT HIGHWAY 150		387,744.37-
399-000-1110	CASH CAP STORM SEWER		4,521.23
600-000-1110	CASH WATER	60,849.02	339,239.91
602-000-1110	CASH WATER CONSTRUCTION		2,828.00-
605-000-1110	CASH 2021 WATER REV BOND	1,227.08	32,426.41
606-000-1110	CASH WATER REV BOND RESERVE		98,000.00
610-000-1110	CASH SEWER	34,763.31-	5,874,044.82
611-000-1110	CHECKING - SRF SINKING FUND	7,996.67	40,023.97
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	39,386.67	220,419.55
615-000-1110	CASH WWTP FUTURE PLANT		383,946.10
740-000-1110	CASH STORM WATER	6,587.87	327,159.06
741-000-1110	CASH	5,206.98-	595,924.05
820-000-1110	CASH SELF INSURANCE		280.00
821-000-1110	CASH SELF INSURANCE ENTERPRISE		72.00
		-----	-----
	CASH TOTAL	289,431.90-	13,302,800.43
003-000-1111	CASH RESERVE-LIB EQUIP		371.88-
		-----	-----
	RESERVE- TOTAL	.00	371.88-

**BALANCE SHEET**  
**CALENDAR 11/2023, FISCAL 5/2024**

Item #8.

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
323-000-1130	RESERVE-POLICE CAP OUTLAY/LOST	2,009.79-	81,304.86-
	RESERVE- TOTAL	2,009.79-	81,304.86-
323-000-1131	RESERVE-FIRE CAP OUTLAY/LOST	12,918.69-	321,134.08
	RESERVE- TOTAL	12,918.69-	321,134.08
323-000-1132	RESERVE-STREET CAP OUTLAY/LOST		375,808.88
	RESERVE- TOTAL	.00	375,808.88

**BALANCE SHEET**  
**CALENDAR 11/2023, FISCAL 5/2024**

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
323-000-1133	RESERVE-AIRPORT CAP OUTLY/LOST		123,290.09
	RESERVE- TOTAL	.00	123,290.09
323-000-1134	RESERVE-LIBRARY CAP OUTLY/LOST	11,332.54-	20,096.28-
	RESERVE- TOTAL	11,332.54-	20,096.28-
323-000-1135	RESERVE-PARK CAP OUTLAY/LOST		96,632.42
	RESERVE- TOTAL	.00	96,632.42
323-000-1136	RESERVE-COMPLEX CAP OUTLY/LOST	14,037.57-	46,576.56-
	RESERVE- TOTAL	14,037.57-	46,576.56-
323-000-1137	RESERVE-FCC CAP OUTLAY/LOST	14,784.53-	146,192.92
	RESERVE- TOTAL	14,784.53-	146,192.92
323-000-1138	RESERVE-CITY HALL CAP OUT/LOST	824.50-	103,048.13
	RESERVE- TOTAL	824.50-	103,048.13
323-000-1139	RESERVE-RIVERS EDGE CAP OUT/LO	520.09-	61,223.90-
	RESERVE- TOTAL	520.09-	61,223.90-
323-000-1140	RESERVE-POOL CAP OUTLAY/LOST		124,854.74
	RESERVE- TOTAL	.00	124,854.74
323-000-1141	RESERVE-BLDG CAP OUT/LOST		50,711.70
	RESERVE-BLDG CAP OUT/LOST TOTA	.00	50,711.70
001-000-1150	IPAIT 115-EVENTS		.01
012-000-1150	IPAIT 103-STREET REPLACEMENT	.30	72.94
014-000-1150	IPAIT 111-FIRE DEPT REPLACEM	2.10	509.20
018-000-1150	IPAIT 106-AIRPORT REPLACEMNT	2.40	582.98
043-000-1150	IPAIT 105-PARKS REPLACEMENT	122.98	29,333.84
602-000-1150	IPAIT 116-WATER CONST	445.77	106,325.11

**BALANCE SHEET**  
**CALENDAR 11/2023, FISCAL 5/2024**

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
615-000-1150	IPAIT 117-WWTP RESERVE	2,220.68	529,668.55
	IPAIT - TOTAL	2,794.23	666,492.63
001-000-1151	IPAIT 101-PARKS-RIVER WALK	42.61	10,167.80
	IPAIT - TOTAL	42.61	10,167.80
001-000-1152	IPAIT 110-OAKWOOD CEMETERY	102.38	24,413.85
	IPAIT - TOTAL	102.38	24,413.85
001-000-1153	IPAIT 119-CAPITAL IMPROVEMNT	9.00	2,142.77
	IPAIT - TOTAL	9.00	2,142.77
001-000-1154	IPAIT 114-PARKS-BALL COMPLEX	68.24	16,268.14
	IPAIT - TOTAL	68.24	16,268.14
604-000-1155	IPAIT 113-WATER VEH/EQU REPL	160.08	38,190.92
	IPAIT - TOTAL	160.08	38,190.92
619-000-1156	IPAIT 112-SEWER VEH/EQU REPL	91.67	21,863.44
	IPAIT - TOTAL	91.67	21,863.44
001-000-1157	IPAIT 102 - POLICE CANINE	27.50	6,551.34
	IPAIT - TOTAL	27.50	6,551.34
500-000-1161	SAVINGS -70010947 MONEY MARKET	4.03	98,099.68
	SAVINGS - TOTAL	4.03	98,099.68
001-000-1162	SAVINGS-AQUATIC CENTER PROJECT	127.53	12,551.76
320-000-1162	SAVINGS - CAP PROJ AQUATIC CTR		395,887.61
	SAVINGS - TOTAL	127.53	408,439.37

**BALANCE SHEET**  
**CALENDAR 11/2023, FISCAL 5/2024**

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
600-000-1166	CD #9325 WATER FUND CD		826,650.61
	SAVINGS - TOTAL	.00	826,650.61
620-000-1170	CD #9316 WWTP REPLACEMENT		308,344.11
	CD # TOTAL	.00	308,344.11
001-000-1171	CD #5810-PW CD		50,000.00
	CD # TOTAL	.00	50,000.00
001-000-1172	SAVINGS-COMPLEX TURF PROJECT	18.29	33.69
304-000-1172	SAVINGS-COMPLEX TURF PROJECT	56,600.00	147,700.00
	CD # TOTAL	56,618.29	147,733.69
602-000-1175	CD #3970		1,391,235.70
	CD #3970 TOTAL	.00	1,391,235.70
	TOTAL CASH	285,814.05-	18,453,069.73

**TREASURER'S REPORT**  
**CALENDAR 11/2023, FISCAL 5/2024**

Item #8.

ACCOUNT TITLE	LAST MONTH END BALANCE	RECEIVED	DISBURSED	CHANGE IN LIABILITY	ENDING BALANCE
001 GENERAL FUND	1,740,263.01	250,926.24	442,329.34		1,548,859.91
003 LIBRARY	6,570.64	35,128.64	31,796.43		9,902.85
004 PARKS & RECREATION					
005 HOTEL-MOTEL TAX	157,093.30	41,721.68	680.47		198,134.51
010 MAYOR/MGR RELACEMENT FUND					
011 POLICE REPLACEMENT FUND					
012 STREET REPLACEMENT FUND	72.64	.30			72.94
013 LIBRARY REPLACEMENT FUND					
014 FIRE DEPT REPLACEMENT F	507.10	2.10			509.20
018 AIRPORT REPLACEMENT FUN	580.58	2.40			582.98
043 PARKS REPLACEMENT FUND	29,210.86	122.98			29,333.84
099 PAYROLL CLEARING FUND					
110 STREETS DEPT - ROAD USE	748,465.18	67,123.01	38,201.61		777,386.58
112 EMPLOYEE BENEFITS	484,121.79	44,836.06	96,191.37		432,766.48
119 EMERGENCY LEVY	2,005.87	2,355.54	2,355.54		2,005.87
121 LOCAL OPTION SALES TAX	549,560.21	79,125.18			628,685.39
125 TAX INCREMENT FINANCING	354,988.11	36,638.29	33,504.20		358,122.20
131 LIBRARY MEMORIAL TRUST	375.00				375.00
140 COMMUNITY BETTERMENT					
145 URBAN RENEWAL - LMI HOU	227,576.51				227,576.51
160 ECONOMIC DEVELOPMENT	394,403.01	62,471.00	104,391.75		352,482.26
177 POLICE FORFEITURE	13,089.16				13,089.16
200 DEBT SERVICE	638,031.25	37,333.74	178,449.57		496,915.42
210 DEBT - SPECIAL ASSESSME	385,195.13	43,653.50			428,848.63
301 CAP EQUIP - FIRE EMERGE	26,436.55				26,436.55
302 CAP PROJ - STREET IMPRO	621,185.81		6,349.22		614,836.59
303 CAP PROJ - BRIDGES	321,936.66		5,056.13		316,880.53
304 PARKS & REC PROJECTS	529,612.95	56,600.00	102,958.16		483,254.79
308 CAP PROJ - SKATEBOARD PAR					
310 CAP PROJ - BIOSOLIDS IMPR					
311 CAP PROJ - CITY BUILDIN	317,498.41-		6,500.00		323,998.41-
315 CAP PROJ - HOUSING REHA	88.81				88.81
316 CAP PROJ - VISIONING PR	149,589.22-				149,589.22-
318 CAP PROJ - AIRPORT	454,104.92-	15,435.00	33,097.46		471,767.38-
319 CAP PROJ - WAPSIE DAM M	5,940.10-				5,940.10-
320 CAP PROJ - AQUATIC CENT	72,351.21-				72,351.21-
321 CAPITAL PW IMPROVEMENT					
322 CAP PROJ - STREETS/TIF	78,669.58-				78,669.58-
323 CAP OUTLAY SAVINGS/LOST	1,580,119.71	1,177.78	57,605.49		1,523,692.00
324 CAP PROJECT HIGHWAY 150	387,744.37-				387,744.37-
399 CAP PROJ - 3rd AVE STMS	4,521.23				4,521.23
500 CEMETERY FUND	98,095.65	4.03			98,099.68
600 WATER FUND	1,105,041.50	95,983.27	35,134.25		1,165,890.52
601 WATER IMPROVEMENT					
602 WATER CONSTRUCTION	1,494,287.04	445.77			1,494,732.81
604 WATER RELACEMENT FUND	38,030.84	160.08			38,190.92
605 WATER REVENUE BOND	31,199.33	7,824.58	6,597.50		32,426.41
606 WATER REV BOND RESERVE	98,000.00				98,000.00
610 SEWER UTILITY FUND	5,908,808.13	211,711.19	246,474.50		5,874,044.82
611 SEWER SRF SINKING FUND	32,027.30	7,996.67			40,023.97
612 SEWER SRF PROJECT FUND	.89				.89
613 SEWER REVENUE BOND RESE	238,682.89				238,682.89
614 SEWER SINKING REVENUE B	181,032.88	42,422.67	3,036.00		220,419.55



# BUDGET REPORT

## CALENDAR 11/2023, FISCAL 5/2024

Expenses  
by Function

PCT OF FISCAL YTD 41.6%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	POLICE TOTAL	1,737,903.00	115,870.91	638,879.19	36.76	1,099,023.81
	ARPA 2021 TOTAL	341,071.00	97,503.99	162,628.31	47.68	178,442.69
	FIRE TOTAL	507,889.00	42,326.34	184,119.27	36.25	323,769.73
	AMBULANCE TOTAL	150,000.00	8,300.73	8,300.73	5.53	141,699.27
	BUILDING INSPECTIONS TOTAL	135,989.00	16,111.50	57,954.14	42.62	78,034.86
	ANIMAL CONTROL TOTAL	2,700.00	54.00	221.99	8.22	2,478.01
	PUBLIC SAFETY TOTAL	2,875,552.00	280,167.47	1,052,103.63	36.59	1,823,448.37
	ROADS, BRIDGES, SIDEWALKS TOTA	758,912.00	39,212.96	216,190.82	28.49	542,721.18
	STREET LIGHTING TOTAL	41,026.00	1,902.61	12,965.24	31.60	28,060.76
	TRAFFIC CONTROL & SAFETY TOTA	11,000.00	840.00	7,447.49	67.70	3,552.51
	SNOW REMOVAL TOTAL	71,500.00	107.06	4,527.78	6.33	66,972.22
	STREET CLEANING TOTAL	10,000.00	6,368.85	12,904.17	129.04	2,904.17
	AIRPORT TOTAL	280,110.00	13,696.01	121,037.46	43.21	159,072.54
	GARBAGE TOTAL	642,853.00	51,971.02	273,807.19	42.59	369,045.81
	PUBLIC WORKS TOTAL	1,815,401.00	114,098.51	648,880.15	35.74	1,166,520.85
	COMMUNITY MENTAL HEALTH TOTAL	1,000.00	1,000.00	1,000.00	100.00	.00
	HEALTH & SOCIAL SERVICES TOTA	1,000.00	1,000.00	1,000.00	100.00	.00
	LIBRARY TOTAL	572,873.00	40,656.52	230,171.00	40.18	342,702.00
	PARKS TOTAL	352,601.00	21,491.76	152,319.59	43.20	200,281.41
	FORESTRY/GREENHOUSE TOTAL	6,570.00	15.65	5,563.19	84.68	1,006.81
	DOG PARK TOTAL	5,515.00	62.25	1,184.53	21.48	4,330.47
	RECREATION - OPERATING TOTAL	358,386.00	26,345.78	134,479.08	37.52	223,906.92
	RECREATION - RIVER'S EDGE TOTA	51,387.00	4,997.60	17,925.75	34.88	33,461.25
	RECREATION - OUTDOOR TOTAL	92,856.00	4,358.08	53,137.59	57.23	39,718.41
	RECREATION - FALCON CIVIC TOTA	104,319.00	10,705.36	47,344.29	45.38	56,974.71
	RECREATION - SWIMMING POO TOTA	162,594.00	640.31	118,658.55	72.98	43,935.45
	RECREATION - RV PARK TOTAL	34,702.00	3,833.01	20,906.46	60.25	13,795.54
	RECREATION - COMPLEX TOTAL	106,558.00	4,180.86	64,853.09	60.86	41,704.91
	CEMETERY TOTAL	6,899.00	299.16	3,324.75	48.19	3,574.25
	CULTURE & RECREATION TOTAL	1,855,260.00	117,586.34	849,867.87	45.81	1,005,392.13
	ECONOMIC DEVELOPMENT TOTAL	5,000.00	.00	5,000.00	100.00	.00
	2021 FACADE PROGRAM TOTAL	78,500.00	87,535.86	168,264.79	214.35	89,764.79
	COVID FACADE PROGRAM TOTAL	127,500.00	16,855.89	139,329.51	109.28	11,829.51
	HOUSING & URBAN RENEWAL TOTAL	55,850.00	.00	350.00	.63	55,500.00
	URBAN RENEWAL TOTAL	50,000.00	.00	50,000.00	100.00	.00
	OTHER ECONOMIC DEVELOPMNT TOTA	53,806.00	680.47	23,967.45	44.54	29,838.55
	ECONOMIC DEV REBATES TOTAL	321,602.00	33,504.20	33,504.20	10.42	288,097.80
	COMMUNITY & ECONOMIC DEV TOTA	692,258.00	138,576.42	420,415.95	60.73	271,842.05

**BUDGET REPORT**  
**CALENDAR 11/2023, FISCAL 5/2024**

PCT OF FISCAL YTD 41.6%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	MAYOR/COUNCIL/CITY MGR TOTAL	89,122.00	12,718.30	48,775.93	54.73	40,346.07
	CLERK/TREASURER/ADM TOTAL	258,310.00	22,004.27	99,590.51	38.55	158,719.49
	RETIRED EMPLOYEES TOTAL	17,313.00	904.99	4,565.70	26.37	12,747.30
	ELECTIONS TOTAL	6,000.00	.00	42.00	.70	5,958.00
	LEGAL SERVICES/ATTORNEY TOTAL	147,789.00	3,716.96	29,563.95	20.00	118,225.05
	CITY HALL/GENERAL BLDGS TOTAL	91,624.00	4,949.20	32,545.11	35.52	59,078.89
	TORT LIABILITY TOTAL	17,068.00	.00	.00	.00	17,068.00
	GENERAL GOVERNMENT-I.T. TOTAL	76,880.00	15,391.38	31,252.94	40.65	45,627.06
	GENERAL GOVERNMENT TOTAL	704,106.00	59,685.10	246,336.14	34.99	457,769.86
	2016 - \$4,810,000 GO BON TOTA	257,420.00	25,860.00	25,860.00	10.05	231,560.00
	DEBT SERVICE TOTAL	305,100.00	29,700.00	29,700.00	9.73	275,400.00
	2019 GO TOTAL	144,930.00	10,215.00	10,215.00	7.05	134,715.00
	DEBT SERVICE TOTAL	151,420.00	10,710.00	10,710.00	7.07	140,710.00
	DEBT SERVICE TOTAL	98,700.00	11,784.16	11,784.16	11.94	86,915.84
	DEBT SERVICE TOTAL	297,263.00	69,016.66	69,016.66	23.22	228,246.34
	2021 2740K GO TOTAL	310,325.00	12,312.50	12,912.50	4.16	297,412.50
	2013B - \$1,150,000 GO BON TOTA	134,600.00	1,950.00	1,950.00	1.45	132,650.00
	2015A - \$2,200,000 GO BON TOTA	169,503.00	6,901.25	6,901.25	4.07	162,601.75
	DEBT SERVICE TOTAL	1,869,261.00	178,449.57	179,049.57	9.58	1,690,211.43
	POLICE TOTAL	147,214.00	8,509.79	133,771.18	90.87	13,442.82
	FIRE TOTAL	159,500.00	12,918.69	90,072.35	56.47	69,427.65
	BUILDING INSPECTIONS TOTAL	2,500.00	.00	.00	.00	2,500.00
	ROADS, BRIDGES, SIDEWALKS TOTA	387,000.00	.00	44,298.00	11.45	342,702.00
	ROADS, BRIDGES, SIDEWALKS TOTA	410,000.00	5,056.13	5,056.13	1.23	404,943.87
	AIRPORT TOTAL	91,590.00	.00	.00	.00	91,590.00
	LIBRARY TOTAL	37,000.00	11,332.54	27,227.22	73.59	9,772.78
	PARKS TOTAL	68,950.00	.00	.00	.00	68,950.00
	RECREATION - RIVER'S EDGE TOTA	3,500.00	599.00	599.00	17.11	2,901.00
	RECREATION - FALCON CIVIC TOTA	40,000.00	15,883.40	25,438.40	63.60	14,561.60
	RECREATION - COMPLEX TOTAL	670,350.00	116,995.73	228,922.28	34.15	441,427.72
	ENTERPRISE DR TRAIL PH 2 TOTA	708.00	.00	2,138.00	301.98	1,430.00
	CITY HALL/GENERAL BLDGS TOTAL	56,500.00	824.50	54,755.02	96.91	1,744.98
	CAPITAL PROJECTS TOTAL	1,000,050.00	30,799.96	499,689.63	49.97	500,360.37
	CAPITAL PROJECT TOTAL	41,763.00	.00	2,756.43	6.60	39,006.57
	CAPITAL PROJECTS TOTAL	.00	.00	7,841.29	.00	7,841.29
	CAPITAL PROJECT TOTAL	423,375.00	3,627.61	362,209.73	85.55	61,165.27
	CAPITAL PROJECTS TOTAL	420,000.00	2,297.50	12,886.00	3.07	407,114.00
	CAPITAL PROJECTS TOTAL	423,375.00	2,721.61	2,721.61	.64	420,653.39
	CAPITAL PROJECTS TOTAL	4,383,375.00	211,566.46	1,500,382.27	34.23	2,882,992.73
	2016 - \$4,810,000 GO BON TOTA	509,072.00	3,036.00	3,036.00	.60	506,036.00
	2021 WATER 1140k TOTAL	93,895.00	6,597.50	7,197.50	7.67	86,697.50
	WATER TOTAL	1,124,801.00	27,309.67	595,957.60	52.98	528,843.40

# BUDGET REPORT

## CALENDAR 11/2023, FISCAL 5/2024

PCT OF FISCAL YTD 41.6%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	SEWER/SEWAGE DISPOSAL TOTAL	2,075,511.00	166,666.64	679,407.19	32.73	1,396,103.81
	SEWER COLLECTION TOTAL	658,755.00	23,455.19	118,460.15	17.98	540,294.85
	SEWER TREATMENT PLANT SRF TOTA	95,960.00	.00	.00	.00	95,960.00
	STORM WATER TOTAL	147,997.00	7,171.69	13,794.38	9.32	134,202.62
	STORM WATER PROJECTS TOTAL	405,000.00	2,603.49	78,111.27	19.29	326,888.73
	STORM WATER PROJECTS TOTAL	405,000.00	2,603.49	2,603.49	.64	402,396.51
	ENTERPRISE FUNDS TOTAL	5,515,991.00	239,443.67	1,498,567.58	27.17	4,017,423.42
	TRANSFERS IN/OUT TOTAL	3,326,190.00	102,509.12	673,808.04	20.26	2,652,381.96
	INTERNAL SERVICE TOTAL	.00	28,990.02	80,490.63	.00	80,490.63-
	GENERAL REVENUES TOTAL	100.00	5.00	25.00	25.00	75.00
	TRANSFER OUT TOTAL	3,326,290.00	131,504.14	754,323.67	22.68	2,571,966.33
	TOTAL EXPENSES	23,038,494.00	1,472,077.68	7,150,926.83	31.04	15,887,567.17

**BUDGET REPORT**  
**CALENDAR 11/2023, FISCAL 5/2024**

*Expenses by Fund*

PCT OF FISCAL YTD 41.6%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	GENERAL FUND TOTAL	5,550,821.00	442,329.34	2,280,866.63	41.09	3,269,954.37
	LIBRARY TOTAL	455,464.00	31,796.43	185,853.32	40.81	269,610.68
	HOTEL-MOTEL TAX TOTAL	100,806.00	680.47	23,967.45	23.78	76,838.55
	STREETS DEPT - ROAD USE T TOTA	695,850.00	38,201.61	210,738.23	30.29	485,111.77
	EMPLOYEE BENEFITS TOTAL	1,343,688.00	96,191.37	440,789.13	32.80	902,898.87
	EMERGENCY LEVY TOTAL	65,810.00	2,355.54	32,887.27	49.97	32,922.73
	LOCAL OPTION SALES TAX TOTAL	764,703.00	.00	.00	.00	764,703.00
	TAX INCREMENT FINANCING TOTAL	915,748.00	33,504.20	33,504.20	3.66	882,243.80
	URBAN RENEWAL - LMI HOUSI TOTA	55,850.00	.00	350.00	.63	55,500.00
	ECONOMIC DEVELOPMENT TOTAL	261,000.00	104,391.75	362,594.30	138.93	101,594.30-
	DEBT SERVICE TOTAL	1,869,261.00	178,449.57	179,049.57	9.58	1,690,211.43
	DEBT - SPECIAL ASSESSMENT TOTA	150,000.00	.00	.00	.00	150,000.00
	CAP PROJ - STREET IMPROVE TOTA	846,750.00	6,349.22	364,931.34	43.10	481,818.66
	CAP PROJ - BRIDGES TOTAL	410,000.00	5,056.13	5,056.13	1.23	404,943.87
	PARKS & REC PROJECTS TOTAL	588,350.00	102,958.16	158,856.43	27.00	429,493.57
	CAP PROJ - CITY BUILDINGS TOTA	49,014.00	6,500.00	53,846.13	109.86	4,832.13-
	CAP PROJ - VISIONING PROJ TOTA	708.00	.00	2,138.00	301.98	1,430.00-

**BUDGET REPORT**  
**CALENDAR 11/2023, FISCAL 5/2024**

PCT OF FISCAL YTD 41.6%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	CAP PROJ - AIRPORT TOTAL	1,461,813.00	33,097.46	523,173.35	35.79	938,639.65
	CAP OUTLAY SAVINGS/LOST TOTAL	1,109,740.00	57,605.49	384,622.89	34.66	725,117.11
	CAP PROJECT HIGHWAY 150 TOTAL	7,000.00	.00	7,758.00	110.83	758.00-
	WATER FUND TOTAL	1,218,696.00	35,134.25	635,080.50	52.11	583,615.50
	WATER REVENUE BOND TOTAL	93,895.00	6,597.50	7,197.50	7.67	86,697.50
	SEWER UTILITY FUND TOTAL	3,410,498.00	246,474.50	1,079,630.69	31.66	2,330,867.31
	SEWER SRF SINKING FUND TOTAL	95,960.00	.00	.00	.00	95,960.00
	SEWER SINKING REVENUE BON TOTA	509,072.00	3,036.00	3,036.00	.60	506,036.00
	STORM WATER DEPT TOTAL	197,997.00	7,171.69	13,794.38	6.97	184,202.62
	STORM WATER PROJECTS TOTAL	810,000.00	5,206.98	80,714.76	9.96	729,285.24
	SELF INSURANCE TOTAL	.00	21,808.51	69,992.99	.00	69,992.99-
	SELF INSURANCE - ENTERPRI TOTA	.00	7,181.51	10,497.64	.00	10,497.64-
	TOTAL EXPENSES BY FUND	=====	=====	=====	=====	=====
		23,038,494.00	1,472,077.68	7,150,926.83	31.04	15,887,567.17
		=====	=====	=====	=====	=====

# REVENUE REPORT

## CALENDAR 11/2023, FISCAL 5/2024

Revenue by  
Fund

PCT OF FISCAL YTD 41.6%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
	GENERAL FUND TOTAL	4,460,535.00	250,926.24	2,016,043.86	45.20	2,444,491.14
	LIBRARY TOTAL	455,464.00	35,128.64	174,306.83	38.27	281,157.17
	HOTEL-MOTEL TAX TOTAL	95,000.00	41,721.68	73,103.64	76.95	21,896.36
	STREET REPLACEMENT FUND TOTAL	.00	.30	1.53	.00	1.53-
	FIRE DEPT REPLACEMENT FUN TOTA	.00	2.10	10.71	.00	10.71-
	AIRPORT REPLACEMENT FUND TOTA	.00	2.40	12.24	.00	12.24-
	PARKS REPLACEMENT FUND TOTAL	.00	122.98	612.27	.00	612.27-
	STREETS DEPT - ROAD USE T TOTA	776,192.00	67,123.01	365,524.67	47.09	410,667.33
	EMPLOYEE BENEFITS TOTAL	1,198,717.00	44,836.06	616,725.17	51.45	581,991.83
	EMERGENCY LEVY TOTAL	65,810.00	2,355.54	32,887.27	49.97	32,922.73
	LOCAL OPTION SALES TAX TOTAL	800,000.00	79,125.18	371,898.68	46.49	428,101.32
	TAX INCREMENT FINANCING TOTAL	915,748.00	36,638.29	495,942.92	54.16	419,805.08
	URBAN RENEWAL - LMI HOUSI TOTA	113,297.00	.00	.00	.00	113,297.00
	ECONOMIC DEVELOPMENT TOTAL	254,917.00	62,471.00	378,300.00	148.40	123,383.00-
	DEBT SERVICE TOTAL	1,772,523.00	37,333.74	453,897.16	25.61	1,318,625.84
	DEBT - SPECIAL ASSESSMENT TOTA	26,000.00	43,653.50	82,812.57	318.51	56,812.57-
	CAP PROJ - STREET IMPROVE TOTA	846,750.00	.00	.00	.00	846,750.00

# REVENUE REPORT

## CALENDAR 11/2023, FISCAL 5/2024

PCT OF FISCAL YTD 41.6%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
	CAP PROJ - BRIDGES TOTAL	410,000.00	.00	.00	.00	410,000.00
	PARKS & REC PROJECTS TOTAL	500,000.00	56,600.00	147,700.00	29.54	352,300.00
	CAP PROJ - AIRPORT TOTAL	1,717,127.00	15,435.00	348,382.00	20.29	1,368,745.00
	CAP PROJ - WAPSIE DAM MIT TOTA	5,941.00	.00	.00	.00	5,941.00
	CAP PROJ - STREETS/TIF TOTAL	44,059.00	.00	.00	.00	44,059.00
	CAP OUTLAY SAVINGS/LOST TOTAL	1,041,265.00	1,177.78	150,356.57	14.44	890,908.43
	CEMETERY FUND TOTAL	.00	4.03	20.57	.00	20.57-
	WATER FUND TOTAL	1,245,849.00	95,983.27	584,169.68	46.89	661,679.32
	WATER CONSTRUCTION TOTAL	.00	445.77	17,459.32	.00	17,459.32-
	WATER RELACEMENT FUND TOTAL	.00	160.08	797.04	.00	797.04-
	WATER REVENUE BOND TOTAL	93,895.00	7,824.58	39,122.90	41.67	54,772.10
	SEWER UTILITY FUND TOTAL	2,463,960.00	211,711.19	1,137,658.99	46.17	1,326,301.01
	SEWER SRF SINKING FUND TOTAL	95,960.00	7,996.67	39,983.35	41.67	55,976.65
	SEWER SINKING REVENUE BON TOTA	509,072.00	42,422.67	212,113.35	41.67	296,958.65
	WWTP FUTURE PLANT FUND TOTAL	.00	2,220.68	11,054.43	.00	11,054.43-
	SEWER REPLACEMENT FUND TOTAL	.00	91.67	456.29	.00	456.29-
	WWTP REPLACEMENT FUND TOTAL	.00	.00	6,657.36	.00	6,657.36-



REVENUE REPORT  
CALENDAR 11/2023, FISCAL 5/2024

PCT OF FISCAL YTD 41.6%

Item #8.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
	STORM WATER DEPT TOTAL	150,000.00	13,759.56	70,531.01	47.02	79,468.99
	STORM WATER PROJECTS TOTAL	810,000.00	.00	.00	.00	810,000.00
	SELF INSURANCE TOTAL	.00	21,808.51	70,267.99	.00	70,267.99-
	SELF INSURANCE - ENTERPRISE TOTAL	.00	7,181.51	10,569.64	.00	10,569.64-
	TOTAL REVENUE BY FUND	20,868,081.00	1,186,263.63	7,909,380.01	37.90	12,958,700.99



## CITY COUNCIL MEMORANDUM

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**TO:** City Council

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

**DATE OF MEETING:** December 11, 2023

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

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**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 12/2023, FISCAL 6/2024**

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-280-4310	HANGAR RENT	28,280.00	700.00	6,080.00	21.50	22,200.00
001-280-4311	FARM LEASE	13,158.00				13,158.00
001-280-4312	FIXED BASED OPERATOR LEASE	12,300.00	800.00	4,800.00	39.02	7,500.00
001-280-4705	DONATIONS	6.00		6.00	100.00	
001-280-4710	REIMBURSEMENTS	15.00		15.00	100.00	
001-280-4715	REFUNDS			580.00		580.00-
001-280-4750	MERCHANDISE SALES	100,000.00	4,731.12	75,098.93	75.10	24,901.07
	AIRPORT TOTAL	153,759.00	6,231.12	86,579.93	56.31	67,179.07
	TOTAL REVENUE	153,759.00	6,231.12	86,579.93	56.31	67,179.07
001-280-6010	SALARIES - FULL-TIME	60,144.00	2,313.60	25,421.20	42.27	34,722.80
001-280-6020	SALARIES - PART-TIME	3,000.00	43.75	1,438.40	47.95	1,561.60
001-280-6040	WAGES - OVERTIME	1,302.00				1,302.00
001-280-6143	ICMA RC - CITY SHARE	1,000.00	38.46	423.06	42.31	576.94
001-280-6184	CELL PHONE ALLOWANCES	540.00	45.00	135.00	25.00	405.00
001-280-6240	MTGS/CONFERENCES/MILES	500.00				500.00
001-280-6310	BUILDING MAINT & REPAIR	5,000.00		45.43	.91	4,954.57
001-280-6320	GROUNDS/RUNWAY MAINT & REPAIR	10,000.00		11,830.51	118.31	1,830.51-
001-280-6331	VEHICLE OPERATIONS	5,000.00		1,944.61	38.89	3,055.39
001-280-6332	VEHICLE REPAIRS	5,000.00		72.00	1.44	4,928.00
001-280-6371	ELECTRIC/GAS UTILITIES	20,000.00		3,775.87	18.88	16,224.13
001-280-6372	GARBAGE/RECYCLING	3,000.00		1,332.97	44.43	1,667.03
001-280-6373	COMMUNICATIONS (PHONE/INTERNET	2,100.00		731.48	34.83	1,368.52
001-280-6399	OTHER MAINTENANCE/REPAIR	3,000.00				3,000.00
001-280-6407	ENGINEERING	5,000.00				5,000.00
001-280-6408	PROPERTY & CASUALTY INSURANCE	23,241.00		1,449.00	6.23	21,792.00
001-280-6409	JANITORIAL	1,500.00		299.48	19.97	1,200.52
001-280-6412	MEDICAL EXPENSE - DOCTOR	100.00				100.00
001-280-6413	PAYMENTS TO OTHER AGENCIES	500.00				500.00
001-280-6499	OTHER CONTRACTUAL SERV	12,500.00		6,239.95	49.92	6,260.05
001-280-6503	MERCHANDISE FOR RE-SALE	80,000.00		56,116.16	70.15	23,883.84
001-280-6506	OFFICE SUPPLIES	500.00		262.52	52.50	237.48
001-280-6507	OPERATING SUPPLIES	2,000.00		332.91	16.65	1,667.09
001-280-6510	SPECIAL & SAFETY EQUIPMENT	250.00				250.00
	AIRPORT TOTAL	245,177.00	2,440.81	111,850.55	45.62	133,326.45
	TOTAL EXPENSES	245,177.00	2,440.81	111,850.55	45.62	133,326.45
	GENERAL FUND TOTAL	91,418.00-	3,790.31	25,270.62-	27.64	66,147.38-
0018-280-4300	INTEREST			12.24		12.24-

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	AIRPORT TOTAL	.00	.00	12.24	.00	12.24-
	TOTAL REVENUE	.00	.00	12.24	.00	12.24-
	AIRPORT REPLACEMENT FUND TOTA	.00	.00	12.24	.00	12.24-
112-280-6110	FICA - CITY/AIRPORT	4,931.00	177.19	2,019.90	40.96	2,911.10
112-280-6130	IPERS - CITY/AIRPORT	6,084.00	222.53	2,535.52	41.68	3,548.48
112-280-6131	WORKERS COMP/AIRPORT	1,449.00				1,449.00
112-280-6150	GROUP INSURANCE/AIRPORT	18,469.00		7,167.02	38.81	11,301.98
112-280-6154	EMPLOYEE SELF-FUNDING INS/AIR	4,000.00	5.00	310.00	7.75	3,690.00
	AIRPORT TOTAL	34,933.00	404.72	12,032.44	34.44	22,900.56
	TOTAL EXPENSES	34,933.00	404.72	12,032.44	34.44	22,900.56
	EMPLOYEE BENEFITS TOTAL	34,933.00	404.72	12,032.44	34.44	22,900.56
323-280-6727	AIRPORT-CAP OUTLAY/EQUIPMENT	14,000.00				14,000.00
323-280-6799	AIRPORT-OTHER CAPITAL OUTLAY	77,590.00				77,590.00
	AIRPORT TOTAL	91,590.00	.00	.00	.00	91,590.00
	TOTAL EXPENSES	91,590.00	.00	.00	.00	91,590.00
	CAP OUTLAY SAVINGS/LOST TOTAL	91,590.00-	.00	.00	.00	91,590.00-
	AIRPORT TOTAL (REV LESS EXP)	217,941.00-	3,385.59	37,290.82-	17.11	180,650.18-

# Animal Control Budget

**BUDGET REPORT**  
**CALENDAR 12/2023, FISCAL 6/2024**

**PCT OF FISCAL YTD 50.0%**

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-190-4530	PENALTIES	2,700.00	24.50	128.00	4.74	2,572.00
		=====	=====	=====	=====	=====
	ANIMAL CONTROL TOTAL	2,700.00	24.50	128.00	4.74	2,572.00
		-----	-----	-----	-----	-----
	TOTAL REVENUE	2,700.00	24.50	128.00	4.74	2,572.00
001-190-6499	ANIMAL CONTROL	2,500.00		162.00	6.48	2,338.00
001-190-6504	MINOR EQUIPMENT	100.00		59.99	59.99	40.01
001-190-6507	OPERATING SUPPLIES	100.00				100.00
		=====	=====	=====	=====	=====
	ANIMAL CONTROL TOTAL	2,700.00	.00	221.99	8.22	2,478.01
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	2,700.00	.00	221.99	8.22	2,478.01
		=====	=====	=====	=====	=====
	GENERAL FUND TOTAL	.00	24.50	93.99-	.00	93.99
		=====	=====	=====	=====	=====
	ANIMAL CONTROL (REV LESS EXP)	.00	24.50	93.99-	.00	93.99

# Building Budget



# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-170-4120	BUILDING PERMITS	37,250.00	469.50	32,553.50	87.39	4,696.50
001-170-4128	PLUMBING & MECHANICAL PERMITS	2,500.00		1,059.00	42.36	1,441.00
001-170-4132	MOVING PERMIT	100.00		100.00	100.00	
001-170-4167	HOME OCCUPATION PERMITS	400.00		50.00	12.50	350.00
001-170-4500	PLANNING & ZONING FEES	250.00				250.00
001-170-4550	BOARD OF ADJUSTMENT FEES	100.00		100.00	100.00	
001-170-4710	REIMBURSEMENTS CODE ENFORCE	70.00				70.00
		-----	-----	-----	-----	-----
	BUILDING INSPECTIONS TOTAL	40,670.00	469.50	33,862.50	83.26	6,807.50
		-----	-----	-----	-----	-----
	TOTAL REVENUE	40,670.00	469.50	33,862.50	83.26	6,807.50
001-170-6010	SALARIES - FULL-TIME	68,588.00	2,637.94	28,985.36	42.26	39,602.64
001-170-6020	SALARIES - PART-TIME	1,259.00				1,259.00
001-170-6040	WAGES - OVERTIME	250.00		94.47	37.79	155.53
001-170-6143	ICMA RC - CITY SHARE	1,000.00	38.47	423.17	42.32	576.83
001-170-6181	ALLOWANCES - UNIFORM	250.00		150.38	60.15	99.62
001-170-6210	DUES & MEMBERSHIPS	250.00				250.00
001-170-6230	TRAINING IN HOUSE	300.00				300.00
001-170-6240	MTGS/CONFERENCES/MILES	500.00				500.00
001-170-6331	VEHICLE OPERATIONS	1,000.00		1,011.81	101.18	11.81-
001-170-6373	COMMUNICATIONS (PHONE/INTERNET	780.00		332.36	42.61	447.64
001-170-6408	PROPERTY & CASUALTY INSURANCE	2,439.00				2,439.00
001-170-6412	MEDICAL EXPENSE - DOCTOR	75.00				75.00
001-170-6499	OTHER CONTRACTUAL SERV	20,000.00		12,304.49	61.52	7,695.51
001-170-6504	OFFICE EQUIPMENT	100.00		57.95	57.95	42.05
001-170-6506	OFFICE SUPPLIES	300.00		56.90	18.97	243.10
001-170-6507	OPERATING SUPPLIES	200.00		213.07	106.54	13.07-
001-170-6508	POSTAGE	1,000.00		234.14	23.41	765.86
001-170-6510	SPECIAL & SAFETY EQUIPMENT	350.00		460.40	131.54	110.40-
		-----	-----	-----	-----	-----
	BUILDING INSPECTIONS TOTAL	98,641.00	2,676.41	44,324.50	44.94	54,316.50
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	98,641.00	2,676.41	44,324.50	44.94	54,316.50
		=====	=====	=====	=====	=====
	GENERAL FUND TOTAL	57,971.00-	2,206.91-	10,462.00-	18.05	47,509.00-
		=====	=====	=====	=====	=====
112-170-6110	FICA - CITY/BLDG	5,363.00	198.39	2,186.76	40.77	3,176.24
112-170-6130	IPERS - CITY/BUILDING	6,618.00	249.02	2,745.12	41.48	3,872.88
112-170-6131	WORK COMP/BUILDING	670.00				670.00
112-170-6150	GROUP INSURANCE BEN/BLDG	18,494.00		7,177.21	38.81	11,316.79
112-170-6154	EMPLOYEE SELF-FUND INS BEN/BLD	6,203.00	890.13	5,534.50	89.22	668.50
		-----	-----	-----	-----	-----
	BUILDING INSPECTIONS TOTAL	37,348.00	1,337.54	17,643.59	47.24	19,704.41

**BUDGET REPORT**  
**CALENDAR 12/2023, FISCAL 6/2024**

**PCT OF FISCAL YTD 50.0%**

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	TOTAL EXPENSES	37,348.00	1,337.54	17,643.59	47.24	19,704.41
	EMPLOYEE BENEFITS TOTAL	37,348.00	1,337.54	17,643.59	47.24	19,704.41
323-170-6725	BLDG-CIP CAP OFFICE EQUIP	2,500.00				2,500.00
	BUILDING INSPECTIONS TOTAL	2,500.00	.00	.00	.00	2,500.00
	TOTAL EXPENSES	2,500.00	.00	.00	.00	2,500.00
	CAP OUTLAY SAVINGS/LOST TOTAL	2,500.00-	.00	.00	.00	2,500.00-
	TOTAL (REV LESS EXP)	97,819.00-	3,544.45-	28,105.59-	28.73	69,713.41-

# City Administration Budget

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-610-6010	SALARIES - FULL-TIME	31,632.00	1,286.55	13,654.77	43.17	17,977.23
001-610-6020	SALARY - MAYOR PART-TIME	8,000.00	307.69	3,384.59	42.31	4,615.41
001-610-6050	SALARIES - COUNCIL FEE-BASED	14,350.00		2,550.00	17.77	11,800.00
001-610-6143	ICMA RC - CITY SHARE	1,500.00	10.42	114.61	7.64	1,385.39
001-610-6181	UNIFORM ALLOWANCE	450.00		339.87	75.53	110.13
001-610-6182	VEHICLE ALLOWANCE	900.00				900.00
001-610-6184	CELL PHONE ALLOWANCES	1,500.00	125.00	750.00	50.00	750.00
001-610-6210	DUES & MEMBERSHIPS	2,700.00		714.00	26.44	1,986.00
001-610-6240	MTGS/CONFERENCES/MILES	10,000.00	50.00-	4,325.25	43.25	5,674.75
001-610-6489	COUNCIL'S DISCRETIONARY FUND	750.00		11,987.68	1,598.36	11,237.68-
001-610-6491	OTHER COUNCIL ITEMS	750.00				750.00
001-610-6506	OFFICE SUPPLIES	50.00		47.20	94.40	2.80
		=====	=====	=====	=====	=====
	MAYOR/COUNCIL/CITY MGR TOTAL	72,582.00	1,679.66	37,867.97	52.17	34,714.03
001-620-6010	SALARIES - FULL-TIME	153,082.00	5,896.15	64,640.54	42.23	88,441.46
001-620-6040	WAGES - OVERTIME	1,015.00		220.71	21.74	794.29
001-620-6143	ICMA RC - CITY SHARE	2,000.00		350.00	17.50	1,650.00
001-620-6181	UNIFORM ALLOWANCE	800.00		199.23	24.90	600.77
001-620-6184	CELL PHONE ALLOWANCES		45.00	135.00		135.00-
001-620-6210	DUES & MEMBERSHIPS	9,500.00		3,213.92	33.83	6,286.08
001-620-6220	EDUCATIONAL MATERIAL	100.00				100.00
001-620-6230	TRAINING IN HOUSE	1,000.00				1,000.00
001-620-6240	MTGS/CONFERENCES/MILES	7,500.00		3,280.91	43.75	4,219.09
		=====	=====	=====	=====	=====
	CLERK/TREASURER/ADM TOTAL	174,997.00	5,941.15	72,040.31	41.17	102,956.69
001-630-6413	ELECTION EXPENSE	6,000.00		42.00	.70	5,958.00
		=====	=====	=====	=====	=====
	ELECTIONS TOTAL	6,000.00	.00	42.00	.70	5,958.00
001-640-6401	AUDIT FEES	24,000.00				24,000.00
001-640-6405	RECORDING FEES	100.00				100.00
001-640-6411	LEGAL EXPENSE	100,649.00		22,448.66	22.30	78,200.34
001-640-6413	PAYMENTS TO OTHER AGENCIES	700.00				700.00
001-640-6414	PRINTING & PUBLISHING	16,000.00		4,522.29	28.26	11,477.71
001-640-6419	FINANCIAL SERVICES	600.00		500.00	83.33	100.00
001-640-6490	PROFESSIONAL SERVICE FEES	1,000.00		375.00	37.50	625.00
001-640-6498	REFUNDS	100.00				100.00
001-640-6499	CODE BOOK CODIFICATION	4,500.00		1,589.00	35.31	2,911.00
		=====	=====	=====	=====	=====
	LEGAL SERVICES/ATTORNEY TOTAL	147,649.00	.00	29,434.95	19.94	118,214.05
001-650-6199	HR AGREEMENTS/FEES	4,750.00		1,385.80	29.17	3,364.20
001-650-6310	BUILDING MAINT & REPAIR	3,000.00		3,029.70	100.99	29.70-
001-650-6320	GROUNDS MAINT & REPAIR	300.00		42.50	14.17	257.50
001-650-6331	VEHICLE OPERATIONS	225.00		202.35	89.93	22.65

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-650-6332	VEHICLE REPAIRS	225.00				225.00
001-650-6350	OPERATIONAL EQUIPMENT REPAIR	350.00				350.00
001-650-6371	ELECTRIC/GAS UTILITIES	19,000.00		5,005.48	26.34	13,994.52
001-650-6373	COMMUNICATIONS (PHONE/INTERNET)	3,300.00		1,375.95	41.70	1,924.05
001-650-6399	OTHER MAINTENANCE/REPAIR	1,000.00				1,000.00
001-650-6401	BANK FEES	50.00				50.00
001-650-6405	COURT & RECORDING FEES	40.00				40.00
001-650-6408	PROPERTY & CASUALTY INSURANCE	7,034.00				7,034.00
001-650-6409	JANITORIAL	1,000.00		175.77	17.58	824.23
001-650-6490	STAFFING CONTRACT	500.00		275.00	55.00	225.00
001-650-6498	REFUNDS	300.00				300.00
001-650-6499	OTHER CONTRACTUAL SERV	41,200.00		16,182.61	39.28	25,017.39
001-650-6506	OFFICE SUPPLIES	2,500.00		1,959.23	78.37	540.77
001-650-6507	OPERATING SUPPLIES	2,000.00		2,017.29	100.86	17.29-
001-650-6508	POSTAGE & SHIPPING	4,750.00		888.43	18.70	3,861.57
001-650-6510	SPECIAL & SAFETY EQUIPMENT	100.00				100.00
		=====	=====	=====	=====	=====
	CITY HALL/GENERAL BLDGS TOTAL	91,624.00	.00	32,540.11	35.51	59,083.89
001-660-6406	DAMAGES / TORT CLAIMS	5,000.00				5,000.00
001-660-6408	PROPERTY & CASUALTY INSURANCE	12,068.00				12,068.00
		=====	=====	=====	=====	=====
	TORT LIABILITY TOTAL	17,068.00	.00	.00	.00	17,068.00
001-699-6419	IT SERVICES	76,880.00		31,252.94	40.65	45,627.06
		=====	=====	=====	=====	=====
	GENERAL GOVERNMENT-I.T. TOTAL	76,880.00	.00	31,252.94	40.65	45,627.06
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	TOTAL EXPENSES	586,800.00	7,620.81	203,178.28	34.62	383,621.72
		=====	=====	=====	=====	=====
	GENERAL FUND TOTAL	586,800.00-	7,620.81-	203,178.28-	34.62	383,621.72-
		=====	=====	=====	=====	=====
112-610-6110	FICA - CITY/ADMIN	4,130.00	132.80	1,598.27	38.70	2,531.73
112-610-6130	IPERS - CITY/ADMIN			61.36		61.36-
112-610-6131	WORK COMP/ADMIN	693.00				693.00
112-610-6142	PENSION - CITY MANAGER	2,986.00	183.82	2,010.47	67.33	975.53
112-610-6150	GROUP INSURANCE BEN/MANAGER	4,731.00		1,872.45	39.58	2,858.55
112-610-6154	EMPLOYEE SELF-FUND INS BEN/ADM	4,000.00	1,728.79	9,090.48	227.26	5,090.48-
		=====	=====	=====	=====	=====
	MAYOR/COUNCIL/CITY MGR TOTAL	16,540.00	2,045.41	14,633.03	88.47	1,906.97
112-620-6110	FICA - CITY/CLERK	11,789.00	427.66	4,728.09	40.11	7,060.91
112-620-6130	IPERS - CITY/CLERK	14,547.00	556.60	6,122.91	42.09	8,424.09

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
112-620-6131	WORK COMP/CLERK	223.00				223.00
112-620-6150	GROUP INSURANCE BEN/CLERK	45,487.00		17,654.13	38.81	27,832.87
112-620-6154	EMPLOYEE SELF-FUND INS BEN/CLE	11,267.00	1,692.85	7,663.33	68.02	3,603.67
		=====	=====	=====	=====	=====
	CLERK/TREASURER/ADM TOTAL	83,313.00	2,677.11	36,168.46	43.41	47,144.54
112-622-6150	GROUP INSURANCE BEN/RETIREE	11,365.00		4,484.95	39.46	6,880.05
112-622-6154	EMPLOYEE SELF-FUND INS BEN/RET	5,948.00		80.75	1.36	5,867.25
		=====	=====	=====	=====	=====
	RETIRED EMPLOYEES TOTAL	17,313.00	.00	4,565.70	26.37	12,747.30
112-640-6420	ACA FEES	140.00		129.00	92.14	11.00
		=====	=====	=====	=====	=====
	LEGAL SERVICES/ATTORNEY TOTAL	140.00	.00	129.00	92.14	11.00
112-650-6150	GROUP INSURANCE BEN/C HALL			5.00		5.00-
		=====	=====	=====	=====	=====
	CITY HALL/GENERAL BLDGS TOTAL	.00	.00	5.00	.00	5.00-
		=====	=====	=====	=====	=====
	TOTAL EXPENSES	117,306.00	4,722.52	55,501.19	47.31	61,804.81
		=====	=====	=====	=====	=====
	EMPLOYEE BENEFITS TOTAL	117,306.00	4,722.52	55,501.19	47.31	61,804.81
		=====	=====	=====	=====	=====
323-650-6727	CITY HALL-CAP OUTLAY/EQUIPMENT	48,000.00		48,014.44	100.03	14.44-
323-650-6750	CAP OUTLAY - BUILDINGS	8,500.00		6,740.58	79.30	1,759.42
		=====	=====	=====	=====	=====
	CITY HALL/GENERAL BLDGS TOTAL	56,500.00	.00	54,755.02	96.91	1,744.98
		=====	=====	=====	=====	=====
	TOTAL EXPENSES	56,500.00	.00	54,755.02	96.91	1,744.98
		=====	=====	=====	=====	=====
	CAP OUTLAY SAVINGS/LOST TOTAL	56,500.00	.00	54,755.02	96.91	1,744.98
		=====	=====	=====	=====	=====
	CITY ADMIN (REV LESS EXP)	760,606.00-	12,343.33-	313,434.49-	41.21	447,171.51-

# Fire Department Budget

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-150-4475	WASHINGTON/SUMNER TWPS FIRE	68,000.00		38,581.05	56.74	29,418.95
001-150-4500	FIRE SERVICE FEES	250.00		250.00	100.00	
001-150-4710	REIMBURSEMENTS			1.00		1.00-
001-150-4715	REFUNDS			2,326.73		2,326.73-
		-----	-----	-----	-----	-----
	FIRE TOTAL	68,250.00	.00	41,158.78	60.31	27,091.22
		-----	-----	-----	-----	-----
	TOTAL REVENUE	68,250.00	.00	41,158.78	60.31	27,091.22
001-150-6010	SALARIES - FULL-TIME	183,986.00	8,090.19	80,326.19	43.66	103,659.81
001-150-6020	SALARIES - PART-TIME	45,000.00	2,235.33	19,520.03	43.38	25,479.97
001-150-6040	WAGES - OVERTIME	1,500.00		981.78	65.45	518.22
001-150-6050	VOLUNTEER FIREMEN	22,030.00		10,662.53	48.40	11,367.47
001-150-6143	ICMA RC - CITY SHARE	3,000.00	38.47	923.17	30.77	2,076.83
001-150-6181	ALLOWANCES - UNIFORM	900.00		172.95	19.22	727.05
001-150-6184	CELL PHONE ALLOWANCES	540.00	45.00	270.00	50.00	270.00
001-150-6210	DUES & MEMBERSHIPS	500.00		240.00	48.00	260.00
001-150-6220	EDUCATIONAL MATERIAL	1,000.00		570.95	57.10	429.05
001-150-6230	TRAINING IN HOUSE	1,500.00		284.50	18.97	1,215.50
001-150-6240	MTGS/CONFERENCES/MILES	3,500.00		579.00	16.54	2,921.00
001-150-6310	BUILDING MAINT & REPAIR	2,500.00	501.40	2,833.32	113.33	333.32-
001-150-6320	GROUPS MAINT & REPAIR	1,000.00		23.99	2.40	976.01
001-150-6331	VEHICLE OPERATIONS	18,500.00		14,423.57	77.97	4,076.43
001-150-6332	VEHICLE REPAIRS	3,600.00		9,704.26	269.56	6,104.26-
001-150-6350	EQUIPMENT REPAIR/SIREN	2,500.00				2,500.00
001-150-6371	ELECTRIC/GAS UTILITIES	3,900.00		1,625.26	41.67	2,274.74
001-150-6373	COMMUNICATIONS (PHONE/INTERNET	4,750.00		1,255.50	26.43	3,494.50
001-150-6399	OTHER MAINTENANCE/REPAIR	5,000.00		2,974.08	59.48	2,025.92
001-150-6408	PROPERTY & CASUALTY INSURANCE	22,691.00				22,691.00
001-150-6412	MEDICAL/WELLNESS EXPENSE	1,750.00		1,866.04	106.63	116.04-
001-150-6424	PROFES SERVICES/GRANT WRITERS	7,500.00		6,305.16	84.07	1,194.84
001-150-6504	SPECIAL & SAFETY EQUIPMENT	1,000.00		327.99	32.80	672.01
001-150-6506	OFFICE SUPPLIES	250.00		101.28	40.51	148.72
001-150-6507	OPERATING SUPPLIES	3,500.00		1,351.39	38.61	2,148.61
001-150-6510	SAFETY SUPPLIES	500.00				500.00
		-----	-----	-----	-----	-----
	FIRE TOTAL	342,397.00	10,910.39	157,322.94	45.95	185,074.06
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	342,397.00	10,910.39	157,322.94	45.95	185,074.06
		=====	=====	=====	=====	=====
	GENERAL FUND TOTAL	274,147.00-	10,910.39-	116,164.16-	42.37	157,982.84-
		=====	=====	=====	=====	=====
0014-150-4300	INTEREST			10.71		10.71-
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# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	FIRE TOTAL	.00	.00	10.71	.00	10.71-
	TOTAL REVENUE	.00	.00	10.71	.00	10.71-
	FIRE DEPT REPLACEMENT FUN TOTA	.00	.00	10.71	.00	10.71-
112-150-6110	FICA - CITY/FIRE	17,635.00	768.69	7,518.52	42.63	10,116.48
112-150-6130	IPERS - CITY/FIRE	21,459.00	961.30	9,387.05	43.74	12,071.95
112-150-6131	WORK COMP/FIRE	48,663.00				48,663.00
112-150-6150	GROUP INSURANCE BEN/FIRE	54,677.00		17,229.59	31.51	37,447.41
112-150-6154	EMPLOYEE SELF-FUND INS BEN/FIR	23,058.00	491.44	5,792.99	25.12	17,265.01
	FIRE TOTAL	165,492.00	2,221.43	39,928.15	24.13	125,563.85
	TOTAL EXPENSES	165,492.00	2,221.43	39,928.15	24.13	125,563.85
	EMPLOYEE BENEFITS TOTAL	165,492.00	2,221.43	39,928.15	24.13	125,563.85
323-150-4480	LOCAL GRANTS	6,600.00		6,600.00	100.00	
323-150-4820	PROCEEDS FROM DEBT/LOAN	110,000.00				110,000.00
	FIRE TOTAL	116,600.00	.00	6,600.00	5.66	110,000.00
	TOTAL REVENUE	116,600.00	.00	6,600.00	5.66	110,000.00
323-150-6505	FIRE-CIP CAP OTHER EQUIPMENT	30,000.00		17,054.35	56.85	12,945.65
323-150-6710	FIRE-CIP CAP VEHICLES	78,000.00		67,626.71	86.70	10,373.29
323-150-6725	FIRE-CIP CAP OFFICE EQUIPMENT	51,500.00	1,324.98-	4,066.31	7.90	47,433.69
	FIRE TOTAL	159,500.00	1,324.98-	88,747.37	55.64	70,752.63
	TOTAL EXPENSES	159,500.00	1,324.98-	88,747.37	55.64	70,752.63
	CAP OUTLAY SAVINGS/LOST TOTAL	42,900.00-	1,324.98	82,147.37-	191.49	39,247.37

**BUDGET REPORT**  
**CALENDAR 12/2023, FISCAL 6/2024**

**PCT OF FISCAL YTD 50.0%**

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
		=====	=====	=====	=====	=====
	FIRE TOTAL (REV LESS EXP)	482,539.00-	11,806.84-	238,228.97-	49.37	244,310.03-
		=====	=====	=====	=====	=====

# Garbage Budget

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

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	540,000.00	4,043.86	245,374.51	45.44	294,625.49
001-290-4550	ENVIRONMENTAL IMPACT FEE	63,000.00	432.60	26,925.68	42.74	36,074.32
001-290-4745	CITY-WIDE CLEANUP REV	1,000.00		975.00	97.50	25.00
		=====	=====	=====	=====	=====
	GARBAGE TOTAL	604,120.00	4,476.46	273,275.19	45.24	330,844.81
		-----	-----	-----	-----	-----
	TOTAL REVENUE	604,120.00	4,476.46	273,275.19	45.24	330,844.81
001-290-6413	BUCH CO LANDFILL ASSESSMENT	12,128.00				12,128.00
001-290-6497	GARBAGE CONTRACT	548,725.00		230,350.46	41.98	318,374.54
001-290-6499	CONTRACTUAL SERVICES	82,000.00		43,306.37	52.81	38,693.63
001-290-6598	REFUNDS-GA/EIF			150.36		150.36-
		=====	=====	=====	=====	=====
	GARBAGE TOTAL	642,853.00	.00	273,807.19	42.59	369,045.81
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	642,853.00	.00	273,807.19	42.59	369,045.81
		=====	=====	=====	=====	=====
	GENERAL FUND TOTAL	38,733.00-	4,476.46	532.00-	1.37	38,201.00-
		=====	=====	=====	=====	=====
	GARBAGE TOTAL (REV LESS EXP)	38,733.00-	4,476.46	532.00-	1.37	38,201.00-

# Library Budget

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
003-410-4440	DIRECT STATE AID (ENRICH IOWA)	5,000.00		2,806.83	56.14	2,193.17
003-410-4465	COUNTY CONTRIBUTION	40,000.00				40,000.00
003-410-4470	28E FUNDS - OTHER CITIES	6,250.00				6,250.00
003-410-4500	CHARGES/FEES FOR SERVICES	5,000.00		1,549.36	30.99	3,450.64
003-410-4705	DONATIONS	200.00		200.00	100.00	
003-410-4755	CONCESSIONS-RECREATION	75.00		51.05	68.07	23.95
003-410-4765	LIBRARY FINES & BOOK CHARGES	1,400.00		840.50	60.04	559.50
	LIBRARY TOTAL	57,925.00	.00	5,447.74	9.40	52,477.26
	TOTAL REVENUE	57,925.00	.00	5,447.74	9.40	52,477.26
003-410-6010	SALARIES - FULL-TIME	185,455.00	7,105.42	78,294.36	42.22	107,160.64
003-410-6020	SALARIES - PART-TIME	104,600.00	3,303.07	44,990.32	43.01	59,609.68
003-410-6040	WAGES - OVERTIME	750.00		193.02	25.74	556.98
003-410-6143	ICMA RC - CITY SHARE	2,000.00	38.50	423.50	21.18	1,576.50
003-410-6210	DUES & MEMBERSHIPS	6,166.00		3,329.81	54.00	2,836.19
003-410-6230	TRAINING IN HOUSE	300.00				300.00
003-410-6240	MTGS/CONFERENCES/MILES	1,000.00		275.00	27.50	725.00
003-410-6310	CONTRACT REPAIR/MAINT - BLDGS	2,800.00		200.00	7.14	2,600.00
003-410-6320	GROUNDS OPERATION, MAIN	713.00		112.50	15.78	600.50
003-410-6371	ELECTRIC/GAS UTILITIES	17,500.00		9,249.88	52.86	8,250.12
003-410-6373	COMMUNICATIONS (PHONE/INTERNET)	3,730.00		1,302.50	34.92	2,427.50
003-410-6399	OTHER MAINTENANCE/REPAIR	4,138.00		1,890.96	45.70	2,247.04
003-410-6408	PROPERTY & CASUALTY INSURANCE	8,900.00				8,900.00
003-410-6409	JANITORIAL	26,489.00		11,839.00	44.69	14,650.00
003-410-6414	PRINTING & PUBLISHING	3,000.00		1,000.00	33.33	2,000.00
003-410-6419	COMPUTER EXPENSE	9,079.00		6,636.37	73.10	2,442.63
003-410-6490	PROFESSIONAL SERVICES	75.00				75.00
003-410-6502	LIBRARY BOOKS, FILMS, RECORDS	35,553.00		18,205.22	51.21	17,347.78
003-410-6504	OFFICE EQUIPMENT	250.00				250.00
003-410-6506	OFFICE SUPPLIES	4,710.00		1,663.91	35.33	3,046.09
003-410-6507	OPERATING SUPPLIES	2,820.00		1,066.43	37.82	1,753.57
003-410-6508	POSTAGE & SHIPPING	5,462.00		1,694.84	31.03	3,767.16
003-410-6510	SAFETY SUPPLIES	100.00		27.64	27.64	72.36
003-410-6530	PROGRAMMING	8,960.00		4,394.39	49.04	4,565.61
003-410-6531	VIDEO RECORDINGS	3,891.00		1,467.35	37.71	2,423.65
003-410-6532	AUDIO RECORDINGS	4,083.00		2,529.87	61.96	1,553.13
003-410-6536	EBOOKS	7,440.00		3,513.44	47.22	3,926.56
003-410-6537	AUDIOBOOKS	5,500.00		2,000.00	36.36	3,500.00
	LIBRARY TOTAL	455,464.00	10,446.99	196,300.31	43.10	259,163.69
	TOTAL EXPENSES	455,464.00	10,446.99	196,300.31	43.10	259,163.69
	LIBRARY TOTAL	397,539.00-	10,446.99-	190,852.57-	48.01	206,686.43-

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
112-410-6110	FICA - CITY/LIBRARY	22,247.00	757.57	9,019.49	40.54	13,227.51
112-410-6130	IPERS - CITY/LIBRARY	27,452.00	982.57	11,656.25	42.46	15,795.75
112-410-6131	WORK COMP/LIBRARY	824.00		365.66	44.38	458.34
112-410-6150	GROUP INSURANCE BEN/LIBRARY	37,133.00		20,911.50	56.32	16,221.50
112-410-6154	EMPLOYEE SELF-FUND INS BEN/LIB	29,753.00	301.43	4,406.35	14.81	25,346.65
	LIBRARY TOTAL	117,409.00	2,041.57	46,359.25	39.49	71,049.75
	TOTAL EXPENSES	117,409.00	2,041.57	46,359.25	39.49	71,049.75
	EMPLOYEE BENEFITS TOTAL	117,409.00	2,041.57	46,359.25	39.49	71,049.75
323-410-6727	LIBRARY-CAP OUTLAY/EQUIPMENT	17,000.00				17,000.00
323-410-6770	LIBRARY-CAP OUTLAY/BUILDING	20,000.00		27,227.22	136.14	7,227.22-
	LIBRARY TOTAL	37,000.00	.00	27,227.22	73.59	9,772.78
	TOTAL EXPENSES	37,000.00	.00	27,227.22	73.59	9,772.78
	CAP OUTLAY SAVINGS/LOST TOTAL	37,000.00	.00	27,227.22	73.59	9,772.78
	LIBRARY TOTAL (REV LESS EXP)	551,948.00-	12,488.56-	264,439.04-	47.91	287,508.96-

# Park & Recreation Budget



# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-430-4310	RENTS & LEASES	200.00		85.00	42.50	115.00
001-430-4705	DONATIONS	1,500.00		4,414.00	294.27	2,914.00-
001-430-4710	REIMBURSEMENTS	650.00		246.80	37.97	403.20
001-430-4720	INSURANCE SETTLEMENTS - PARKS			4,100.00		4,100.00-
001-430-4755	CONCESSIONS - PARKS	50.00				50.00
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	PARKS TOTAL	2,400.00	.00	8,845.80	368.58	6,445.80-
001-431-4705	PRIVATE SOURCE CONTRIB	1,150.00				1,150.00
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	FORESTRY/GREENHOUSE TOTAL	1,150.00	.00	.00	.00	1,150.00
001-432-4180	ANIMAL LICENSES	3,231.00		3,602.45	111.50	371.45-
001-432-4480	LOCAL GRANTS	2,500.00				2,500.00
001-432-4706	DONATIONS			40.00		40.00-
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	DOG PARK TOTAL	5,731.00	.00	3,642.45	63.56	2,088.55
001-440-4705	DONATIONS	600.00				600.00
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	RECREATION - OPERATING TOTAL	600.00	.00	.00	.00	600.00
001-441-4310	BATTING CAGE RENTAL	4,750.00	201.67	501.66	10.56	4,248.34
001-441-4311	ROOM RENTAL	4,000.00	320.00	2,054.99	51.37	1,945.01
001-441-4312	GOLF RENTAL	500.00		39.85	7.97	460.15
001-441-4500	FEES - DAILY ADMISSIONS	3,000.00	30.00	598.34	19.94	2,401.66
001-441-4501	FEES - MEMBERSHIP PASSES	17,500.00	6,924.73	9,622.25	54.98	7,877.75
001-441-4503	FEES - FITNESS CLASSES	6,000.00				6,000.00
001-441-4550	FEES - TAE KWON DO	3,000.00		2,141.56	71.39	858.44
001-441-4551	FEES - TUMBLING	1,750.00		522.00	29.83	1,228.00
001-441-4552	FEES - LEAGUE	35,000.00		5,401.68	15.43	29,598.32
001-441-4554	FEES - GAMES	450.00		368.00	81.78	82.00
001-441-4705	DONATIONS/OTHER	225.00	100.00	400.00	177.78	175.00-
001-441-4755	CONCESSIONS - RIVER'S EDGE	3,750.00	36.00	158.58	4.23	3,591.42
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	RECREATION - RIVER'S EDGE TOTA	79,925.00	7,612.40	21,808.91	27.29	58,116.09
001-442-4502	FEES - FOOTBALL	8,500.00		11,445.88	134.66	2,945.88-
001-442-4503	FEES - AEROBICS/ADULT FITNESS	2,600.00	16.00	657.00	25.27	1,943.00
001-442-4504	FEES - INDOOR PROGRAMMING	750.00		20.00	2.67	730.00
001-442-4550	FEES - TAE KWON DO			80.00		80.00-
001-442-4552	FEES - LITTLE LEAGUE	24,000.00		250.00	1.04	23,750.00
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	1,543.00		1,623.35	105.21	80.35-
001-442-4557	FEES - BASKETBALL	4,000.00	60.00	2,225.18	55.63	1,774.82

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

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	42,293.00	76.00	16,301.41	38.54	25,991.59
001-443-4311	ROOM RENTAL	5,000.00	115.00	2,433.68	48.67	2,566.32
001-443-4500	FEES - DAILY ADMISSIONS	9,500.00	478.53	3,546.27	37.33	5,953.73
001-443-4501	FEES - MEMBERSHIP PASSES	23,000.00	476.37	13,776.26	59.90	9,223.74
001-443-4705	DONATIONS/OTHER	250.00				250.00
001-443-4755	CONCESSIONS - FALCON CIVIC CTR	4,500.00	108.09	610.86	13.57	3,889.14
	RECREATION - FALCON CIVIC TOTA	42,250.00	1,177.99	20,367.07	48.21	21,882.93
001-444-4310	POOL RENTAL	2,750.00		2,356.93	85.71	393.07
001-444-4500	FEES - DAILY POOL ADMISSIONS	24,000.00		21,907.43	91.28	2,092.57
001-444-4501	FEES - POOL SEASON PASSES	27,000.00		1,754.33	6.50	25,245.67
001-444-4507	FEES - WATER AEROBICS	150.00				150.00
001-444-4508	FEES - TEAMS & LESSONS	9,500.00		8,810.05	92.74	689.95
001-444-4705	DONATIONS/OTHER	500.00				500.00
001-444-4760	CONCESSIONS - POOL	22,000.00		20,645.77	93.84	1,354.23
	RECREATION - SWIMMING POO TOTA	85,900.00	.00	55,474.51	64.58	30,425.49
001-445-4310	CAMPSITE RENTALS	48,500.00	485.00	52,598.17	108.45	4,098.17-
001-445-4755	CONCESSIONS - RV PARK	100.00				100.00
	RECREATION - RV PARK TOTAL	48,600.00	485.00	52,598.17	108.23	3,998.17-
001-446-4310	FACILITY RENT	750.00				750.00
001-446-4509	FEES - TOURNAMENTS	8,000.00		575.00	7.19	7,425.00
001-446-4700	PUBLIC SOURCE CONTRIB	2,500.00				2,500.00
001-446-4705	DONATIONS	3,240.00		3,240.00	100.00	
001-446-4755	CONCESSIONS - BALL COMPLEX	45,000.00		21,264.33	47.25	23,735.67
	RECREATION - COMPLEX TOTAL	59,490.00	.00	25,079.33	42.16	34,410.67
	TOTAL REVENUE	368,339.00	9,351.39	204,117.65	55.42	164,221.35
001-430-6010	SALARIES - FULL-TIME	114,726.00	4,393.43	54,974.97	47.92	59,751.03
001-430-6020	SALARIES - PART-TIME	27,500.00	652.50	9,941.00	36.15	17,559.00
001-430-6030	HOURLY WAGES - TEMPORARY	18,000.00		13,857.25	76.98	4,142.75
001-430-6040	WAGES - OVERTIME	1,750.00		1,605.18	91.72	144.82
001-430-6143	ICMA RC - CITY SHARE	2,000.00	38.47	548.46	27.42	1,451.54
001-430-6184	CELL PHONE ALLOWANCES	540.00	45.00	270.00	50.00	270.00

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-430-6310	BUILDING MAINT & REPAIR	3,579.00		1,467.85	41.01	2,111.15
001-430-6320	GROUNDS MAINT/BEAUTIFICATION	11,628.00		10,260.63	88.24	1,367.37
001-430-6331	VEHICLE OPERATIONS	9,117.00		3,044.89	33.40	6,072.11
001-430-6332	VEHICLE REPAIRS	10,976.00		7,604.16	69.28	3,371.84
001-430-6371	ELECTRIC/GAS UTILITIES	7,293.00		4,297.59	58.93	2,995.41
001-430-6373	COMMUNICATIONS (PHONE/INTERNET)	750.00		206.73	27.56	543.27
001-430-6408	PROPERTY & CASUALTY INSURANCE	34,119.00				34,119.00
001-430-6499	CONTRACTUAL SERVICES	10,360.00		6,625.00	63.95	3,735.00
001-430-6504	MINOR EQUIPMENT PURCH	5,084.00		943.41	18.56	4,140.59
001-430-6507	OPERATING SUPPLIES	3,171.00		1,738.80	54.83	1,432.20
001-430-6510	SPECIAL & SAFETY SUPPLIES	749.00		294.76	39.35	454.24
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	PARKS TOTAL	261,342.00	5,129.40	117,680.68	45.03	143,661.32
001-431-6020	SALARIES - PART-TIME	2,750.00		4,318.00	157.02	1,568.00-
001-431-6310	BUILDING REPAIR/MAINT	268.00		18.37	6.85	249.63
001-431-6320	PARK GROUNDS DEVELOPMENT	1,700.00		451.49	26.56	1,248.51
001-431-6331	VEHICLE OPERATIONS	750.00		153.54	20.47	596.46
001-431-6504	MINOR EQUIPMENT	300.00		33.98	11.33	266.02
001-431-6507	OPERATING SUPPLIES	331.00		183.86	55.55	147.14
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	FORESTRY/GREENHOUSE TOTAL	6,099.00	.00	5,159.24	84.59	939.76
001-432-6320	GROUNDS MAINT & REPAIR	5,035.00		579.46	11.51	4,455.54
001-432-6350	OPERATIONAL EQUIP REPAIR	230.00		222.07	96.55	7.93
001-432-6507	OPERATING SUPPLIES	250.00		383.00	153.20	133.00-
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	DOG PARK TOTAL	5,515.00	.00	1,184.53	21.48	4,330.47
001-440-6010	SALARIES - FULL-TIME	191,455.00	7,487.99	82,253.05	42.96	109,201.95
001-440-6020	SALARIES - PART-TIME	19,500.00	560.00	8,932.00	45.81	10,568.00
001-440-6040	WAGES - OVERTIME	8,500.00		2,282.70	26.86	6,217.30
001-440-6143	ICMA RC - CITY SHARE	3,000.00				3,000.00
001-440-6184	CELL PHONE ALLOWANCES	1,620.00	135.00	810.00	50.00	810.00
001-440-6210	DUES & MEMBERSHIPS	400.00				400.00
001-440-6220	EDUCATIONAL MATERIAL	100.00		45.00	45.00	55.00
001-440-6230	TRAINING IN HOUSE	250.00				250.00
001-440-6240	MTGS/CONFERENCES/MILES	300.00				300.00
001-440-6331	VEHICLE OPERATIONS	4,153.00		7,149.94	172.16	2,996.94-
001-440-6402	ADVERTISING	250.00		247.48	98.99	2.52
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	10,000.00		3,567.53	35.68	6,432.47
001-440-6499	CONTRACTUAL SERVICES	375.00				375.00
001-440-6506	OFFICE SUPPLIES	841.00		210.62	25.04	630.38
001-440-6508	POSTAGE & SHIPPING	1,250.00		787.49	63.00	462.51
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# BUDGET REPORT CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	RECREATION - OPERATING TOTAL	244,569.00	8,182.99	106,285.81	43.46	138,283.19
001-441-6020	SALARIES - PART-TIME	10,000.00	436.19	3,284.07	32.84	6,715.93
001-441-6030	HOURLY WAGES - TEMPORARY	1,750.00		1,100.32	62.88	649.68
001-441-6310	BUILDING MAINT & REPAIR	3,579.00		1,992.49	55.67	1,586.51
001-441-6320	GROUNDS MAINT & REPAIR	420.00		19.92	4.74	400.08
001-441-6350	OPERATIONAL EQUIPMENT REPAIR	1,500.00				1,500.00
001-441-6371	ELECTRIC/GAS UTILITIES	16,316.00		5,844.36	35.82	10,471.64
001-441-6373	COMMUNICATIONS (PHONE/INTERNET	1,086.00		512.70	47.21	573.30
001-441-6402	ADVERTISING	250.00				250.00
001-441-6409	JANITORIAL	1,565.00		1,670.00	106.71	105.00-
001-441-6494	CONTRACT-TAE KWON DO INSTRUCTO	2,250.00		1,842.24	81.88	407.76
001-441-6495	CONTRACT-CAMP/CLINIC PAY	1,250.00				1,250.00
001-441-6496	CONTRACT-ADULT FITNESS INSTRUC	4,500.00				4,500.00
001-441-6498	REFUNDS	50.00				50.00
001-441-6503	CONCESSIONS SUPPLIES	2,267.00		266.63	11.76	2,000.37
001-441-6504	MINOR EQUIPMENT	1,551.00		50.06	3.23	1,500.94
001-441-6507	OPERATING SUPPLIES	1,044.00		1,289.40	123.51	245.40-
	RECREATION - RIVER'S EDGE TOTA	49,378.00	436.19	17,872.19	36.19	31,505.81
001-442-6493	CONTRACT-LITTLE LEAGUE UMPIRE	38,230.00		25,205.00	65.93	13,025.00
001-442-6496	CONTRACT-ADULT FITNESS INSTRUC	2,000.00		671.50	33.58	1,328.50
001-442-6499	CONTRACT-VOLLEYBALL INSTRUCTOR			81.84		81.84-
001-442-6505	RECREATIONAL EQUIPMENT	8,208.00		708.00	8.63	7,500.00
001-442-6507	OPERATING SUPPLIES - LITTLE LE	36,217.00		16,962.17	46.83	19,254.83
001-442-6512	OPERATING SUPPLIES - BASKETBAL	1,950.00		427.70	21.93	1,522.30
001-442-6514	OPERATING SUPPLIES - FOOTBALL	3,300.00		7,428.50	225.11	4,128.50-
001-442-6515	OPERATING SUPPLIES - SOCCER	250.00		247.50	99.00	2.50
001-442-6516	OPERATING SUPPLIES - ADULT EVE	100.00				100.00
001-442-6598	REFUNDS	250.00		250.00	100.00	
001-442-6599	AWARDS & TROPHIES	2,351.00		1,155.38	49.14	1,195.62
	RECREATION - OUTDOOR TOTAL	92,856.00	.00	53,137.59	57.23	39,718.41
001-443-6020	SALARIES - PART-TIME	25,000.00	1,292.63	10,801.99	43.21	14,198.01
001-443-6030	HOURLY WAGES - TEMPORARY	500.00	45.00	771.26	154.25	271.26-
001-443-6040	WAGES - OVERTIME			13.13		13.13-
001-443-6310	BUILDING MAINT & REPAIR	4,562.00		3,452.66	75.68	1,109.34
001-443-6320	GROUNDS MAINT & REPAIR	312.00		646.02	207.06	334.02-
001-443-6350	OPERATIONAL EQUIPMENT REPAIR	3,750.00		1,924.60	51.32	1,825.40
001-443-6371	ELECTRIC/GAS UTILITIES	25,178.00		10,793.03	42.87	14,384.97
001-443-6373	COMMUNICATIONS (PHONE/INTERNET	1,844.00		864.82	46.90	979.18
001-443-6409	JANITORIAL	29,208.00		12,500.78	42.80	16,707.22
001-443-6499	CONTRACTUAL SERVICES	3,171.00		2,675.08	84.36	495.92
001-443-6503	CONCESSIONS SUPPLIES	2,500.00		725.09	29.00	1,774.91
001-443-6506	OFFICE SUPPLIES	925.00		517.51	55.95	407.49
001-443-6507	OPERATING SUPPLIES	2,180.00		1,395.75	64.03	784.25

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-443-6510	SAFETY SUPPLIES	580.00		330.00	56.90	250.00
001-443-6598	REFUNDS	250.00				250.00
	RECREATION - FALCON CIVIC TOTA	99,960.00	1,337.63	47,411.72	47.43	52,548.28
001-444-6030	HOURLY WAGES - TEMPORARY	70,000.00		44,476.14	63.54	25,523.86
001-444-6210	SWIM TEAM MEMBERSHIP DUES	150.00				150.00
001-444-6310	BUILDING MAINT & REPAIR	5,359.00		6,367.67	118.82	1,008.67-
001-444-6320	GROUPS MAINT & REPAIR	2,347.00		2,779.38	118.42	432.38-
001-444-6371	ELECTRIC/GAS UTILITIES	20,931.00		15,094.69	72.12	5,836.31
001-444-6372	GARBAGE/RECYCLING	3,158.00		2,501.11	79.20	656.89
001-444-6373	COMMUNICATIONS (PHONE/INTERNET	178.00		70.00	39.33	108.00
001-444-6413	PAYMENTS TO OTHER AGENCIES	500.00		432.50	86.50	67.50
001-444-6499	CONTRACT-COACHES & INSTRUCTORS	2,250.00		5,056.68	224.74	2,806.68-
001-444-6501	CHEMICALS	16,985.00		13,417.16	78.99	3,567.84
001-444-6503	CONCESSIONS SUPPLIES	30,054.00		21,394.75	71.19	8,659.25
001-444-6507	OPERATING SUPPLIES	3,803.00		2,778.28	73.05	1,024.72
001-444-6598	REFUNDS	200.00		145.00	72.50	55.00
001-444-6599	AWARDS & TROPHIES	750.00		244.00	32.53	506.00
	RECREATION - SWIMMING POO TOTA	156,665.00	.00	114,757.36	73.25	41,907.64
001-445-6310	BUILDING MAINT & REPAIR	1,998.00		787.76	39.43	1,210.24
001-445-6320	GROUPS MAINT & REPAIR	2,658.00		1,055.29	39.70	1,602.71
001-445-6371	ELECTRIC/GAS UTILITIES	19,179.00		14,047.00	73.24	5,132.00
001-445-6372	GARBAGE/RECYCLING	5,000.00		2,565.35	51.31	2,434.65
001-445-6373	COMMUNICATIONS (PHONE/INTERNET	3,100.00		207.25	6.69	2,892.75
001-445-6499	CONTRACT-RV HOST	2,000.00		1,500.00	75.00	500.00
001-445-6503	CONCESSIONS SUPPLIES	285.00		234.90	82.42	50.10
001-445-6506	OFFICE SUPPLIES	282.00		223.91	79.40	58.09
001-445-6598	REFUNDS	200.00		285.00	142.50	85.00-
	RECREATION - RV PARK TOTAL	34,702.00	.00	20,906.46	60.25	13,795.54
001-446-6020	SALARIES - PART-TIME	8,500.00	637.25	12,703.89	149.46	4,203.89-
001-446-6030	HOURLY WAGES - TEMPORARY	13,500.00		2,591.21	19.19	10,908.79
001-446-6040	WAGES - OVERTIME	1,000.00				1,000.00
001-446-6310	BUILDING MAINT & REPAIR	4,738.00		4,378.12	92.40	359.88
001-446-6320	GROUPS MAINT & REPAIR	9,425.00		8,151.42	86.49	1,273.58
001-446-6331	VEHICLE OPERATIONS	990.00		489.55	49.45	500.45
001-446-6371	ELECTRIC/GAS UTILITIES	3,000.00		1,307.46	43.58	1,692.54
001-446-6372	GARBAGE/RECYCLING	2,000.00		1,750.18	87.51	249.82
001-446-6503	MERCHANDISE FOR RESALE	49,500.00		28,676.50	57.93	20,823.50
001-446-6504	MINOR EQUIPMENT	2,554.00		695.77	27.24	1,858.23
001-446-6507	OPERATING SUPPLIES	6,719.00		2,764.50	41.14	3,954.50
001-446-6511	ADULT SOFTBALL	500.00				500.00
001-446-6598	REFUNDS	200.00				200.00

**BUDGET REPORT**  
**CALENDAR 12/2023, FISCAL 6/2024**

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	RECREATION - COMPLEX TOTAL	102,626.00	637.25	63,508.60	61.88	39,117.40
001-450-6030	HOURLY WAGES - TEMPORARY	3,500.00	98.00	2,915.50	83.30	584.50
001-450-6310	BUILDING MAINT & REPAIR	600.00				600.00
001-450-6320	GROUNDS MAINT & REPAIR	1,250.00		260.00	20.80	990.00
001-450-6331	VEHICLE OPERATIONS	500.00				500.00
001-450-6371	ELECTRIC/GAS UTILITIES	200.00				200.00
001-450-6504	MINOR EQUIPMENT	200.00				200.00
001-450-6507	OPERATING SUPPLIES	50.00				50.00
	CEMETERY TOTAL	6,300.00	98.00	3,175.50	50.40	3,124.50
	TOTAL EXPENSES	1,060,012.00	15,821.46	551,079.68	51.99	508,932.32
	GENERAL FUND TOTAL	691,673.00-	6,470.07-	346,962.03-	50.16	344,710.97-
043-446-4300	INTEREST			612.27		612.27-
	RECREATION - COMPLEX TOTAL	.00	.00	612.27	.00	612.27-
	TOTAL REVENUE	.00	.00	612.27	.00	612.27-
	PARKS REPLACEMENT FUND TOTAL	.00	.00	612.27	.00	612.27-
112-430-6110	FICA - CITY CONTRIBUTION	12,392.00	378.25	6,059.81	48.90	6,332.19
112-430-6130	IPERS - CITY/PAKRS	15,291.00	476.34	6,148.88	40.21	9,142.12
112-430-6131	WORK COMP/PARKS	8,078.00		3,441.99	42.61	4,636.01
112-430-6150	GROUP INSURANCE BEN/PARKS	36,921.00		15,205.50	41.18	21,715.50
112-430-6154	EMPLOYEE SELF-FUND INS BEN/PAR	18,577.00	28.74	9,795.46	52.73	8,781.54
	PARKS TOTAL	91,259.00	883.33	40,651.64	44.55	50,607.36
112-431-6110	FICA - FORESTRY	211.00		330.32	156.55	119.32-
112-431-6130	IPERS - CITY/FORESTRY	260.00		73.63	28.32	186.37
	FORESTRY/GREENHOUSE TOTAL	471.00	.00	403.95	85.76	67.05
112-440-6110	FICA - CITY/REC	16,789.00	594.52	6,917.08	41.20	9,871.92

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
112-440-6130	IPERS - CITY/REC	20,717.00	759.73	8,823.38	42.59	11,893.62
112-440-6131	WORK COMP/REC	191.00		121.33	63.52	69.67
112-440-6150	GROUP INSURANCE BEN/REC	45,030.00		17,574.80	39.03	27,455.20
112-440-6154	EMPLOYEE SELF-FUND INS BEN/REC	31,090.00	279.00	4,572.92	14.71	26,517.08
	RECREATION - OPERATING TOTAL	113,817.00	1,633.25	38,009.51	33.40	75,807.49
112-441-6110	FICA - CITY/RIV EDGE	899.00	36.80	394.41	43.87	504.59
112-441-6130	IPERS - CITY/RIV EDGE	1,110.00	12.89	145.03	13.07	964.97
	RECREATION - RIVER'S EDGE TOTA	2,009.00	49.69	539.44	26.85	1,469.56
112-443-6110	FICA - CITY/FCC	1,951.00	98.90	827.38	42.41	1,123.62
112-443-6130	IPERS - CITY/FCC	2,408.00	43.97	585.69	24.32	1,822.31
	RECREATION - FALCON CIVIC TOTA	4,359.00	142.87	1,413.07	32.42	2,945.93
112-444-6110	FICA - CITY/POOL	5,355.00		3,402.53	63.54	1,952.47
112-444-6131	WORK COMP/POOL	574.00		498.66	86.87	75.34
	RECREATION - SWIMMING POO TOTA	5,929.00	.00	3,901.19	65.80	2,027.81
112-446-6110	FICA - CITY/COMPLEX	1,760.00	48.76	1,170.10	66.48	589.90
112-446-6130	IPERS - CITY/COMPLEX	2,172.00	60.16	920.56	42.38	1,251.44
	RECREATION - COMPLEX TOTAL	3,932.00	108.92	2,090.66	53.17	1,841.34
112-450-6110	FICA - CITY/CEMETERY	268.00	7.50	223.03	83.22	44.97
112-450-6130	IPERS - CITY/CEMETERY	331.00	9.24	40.96	12.37	290.04
	CEMETERY TOTAL	599.00	16.74	263.99	44.07	335.01
	TOTAL EXPENSES	222,375.00	2,834.80	87,273.45	39.25	135,101.55
	EMPLOYEE BENEFITS TOTAL	222,375.00	2,834.80	87,273.45	39.25	135,101.55
304-446-4705	DONATIONS-COMPLEX TURF		3,000.00	150,700.00		150,700.00-
304-446-4820	PROCEEDS-COMPLEX TURF PROJECT	500,000.00				500,000.00
	RECREATION - COMPLEX TOTAL	500,000.00	3,000.00	150,700.00	30.14	349,300.00

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	TOTAL REVENUE	500,000.00	3,000.00	150,700.00	30.14	349,300.00
304-446-6407	ENGINEER-COMPLEX TURF PROJECT	88,000.00		65,087.83	73.96	22,912.17
304-446-6411	LEGAL-COMPLEX TURF PROJECT	350.00		5,860.11	1,674.32	5,510.11-
304-446-6499	CONTRACTUAL-COMPLEX TURF PROJ	500,000.00		87,908.49	17.58	412,091.51
	RECREATION - COMPLEX TOTAL	588,350.00	.00	158,856.43	27.00	429,493.57
	TOTAL EXPENSES	588,350.00	.00	158,856.43	27.00	429,493.57
	PARKS & REC PROJECTS TOTAL	88,350.00-	3,000.00	8,156.43-	9.23	80,193.57-
323-430-6727	PARKS-CAP OUTLAY/EQUIPMENT	68,950.00				68,950.00
	PARKS TOTAL	68,950.00	.00	.00	.00	68,950.00
323-441-6727	RIVERS EDGE-CAP OUTLAY/EQUIP	3,500.00		599.00	17.11	2,901.00
	RECREATION - RIVER'S EDGE TOTA	3,500.00	.00	599.00	17.11	2,901.00
323-443-6727	FCC-CAP OUTLAY/EQUIPMENT	40,000.00		25,438.40	63.60	14,561.60
	RECREATION - FALCON CIVIC TOTA	40,000.00	.00	25,438.40	63.60	14,561.60
323-446-6727	COMPLEX-CAP OUTLAY/EQUIPMENT	82,000.00		70,065.85	85.45	11,934.15
	RECREATION - COMPLEX TOTAL	82,000.00	.00	70,065.85	85.45	11,934.15
	TOTAL EXPENSES	194,450.00	.00	96,103.25	49.42	98,346.75
	CAP OUTLAY SAVINGS/LOST TOTAL	194,450.00-	.00	96,103.25-	49.42	98,346.75-
	PARK & REC TOTAL (REV - EXP)	1,196,848.00-	6,304.87-	537,882.89-	44.94	658,965.11-



# Police Department Budget

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-110-4190	MISC LICENSES & PERMITS	700.00		175.00	25.00	525.00
001-110-4300	INTEREST			136.76		136.76-
001-110-4440	STATE GRANTS	2,000.00		3,700.32	185.02	1,700.32-
001-110-4550	ACCIDENT REPORTS - POLICE	700.00		150.00	21.43	550.00
001-110-4551	POLICE SERVICE FEES	400.00		25.00	6.25	375.00
001-110-4700	PUBLIC SOURCE CONTRIB	2,500.00	5,000.00	11,559.08	462.36	9,059.08-
001-110-4705	DONATIONS K9 ONLY	9,000.00		850.61	9.45	8,149.39
001-110-4720	INSURANCE SETTLEMENTS	125.00		125.00	100.00	
001-110-4765	SPEEDING CITATIONS	235,000.00	5,960.30	50,005.85	21.28	184,994.15
001-110-4770	COURT FINES	2,500.00	70.00	2,269.62	90.78	230.38
001-110-4775	PARKING VIOLATION FEES	1,250.00		440.00	35.20	810.00
	POLICE TOTAL	254,175.00	11,030.30	69,437.24	27.32	184,737.76
	TOTAL REVENUE	254,175.00	11,030.30	69,437.24	27.32	184,737.76
001-110-6010	SALARIES - FULL-TIME	909,625.00	33,877.98	352,533.81	38.76	557,091.19
001-110-6020	SALARIES - PART-TIME	5,750.00	394.68	6,588.07	114.58	838.07-
001-110-6040	WAGES - OVERTIME	26,500.00	2,056.34	14,113.17	53.26	12,386.83
001-110-6050	WAGES - RESERVE OFFICERS	4.00				4.00
001-110-6143	ICMA RC - CITY SHARE	13,000.00	354.05	4,244.55	32.65	8,755.45
001-110-6181	ALLOWANCES - UNIFORM	9,000.00		4,055.90	45.07	4,944.10
001-110-6184	CELL PHONE ALLOWANCES	540.00	45.00	270.00	50.00	270.00
001-110-6210	DUES & MEMBERSHIPS	3,500.00		935.00	26.71	2,565.00
001-110-6220	EDUCATIONAL MATERIAL	500.00				500.00
001-110-6230	TRAINING IN HOUSE	9,000.00		7,244.00	80.49	1,756.00
001-110-6240	MTNS/CONFERENCES/MILES	6,000.00	16.44	6,301.98	105.03	301.98-
001-110-6331	VEHICLE OPERATIONS	26,000.00		12,905.04	49.63	13,094.96
001-110-6332	VEHICLE REPAIRS	8,000.00		3,945.69	49.32	4,054.31
001-110-6350	OPERATIONAL EQUIPMENT REPAIR	2,200.00		320.00	14.55	1,880.00
001-110-6371	ELECTRIC/GAS UTILITIES	13,500.00		3,705.31	27.45	9,794.69
001-110-6373	COMMUNICATIONS (PHONE/INTERNET	9,250.00		4,905.16	53.03	4,344.84
001-110-6399	OTHER MAINTENANCE/REPAIR	4,500.00		350.00	7.78	4,150.00
001-110-6402	ADVERTISING/CRIME PREVENTION	2,000.00		59.95	3.00	1,940.05
001-110-6408	PROPERTY & CASUALTY INSURANCE	15,815.00				15,815.00
001-110-6409	JANITORIAL	2,650.00		851.99	32.15	1,798.01
001-110-6412	MEDICAL/WEELLNESS EXPENSE	2,000.00		100.00	5.00	1,900.00
001-110-6413	DISPATCHING/COURT/SUBPOENA FEE	164,429.00		82,504.50	50.18	81,924.50
001-110-6506	OFFICE SUPPLIES	2,200.00		154.14	7.01	2,045.86
001-110-6507	OPERATING SUPPLIES	10,000.00		11,112.87	111.13	1,112.87-
001-110-6510	SAFETY SUPPLIES	800.00		111.92	13.99	688.08
001-110-6516	POLICE CANINE PURCHASES	4,500.00		5,994.26	133.21	1,494.26-
	POLICE TOTAL	1,251,263.00	36,744.49	523,307.31	41.82	727,955.69
	TOTAL EXPENSES	1,251,263.00	36,744.49	523,307.31	41.82	727,955.69

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	GENERAL FUND TOTAL	997,088.00-	25,714.19-	453,870.07-	45.52	543,217.93-
		=====	=====	=====	=====	=====
112-110-6110	FICA - CITY/POLICE	72,054.00	2,716.21	27,908.18	38.73	44,145.82
112-110-6130	IPERS - CITY/POLICE	87,764.00	3,347.72	34,159.41	38.92	53,604.59
112-110-6131	WORK COMP/POLICE	14,460.00				14,460.00
112-110-6143	ICMA RC - CITY SHARE			350.00		350.00-
112-110-6150	GROUP INSURANCE BEN/POLICE	218,322.00		70,416.93	32.25	147,905.07
112-110-6154	EMPLOYEE SELF-FUND INS BEN/POL	94,040.00	3,340.68	28,886.46	30.72	65,153.54
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	POLICE TOTAL	486,640.00	9,404.61	161,720.98	33.23	324,919.02
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	TOTAL EXPENSES	486,640.00	9,404.61	161,720.98	33.23	324,919.02
		=====	=====	=====	=====	=====
	EMPLOYEE BENEFITS TOTAL	486,640.00	9,404.61	161,720.98	33.23	324,919.02
		=====	=====	=====	=====	=====
311-110-6407	ENGINEER-PD REMODEL 2022	1,700.00		1,638.00	96.35	62.00
311-110-6411	LEGAL-PD REMODEL 2022	7,314.00		13,814.00	188.87	6,500.00-
311-110-6499	CONTRACTOR-PD REMODEL 2022	40,000.00		38,394.13	95.99	1,605.87
		-----	-----	-----	-----	-----
	POLICE TOTAL	49,014.00	.00	53,846.13	109.86	4,832.13-
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	49,014.00	.00	53,846.13	109.86	4,832.13-
		=====	=====	=====	=====	=====
	CAP PROJ - CITY BUILDINGS TOTA	49,014.00-	.00	53,846.13-	109.86	4,832.13
		=====	=====	=====	=====	=====
323-110-4710	REIMBURSEMENTS			42,581.14		42,581.14-
		-----	-----	-----	-----	-----
	POLICE TOTAL	.00	.00	42,581.14	.00	42,581.14-
		-----	-----	-----	-----	-----
	TOTAL REVENUE	.00	.00	42,581.14	.00	42,581.14-
323-110-6710	POLICE-CAP OUTLAY/VEHICLES	40,000.00		76,646.79	191.62	36,646.79-
323-110-6725	POLICE-CAP OUTLAY/OFFICE EQUIP	15,250.00		3,278.26	21.50	11,971.74
323-110-6727	POLICE-CAP OUTLAY/EQUIPMENT	42,950.00				42,950.00
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	POLICE TOTAL	98,200.00	.00	79,925.05	81.39	18,274.95
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**BUDGET REPORT**  
**CALENDAR 12/2023, FISCAL 6/2024**

**PCT OF FISCAL YTD 50.0%**

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	TOTAL EXPENSES	98,200.00	.00	79,925.05	81.39	18,274.95
		=====	=====	=====	=====	=====
	CAP OUTLAY SAVINGS/LOST TOTAL	98,200.00-	.00	37,343.91-	38.03	60,856.09-
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	POLICE TOTAL (REV LESS EXP)	1,630,942.00-	35,118.80-	706,781.09-	43.34	924,160.91-
		=====	=====	=====	=====	=====

# Storm Water Budget

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
740-865-4550	STORM WATER CHARGES	150,000.00	947.20	71,448.21	47.63	78,551.79
740-865-4710	REIMBURSEMENTS			30.00		30.00-
		=====	=====	=====	=====	=====
	STORM WATER TOTAL	150,000.00	947.20	71,478.21	47.65	78,521.79
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	TOTAL REVENUE	150,000.00	947.20	71,478.21	47.65	78,521.79
740-865-6010	SALARIES - FULL-TIME	15,000.00				15,000.00
740-865-6040	WAGES - OVERTIME	2,500.00				2,500.00
740-865-6110	FICA-CITY/STORM WATER	1,339.00				1,339.00
740-865-6130	IPERS-CITY/STORM WATER	1,652.00				1,652.00
740-865-6131	WORKERS COMP/STORM WATER	406.00				406.00
740-865-6240	MTGS/CONFERENCES/MILES	1,500.00				1,500.00
740-865-6320	GROUND MAINT & REPAIR	60,000.00		2,766.07	4.61	57,233.93
740-865-6407	ENGINEERING	5,000.00		3,552.50	71.05	1,447.50
740-865-6413	PAYMENTS - OTHER AGENCIES	600.00		7,454.68	1,242.45	6,854.68-
740-865-6498	REFUNDS			21.13		21.13-
740-865-6499	OTHER CONTRACTUAL SERV	60,000.00				60,000.00
		=====	=====	=====	=====	=====
	STORM WATER TOTAL	147,997.00	.00	13,794.38	9.32	134,202.62
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	TOTAL EXPENSES	147,997.00	.00	13,794.38	9.32	134,202.62
		=====	=====	=====	=====	=====
	STORM WATER DEPT TOTAL	2,003.00	947.20	57,683.83	2,879.87	55,680.83-
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	STORM WATER (REV LESS EXP)	2,003.00	947.20	57,683.83	2,879.87	55,680.83-
		=====	=====	=====	=====	=====

# Street Department Budget

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

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	85.00	87.02	281.92	331.67	196.92-
001-210-4745	SALE OF SALVAGE	687.00		871.60	126.87	184.60-
	ROADS, BRIDGES, SIDEWALKS TOTA	9,093.00	87.02	1,153.52	12.69	7,939.48
	TOTAL REVENUE	9,093.00	87.02	1,153.52	12.69	7,939.48
001-210-6408	PROPERTY/CASUALTY INS	14,403.00				14,403.00
001-210-6499	OTHER CONTRACTUAL SERV	20,000.00				20,000.00
	ROADS, BRIDGES, SIDEWALKS TOTA	34,403.00	.00	.00	.00	34,403.00
	TOTAL EXPENSES	34,403.00	.00	.00	.00	34,403.00
	GENERAL FUND TOTAL	25,310.00-	87.02	1,153.52	4.56-	26,463.52-
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	776,192.00		365,524.67	47.09	410,667.33
	ROADS, BRIDGES, SIDEWALKS TOTA	776,192.00	.00	365,524.67	47.09	410,667.33
	TOTAL REVENUE	776,192.00	.00	365,524.67	47.09	410,667.33
110-210-6010	SALARIES - FULL TIME	307,332.00	10,574.19	107,328.49	34.92	200,003.51
110-210-6030	HOURLY WAGES - TEMPORARY	2,500.00				2,500.00
110-210-6040	WAGES - OVERTIME	3,342.00		93.48	2.80	3,248.52
110-210-6143	ICMA RC - CITY SHARE	5,750.00	140.95	1,736.69	30.20	4,013.31
110-210-6181	ALLOWANCES - UNIFORM	2,500.00		180.04	7.20	2,319.96
110-210-6182	VEHICLE ALLOWANCE	450.00				450.00



# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
110-210-6184	CELL PHONE ALLOWANCES	690.00	57.50	345.00	50.00	345.00
110-210-6210	DUES & MEMBERSHIPS	300.00		45.00	15.00	255.00
110-210-6220	EDUCATIONAL MATERIAL	100.00				100.00
110-210-6240	MTGS/CONFERENCES/MILES	500.00				500.00
110-210-6310	BUILDING MAINT & REPAIR	7,500.00		1,156.00	15.41	6,344.00
110-210-6331	VEHICLE OPERATIONS	20,000.00		11,972.60	59.86	8,027.40
110-210-6332	VEHICLE REPAIRS	20,000.00		10,258.10	51.29	9,741.90
110-210-6371	ELECTRIC/GAS UTILITIES	45,000.00		13,411.82	29.80	31,588.18
110-210-6373	COMMUNICATIONS (PHONE/INTERNET	1,560.00		475.45	30.48	1,084.55
110-210-6399	OTHER MAINTENANCE/REPAIR	5,000.00		1,623.60	32.47	3,376.40
110-210-6412	MEDICAL/WELLNESS EXPENSE	500.00		68.02	13.60	431.98
110-210-6417	STREET MAINT/DUST CONTROL	2,500.00				2,500.00
110-210-6499	CONTRACTUAL SERVICES	5,000.00		370.00	7.40	4,630.00
110-210-6504	MINOR EQUIPMENT	7,500.00		2,245.09	29.93	5,254.91
110-210-6506	OFFICE SUPPLIES	300.00		99.00	33.00	201.00
110-210-6507	OPERATING SUPPLIES	10,000.00		2,029.48	20.29	7,970.52
110-210-6510	SPECIAL & SAFETY EQUIPMENT	2,000.00		758.37	37.92	1,241.63
110-210-6511	IRON-STEEL-OTHER METAL GOODS	2,000.00		567.41	28.37	1,432.59
110-210-6761	STREETS - RESURFACING/REPAIR	110,000.00		30,602.47	27.82	79,397.53
	ROADS, BRIDGES, SIDEWALKS TOTA	562,324.00	10,772.64	185,366.11	32.96	376,957.89
110-230-6350	OPERATIONAL EQUIPMENT REPAIR	3,000.00				3,000.00
110-230-6371	ELECTRIC/GAS UTILITIES	25,000.00		12,965.24	51.86	12,034.76
110-230-6499	CONTRACT REPAIR-ELECTRIC	5,000.00				5,000.00
110-230-6511	LED STREET LIGHTS	8,026.00				8,026.00
	STREET LIGHTING TOTAL	41,026.00	.00	12,965.24	31.60	28,060.76
110-240-6499	CONTRACT REPAIR-ELECTRIC	3,000.00		6,640.73	221.36	3,640.73-
110-240-6509	POSTS & SIGNS	8,000.00		806.76	10.08	7,193.24
	TRAFFIC CONTROL & SAFETY TOTA	11,000.00	.00	7,447.49	67.70	3,552.51
110-250-6040	WAGES - OVERTIME	4,000.00				4,000.00
110-250-6331	VEHICLE OPERATIONS	7,500.00				7,500.00
110-250-6332	VEHICLE REPAIRS	20,000.00		4,527.78	22.64	15,472.22
110-250-6510	SNOW AND ICE CONTROL MATERIALS	40,000.00				40,000.00
	SNOW REMOVAL TOTAL	71,500.00	.00	4,527.78	6.33	66,972.22
110-270-6010	SALARIES - FULL-TIME		1,238.42	6,363.90		6,363.90-
110-270-6040	WAGES - OVERTIME			78.64		78.64-
110-270-6143	ICMA RC - CITY SHARE		22.72	119.68		119.68-
110-270-6331	VEHICLE OPERATIONS	2,500.00				2,500.00
110-270-6332	VEHICLE REPAIRS	7,500.00		5,903.17	78.71	1,596.83

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	STREET CLEANING TOTAL	10,000.00	1,261.14	12,465.39	124.65	2,465.39-
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	695,850.00	12,033.78	222,772.01	32.01	473,077.99
		=====	=====	=====	=====	=====
	STREETS DEPT - ROAD USE T TOTA	80,342.00	12,033.78-	142,752.66	177.68	62,410.66-
		=====	=====	=====	=====	=====
112-210-6110	FICA - CITY/STREETS	23,958.00	800.34	8,180.46	34.15	15,777.54
112-210-6130	IPERS - CITY/STREETS	28,071.00	937.49	9,496.14	33.83	18,574.86
112-210-6131	WORK COMP/STREETS	13,661.00				13,661.00
112-210-6142	PENSION - CITY MANAGER	1,493.00	91.91	1,005.22	67.33	487.78
112-210-6150	GROUP INSURANCE BEN/STREETS	72,431.00		21,852.46	30.17	50,578.54
112-210-6154	EMPLOYEE SELF-FUND INS BEN/STR	22,571.00	23.77	2,916.58	12.92	19,654.42
		-----	-----	-----	-----	-----
	ROADS, BRIDGES, SIDEWALKS TOTA	162,185.00	1,853.51	43,450.86	26.79	118,734.14
		-----	-----	-----	-----	-----
112-270-6110	FICA - CITY/ST CLEAN		95.21	494.79		494.79-
112-270-6130	IPERS - CITY/ST CLEAN		116.90	608.18		608.18-
112-270-6150	GROUP INSURANCE/ST CLEAN			809.06		809.06-
		-----	-----	-----	-----	-----
	STREET CLEANING TOTAL	.00	212.11	1,912.03	.00	1,912.03-
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	162,185.00	2,065.62	45,362.89	27.97	116,822.11
		=====	=====	=====	=====	=====
	EMPLOYEE BENEFITS TOTAL	162,185.00	2,065.62	45,362.89	27.97	116,822.11
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	STREETS TOTAL (REV LESS EXP)	107,153.00-	14,012.38-	98,544.82	91.97-	205,697.82-
		=====	=====	=====	=====	=====

# Wastewater/Sewer Collections Budget

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
610-815-4310	SEWER RENTAL	1,600,000.00	7,881.08	685,466.84	42.84	914,533.16
610-815-4311	WWTP FARM LEASE	6,210.00				6,210.00
610-815-4500	SEWER - WAPSIE VALLEY CREAMERY	550,000.00		345,139.24	62.75	204,860.76
610-815-4501	SEWER - MENTAL HEALTH INSTITUT	12,500.00		10,137.07	81.10	2,362.93
610-815-4502	SEWER - HEARTLAND PET PRODUCTS	250,000.00		104,036.92	41.61	145,963.08
610-815-4503	SEWER - BUCH CTY LANDFILL	1,000.00				1,000.00
610-815-4504	SEWER - GEATER MACHINING & MFG	1,400.00	40.00	260.00	18.57	1,140.00
610-815-4505	SEWER - PRIES ALUMINUM & MFG	1,000.00		540.00	54.00	460.00
	SEWER/SEWAGE DISPOSAL TOTAL	2,422,110.00	7,921.08	1,145,580.07	47.30	1,276,529.93
	TOTAL REVENUE	2,422,110.00	7,921.08	1,145,580.07	47.30	1,276,529.93
610-815-6010	SALARIES - FULL-TIME	168,133.00	6,521.61	71,354.79	42.44	96,778.21
610-815-6040	WAGES - OVERTIME	7,863.00	288.32	1,660.99	21.12	6,202.01
610-815-6110	FICA - CITY/WW	13,464.00	508.49	5,481.33	40.71	7,982.67
610-815-6130	IPERS - CITY/WW	15,121.00	582.13	6,248.09	41.32	8,872.91
610-815-6131	WORK COMP/WW	4,238.00				4,238.00
610-815-6142	PENSION - CITY MANAGER	1,493.00	91.89	1,005.07	67.32	487.93
610-815-6143	ICMA RC - CITY SHARE	3,417.00	5.21	517.15	15.13	2,899.85
610-815-6150	GROUP INSURANCE BEN/WW	34,406.00		13,360.74	38.83	21,045.26
610-815-6181	ALLOWANCES - UNIFORM	1,000.00		306.40	30.64	693.60
610-815-6182	VEHICLE ALLOWANCE	450.00				450.00
610-815-6184	ALLOWANCES - CELL PHONE	330.00	27.50	165.00	50.00	165.00
610-815-6210	DUES & MEMBERSHIPS	2,500.00		1,779.49	71.18	720.51
610-815-6220	EDUCATIONAL MATERIAL	400.00				400.00
610-815-6230	TRAINING IN HOUSE	400.00				400.00
610-815-6240	MTGS/CONFERENCES/MILES	2,000.00		1,592.28	79.61	407.72
610-815-6310	BUILDING MAINT & REPAIR	4,000.00		920.26	23.01	3,079.74
610-815-6320	GROUPS MAINT & REPAIR	4,000.00		984.26	24.61	3,015.74
610-815-6331	VEHICLE OPERATIONS	2,500.00		1,159.62	46.38	1,340.38
610-815-6332	VEHICLE REPAIRS	1,000.00				1,000.00
610-815-6350	OPERATIONAL EQUIPMENT REPAIR	60,000.00		17,937.19	29.90	42,062.81
610-815-6371	ELECTRIC/GAS UTILITIES	160,000.00		39,566.52	24.73	120,433.48
610-815-6372	GARBAGE/RECYCLING	3,500.00		581.81	16.62	2,918.19
610-815-6373	COMMUNICATIONS (PHONE/INTERNET	2,100.00		750.06	35.72	1,349.94
610-815-6408	PROPERTY & CASUALTY INSURANCE	43,996.00				43,996.00
610-815-6409	JANITORIAL	1,500.00		139.00	9.27	1,361.00
610-815-6412	MEDICAL/WEELNESS EXPENSE	100.00		68.02	68.02	31.98
610-815-6418	PROPERTY & SALES TAX	40,000.00		11,954.63	29.89	28,045.37
610-815-6441	METER READERS	38,000.00		35,261.87	92.79	2,738.13
610-815-6490	PROFESSIONAL SERVICES	1,200,000.00		445,338.59	37.11	754,661.41
610-815-6498	REFUNDS			216.80		216.80-
610-815-6499	CONTRACTUAL SERVICES	55,000.00		2,119.97	3.85	52,880.03
610-815-6501	LAB ANALYSIS & CHEMICALS	65,000.00		23,560.22	36.25	41,439.78
610-815-6504	MINOR EQUIPMENT	5,000.00		52.46	1.05	4,947.54
610-815-6506	OFFICE SUPPLIES	600.00		73.43	12.24	526.57
610-815-6507	OPERATING SUPPLIES	10,000.00		2,518.03	25.18	7,481.97
610-815-6508	POSTAGE	1,500.00		248.27	16.55	1,251.73

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
610-815-6510	SPECIAL & SAFETY EQUIPMENT	2,500.00		510.00	20.40	1,990.00
610-815-6790	SLIP LINING SEWER LINE	120,000.00				120,000.00
	SEWER/SEWAGE DISPOSAL TOTAL	2,075,511.00	8,025.15	687,432.34	33.12	1,388,078.66
610-816-6010	SALARIES - FULL-TIME	179,033.00	5,007.61	54,529.97	30.46	124,503.03
610-816-6040	WAGES - OVERTIME	6,880.00		229.15	3.33	6,650.85
610-816-6110	FICA - CITY/	14,223.00	384.99	4,217.17	29.65	10,005.83
610-816-6130	IPERS - CITY/	14,565.00	351.27	3,880.30	26.64	10,684.70
610-816-6142	PENSION - CITY MANAGER	2,986.00	183.82	2,010.47	67.33	975.53
610-816-6143	ICMA RC - CITY SHARE	3,167.00	30.42	452.75	14.30	2,714.25
610-816-6150	GROUP INSURANCE BEN/SEWER	29,592.00		11,560.32	39.07	18,031.68
610-816-6154	EMPLOYEE SELF-FUND INS BEN/	18,779.00	10.00	10,423.64	55.51	8,355.36
610-816-6181	ALLOWANCES - UNIFORM	500.00				500.00
610-816-6182	VEHICLE ALLOWANCE	900.00				900.00
610-816-6184	ALLOWANCES - CELL PHONE	480.00	40.00	240.00	50.00	240.00
610-816-6220	EDUCATIONAL MATERIAL	400.00				400.00
610-816-6230	TRAINING IN HOUSE	400.00				400.00
610-816-6240	MTGS/CONFERENCES/MILES	500.00				500.00
610-816-6310	BUILDING MAINT & REPAIR	1,000.00				1,000.00
610-816-6320	GROUPS MAINT & REPAIR	1,000.00				1,000.00
610-816-6331	VEHICLE OPERATIONS	5,000.00		1,401.54	28.03	3,598.46
610-816-6332	VEHICLE REPAIRS	2,000.00		72.78	3.64	1,927.22
610-816-6350	OPERATIONAL EQUIPMENT REPAIR	40,000.00		1,238.89	3.10	38,761.11
610-816-6371	ELECTRIC/GAS UTILITIES	35,000.00		16,836.62	48.10	18,163.38
610-816-6373	COMMUNICATIONS (PHONE/INTERNET)	400.00		149.50	37.38	250.50
610-816-6407	CONSULTING & ENGINEERING FEES	1,500.00		330.00	22.00	1,170.00
610-816-6409	JANITORIAL	1,500.00		243.25	16.22	1,256.75
610-816-6412	MEDICAL/WELLNESS EXPENSE	250.00				250.00
610-816-6499	CONTRACTUAL SERVICES	150,000.00		13,610.95	9.07	136,389.05
610-816-6504	MINOR EQUIPMENT	1,500.00		52.46	3.50	1,447.54
610-816-6506	OFFICE SUPPLIES	200.00				200.00
610-816-6507	OPERATING SUPPLIES	15,000.00		2,842.24	18.95	12,157.76
610-816-6510	SPECIAL & SAFETY EQUIPMENT	1,000.00		146.26	14.63	853.74
610-816-6727	CAPITAL EQUIPMENT	31,000.00				31,000.00
610-816-6790	NEW INFRASTRUCTURE	100,000.00				100,000.00
	SEWER COLLECTION TOTAL	658,755.00	6,008.11	124,468.26	18.89	534,286.74
	TOTAL EXPENSES	2,734,266.00	14,033.26	811,900.60	29.69	1,922,365.40
	SEWER UTILITY FUND TOTAL	312,156.00-	6,112.18-	333,679.47	106.90-	645,835.47-
615-815-4300	INTEREST			11,054.43		11,054.43-

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	SEWER/SEWAGE DISPOSAL TOTAL	.00	.00	11,054.43	.00	11,054.43-
	TOTAL REVENUE	.00	.00	11,054.43	.00	11,054.43-
	WWTP FUTURE PLANT FUND TOTAL	.00	.00	11,054.43	.00	11,054.43-
619-815-4300	INTEREST			456.29		456.29-
	SEWER/SEWAGE DISPOSAL TOTAL	.00	.00	456.29	.00	456.29-
	TOTAL REVENUE	.00	.00	456.29	.00	456.29-
	SEWER REPLACEMENT FUND TOTAL	.00	.00	456.29	.00	456.29-
620-815-4300	INTEREST			6,657.36		6,657.36-
	SEWER/SEWAGE DISPOSAL TOTAL	.00	.00	6,657.36	.00	6,657.36-
	TOTAL REVENUE	.00	.00	6,657.36	.00	6,657.36-
	WWTP REPLACEMENT FUND TOTAL	.00	.00	6,657.36	.00	6,657.36-
	SEWER TOTAL (REV LESS EXP)	312,156.00-	6,112.18-	351,847.55	112.72-	664,003.55-

# Water Budget

# BUDGET REPORT

## CALENDAR 12/2023, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
600-810-4300	INTEREST			17,847.94		17,847.94-
600-810-4500	METERED WATER SALES	1,200,000.00	7,048.95	570,985.29	47.58	629,014.71
600-810-4510	BULK WATER SALES	500.00		105.40	21.08	394.60
600-810-4540	TAPS (NEW INSTALLATIONS)	2,000.00		1,500.00	75.00	500.00
600-810-4700	MISCELLANEOUS INCOME	1,500.00		780.00	52.00	720.00
	WATER TOTAL	1,204,000.00	7,048.95	591,218.63	49.10	612,781.37
	TOTAL REVENUE	1,204,000.00	7,048.95	591,218.63	49.10	612,781.37
600-810-6010	SALARIES - FULL-TIME	128,101.00	5,019.13	63,694.76	49.72	64,406.24
600-810-6040	WAGES - OVERTIME	3,735.00		1,324.98	35.47	2,410.02
600-810-6110	FICA - CITY/WATER	10,086.00	379.57	4,927.13	48.85	5,158.87
600-810-6130	IPERS - CITY/WATER	9,460.00	352.36	4,848.89	51.26	4,611.11
600-810-6131	WORK COMP/WATER	1,904.00				1,904.00
600-810-6142	PENSION - CITY MANAGER	2,986.00	183.82	2,010.47	67.33	975.53
600-810-6143	ICMA RC - CITY SHARE	2,167.00	10.42	405.37	18.71	1,761.63
600-810-6150	GROUP INSURANCE BEN/WATER	28,699.00		13,464.08	46.91	15,234.92
600-810-6154	EMPLOYEE SELF-FUND INS BEN/WAT	4,000.00		156.00	3.90	3,844.00
600-810-6181	UNIFORM ALLOWANCE	500.00		849.90	169.98	349.90-
600-810-6182	VEHICLE ALLOWANCE	900.00				900.00
600-810-6184	ALLOWANCES - CELL PHONE	480.00	40.00	240.00	50.00	240.00
600-810-6210	DUES & MEMBERSHIPS	2,000.00		1,301.81	65.09	698.19
600-810-6220	EDUCATIONAL MATERIAL	400.00		195.00	48.75	205.00
600-810-6230	TRAINING IN HOUSE	400.00				400.00
600-810-6240	MTGS/CONFERENCES/MILES	1,000.00		501.81	50.18	498.19
600-810-6310	BUILDING MAINT & REPAIR	3,000.00		71.95	2.40	2,928.05
600-810-6320	GROUPS MAINT & REPAIR	2,000.00		182.50	9.13	1,817.50
600-810-6331	VEHICLE OPERATIONS	5,000.00		1,436.84	28.74	3,563.16
600-810-6332	VEHICLE REPAIRS	3,000.00		106.88	3.56	2,893.12
600-810-6350	OPERATIONAL EQUIP REPAIR	50,000.00		2,806.94	5.61	47,193.06
600-810-6371	ELECTRIC/GAS UTILITIES	60,000.00		19,447.60	32.41	40,552.40
600-810-6407	ENGINEERING	4,000.00		330.00	8.25	3,670.00
600-810-6408	PROPERTY & CASUALTY INSURANCE	7,583.00				7,583.00
600-810-6409	JANITORIAL	1,500.00		139.00	9.27	1,361.00
600-810-6412	MEDICAL/WELLNESS EXPENSE	100.00		234.04	234.04	134.04-
600-810-6418	SALES TAX	78,000.00		32,136.78	41.20	45,863.22
600-810-6490	BILLING & METER READ CONTRACT	38,000.00		41,714.57	109.78	3,714.57-
600-810-6498	REFUNDS			1.70-		1.70
600-810-6499	CONTRACTUAL REPAIRS	175,000.00		121,692.53	69.54	53,307.47
600-810-6501	LAB ANALYSIS & CHEMICALS	18,000.00		5,730.63	31.84	12,269.37
600-810-6504	MINOR EQUIPMENT	5,000.00		52.46	1.05	4,947.54
600-810-6505	METERS	20,000.00		510.50	2.55	19,489.50
600-810-6506	OFFICE SUPPLIES	300.00		106.63	35.54	193.37
600-810-6507	OPERATING SUPPLIES	40,000.00		9,006.50	22.52	30,993.50
600-810-6508	POSTAGE & SHIPPING	500.00		198.05	39.61	301.95
600-810-6510	SPECIAL & SAFETY EQUIPMENT	1,000.00				1,000.00
600-810-6727	CAPITAL EQUIPMENT	266,000.00		264,444.00	99.42	1,556.00
600-810-6790	NEW INFRASTRUCTURE	150,000.00		7,676.00	5.12	142,324.00



**BUDGET REPORT**  
**CALENDAR 12/2023, FISCAL 6/2024**

**PCT OF FISCAL YTD 50.0%**

Item #9.

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	WATER TOTAL	1,124,801.00	5,985.30	601,942.90	53.52	522,858.10
		-----	-----	-----	-----	-----
	TOTAL EXPENSES	1,124,801.00	5,985.30	601,942.90	53.52	522,858.10
		=====	=====	=====	=====	=====
	WATER FUND TOTAL	79,199.00	1,063.65	10,724.27-	13.54-	89,923.27
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	WATER TOTAL (REV LESS EXP)	79,199.00	1,063.65	10,724.27-	13.54-	89,923.27
		=====	=====	=====	=====	=====



## CITY COUNCIL MEMORANDUM

**TO:** City Council

**FROM:** Susi Lampe, IaCMC, IaCFO – City Clerk

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** BerganKDV Fiscal Year 2023 Audit Report

### BACKGROUND:

The Fiscal Year 2023 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.

Two items were noncompliant with state statute:

1. One fund (125 – Tax Increment Finance) had a deficit fund balance.
2. Expenditures exceeded budgeted amounts in one function area (Culture and Recreation).

Of note, the City's financial policy states that the City will have 25% of operating expenditures in unassigned fund balance. We currently have 34% based on 2023 expenditure levels.

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.

DO  
MORE.

# City of Independence

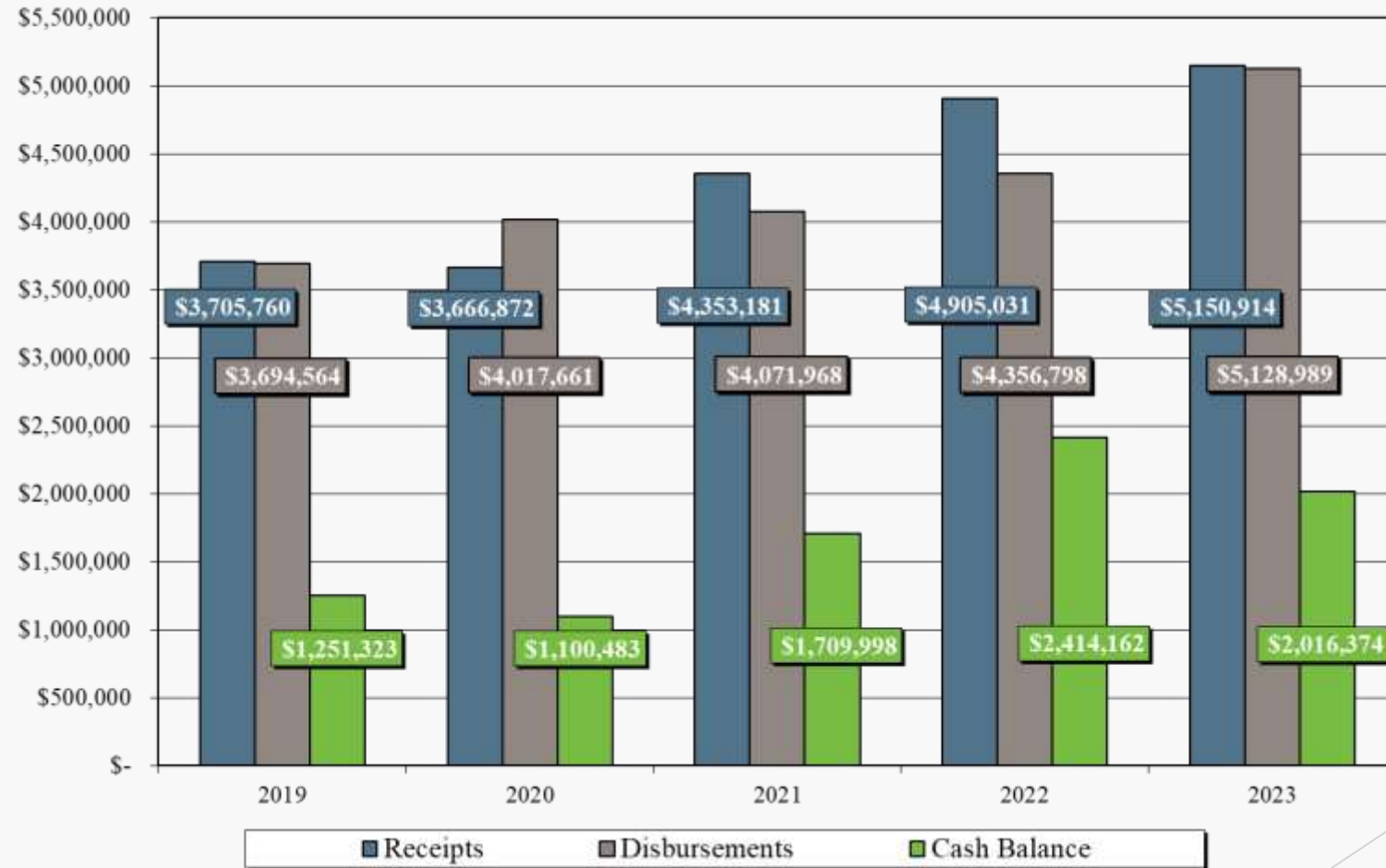
## Audit Presentation

December 11, 2023

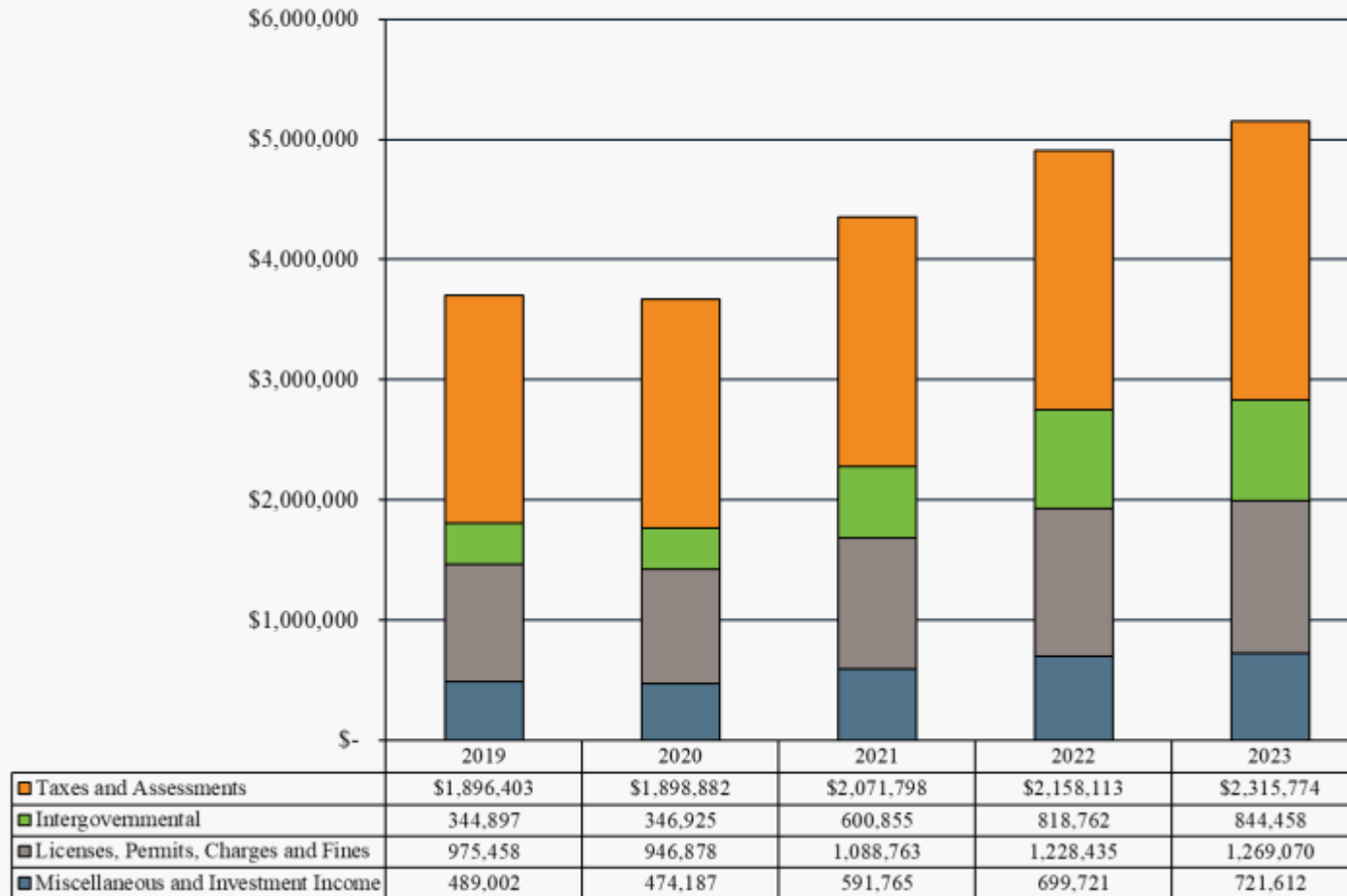
# Independent Auditor's Reports

- Management is responsible for the financial statements
- Auditor is responsible to express 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 on the cash basis of accounting
- Adverse Opinion – Discretely Presented Component Unit
- Report on Government Auditing Standards – two significant deficiencies in internal control, no compliance findings
- Iowa Code of Compliance – two findings
- Communications letter

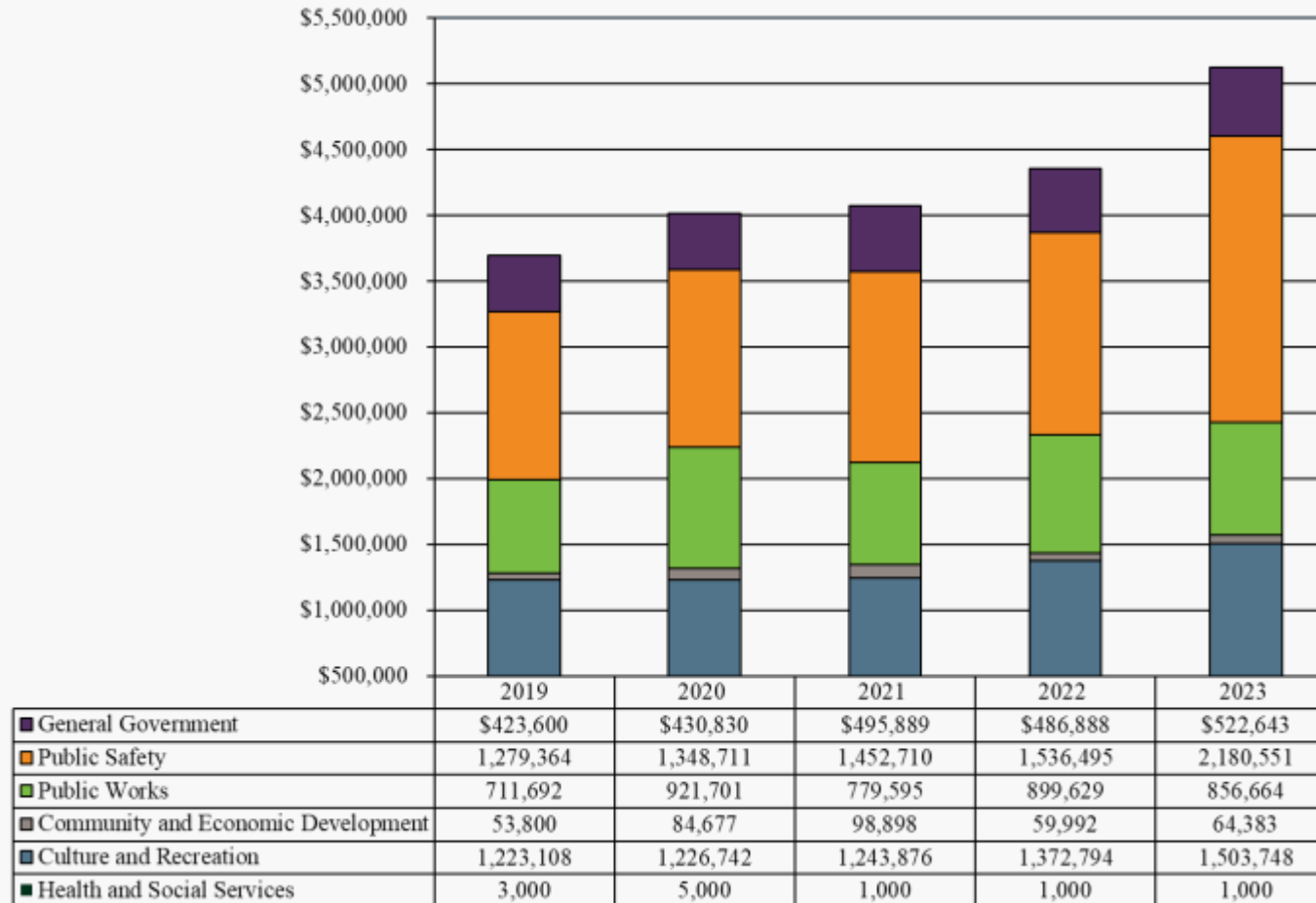
# General Fund Activity



# General Fund Receipts

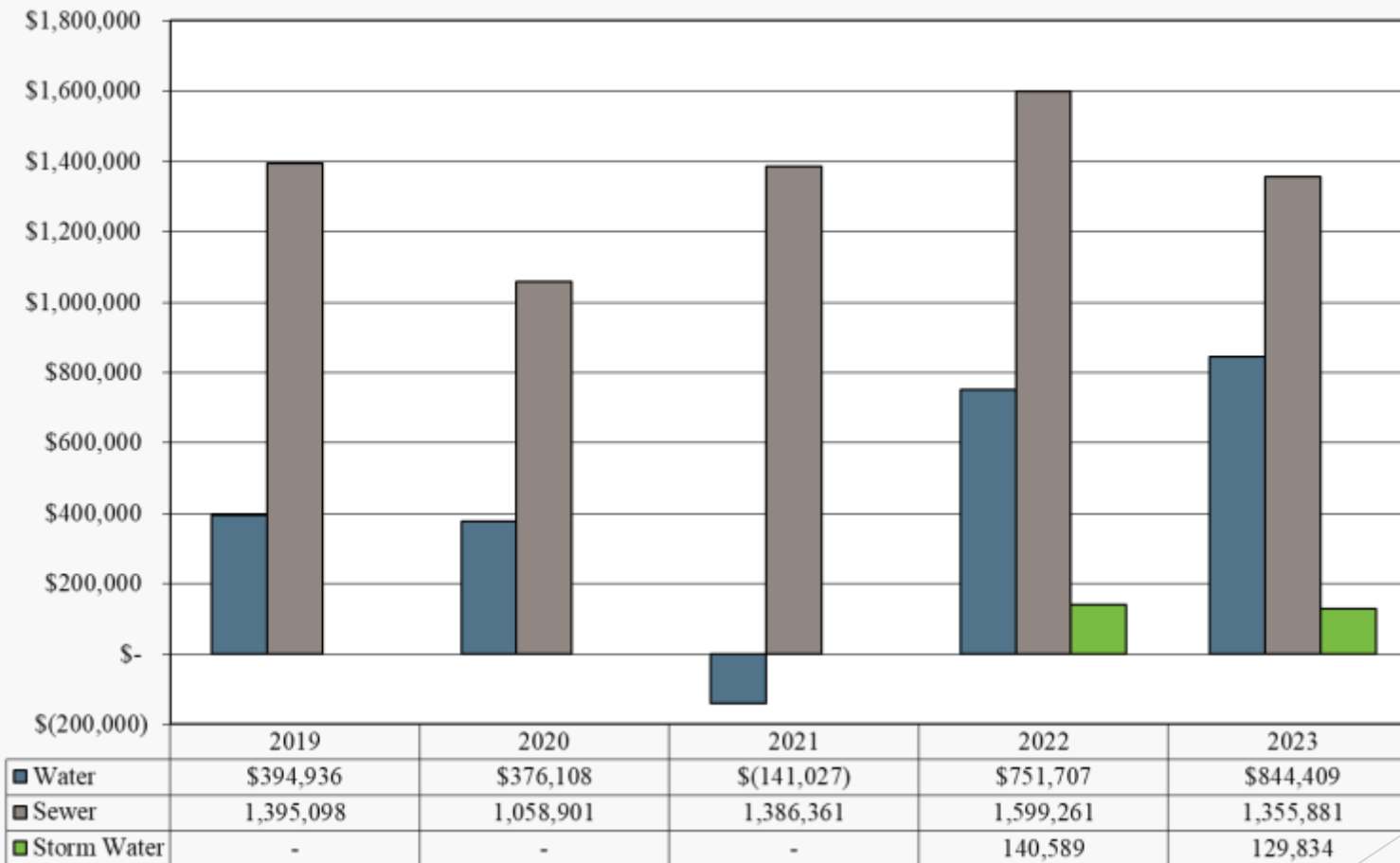


# General Fund Disbursements



# Enterprise Funds

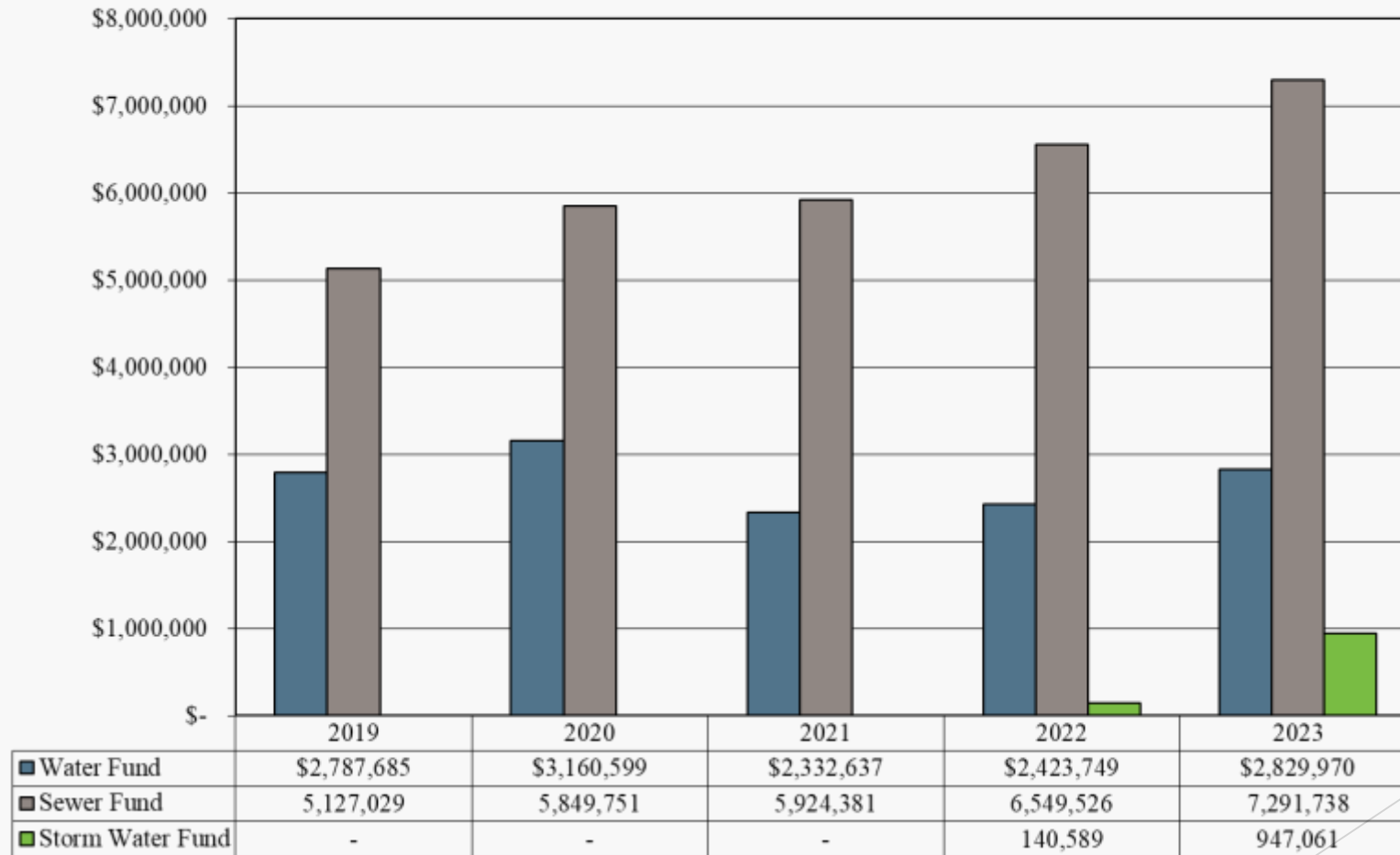
## Operating Income





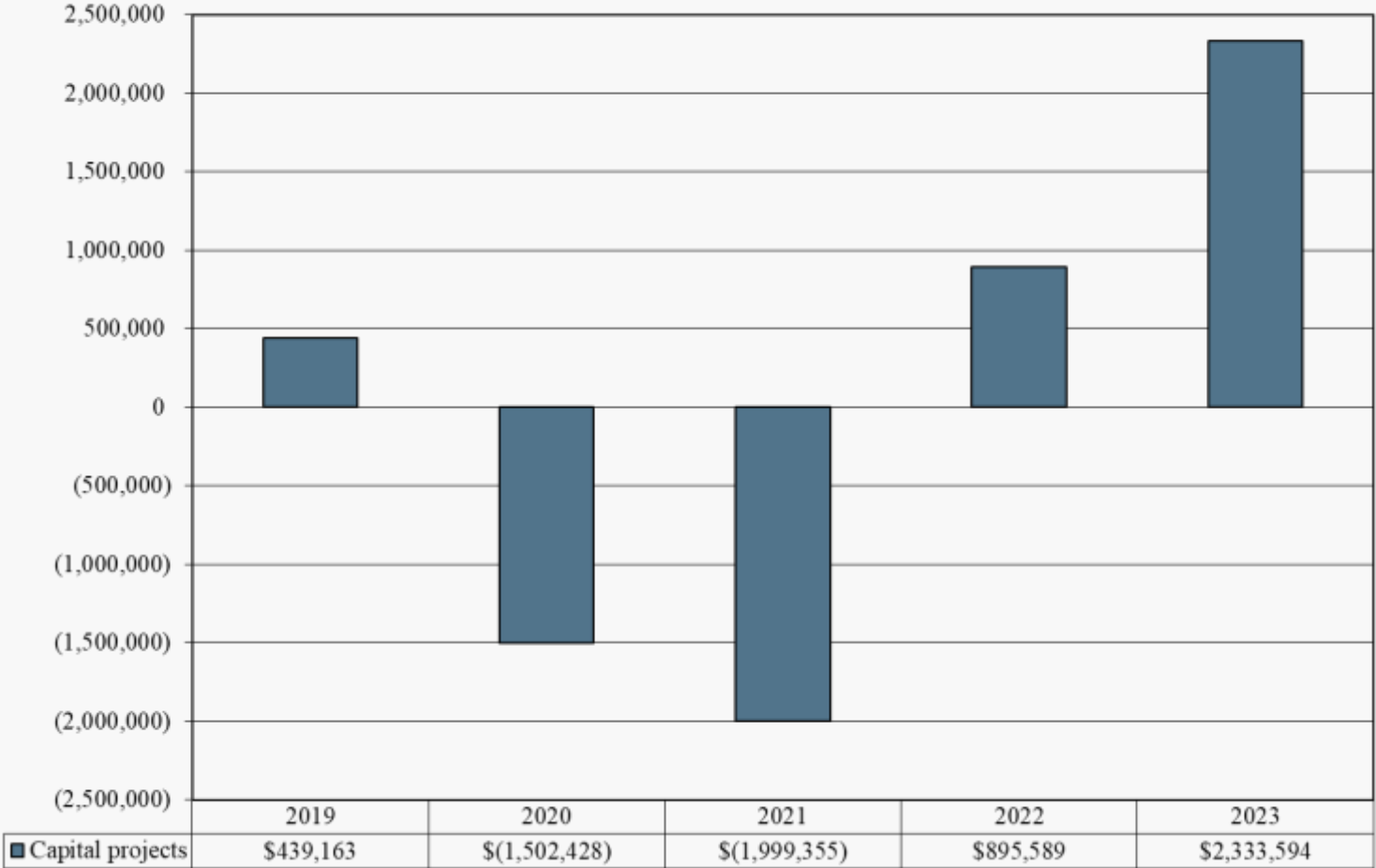
# Enterprise Funds

## Cash Position



# Capital Projects Fund

## Cash Position



# Questions?

Dustin Opatz, CPA

[Dustin.Opatz@berganKDV.com](mailto:Dustin.Opatz@berganKDV.com)

A modern office interior featuring a long hallway with glass-walled rooms on both sides. The floor is polished concrete, and the ceiling has exposed pipes and modern pendant lights. On the left, a lounge area is visible through the glass, containing a white sofa, blue cushions, a floor lamp, and a tripod stand. The hallway leads to a larger room with a textured wall at the end.

**THANK**  
LET'S DO MORE, TOGETHER.  
**YOU**

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**City of Independence**  
**Communications Letter**  
**June 30, 2023**

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**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, 2023, 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, 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 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 5, 2023, 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.

*BerganKDV, Ltd.*

Minneapolis, Minnesota  
December 5, 2023

**City of Independence  
Significant Deficiency**

**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 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.

**B. Independence Public Library Foundation – A Discretely Presented Component Unit**

*Criteria:*

An effective internal control system provides for adequate segregation of duties so no on 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, 2023. 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.

### **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 basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2023. 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.

## City of Independence Required Communication

### Qualitative Aspects of the City's Significant Accounting Practices (Continued)

#### *Significant Accounting Estimates*

Accounting estimates 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:

Expense Allocation – The City is currently allocating salaries among Governmental and Enterprise Funds. The costs are allocated based on management's estimates.

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.

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.

## **City of Independence Required Communication**

### **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 these instances of noncompliance with state statute:

- One fund had a deficit fund balance.
- Expenditures exceeded budgeted amounts in one function area.

### **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.

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

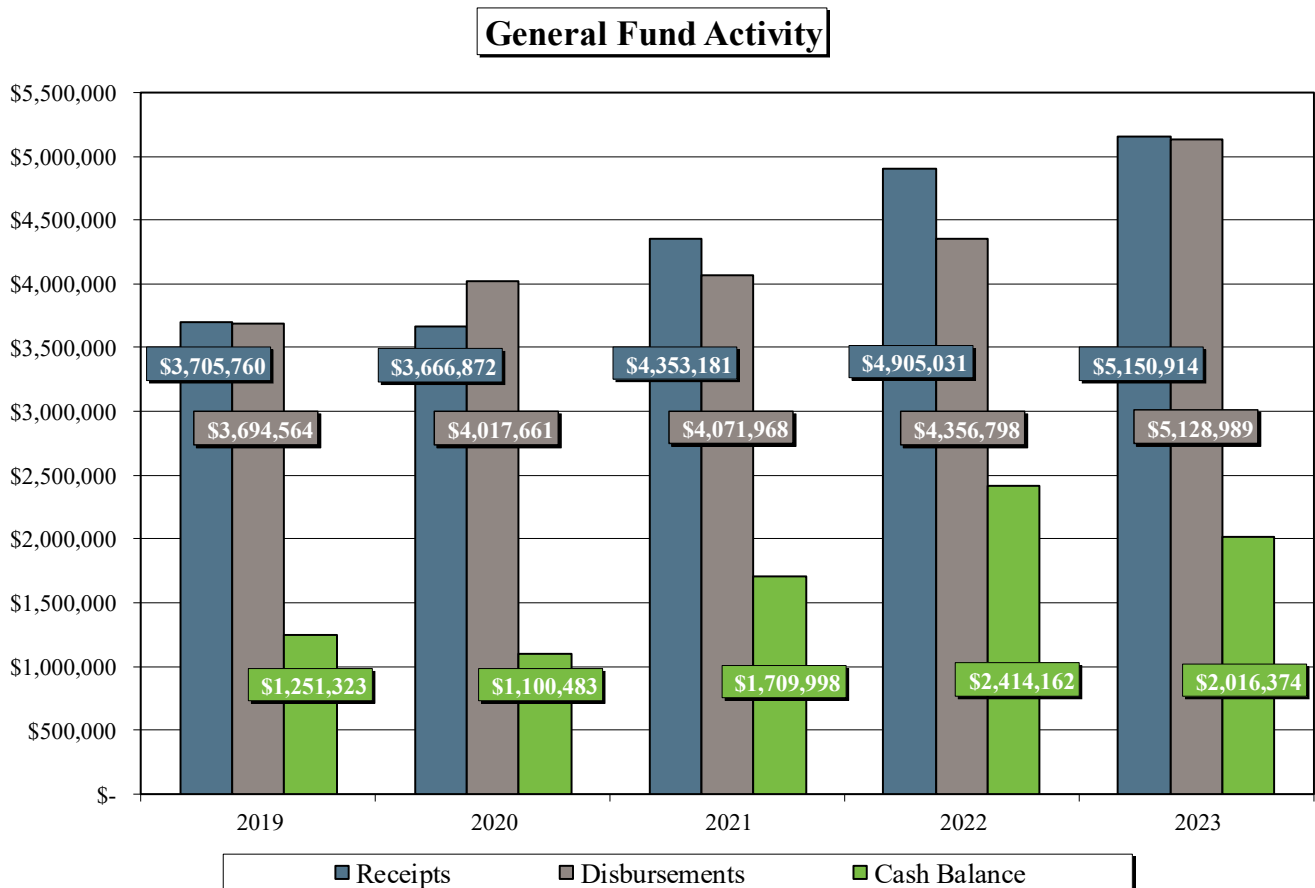
The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance. We suggest you review each graph and document if our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

### General Fund

Receipts exceeded disbursements by \$21,925 in 2023, after transfers in and out, and other financing sources, the General Fund cash balance decreased by \$397,788.

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.

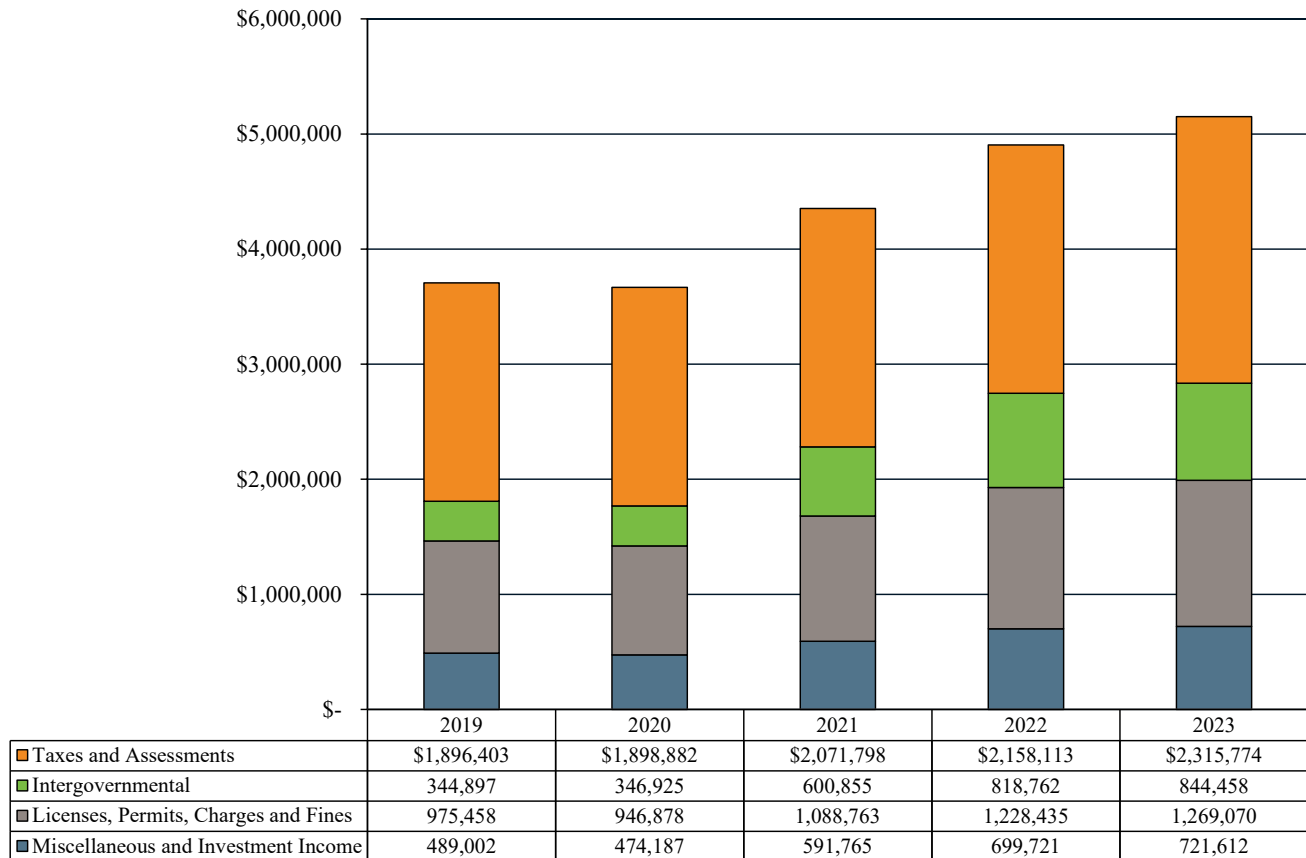
The City's fund balance policy states that the City will have 25% of operating expenditures in unassigned fund balance. Unassigned fund balance of \$1,743,480 at June 30, 2023, represents 34% of expenditures based on 2023 expenditure levels.



## City of Independence Financial Analysis

### General Fund Receipts

#### General Fund Receipts



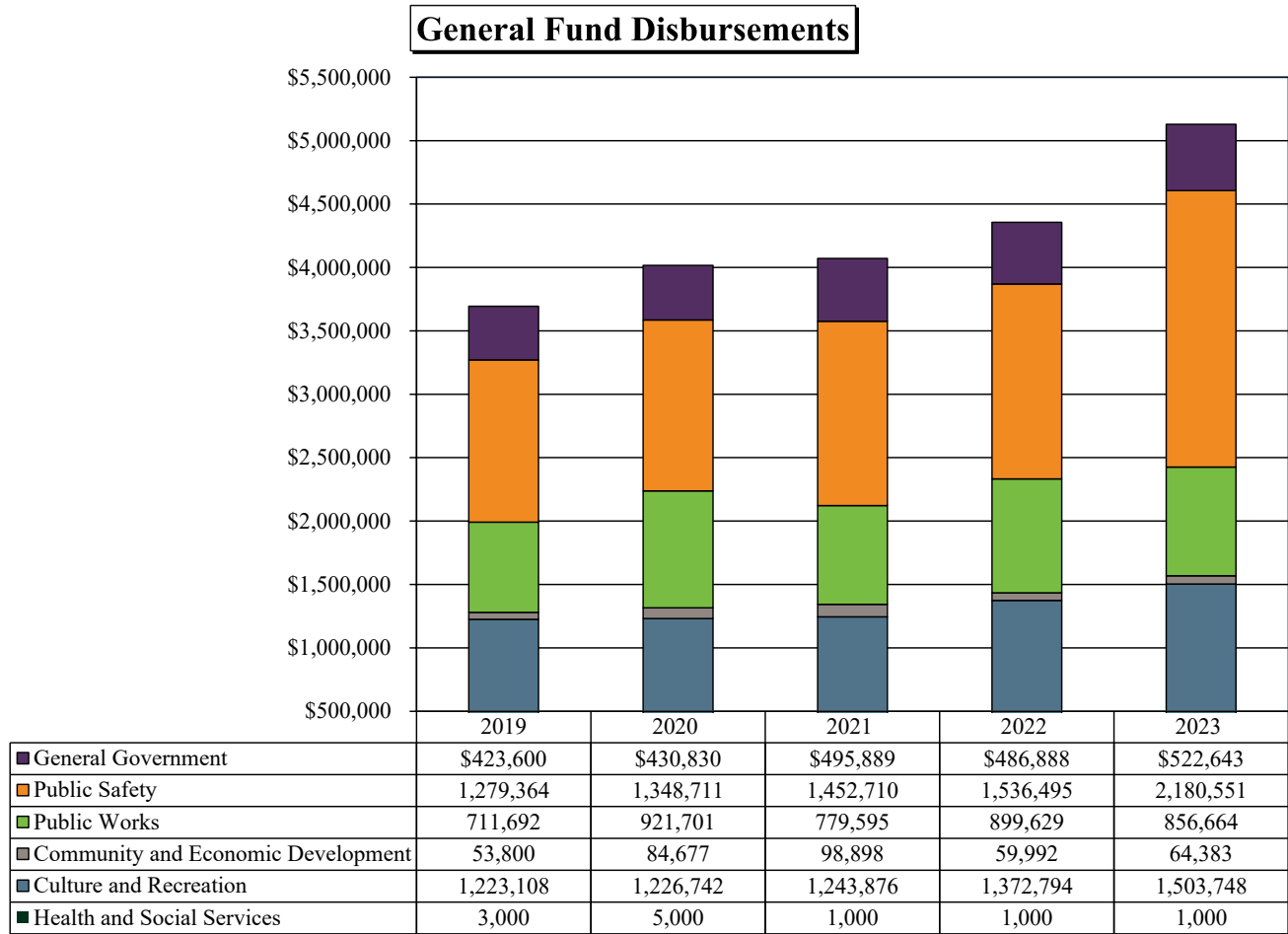
General Fund receipts increased approximately 5%, or \$245,883, during 2023. Taxes and assessment receipts increased due to an increase in the levy. Other sources of revenue were consistent with prior year amounts.

In addition to the receipts discussed above, the General Fund also received cash in the form of transfers from other funds totaling \$13,483 in 2023 as well as \$501 in proceeds from the sale of capital assets.



## City of Independence Financial Analysis

### General Fund Disbursements



General Fund disbursements increased in 2023, from \$4,356,798 in 2022 to \$5,128,989 in 2023. This was an increase of \$772,191 or 17.7%. Public safety disbursements increased due to increased salaries and benefits as well as costs for a new police department building. Culture and recreation disbursements increased due to increased salaries for aquatic center employees. All other categories of expenditures were similar to the prior year.

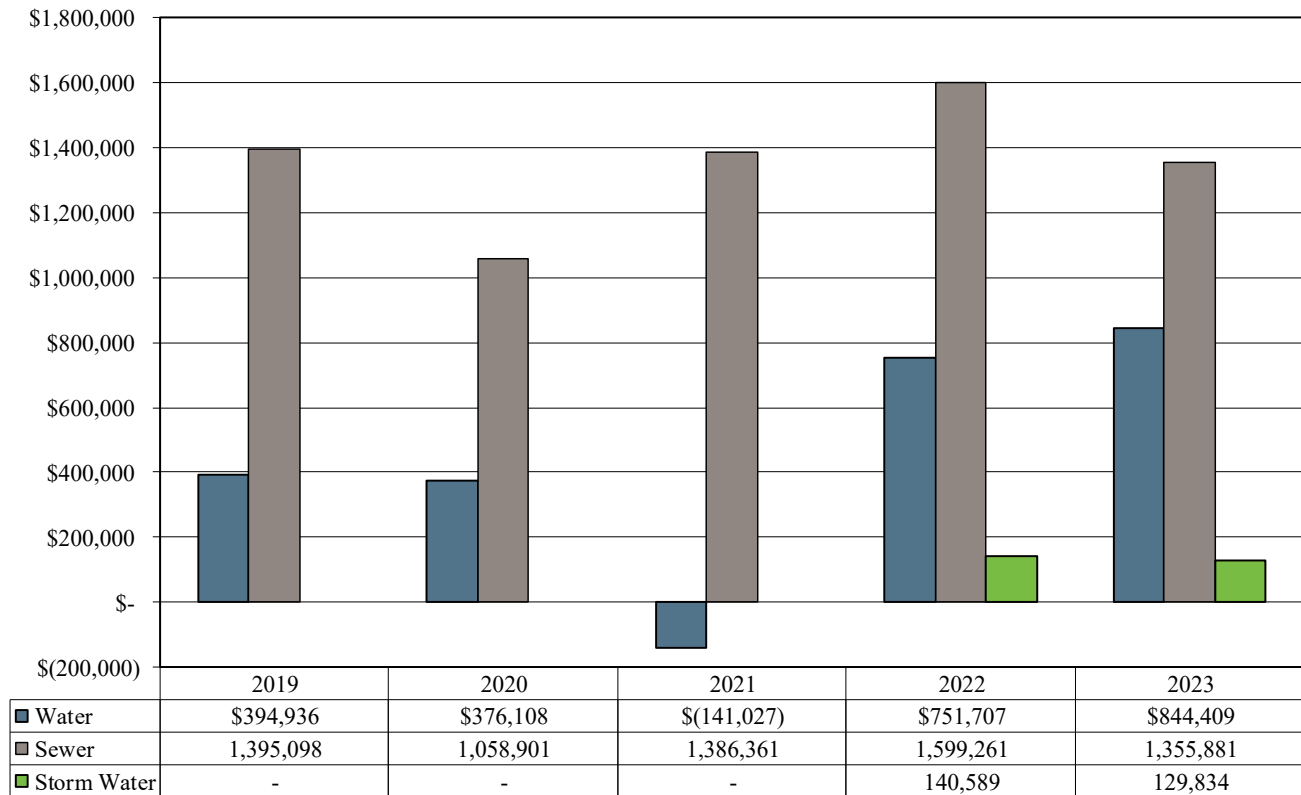
In addition to the disbursements discussed above, the General Fund also transferred out cash to other funds totaling \$433,697 in 2023.

## 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 2023, the Water Fund had an operating income of \$844,409, which is an increase of \$92,702 from 2022. The operating income increased due to fewer meter purchases and fewer repair and maintenance costs. In addition, there were non-operating disbursements for debt service and capital projects of \$89,058 and \$414,644, respectively. There were also net transfers in of \$24,321.

The Sewer Fund's 2023 operating income was \$1,355,881, which is a decrease of \$243,380 from 2022. This decrease in operating income was primarily due to timing of receipts as well as increased engineering costs related to the wastewater plant redesign. In addition, there were non-operating disbursements for debt service and capital projects of \$290,520 and \$59,411, respectively. There were also net transfers out of \$289,029.

The Storm Water Fund's 2023 operating income was \$129,834, which is a decrease of \$10,755 from 2022. This decrease in operating income was primarily due costs needed to improve operations during the fund's second year of operation. In addition, there were non-operating disbursements for capital projects of \$133,362. There were also bond proceeds of \$810,000.

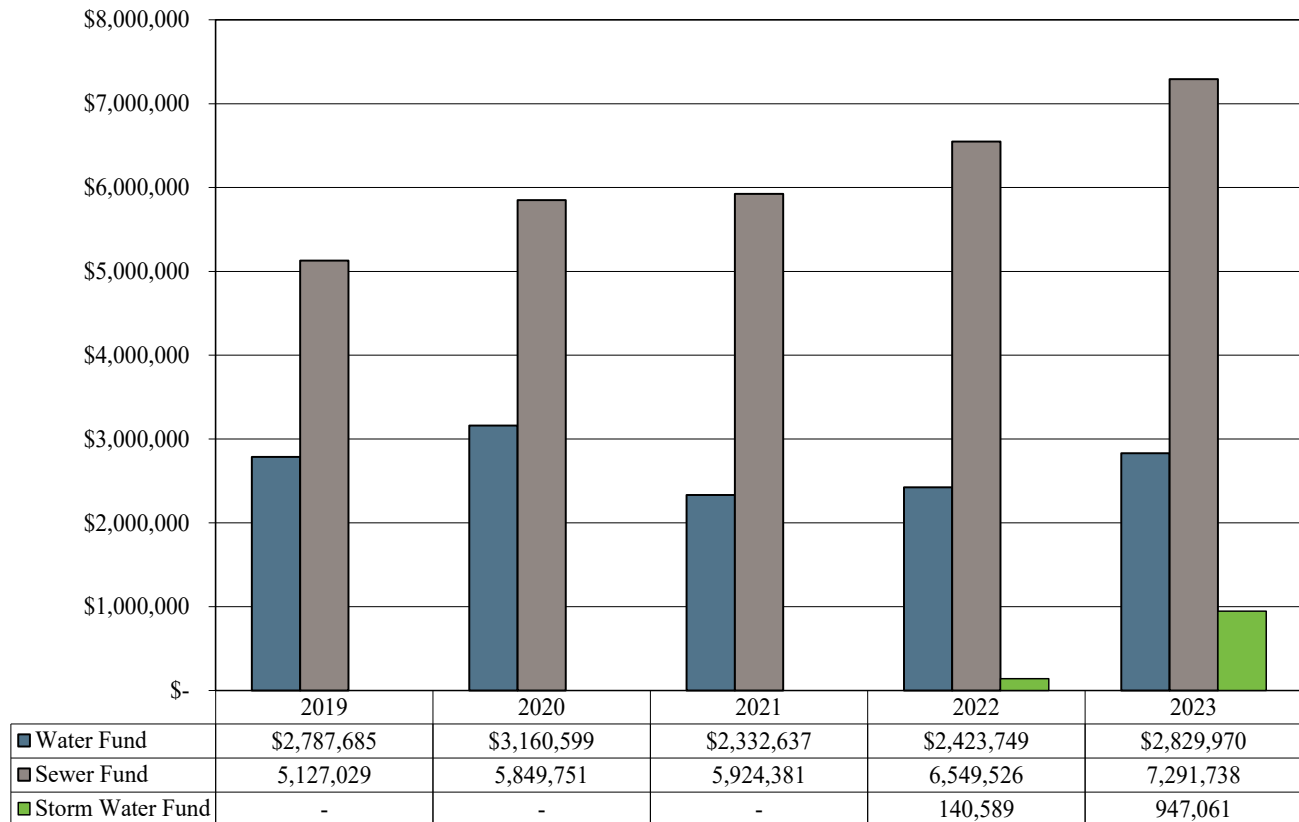
We recommend the City continue to monitor operating costs in the Enterprise Funds to ensure rates are sufficient to provide continued operating income and to cover debt payment requirements.

## 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:

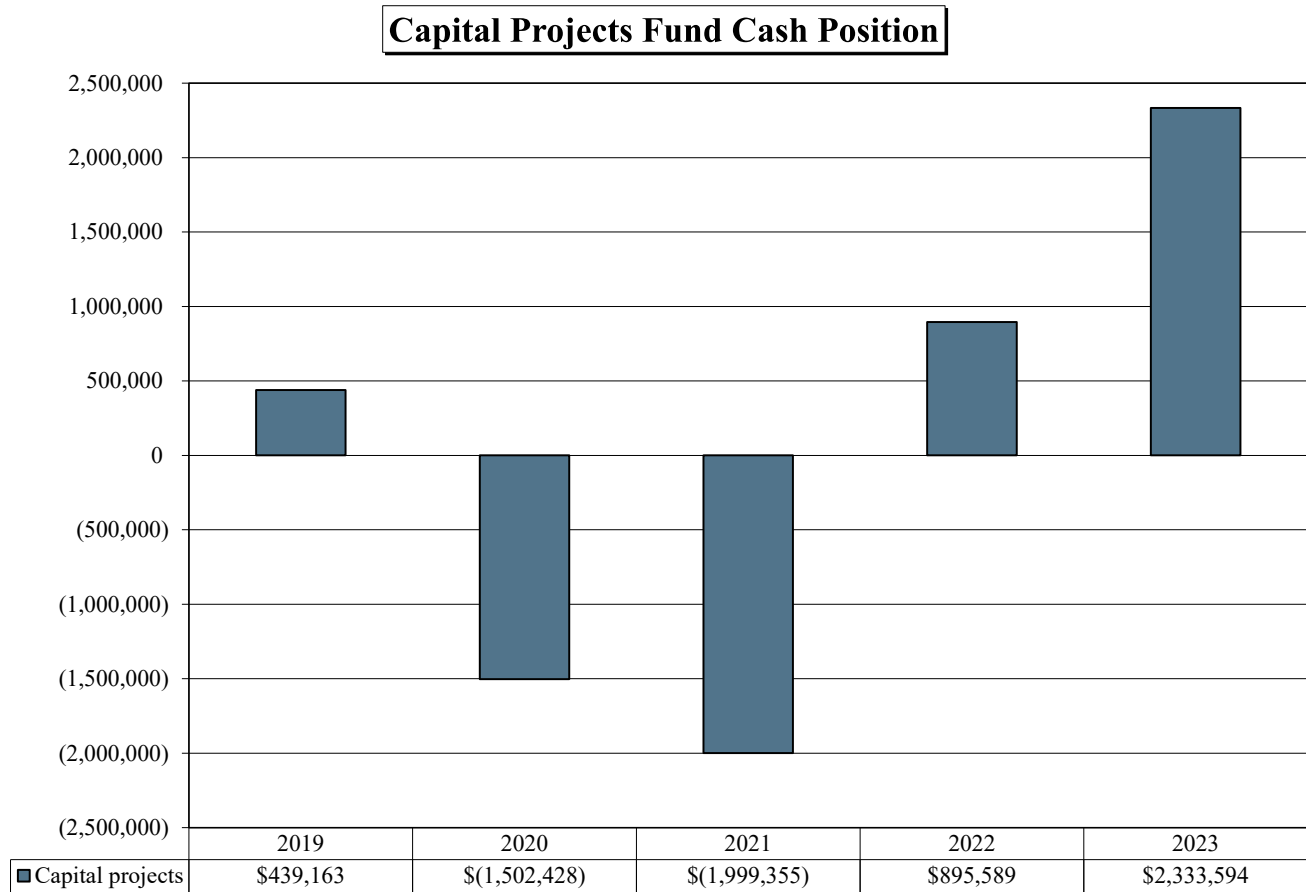
**Enterprise Fund Cash Position**



Cash balances of the Sewer Fund increased for each of the five years presented. Cash balances of the Water Fund increased in 2020 due to fewer capital disbursements. The cash balance 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 due to fewer capital disbursements. Cash balances of the Storm Water Fund increased due to a bond issuance.

## City of Independence Financial Analysis

### Capital Projects Fund



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 \$2,333,594. 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, 2023**

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**City of Independence  
Officials  
June 30, 2023**

<u>Elected Officials</u>	<u>Title</u>	<u>Term Expires</u>
Brad Bleichner	Mayor	December 31, 2025
Debra Hanna	Council Member	December 31, 2023
Brian Prusator	Council Member	December 31, 2023
Kathryn Jensen	Council Member	December 31, 2025
Jen Callahan	Council Member	December 31, 2023
Ralph Moore	Council Member	December 31, 2025
Mike O'Loughlin	Council Member	December 31, 2025
Tom Huston	Council Member	December 31, 2025
 <u>City Staff</u>		
Matthew R. Schmitz	City Manager	
Susi Lampe	City Clerk/Treasurer	
Douglas Herman	Attorney	

## 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, 2023, 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, 2023, 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, 2023, 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.

In preparing the financial statements, management is required to evaluate whether 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 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 six 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 4, 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2023, 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.



Minneapolis, Minnesota  
December 5, 2023

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## **BASIC FINANCIAL STATEMENTS**

**City of Independence**  
**Cash Basis Statement of Activities and Net Position**  
**Year Ended June 30, 2023**

Functions/Programs	Disbursements	Program Receipts		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	\$ 636,736	\$ 51,704	\$ 31,321	\$ -
Public safety	2,872,606	118,632	728,585	-
Public works	1,756,996	831,733	879,560	2,276,345
Health and social services	1,000	-	-	-
Culture and recreation	1,830,286	493,368	91,930	-
Community and economic development	422,553	-	434,313	-
Debt service	1,598,755	-	-	87,252
Capital projects	6,056,608	-	-	209,173
Total governmental activities	<u>15,175,540</u>	<u>1,495,437</u>	<u>2,165,709</u>	<u>2,572,770</u>
Business-type activities				
Water	960,608	1,301,315	-	-
Sewer	1,593,546	2,604,632	-	-
Stormwater	190,611	187,083	-	-
Total business-type activities	<u>2,744,765</u>	<u>4,093,030</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 17,920,305</u>	<u>\$ 5,588,467</u>	<u>\$ 2,165,709</u>	<u>\$ 2,572,770</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

Proceeds from long-term debt

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
\$ (553,711)	\$ -	\$ (553,711)
(2,025,389)	-	(2,025,389)
2,230,642	-	2,230,642
(1,000)	-	(1,000)
(1,244,988)	-	(1,244,988)
11,760	-	11,760
(1,511,503)	-	(1,511,503)
(5,847,435)	-	(5,847,435)
<u>(8,941,624)</u>	<u>-</u>	<u>(8,941,624)</u>
-	340,707	340,707
-	1,011,086	1,011,086
-	(3,528)	(3,528)
<u>-</u>	<u>1,348,265</u>	<u>1,348,265</u>
<u>(8,941,624)</u>	<u>1,348,265</u>	<u>(7,593,359)</u>
3,457,444	-	3,457,444
887,993	-	887,993
103,333	-	103,333
479,305	-	479,305
866,001	-	866,001
128,781	-	128,781
156,000	-	156,000
42,060	61,348	103,408
48,446	-	48,446
1,182	-	1,182
264,708	(264,708)	-
3,006,590	810,000	3,816,590
<u>9,441,843</u>	<u>606,640</u>	<u>10,048,483</u>
500,219	1,954,905	2,455,124
<u>6,242,403</u>	<u>9,113,864</u>	<u>15,356,267</u>
<u>\$ 6,742,622</u>	<u>\$ 11,068,769</u>	<u>\$ 17,811,391</u>

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**City of Independence**  
**Cash Basis Statement of Activities and Net Position**  
**Year Ended June 30, 2023**

	Primary Government		
	Governmental Activities	Business Type Activities	Total
<b>Cash Basis Net Position</b>			
Restricted			
Nonexpendable			
Cemetery perpetual care	\$ 95,000	\$ -	\$ 95,000
Expendable			
Cemetery	26,983	-	26,983
Capital projects	4,709,296	777,917	5,487,213
Urban renewal projects	227,927	-	227,927
Fire department	116,778	-	116,778
Hotel/motel tax	148,999	-	148,999
Employee benefits	256,830	-	256,830
Debt service	568,104	246,908	815,012
Library purposes	375	-	375
Economic development	336,777	-	336,777
Other purposes	271,882	-	271,882
Unrestricted	(16,329)	10,043,944	10,027,615
Total cash basis net position	<u>\$ 6,742,622</u>	<u>\$ 11,068,769</u>	<u>\$ 17,811,391</u>

**City of Independence**  
**Statement of Cash Receipts, Disbursements, and**  
**Changes in Cash Fund Balances -**  
**Governmental Funds**  
**Year Ended June 30, 2023**

		Debt Service	Capital Projects
	General	Debt Service (200-210)	Capital Projects (300-399)
<b>Receipts</b>			
General property taxes	\$ 2,186,835	\$ 887,993	\$ -
Tax increment	-	-	-
Other city tax	128,939	-	-
Special assessments	-	87,252	-
Licenses and permits	334,915	-	-
Intergovernmental	844,458	22,412	2,463,430
Charges for services	934,155	-	-
Use of money and property	188,824	-	-
Miscellaneous	532,788	4,652	16,870
Total receipts	<u>5,150,914</u>	<u>1,002,309</u>	<u>2,480,300</u>
<b>Disbursements</b>			
Current			
General government	522,643	-	-
Public safety	2,180,551	-	-
Public works	856,664	-	-
Health and social services	1,000	-	-
Community and economic development	64,383	-	-
Culture and recreation	1,503,748	-	-
Debt service			
Principal and interest	-	1,355,000	-
Interest and fiscal charges	-	243,755	-
Capital outlay			
General government	-	-	67,315
Public safety	-	-	1,017,950
Public works	-	-	3,798,113
Economic development	-	-	-
Culture and recreation	-	-	158,804
Total disbursements	<u>5,128,989</u>	<u>1,598,755</u>	<u>5,042,182</u>
Excess of receipts over (under) disbursements	21,925	(596,446)	(2,561,882)
<b>Other Financing Sources (Uses)</b>			
Sale of capital asset	501	-	-
Bonds issued	-	-	2,865,000
Bond premium	-	-	141,590
Transfers in	13,483	666,621	993,297
Transfers out	(433,697)	-	-
Total other financing sources (uses)	<u>(419,713)</u>	<u>666,621</u>	<u>3,999,887</u>
Net change in cash fund balances	(397,788)	70,175	1,438,005
<b>Cash Fund Balances</b>			
Beginning of year	<u>2,414,162</u>	<u>497,929</u>	<u>895,589</u>
End of year	<u>\$ 2,016,374</u>	<u>\$ 568,104</u>	<u>\$ 2,333,594</u>

See notes to basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 1,057,326	\$ 4,132,154
479,305	479,305
866,001	994,940
-	87,252
-	334,915
1,251,240	4,581,540
-	934,155
1,824	190,648
114,741	669,051
<u>3,770,437</u>	<u>12,403,960</u>
114,093	636,736
692,055	2,872,606
900,332	1,756,996
-	1,000
358,170	422,553
326,538	1,830,286
-	1,355,000
-	243,755
-	67,315
-	1,017,950
-	3,798,113
1,014,426	1,014,426
-	158,804
<u>3,405,614</u>	<u>15,175,540</u>
364,823	(2,771,580)
-	501
-	2,865,000
-	141,590
97,650	1,771,051
<u>(1,072,646)</u>	<u>(1,506,343)</u>
<u>(974,996)</u>	<u>3,271,799</u>
(610,173)	500,219
<u>2,434,723</u>	<u>6,242,403</u>
<u>\$ 1,824,550</u>	<u>\$ 6,742,622</u>

**City of Independence**  
**Statement of Cash Receipts, Disbursements,**  
**and Changes in Cash Balances -**  
**Governmental Funds**  
**Year Ended June 30, 2023**

		<u>Debt Service</u>	<u>Capital Projects</u>
	<u>General Fund</u>	<u>Debt Service (200. 210)</u>	<u>Capital Projects (300-399)</u>
<b>Cash Basis Fund Balances</b>			
Nonspendable			
Cemetery perpetual care	\$ -	\$ -	\$ -
Restricted for			
Cemetery	23,904	-	-
Capital projects	-	-	4,086,696
Urban renewal projects	-	-	-
Fire department	-	-	-
Employee benefits	-	-	-
Hotel/motel tax	148,999	-	-
Debt service	-	568,104	-
Library purposes	375	-	-
Emergency levy	2,006	-	-
Economic development	-	-	-
Other purposes	-	-	-
Committed for			
Library purposes	21,449	-	-
Assigned for			
Street capital projects	2,169	-	-
Parks	66,508	-	-
Airport	571	-	-
Police canine	6,415	-	-
Fire department	498	-	-
Unassigned	1,743,480	-	(1,753,102)
Total cash fund balances	<u>\$ 2,016,374</u>	<u>\$ 568,104</u>	<u>\$ 2,333,594</u>

Other Governmental Funds	Total Governmental Funds
\$ 95,000	\$ 95,000
3,079	26,983
622,600	4,709,296
227,927	227,927
116,778	116,778
256,830	256,830
-	148,999
-	568,104
-	375
-	2,006
336,777	336,777
269,876	269,876
-	21,449
-	2,169
-	66,508
-	571
-	6,415
-	498
(104,317)	(113,939)
<u>\$ 1,824,550</u>	<u>\$ 6,742,622</u>

**City of Independence**  
**Statement of Cash Receipts, Disbursements,**  
**and Changes in Cash Balances**  
**Proprietary Funds**  
**Year Ended June 30, 2023**

	Enterprise Funds			Internal Service	
	Water (600-605)	Sewer (610-620)	Storm Water (740)	Total	Health Insurance
<b>Operating Receipts</b>					
Charges for services	\$ 1,291,499	\$ 2,599,258	\$ 170,920	4,061,677	\$ 210,715
Miscellaneous	9,816	238	16,163	26,217	-
Total operating receipts	1,301,315	2,599,496	187,083	4,087,894	210,715
<b>Operating Disbursements</b>					
Public safety	-	-	-	-	107,421
Public works	-	-	-	-	18,809
Culture and recreation	-	-	-	-	67,013
General government	-	-	-	-	14,601
Business type activities	456,906	1,243,615	57,249	1,757,770	2,871
Total operating disbursements	456,906	1,243,615	57,249	1,757,770	210,715
Excess of operating receipts over (under) operating disbursements	844,409	1,355,881	129,834	2,330,124	-
<b>Nonoperating Receipts (Disbursements)</b>					
Interest on investments	41,193	20,155	-	61,348	-
Farm rent	-	5,136	-	5,136	-
Debt service	(89,058)	(290,520)	-	(379,578)	-
Capital projects	(414,644)	(59,411)	(133,362)	(607,417)	-
Total nonoperating receipts (disbursements)	(462,509)	(324,640)	(133,362)	(920,511)	-
Excess of receipts over disbursements	381,900	1,031,241	(3,528)	1,409,613	-
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	-	810,000	810,000	-
Transfers in	24,321	24,321	-	48,642	-
Transfers out	-	(313,350)	-	(313,350)	-
Total other financing sources (uses)	24,321	(289,029)	810,000	545,292	-
Change in cash balances	406,221	742,212	806,472	1,954,905	-
<b>Cash Balances</b>					
Beginning of year	2,423,749	6,549,526	140,589	9,113,864	-
End of year	\$ 2,829,970	\$ 7,291,738	\$ 947,061	\$ 11,068,769	\$ -
<b>Cash Basis Fund Balances</b>					
Restricted for					
Debt service	\$ 8,225	\$ 238,683	\$ -	\$ 246,908	\$ -
Capital projects	101,278	-	676,639	777,917	-
Unrestricted	2,720,467	7,053,055	270,422	10,043,944	-
Total cash basis fund balances	\$ 2,829,970	\$ 7,291,738	\$ 947,061	\$ 11,068,769	\$ -

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.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**A. Reporting Entity and Jointly Governed Organizations (Continued)**

**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.

**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.



**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 presents the City's nonfiduciary net position. Net position is reported in the following categories/components:

*Non-Expendable Restricted Net Position* – 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* – 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* – 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.

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.

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.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

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.

**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.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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, 2023, disbursements did not exceed budgeted amounts except for in Culture and Recreation.

**NOTE 2 – CASH AND POOLED INVESTMENTS**

The City's deposits in banks at June 30, 2023, 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, 2023, 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 insure there will be no loss of public funds. The City had \$2,608,085 in certificates of deposit, \$14,432,047 in checking and savings accounts and \$1,575 in Petty Cash at June 30, 2023.

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.

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

**NOTE 2 – CASH AND POOLED INVESTMENTS (CONTINUED)**

The City had investments in the Iowa Public Agency Investment Trust which are valued at an amortized cost of \$769,684. 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, 2023, 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, 2023, 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:** For an investment, 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
2024	\$ 1,520,000	\$ 348,315	\$ 653,000	\$ 32,247	\$ 2,173,000	\$ 380,562
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
2029-2033	3,635,000	562,707	841,000	73,735	4,476,000	636,442
2034-2038	1,815,000	181,405	582,000	21,930	2,397,000	203,335
2038-2039	-	-	94,950	940	94,950	940
Total	<u>\$ 12,915,000</u>	<u>\$ 2,090,434</u>	<u>\$ 3,297,950</u>	<u>\$ 223,456</u>	<u>\$ 16,212,950</u>	<u>\$ 2,313,890</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.

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

**NOTE 3 – BONDS AND NOTES FROM DIRECT BORROWING (CONTINUED)**

**B. Water Revenue Bonds (Continued)**

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.
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.

**C. Notes from Direct Borrowing**

On October 1, 2015, the City entered into an agreement with the Independence Light and Power, Telecommunications, (Utility) for an LED street lighting conversion project for \$264,601 estimated costs. The Utility will continue to bill the City at the most current rate for the old street lighting (HPS) fixtures until the difference between the HPS billing and the most current LED billing negate the capital outlay of the Utility for the street lighting conversion project. The City is not required to pay interest. At the time of the agreement, the payback period was 6.34 years. The City currently pays \$2,973 monthly. The city made a final payment for the remaining outstanding principal in April 2023. There is no outstanding balance as of June 30, 2023.

**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](http://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.

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

**NOTE 4 – PENSION PLAN (CONTINUED)**

**B. Pension Benefits (Continued)**

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.

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 2023, 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%.

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

**NOTE 4 – PENSION PLAN (CONTINUED)**

**D. Contributions (Continued)**

The City's contributions to IPERS for the year ended June 30, 2023, were \$254,684.

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

At June 30, 2023, the City reported a liability of \$393,129 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, the City's proportion was 0.017588%, which was a decrease of 0.000513% from its proportion measured as of June 30, 2021. At June 30, 2022, the City's Protection Occupations proportion was 0.221445%, which was an increase of 0.003531% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the City's pension expense, deferred outflows of resources and collective deferred inflows of resources totaled (\$25,722), \$379,678 and \$202,332, respectively.

There were no non-employer contributing entities to IPERS.

**F. Actuarial Assumptions**

The total pension liability (asset) in the June 30, 2022, 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	3.25 to 16.25% average, including inflation.
(effective June 30, 2017)	Rates vary by membership group.
Long-term investment rate of return	7.00% compounded annually, net of investment
(effective June 30, 2017)	expense, including inflation.
Wage Growth	3.25% per annum, based on 2.6% inflation
(effective June 30, 2017)	and 0.65% real wage inflation.

The actuarial assumptions used in the June 30, 2022, 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 2022 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	22.0 %	3.57 %
International equity	17.5	4.79
Global smart beta equity	6.0	4.16
Core plus fixed income	20.0	1.66
Public credit	4.0	3.77
Cash	1.0	0.77
Private equity	13.0	7.57
Private real assets	8.5	3.55
Private credit	8.0	3.63
	<hr/>	
Total	100.0 %	

**G. Discount Rate**

The discount rate used to measure the total pension liability (asset) 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 was 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 (asset).

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

The following 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.

	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)	\$ 1,386,621	\$ 393,129	\$ (480,485)

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

**NOTE 4 – PENSION PLAN (CONTINUED)**

**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](http://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, 2023, primarily relating to the General Fund and the Enterprise, Water and Sewer Funds, is as follows:

Type of Benefit	Amount
Compensatory time	\$ 28,426
Sick	70,188
Vacation	99,623
Total	<u>\$ 198,237</u>

This liability has been computed based on rates of pay as of June 30, 2023.

**NOTE 6 – EMPLOYEE HEALTH INSURANCE PLAN**

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%

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

**NOTE 6 – EMPLOYEE HEALTH INSURANCE PLAN (CONTINUED)**

The City contracted with Group Services through July 30, 2022, and then Employee Benefit Systems for the remainder of the fiscal year 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, 2023, the City paid \$19,819 to Group Services and \$191,147 to Employee Benefit Services for claims and administrative fees.

**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, 2022:

Receipts	
Material donations	\$ 30,916
Summer reading program	2,241
Programming	11,005
Miscellaneous	<u>2,839</u>
Total receipts	<u><u>\$ 47,001</u></u>
Disbursements	
Landscaping	\$ 568
Supplies	1,272
Materials	32,445
Summer reading program	1,574
Programming	4,099
Decrease in fair value	33,811
Miscellaneous	<u>30</u>
Total disbursements	<u><u>\$ 73,799</u></u>
Excess of disbursements over receipts	(26,798)
Balance beginning of year	<u>420,192</u>
Balance end of year	<u><u>\$ 393,394</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, 2023, were \$210,965.

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 \$626 and \$41 for single coverage to \$1,410 and \$141 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, 2023. 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, 2023, the City contributed \$544,474 and plan members eligible for benefits contributed \$79,446 to the plan. At June 30, 2023, 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, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1
Active employees	39
	<hr/>
Total	40
	<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 \$4,863,591. The total amount rebated during the year ended June 30, 2023, was \$286,637. The City has rebated a total of \$861,540 of incremental property tax under the agreements. The outstanding balance of the agreements at June 30, 2023, was \$3,740,120.

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 \$286,637 which has been appropriated at June 30, 2023, 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, 2023, the City abated \$238,486 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, 2023, are as follows:

Transfers Out	Transfers In						Total
	General	Debt Service	Capital Projects	Non Major	Water	Sewer	
General	\$ -	\$ 13,891	\$ 419,806	\$ -	\$ -	\$ -	\$ 433,697
Non Major	13,483	339,380	573,491	97,650	24,321	24,321	1,072,646
Sewer	-	313,350	-	-	-	-	313,350
Total	<u>\$ 13,483</u>	<u>\$ 666,621</u>	<u>\$ 993,297</u>	<u>\$ 97,650</u>	<u>\$ 24,321</u>	<u>\$ 24,321</u>	<u>\$ 1,819,693</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 – LEASE LIABILITY**

The City entered into a lease agreement effective July 1, 2019, to lease office space for the period July 1, 2019 to June 24, 2024. The current lease agreement shall automatically renew for one-year terms, with a 3% increase in the rental rate at each renewal.

Lease payments are due monthly. Lease expense for the year ended June 30, 2023, was \$32,400. Annual debt service requirements to maturity for lease liabilities of the City are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	<u>\$ 31,539</u>	<u>\$ 861</u>	<u>\$ 32,400</u>

**NOTE 14 – RELATED PARTY**

The City paid the Utility \$475,197 for electric and telecommunications services for the fiscal year ended June 30, 2023.

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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, 2023**

	Governmental Funds Actual	Proprietary Funds Actual	Less Funds not Required to be Budgeted	Total
Receipts				
Property tax	\$ 4,132,154	\$ -	\$ -	\$ 4,132,154
Tax increment financing	479,305	-	-	479,305
Other city tax	994,940	-	-	994,940
Special assessments	87,252	-	-	87,252
Licenses and permits	334,915	-	-	334,915
Use of money and property	188,248	66,484	1,775	252,957
Intergovernmental	4,581,540	-	-	4,581,540
Charges for services	936,555	4,288,555	210,715	5,014,395
Miscellaneous	669,051	10,054	73,501	605,604
Total receipts	<u>12,403,960</u>	<u>4,365,093</u>	<u>285,991</u>	<u>16,483,062</u>
Disbursements				
Public safety	2,872,606	107,421	201,365	2,778,662
Public works	1,756,996	18,809	18,809	1,756,996
Health and social services	1,000	-	-	1,000
Culture and recreation	1,830,286	67,013	67,013	1,830,286
Community and economic development	422,553	-	-	422,553
General government	636,736	14,601	14,601	636,736
Debt service	1,598,755	379,578	-	1,978,333
Capital outlay	6,056,608	474,055	-	6,530,663
Business type activities	-	1,894,003	2,871	1,891,132
Total disbursements	<u>15,175,540</u>	<u>2,955,480</u>	<u>304,659</u>	<u>17,826,361</u>
Excess (deficiency) of receipts over (under) disbursements	(2,771,580)	1,409,613	(18,668)	(1,343,299)
Debt issuance and other financing sources (uses), net	3,271,799	545,292	-	3,817,091
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	500,219	1,954,905	(18,668)	2,473,792
Balances beginning of year	<u>6,242,403</u>	<u>9,113,864</u>	<u>165,545</u>	<u>15,190,722</u>
Balances end of year	<u>\$ 6,742,622</u>	<u>\$ 11,068,769</u>	<u>\$ 146,877</u>	<u>\$ 17,664,514</u>

Budgeted Amounts		Final to
Original	Final	Total Variance
\$ 4,119,042	\$ 4,119,042	\$ 13,112
657,297	657,297	(177,992)
1,022,935	1,049,839	(54,899)
50,000	63,449	23,803
81,670	96,399	238,516
1,754,141	1,773,929	(1,520,972)
1,889,937	3,766,377	815,163
2,733,250	2,825,862	2,188,533
498,563	602,191	3,413
<u>12,806,835</u>	<u>14,954,385</u>	<u>1,528,677</u>
2,309,514	3,002,212	(223,550)
1,879,950	1,916,720	(159,724)
3,000	1,000	-
1,600,924	1,827,915	2,371
1,401,008	1,592,954	(1,170,401)
680,141	697,746	(61,010)
1,561,328	1,979,273	(940)
4,427,900	6,796,230	(265,567)
3,158,390	2,082,238	(191,106)
<u>17,022,155</u>	<u>19,896,288</u>	<u>(2,069,927)</u>
(4,215,320)	(4,941,903)	3,598,604
900,000	1,500,521	2,316,570
(3,315,320)	(3,441,382)	5,915,174
<u>11,248,508</u>	<u>11,248,508</u>	<u>3,942,214</u>
<u>\$ 7,933,188</u>	<u>\$ 7,807,126</u>	<u>\$ 9,857,388</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, 2023, disbursements did not exceed the amounts budgeted except for the culture and recreation function.

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

	2023	2022	2021	2020
City's Proportion of the net pension liability (asset)				
Regular	0.017588 %	0.018101 %	0.018408 %	0.018530 %
Protective occupation	0.221445 %	0.217914 %	0.233070 %	0.240509 %
City's Proportionate share of the net pension liability (asset)				
Regular	\$ 698	\$ 25	\$ 1,284	\$ 1,080
Protective occupation	(305)	(751)	76	(73)
City's Covered employee payroll				
Regular	\$ 1,618	\$ 1,488	\$ 1,469	\$ 1,411
Protective occupation	1,095	922	868	928
Proportionate share of the net pension liability (asset) as a percentage of covered payroll				
Regular	43.14 %	1.68 %	87.41 %	76.54 %
Protective occupation	-27.85 %	-81.45 %	8.76 %	-7.87 %
Plan fiduciary net position as a percentage of the total pension liability	91.41 %	100.80 %	82.90 %	85.45 %

\* 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.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full ten year trend is compiled, the City will present information for those years for which information is available.

2019	2018	2017	2016	2015
0.017631 %	0.017727 %	0.017730 %	0.017463 %	0.019422 %
0.246042 %	0.233282 %	0.243125 %	0.231377 %	0.228297 %
\$ 1,115 (4)	\$ 1,170 42	\$ 1,106 50	\$ 868 (101)	\$ 786 (178)
\$ 1,419 879	\$ 1,311 817	\$ 1,261 815	\$ 1,204 780	\$ 1,297 730
78.58 %	89.24 %	87.71 %	72.09 %	60.60 %
-0.46 %	5.14 %	6.13 %	-12.95 %	-24.38 %
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**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Statutorily required contribution	\$ 255	\$ 226	\$ 222	\$ 225	\$ 224
Contributions in relation to the Statutorily required contribution	<u>(255)</u>	<u>(226)</u>	<u>(222)</u>	<u>(225)</u>	<u>(224)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	<u>\$ 2,713</u>	<u>\$ 2,411</u>	<u>\$ 2,337</u>	<u>\$ 2,342</u>	<u>\$ 2,299</u>
Contributions as a percentage of covered employee payroll	9.40%	9.37%	9.50%	9.61%	9.74%

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



<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 203	\$ 198	\$ 192	\$ 186	\$ 189
<u>(203)</u>	<u>(198)</u>	<u>(192)</u>	<u>(186)</u>	<u>(189)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 2,189</u>	<u>\$ 2,129</u>	<u>\$ 2,068</u>	<u>\$ 1,974</u>	<u>\$ 2,021</u>
9.27%	9.30%	9.28%	9.42%	9.35%

**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%.

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Moved from an open 30-year amortization period to a closed 30 year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20-year period.

## **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, 2023**

	Special Revenue			
	LMI Urban Renewal (145)	Economic Development (160)	Employee Benefits (112)	Independence Fire Department
<b>Receipts</b>				
General property taxes	\$ -	\$ -	\$ 1,057,326	\$ -
Other city tax	-	-	-	-
Tax increment financing	-	-	-	-
Intergovernmental	-	387,531	26,683	-
Use of money and property	-	-	-	1,775
Miscellaneous	-	46,743	24,596	43,402
Total receipts	-	434,274	1,108,605	45,177
<b>Disbursements</b>				
Current				
General government	-	-	114,093	-
Public safety	-	-	597,872	93,944
Public works	-	-	175,687	-
Community and economic development	71,533	-	-	-
Culture and recreation	-	-	326,538	-
Capital outlay				
Economic development	-	1,014,426	-	-
Total disbursements	71,533	1,014,426	1,214,190	93,944
Excess of receipts over (under) disbursements	(71,533)	(580,152)	(105,585)	(48,767)
<b>Other financing sources (uses)</b>				
Transfers in	85,990	11,660	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	85,990	11,660	-	-
Net change in cash fund balances	14,457	(568,492)	(105,585)	(48,767)
<b>Cash Fund Balances</b>				
Beginning of year	213,470	905,269	362,415	165,545
End of year	\$ 227,927	\$ 336,777	\$ 256,830	\$ 116,778
<b>Cash basis fund balances</b>				
Nonspendable - Cemetery perpetual care	\$ -	\$ -	\$ -	\$ -
Restricted for				
Cemetery	-	-	-	-
Urban renewal projects	227,927	-	-	-
Economic development	-	336,777	-	-
Employee benefits	-	-	256,830	-
Fire department	-	-	-	116,778
Other purposes	-	-	-	-
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total cash basis fund balance	\$ 227,927	\$ 336,777	\$ 256,830	\$ 116,778

Special Revenue				Permanent	Total Other Governmental Funds
Police Forfeiture (177)	Local Option Sales Tax (121)	Road Use Tax (110)	Tax Increment Financing (125)	Cemetery Perpetual Care (500)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,057,326
-	866,001	-	-	-	866,001
-	-	-	479,305	-	479,305
2,548	-	834,478	-	-	1,251,240
-	-	-	-	49	1,824
-	-	-	-	-	114,741
<u>2,548</u>	<u>866,001</u>	<u>834,478</u>	<u>479,305</u>	<u>49</u>	<u>3,770,437</u>
-	-	-	-	-	114,093
239	-	-	-	-	692,055
-	-	724,645	-	-	900,332
-	-	-	286,637	-	358,170
-	-	-	-	-	326,538
-	-	-	-	-	1,014,426
<u>239</u>	<u>-</u>	<u>724,645</u>	<u>286,637</u>	<u>-</u>	<u>3,405,614</u>
2,309	866,001	109,833	192,668	49	364,823
-	-	-	-	-	97,650
-	(713,143)	-	(359,503)	-	(1,072,646)
-	(713,143)	-	(359,503)	-	(974,996)
2,309	152,858	109,833	(166,835)	49	(610,173)
<u>10,780</u>	<u>103,929</u>	<u>512,767</u>	<u>62,518</u>	<u>98,030</u>	<u>2,434,723</u>
<u>\$ 13,089</u>	<u>\$ 256,787</u>	<u>\$ 622,600</u>	<u>\$ (104,317)</u>	<u>\$ 98,079</u>	<u>\$ 1,824,550</u>
\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ 95,000
-	-	-	-	3,079	3,079
-	-	-	-	-	227,927
-	-	-	-	-	336,777
-	-	-	-	-	256,830
-	-	-	-	-	116,778
13,089	256,787	-	-	-	269,876
-	-	622,600	-	-	622,600
-	-	-	(104,317)	-	(104,317)
<u>\$ 13,089</u>	<u>\$ 256,787</u>	<u>\$ 622,600</u>	<u>\$ (104,317)</u>	<u>\$ 98,079</u>	<u>\$ 1,824,550</u>

**City of Independence**  
**Schedule 2**  
**Schedule of Indebtedness**  
**Year Ended June 30, 2023**

Obligation	Date of Issue	Interest Rates	Amount Originally Issued	Balance Beginning of Year
General Obligation Bonds				
Refunding, Series 2013A	Jun 25, 2013	0.40%-2.50%	\$ 2,270,000	\$ 230,000
City Hall, Recreation Center and Fire Truck, Series 2013B	Oct 9, 2013	2.00%-3.00%	1,150,000	255,000
Street Improvements, Sidewalk Project and Library Refunding, Series 2015A	May 26, 2015	2.00%-2.25%	2,200,000	815,000
Corporate Purpose, Series 2016	Sep 22, 2016	2.00%-2.50%	4,810,000	2,615,000
Streets, Bridge, Water/Sanitary Sewer Systems, Storm Water, Sidewalks				
Fire Truck, Series 2018	May 8, 2018	2.00%-3.00%	2,700,000	2,215,000
Corporate Purpose, Series 2019	Oct 29, 2019	2.00%-2.20%	1,650,000	1,065,000
Corporate Purpose, Series 2021	Aug 4, 2021	0.35%-1.90%	2,770,000	2,700,000
Corporate Purpose, Series 2022	Apr 12, 2022	3.06%	700,000	700,000
Corporate Purpose, Series 2022B	Oct 10, 2022	3.95%	600,000	-
Corporate Purpose, Series 2023	Apr 10, 2023	4.00%	3,075,000	-
Total				<u>\$ 10,595,000</u>
Revenue Bonds				
Sewer revenue, Series 2018A	Dec 21, 2018	1.75%	\$ 614,066	\$ 1,368,950
Sewer Revenue Refunding, Series 2021	June 2, 2021	0.60%	1,388,000	1,200,000
Water Revenue Bonds, Series 2021	August 10, 2021	1.00%-1.15%	1,140,000	<u>1,060,000</u>
Total				<u>\$ 3,628,950</u>
Loan Agreement				
LED street light project	Oct 1, 2015	0.00%	264,601	<u>\$ 46,422</u>

Issued During Year	Redeemed During Year	Balance End of Year	Interest Paid
\$ -	\$ 230,000	\$ -	\$ 5,750
-	125,000	130,000	7,400
-	155,000	660,000	16,903
-	200,000	2,415,000	55,720
-	235,000	1,980,000	66,450
-	125,000	940,000	21,730
-	285,000	2,415,000	27,475
-	-	700,000	24,336
600,000	-	600,000	13,891
<u>3,075,000</u>	<u>-</u>	<u>3,075,000</u>	<u>-</u>
<u>\$ 3,675,000</u>	<u>\$ 1,355,000</u>	<u>\$ 12,915,000</u>	<u>\$ 239,655</u>
-	\$ 68,000	\$ 1,300,950	\$ 23,940
-	188,000	1,012,000	7,200
-	<u>75,000</u>	<u>985,000</u>	<u>13,458</u>
<u>\$ -</u>	<u>\$ 331,000</u>	<u>\$ 3,297,950</u>	<u>\$ 44,598</u>
<u>\$ -</u>	<u>\$ 46,422</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Independence**  
**Schedule 3**  
**Bond and Note Maturities**  
**Year Ended June 30, 2023**

Year Ending June 30,	General Obligation					
	Center and Fire Truck Series 2013B		City Hall, Recreation Corporate Purpose Series 2015A		Corporate Purpose Series 2016	
	Issued Oct 9, 2013		Issued May 26, 2015		Issued Sept 22, 2016	
	Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount
2024	3.00	\$ 130,000	2.00	\$ 155,000	2.00	\$ 205,000
2025		-	2.00	165,000	2.00	215,000
2026		-	2.10	165,000	2.00	220,000
2027		-	2.25	175,000	2.00	225,000
2028		-		-	2.00	150,000
2029		-		-	2.00	155,000
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>\$ 130,000</u>		<u>\$ 660,000</u>		<u>\$ 2,415,000</u>



General Obligation					
Streets, Bridge, Water / Sanitary Sewer Systems, Storm Water, Sidewalks, Fire Truck, Series 2018 Issued May 8, 2018		Corporate Purpose Series 2019 Issued Oct 29, 2019		Corporate Purpose Series 2021 Issued Aug 4, 2021	
Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount
3.00	\$ 245,000	2.00	\$ 125,000	1.00	\$ 285,000
3.00	260,000	2.00	130,000	1.00	285,000
3.00	270,000	2.00	130,000	1.00	460,000
3.00	280,000	2.00	135,000	1.00	465,000
3.00	300,000	2.00	135,000	1.00	225,000
3.00	625,000	2.10	140,000	1.00	225,000
-	-	2.20	145,000	1.05	230,000
-	-	-	-	1.15	240,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
	<u>\$ 1,980,000</u>		<u>\$ 940,000</u>		<u>\$ 2,415,000</u>

**City of Independence**  
**Schedule 3**  
**Bond and Note Maturities**  
**Year Ended June 30, 2023**

Year Ending June 30,	General Obligation					
	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
2024	3.06	\$ 130,000	3.95	\$ 75,000	4.00	\$ 170,000
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>\$ 700,000</u>		<u>\$ 600,000</u>		<u>\$ 3,075,000</u>

Revenue Bonds						
Sewer Rev SRF Loan Series 2018 Issued Feb 15, 2018		Sewer Revenue Bonds Refunding Series 2021A Issued June 2, 2021		Water Revenue Bonds Series 2021 Issued Aug 4, 2021		Total
Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount	
1.75	\$ 70,000	0.60	\$ 503,000	0.65	\$ 80,000	\$ 2,173,000
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
	<u>\$ 1,300,950</u>		<u>\$ 1,012,000</u>		<u>\$ 985,000</u>	<u>\$ 16,212,950</u>

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

	2023	2022	2021	2020
Receipts				
Property tax	\$ 4,132,154	\$ 3,996,317	\$ 3,747,487	\$ 4,160,388
Tax increment financing	479,305	710,562	530,315	768,523
Other city tax	994,940	1,003,288	909,818	712,758
Licenses and permits	334,915	341,063	277,659	259,936
Use of money and property	190,648	180,474	188,463	233,456
Intergovernmental	4,581,540	4,472,150	1,901,844	1,952,150
Charges for services	934,155	887,372	811,104	686,942
Special assessments	87,252	142,399	128,829	84,828
Miscellaneous	669,051	1,377,222	515,871	338,336
Total	<u>\$ 12,403,960</u>	<u>\$ 13,110,847</u>	<u>\$ 9,011,390</u>	<u>\$ 9,197,317</u>
Disbursements				
Operating				
Public safety	\$ 2,872,606	\$ 2,063,910	\$ 1,934,279	\$ 1,902,902
Public works	1,756,996	1,794,200	1,658,911	1,920,640
Health and social services	1,000	1,000	1,000	5,000
Culture and recreation	1,830,286	1,674,696	1,510,756	1,480,865
Community and economic development	422,553	355,369	247,711	238,462
General government	636,736	634,009	644,558	541,342
Debt service	1,598,755	1,602,397	1,512,026	1,502,686
Capital projects	6,056,608	5,626,020	2,635,530	5,771,448
Total	<u>\$ 15,175,540</u>	<u>\$ 13,751,601</u>	<u>\$ 10,144,771</u>	<u>\$ 13,363,345</u>

2019	2018	2017	2016	2015	2014
\$ 3,252,191	\$ 3,018,357	\$ 3,186,513	\$ 3,128,089	\$ 2,655,159	\$ 2,570,302
706,233	656,897	98,892	166,630	261,462	161,435
700,416	645,649	813,352	640,987	671,505	660,571
272,432	256,860	69,914	89,195	65,351	69,066
259,675	209,140	194,230	141,415	121,041	59,219
1,521,402	1,288,205	1,278,114	1,401,708	1,205,469	1,382,637
703,026	702,988	667,417	603,005	677,288	706,356
39,503	49,282	59,189	55,045	16,532	9,308
447,965	320,168	379,372	328,563	197,429	147,337
<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>	<u>\$ 5,766,231</u>
\$ 1,767,474	\$ 1,766,096	\$ 1,654,724	\$ 1,680,073	\$ 1,660,598	\$ 1,637,455
1,592,831	1,615,648	1,530,453	1,327,137	1,259,990	1,359,286
3,000	1,000	1,000	1,000	1,000	1,000
1,454,722	1,320,775	1,280,887	1,246,512	1,251,561	1,239,958
214,329	174,967	134,901	121,721	139,502	209,003
505,783	521,006	478,584	499,413	597,251	507,223
1,530,605	1,506,107	1,057,519	821,452	710,490	602,639
3,091,950	1,464,456	4,958,095	2,448,405	932,651	2,101,026
<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>	<u>\$ 7,657,590</u>

**City of Independence**  
**Schedule 5**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

Federal Agency/Pass Through Agency/Program Title	Federal Assistance Listing Number	Expenditures
<b>U.S. Department of Treasury</b>		
Direct Programs:		
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 484,713
<b>U.S. Department of Transportation</b>		
Through Federal Aviation Administration		
Airport Improvement Program	20.106	189,422
<b>U.S. Department of Housing and Urban Development</b>		
Through Iowa Economic Development Authority		
Community Development Block Grants	14.218	400,478
Total Federal Expenditures		<u>\$ 1,074,613</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, 2023. 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, 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, 2023, 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 5, 2023. 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 2023-001 and 2023-002.

### **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.

Minneapolis, Minnesota  
December 4, 2023

**Report on Compliance for Each Major Federal Program  
and Report on Internal Control over Compliance  
Required by 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, 2023. 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, 2023.

**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.

Minneapolis, Minnesota  
December 4, 2023

**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, 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 2023-001 and 2023-002
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:	21.027
Name of Federal Program or Cluster	Coronavirus State and Local Fiscal Recovery Funds
Auditee qualified as low risk auditee?	No

**City of Independence  
Schedule of Findings and Questioned Costs**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**2023-001 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.

*Responsible Official's Response:*

**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.

**City of Independence  
Schedule of Findings and Questioned Costs**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**2023-001 LACK OF SEGREGATION OF ACCOUNTING DUTIES (CONTINUED)**

*Responsible Official's Response (Continued):*

**CORRECTIVE ACTION PLAN (CAP) (CONTINUED):**

4. Planned Completion Date for CAP  
The planned completion date for the CAP is June 30, 2024.
5. Plan to Monitor Completion of CAP  
The City Council will be monitoring this CAP.

**2023-002 LACK OF SEGREGATION OF ACCOUNTING DUTIES**

**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**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**2023-002 LACK OF SEGREGATION OF ACCOUNTING DUTIES (CONTINUED)**

*Responsible Official's Response:*

**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 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, 2024.
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

**SECTION IV – OTHER FINDINGS RELATED TO STATUTORY REPORTING:**

1. Certified Budget – Disbursements in the Culture and Recreation functional area exceeded amounts budgeted during the year.

Auditor's Recommendation – The budget should have been amended in accordance with Chapter 384.18 of the *Code of Iowa* before disbursements were allowed to exceed the budget.

City's Response – The budget will be amended in the future prior to exceeding it.

Auditor's Conclusion – Response accepted.

**City of Independence**  
**Schedule of Findings and Questioned Costs**

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

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
Daniel Eschen, Water Department employee, Father owns Napa Auto Parts	Miscellaneous parts	\$ 9,135
John Kurtz, City Council member works part-time at Advance Auto parts	Miscellaneous supplies	\$ 1,037
Brian Prusator, City Council member works at Superior Cleaning Service	Miscellaneous supplies	\$ 20,841

In accordance with Chapter 362.5(3)(j) of the *Code of Iowa*, the transactions with the City Council Members do not appear to represent conflicts of interest since the Council Members are not owners of these vendors, they are employees and do not benefit from these transactions. The transaction with the Water Department employee does not appear to represent a conflict of interest since the employee does not have a direct or indirect interest in NAPA Auto Parts.

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**

**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 \$104,317.

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 2024 and future years.

Auditor's Conclusion – Response accepted.

**SECTION V – PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

*Condition:*

During the course of our audit interfund transfers were not fully approved by City Council.

*Corrective Action Taken:*

The City ensured that all interfund transfers were approved by the City Council.

*Condition:*

A Budget Amendment was approved after the deadline.

*Corrective Action Taken:*

The City ensured that all budget amendments were approved before the deadline.



## CITY COUNCIL MEMORANDUM

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**TO:** City Council

**FROM:** Matthew R. Schmitz, MPA - City Manager

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Preliminary resolution pursuant to Section 384.42 of the Iowa Code covering the 2024 Street Rehabilitation Project

---

**BACKGROUND:**

Assessment of charges for Street Rehabilitation Projects has been the policy of the City of Independence for many years.

**DISCUSSION:**

This item is the first step in meeting the requirements of Section 384.42 of the Iowa Code for the 2024 Street Rehabilitation Project. The attached resolution identifies the streets to be repaired under this project and establishes the steps necessary to continue moving forward.

**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 continuing to work to rehabilitate the City's road infrastructure.

**FINANCIAL CONSIDERATION:**

Funds for this project were included in the bond proceeds that the City received earlier this year.

**RECOMMENDATION:**

Staff recommend a motion to approve and authorize the Mayor to sign the Preliminary Resolution pursuant to Section 384.42 of the Iowa Code covering the 2024 Street Rehabilitation Project.

**RESOLUTION NO. 2023-**

**Preliminary resolution pursuant to Section 384.42 of the Iowa Code covering the 2024 Street Rehabilitation Project**

**WHEREAS**, it is deemed advisable by the City Council of the City of Independence, Iowa (the “City”) that the 2024 Street Rehabilitation Project (the “Project”) be constructed in the City in accordance with the provisions of Chapter 384 of the Code of Iowa and that a portion of the cost of the Project be assessed to the property benefited thereby; and

**WHEREAS**, the City has arranged for engineering services for the Project with Crawford Engineering & Surveying, Inc.;

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

Section 1. The Project, all of which is assessable, shall consist of crack and seat and rehabilitation with hot mix asphalt (HMA) overlay and miscellaneous related work on and along the following segments of street and avenue in the City of Independence, Buchanan County, Iowa:

- 6<sup>th</sup> Street NW, from the west right-of-way line of 8<sup>th</sup> Avenue NW on the east, to the end of the street on the west, a distance of approximately 330 feet;
- 7<sup>th</sup> Avenue NW, from the south right-of-way line of 8<sup>th</sup> Street NW on the north to the north right-of-way line of 7<sup>th</sup> Street NW; and from the south right-of-way line of 7<sup>th</sup> Street NW to the north right-of-way line of 5<sup>th</sup> Street NW on the south;
- 11<sup>th</sup> Avenue NW, from the north right-of-way line of 3<sup>rd</sup> Street NW on the south, to the end of the street on the north, a distance of approximately 627 feet;
- 3<sup>rd</sup> Street SW, from a point approximately 38 feet from the west right-of-way line of 2<sup>nd</sup> Avenue SW on the east to the east right-of-way line of 3<sup>rd</sup> Avenue SW on the west;
- 8<sup>th</sup> Street SW, from the west right-of-way line of 6<sup>th</sup> Avenue SW on the east to the east right-of-way line of 9<sup>th</sup> Avenue SW on the west;
- 2<sup>nd</sup> Street SE, from the west right-of-way line of 6<sup>th</sup> Avenue SE on the east to the east right-of-way line of 5<sup>th</sup> Avenue SE on the west.

Section 2. It is considered that the properties abutting the above-described segments of street to be improved will be specially benefitted by this improvement and should be specially assessed.

Section 3. The Project Engineers are hereby ordered to prepare preliminary plans and specifications, an estimated total cost of the work and a plat and schedule and to file the same with the City Clerk.

Section 4. The improvement shall be known as the “2024 Street Rehabilitation Project,” and shall be so referred to in all subsequent proceedings.

Section 5. All resolutions, parts of resolutions, or actions of the City Council in conflict herewith are hereby repealed, to the extent of such conflict.

**RESOLUTION NO. 2023-** was passed and approved by a majority vote of the City Council of Independence, Iowa, on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

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Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

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



## CITY COUNCIL MEMORANDUM

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**TO:** City Council

**FROM:** Matthew R. Schmitz, MPA - City Manager

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Resolution Approving and Adopting Preliminary Plans and Specifications, Estimate of Cost and Plat and Schedule

---

### **BACKGROUND:**

Assessment of charges for Street Rehabilitation Projects has been the policy of the City of Independence for many years.

### **DISCUSSION:**

This item is the second step in the process of moving the 2024 Street Rehabilitation Project forward. This step will approve and adopt the preliminary plans and specifications, estimate of cost and plat, and the schedule via the attached resolution.

### **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 continuing to work to rehabilitate the City's road infrastructure.

### **FINANCIAL CONSIDERATION:**

Funds for this project were included in the bond proceeds that the City received earlier this year.

### **RECOMMENDATION:**

Staff recommend a motion to approve and authorize the Mayor to sign the Resolution Approving and Adopting Preliminary Plans and Specifications, Estimate of Cost and Plat and Schedule.

**RESOLUTION NO. 2023-**

**Resolution Approving and Adopting Preliminary Plans and Specifications, Estimate of Cost and Plat and Schedule**

**WHEREAS**, the City Council of the City of Independence, Iowa, has adopted a preliminary resolution pursuant to Section 384.42 of the Code of Iowa, covering the 2024 Street Rehabilitation Project (the “Project”); and

**WHEREAS**, in accordance with such preliminary resolution, the Project Engineers have prepared preliminary plans and specifications, an estimated cost of the work and a plat and schedule, and have filed the same with the City Clerk; and

**WHEREAS**, this City Council has determined the valuation of each lot proposed to be assessed for the Project and such valuations are now shown on the schedule, and this Council deems it advisable that the said preliminary plans and specifications, estimated cost of the Project and plat and schedule should be approved;

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

Section 1. The preliminary plans and specifications referred to in the preamble hereof are hereby approved.

Section 2. The plat, schedule and the valuations as shown thereon and estimate of cost are hereby ratified and approved.

Section 3. This City Council proposes to proceed with the Project and a proposed resolution of necessity shall be prepared and hearing held thereon in accordance with the provisions of Sections 384.49, 384.50 and 384.51 of the Code of Iowa.

Section 4. All resolutions, parts of resolutions, or actions of the City Council in conflict herewith are hereby repealed.

**RESOLUTION NO. 2023-** was passed and approved by a majority vote of the City Council of Independence, Iowa, on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

---

Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

---

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





## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Matthew R. Schmitz, MPA - City Manager

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Proposed Resolution of Necessity

---

### **BACKGROUND:**

Assessment of charges for Street Rehabilitation Projects has been the policy of the City of Independence for many years.

### **DISCUSSION:**

This item is the third step and establishes the Necessity for the 2024 Street Rehabilitation Project. The attached resolution finds it necessary and for the best interest of the City and its inhabitants to proceed with this Project and to assess a portion of the costs of the project to the properties benefited by being located along the areas to be improved.

### **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 continuing to work to rehabilitate the City's road infrastructure.

### **FINANCIAL CONSIDERATION:**

Funds for this project were included in the bond proceeds that the City received earlier this year.

### **RECOMMENDATION:**

Staff recommend a motion to approve and authorize the Mayor to sign a resolution that sets a public hearing date of January 22, 2024, at 5:00 pm for the proposed resolution of necessity.

## RESOLUTION NO. 2023-

### Proposed Resolution of Necessity

**WHEREAS**, the City Council of the City of Independence, Iowa (the “City”), has adopted a preliminary resolution in accordance with Section 384.42 of the Code of Iowa, covering the 2024 Street Rehabilitation Project (the “Project”); and

**WHEREAS**, pursuant thereto, the Project Engineers have prepared preliminary plans and specifications, an estimated total cost of the work and a plat and schedule, including the valuation of each lot as determined by this City Council, and the same have been duly adopted and are now on file with the City Clerk;

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

Section 1. It is hereby found and determined to be necessary and for the best interest of the City and its inhabitants to proceed with the Project, and to assess a portion of the cost of the Project to the property benefited thereby.

Section 2. The Project, all of which is assessable, shall consist of crack and seat and rehabilitation with hot mix asphalt (HMA) overlay and miscellaneous related work on and along the following segments of street and avenue in the City of Independence, Buchanan County, Iowa:

- 6<sup>th</sup> Street NW, from the west right-of-way line of 8<sup>th</sup> Avenue NW on the east, to the end of the street on the west, a distance of approximately 330 feet;
- 7<sup>th</sup> Avenue NW, from the south right-of-way line of 8<sup>th</sup> Street NW on the north to the north right-of-way line of 7<sup>th</sup> Street NW; and from the south right-of-way line of 7<sup>th</sup> Street NW to the north right-of-way line of 5<sup>th</sup> Street NW on the south;
- 11<sup>th</sup> Avenue NW, from the north right-of-way line of 3<sup>rd</sup> Street NW on the south, to the end of the street on the north, a distance of approximately 627 feet;
- 3<sup>rd</sup> Street SW, from a point approximately 38 feet from the west right-of-way line of 2<sup>nd</sup> Avenue SW on the east to the east right-of-way line of 3<sup>rd</sup> Avenue SW on the west;
- 8<sup>th</sup> Street SW, from the west right-of-way line of 6<sup>th</sup> Avenue SW on the east to the east right-of-way line of 9<sup>th</sup> Avenue SW on the west;
- 2<sup>nd</sup> Street SE, from the west right-of-way line of 6<sup>th</sup> Avenue SE on the east to the east right-of-way line of 5<sup>th</sup> Avenue SE on the west.

Section 3. It is considered that the properties abutting the above-described segments of street to be improved will be specially benefitted by this improvement and should be specially assessed.

Section 4. It is hereby found and determined that there are now on file in the office of the City Clerk an estimated total cost of the proposed work and a preliminary plat and schedule showing the amount proposed to be assessed to each lot by reason of the Project.

Section 5. This City Council will meet at 5:00 p.m., on January 22, 2024, at the City Hall Council Chambers, in Independence, Iowa, at which time and place it will hear the property owners subject to the proposed assessment or assessments and interested parties for or against the Project, its cost, the assessment thereof or the boundaries of the properties to be assessed.

Section 6. Unless a property owner files objections with the City Clerk at the time of the hearing on this resolution of necessity, the property owner shall be deemed to have waived all

objections pertaining to the regularity of the proceedings and the legality of using the special assessment procedure.

Section 7. All resolutions, parts of resolutions, or actions of the City Council in conflict herewith are hereby repealed, to the extent of such conflict.

Section 8. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

**RESOLUTION NO. 2023-** was passed and approved by a majority vote of the City Council of Independence, Iowa, on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, Iowa



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Matthew R. Schmitz, MPA - City Manager

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Resolution to provide for a notice of hearing on proposed plans, specifications, form of contract and estimate of cost for the 2024 Street Rehabilitation Project, and the taking of bids therefor

---

### **BACKGROUND:**

Assessment of charges for Street Rehabilitation Projects has been the policy of the City of Independence for many years.

### **DISCUSSION:**

This is the fourth step in the process of moving the 2024 Street Rehabilitation Project forward, and the attached resolution establishes the date and time that a Public Hearing will be held for this project (February 12, 2024).

### **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 continuing to work to rehabilitate the City's road infrastructure.

### **FINANCIAL CONSIDERATION:**

Funds for this project were included in the bond proceeds that the City received earlier this year.

### **RECOMMENDATION:**

Staff recommend a motion to approve and authorize the Mayor to sign the Resolution to provide for a notice of hearing on proposed plans, specifications, form of contract and estimate of cost for the 2024 Street Rehabilitation Project, and the taking of bids therefor.

**RESOLUTION NO. 2023-**

**Resolution to provide for a notice of hearing on proposed plans, specifications, form of contract and estimate of cost for the 2024 Street Rehabilitation Project, and the taking of bids therefor**

**WHEREAS**, it has been proposed that the City Council of the City of Independence, Iowa (the “City”), undertake the authorization of a public improvement to be constructed as described in the proposed plans and specifications and form of contract prepared by Crawford Engineering & Surveying, Inc. (the “Project Engineers”), which may be hereafter referred to as the “2024 Street Rehabilitation Project” (and is sometimes hereinafter referred to as the “Project”), which proposed plans, specifications, notice of hearing and letting, and form of contract and estimate of cost (the “Contract Documents”) are on file with the City Clerk; and

**WHEREAS**, it is necessary to fix a time and place of a public hearing on the Contract Documents and to advertise for sealed bids for the Project;

**NOW, THEREFORE**, Be It Resolved by the City Council (the “Council”) of the City of Independence, Iowa, as follows:

Section 1. The Contract Documents referred to in the preamble hereof are hereby approved in their preliminary form.

Section 2. The Project is hereby determined to be necessary and desirable for the City, and, furthermore, it is hereby found to be in the best interests of the City to proceed toward the construction of the Project.

Section 3. February 12, 2024, at 5:00 p.m., at the City Hall, Independence, Iowa, is hereby fixed as the time and place of hearing on the Contract Documents.

Section 4. The City Clerk is hereby authorized and directed to publish notice (the “Notice of Hearing”) of the hearing on the Contract Documents for the Project in a newspaper of general circulation in the City, which publication shall be made at least once, not less than four (4) and not more than twenty (20) days prior to the date of the said hearing. The Notice of Hearing shall be in substantially the following form:

(Form of Notice of Hearing)

**NOTICE OF PUBLIC HEARING ON PLANS, SPECIFICATIONS, FORM OF CONTRACT  
AND ESTIMATED COST FOR THE**

**2024 Street Rehabilitation  
Independence, Iowa**

NOTICE IS HEREBY GIVEN: The City of Independence, Iowa, will hold a public hearing on the proposed plans, specifications, form of contract, and estimated cost for the **2024 Street Rehabilitation project**, in accordance with the provisions of Chapter 26, Code of Iowa, at **5:00 p.m. on February 12, 2024**, at the Independence City Hall, 331 First Street East, Independence, Iowa 50644. Bid Proposals will be acted upon at that time or at such time as may then be fixed. At said hearing, any interested person may appear and file objections thereto.

The scope of the project is as follows:

**Project Description:** The project consists of Crack and Seat and Rehabilitation with HMA Overlay and miscellaneous related work on the following streets and avenues:

**6<sup>th</sup> Street NW** from 8<sup>th</sup> Avenue NW to West End  
**7<sup>th</sup> Avenue NW** from 5<sup>th</sup> Street NW to 8<sup>th</sup> Street NW  
**11<sup>th</sup> Avenue NW** from 3<sup>rd</sup> Street NW to North End  
**3<sup>rd</sup> Street SW** from 2<sup>nd</sup> Avenue SW to 3<sup>rd</sup> Avenue SW

**8<sup>th</sup> Street SW** from 6<sup>th</sup> Avenue SW to 9<sup>th</sup> Avenue SW  
**2<sup>nd</sup> Street SE** from 5<sup>th</sup> Avenue SE to 6<sup>th</sup> Avenue SE

This Notice is given by authority of the **City of Independence, Iowa**

Matthew Schmitz, City Manager

Section 5. The City Council hereby delegates to the City Clerk the duty of receiving bids for the construction of the Project until 11:00 a.m., on February 8, 2024, at the City Hall, Independence, Iowa. At such time and in the office of the City Clerk, the City Council hereby delegates to the City Clerk and/or the Project Engineers the duty of opening and announcing the results of the bids received. February 12, 2024, at 5:00 p.m., at the City Hall, in the City, is hereby fixed as the time and place that the Council will consider the bids received in connection therewith.

Section 6. The amount of the bid security to accompany each bid is hereby fixed at 5% of the total amount of the bid.

Section 7. The City Clerk and/or the Project Engineers are hereby directed to give notice of the bid letting for the Project by posting notice (the “Notice to Bidders”) at least once, not less than thirteen (13) and not more than forty-five (45) days prior to the date set for receipt of bids, in each of the following three places: (i) in a relevant contractor plan room service with statewide circulation; (ii) in a relevant construction lead generating service with statewide circulation; and (iii) on an internet site sponsored by either the City or a statewide association that represents the City. The Notice to Bidders shall be in substantially the following form:

(Form of Notice to Bidders)

**NOTICE TO BIDDERS**

Sealed bids will be received by the City of Independence, Iowa, at City Hall, Independence, Iowa, until 11:00 o’clock AM on February 8, 2024, for the **2024 Street Rehabilitation** project. Bids received after the deadline for submission of bids as stated herein shall not be considered and shall be returned to the late bidder unopened.

Sealed proposals will be opened and bids tabulated at 11:00 AM on February 8, 2024, in the office of the City Clerk, City Hall, Independence, Iowa, for consideration by the City Council at its meeting at 5:00 PM on February 12, 2024, at City Hall, Independence, Iowa.

Electronic copies of the contract documents are available from the Engineer, Crawford Engineering & Surveying, Inc. Contact Crawford Engineering & Surveying, Inc. at 319-334-7077 for electronic distribution of plans and specifications.

By virtue of statutory authority, a preference will be given to products and provisions grown and coal produced within the State of Iowa, and to Iowa domestic labor, to the extent lawfully required under Iowa statutes.

In accordance with Iowa statutes, a resident bidder shall be allowed a preference as against a nonresident bidder from a state or foreign country if that state or foreign country gives or requires any preference to bidders from that state or foreign country, including but not limited to any preference to bidders, the imposition of any type of labor force preference, or any other form of preferential treatment to bidders or laborers from that state or foreign country. The preference allowed shall be equal to the preference given or required by the state or foreign country in which the nonresident bidder is a resident. In the instance of a resident labor force preference, a nonresident bidder shall apply the same resident labor force preference to a public improvement in this state as would be required in the construction of a public improvement by the state or foreign country in which the nonresident bidder is a resident.

General Nature of the Public Improvement

**2024 Street Rehabilitation  
Independence, Iowa**

The project consists of Crack and Seat and Rehabilitation with HMA Overlay and miscellaneous related work on the following streets and avenues:

**6<sup>th</sup> Street NW** from 8<sup>th</sup> Avenue NW to West End  
**7<sup>th</sup> Avenue NW** from 5<sup>th</sup> Street NW to 8<sup>th</sup> Street NW  
**11<sup>th</sup> Avenue NW** from 3<sup>rd</sup> Street NW to North End  
**3<sup>rd</sup> Street SW** from 2<sup>nd</sup> Avenue SW to 3<sup>rd</sup> Avenue SW  
**8<sup>th</sup> Street SW** from 6<sup>th</sup> Avenue SW to 9<sup>th</sup> Avenue SW  
**2<sup>nd</sup> Street SE** from 5<sup>th</sup> Avenue SE to 6<sup>th</sup> Avenue SE

Each bidder shall accompany its bid with bid security as defined in Iowa Code Section 26.8, as security that the successful bidder will enter into a contract for the work bid upon and will furnish after the award of contract a corporate surety bond, in a form acceptable to the Jurisdiction, for the faithful performance of the contract, in an amount equal to 100% of the amount of the contract. The bidder's security shall be in an amount equal to Five Percent (5%) of the total amount of the bid, as fixed in the Instruction to Bidders and shall be in the form of a cashier's check or a certified check drawn on an FDIC insured bank in Iowa or on an FDIC insured bank chartered under the laws of the United States; or a certified share draft drawn on a credit union in Iowa or chartered under the laws of the United States; or a bid bond on the form provided in the contract documents with corporate surety satisfactory to the Jurisdiction. The bid shall contain no condition except as provided in the specifications.

The **City of Independence**, Iowa, reserves the right to defer acceptance of any bid for a period of sixty (60) calendar days after receipt of bids and no bid may be withdrawn during this period.

Each successful bidder will be required to furnish a corporate surety bond in an amount equal to 100% of its contract price. Said bond shall be issued by a responsible surety approved by the **City of Independence**, Iowa, and shall guarantee the faithful performance of the contract and the terms and conditions therein contained and shall guarantee the prompt payment of all material and labor, and protect and save harmless the **City of Independence**, Iowa, from claims and damages of any kind caused by the operations of the contract and shall also guarantee the maintenance of the improvement caused by failures in materials and construction for a period of four (4) years from and after acceptance of the contract.

The **City of Independence**, Iowa, in accordance with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42U.S.C. 2000d to 2000d-4 and Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-assisted programs of the Department of Transportation issued pursuant to such Act, hereby notifies all bidders that it will affirmatively insure that in any contract entered into pursuant to this advertisement, minority business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award.

Work on the project will commence upon the issuance of a written notice to proceed. Contractor shall fully complete the project by (no later than) **October 1, 2024**. Should the contractor fail to complete the work in this time frame, liquidated damages of **\$500.00** per calendar day will be assessed for work not completed within the designated contract term.

The **City of Independence**, Iowa, does hereby reserve the right to reject any or all bids and to waive informalities.

This Notice is given by authority of the **City of Independence, Iowa**.

/s/ Matthew Schmitz, City Manager

Section 8. All provisions set out in the attached forms of notice are hereby recognized and prescribed by the City Council and all resolutions or orders or parts thereof, to the extent the same may be in conflict herewith, are hereby repealed.

**RESOLUTION NO. 2023-** was passed and approved by a majority vote of the City Council of Independence, Iowa, on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, Iowa





## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Matthew R. Schmitz, MPA - City Manager

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Preliminary Plat-Maryville

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### **BACKGROUND:**

The City routinely reviews plats that are filed with the County that occur within a 2-mile border of the City Limits of Independence. On Tuesday, December 5, 2023, the Planning and Zoning Commission met and reviewed the attached plat.

### **DISCUSSION:**

The attached plat shows three lots to be subdivided during this process. The attached exhibit shows the multi-family homes planned to be constructed on the site, as well as the approximate location of septic systems, etc. During the Planning and Zoning Commission meeting, there was discussion about the septic tanks, road layout, etc. and ultimately the Planning and Zoning Commission moved to recommend approval to the City Council of this plat.

### **RESULTS:**

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Developing and Reviving Independence. This item helps achieve that vision by allowing surrounding areas that lie within the 2-mile border to be developed.

### **FINANCIAL CONSIDERATION:**

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

### **RECOMMENDATION:**

Staff recommend a motion to approve and authorize the Mayor to sign the resolution accepting and approving the plat of Maryville within two miles of the city limits of the City of Independence, Iowa.

**RESOLUTION NO. 2023-**

**RESOLUTION ACCEPTING AND APPROVING THE PLAT OF  
MARYVILLE; WITHIN 2 MILES OF THE CITY LIMITS OF THE  
CITY OF INDEPENDENCE, BUCHANAN COUNTY, IOWA**

**WHEREAS**, the Plat of said Maryville, Buchanan County, Iowa, has been submitted to the City Council of the City of Independence, Buchanan County, Iowa and to the Planning and Zoning Commission and the acceptance and approval of said Plat; and

**WHEREAS**, the Planning and Zoning Commission met on Tuesday, December 5, 2023, and reviewed and approved the Plat of Maryville and is recommending Council approval.

**WHEREAS**, the City Council met in regular session on Monday, December 11, 2023, and by majority vote adopted a Resolution accepting and approving the Plat of Maryville, Buchanan County, Iowa.

**BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF INDEPENDENCE, IOWA**, that the Council met on Monday, December 11, 2023, at 5:00 p.m. in City Hall and by majority vote adopted a Resolution accepting and approving the Plat of Maryville; within 2 miles of the City Limits of the City of Independence, Buchanan County, Iowa.

**RESOLUTION NO. 2023-** was passed and approved by a majority vote of the City Council of Independence, Iowa, on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, IA

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO,  
City Clerk/Treasurer of the City of Independence, IA





Project Location Map

HARRISON AVENUE

GOLF COURSE BLVD

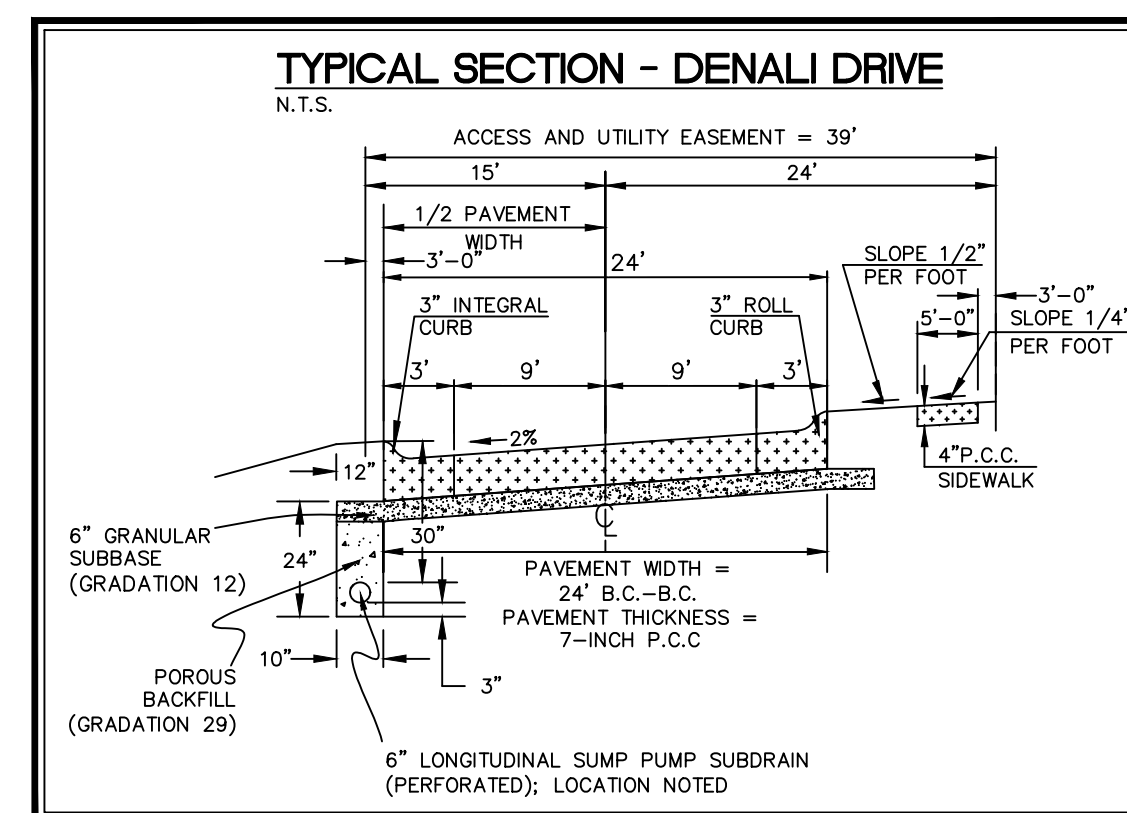
MARYVILLE

BUCHANAN COUNTY, IOWA

Location Map Not To Scale

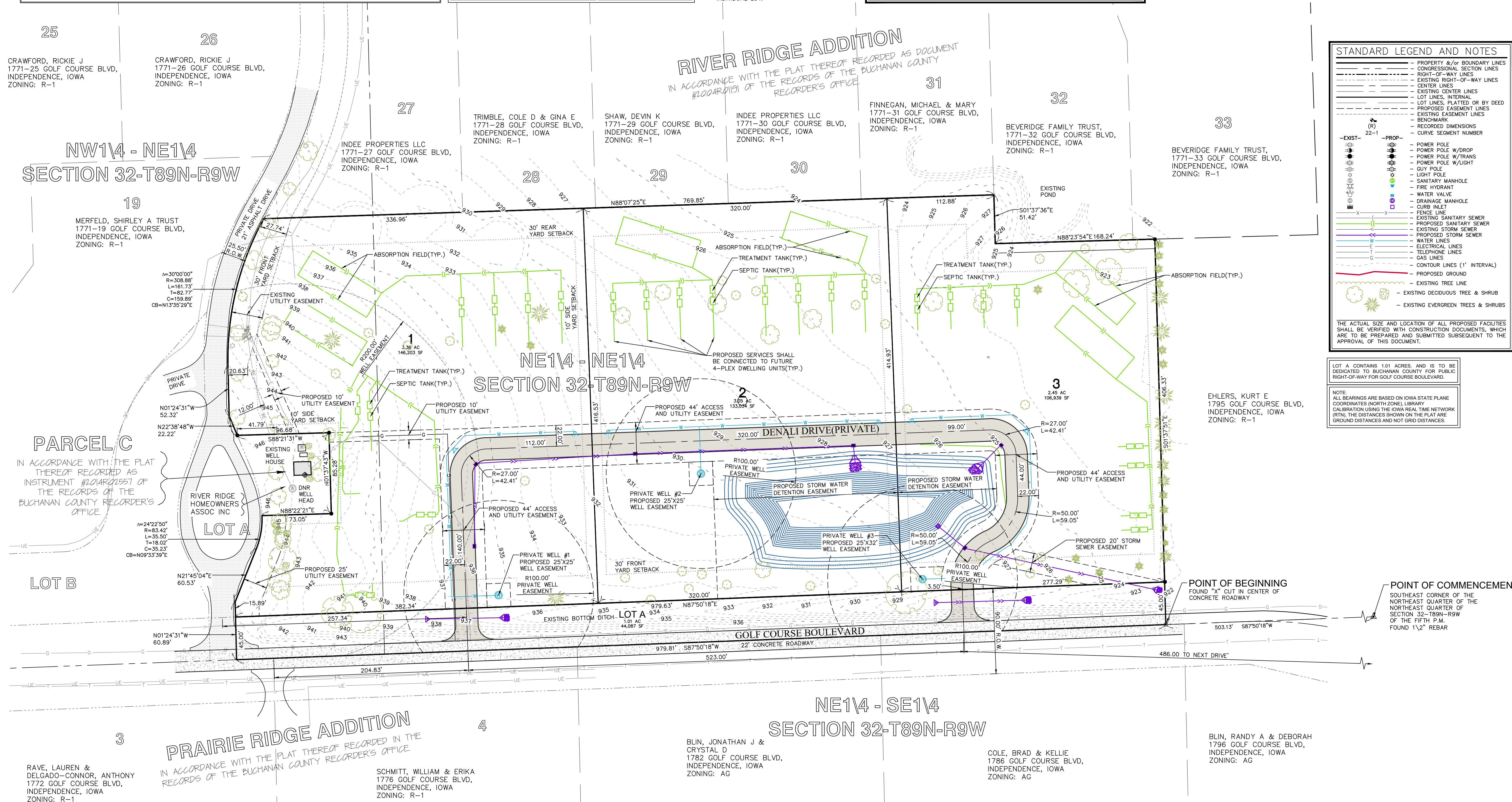
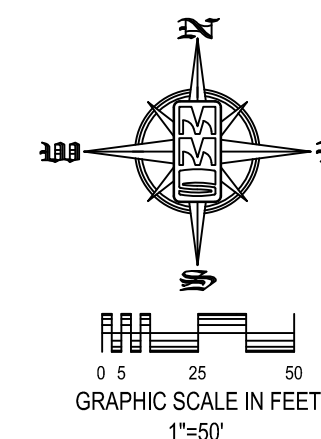
<b>LOTS</b>		<b>ZONING</b>	<b>SETBACKS</b>
LOTS 1 - 3	R-3 (Multiple Residence District)	FRONT	-30 FEET
		REAR	-30 FEET
		SIDE(INTERIOR)	-10 FEET
MINIMUM LOT AREA		10,000 SF (Multiple Residence District)	
MINIMUM LOT WIDTH/DEPTH		66 FEET (Multiple Residence District)	
<b>LOCATION:</b>  A PORTION OF THE NORTHEAST QUARTER OF THE NORTHEAST QUARTER, AND A PORTION OF THE NORTHEAST QUARTER OF THE NORTHEAST QUARTER OF SECTION 32, TOWNSHIP 9N NORTH, RANGE 6 WEST OF THE FIFTH PRINCIPAL MERIDIAN, INDEPENDENCE, BUCHANAN COUNTY, IOWA.		<b>SUBDIVIDER:</b>  INDEE PROPERTIES LLC 1008 6TH STREET NE INDEPENDENCE, IOWA 50644  <b>SUBDIVIDER'S ATTORNEY:</b>  BRIAN EDDY 2349 JAMESSTOWN AVENUE, SUIT INDEPENDENCE, IOWA 50644	
<b>LAND SURVEYOR:</b>  RICHARD R. NOWOTNY P.L.S. NMS CONSULTANTS INC. 1317 SOUTH GILBERT STREET IOWA CITY, IOWA, 52240 PHONE: 319-351-8282		<b>PROPRIETOR OR OWNER:</b>  INDEE PROPERTIES LLC 1008 6TH STREET NE INDEPENDENCE, IOWA 50644	
<b>DATE OF SURVEY:</b>  11-17-2022		<b>DOCUMENT RETURN INFORMATION:</b>  LAND SURVEYOR	

- GENERAL NOTES:
1. THE LOCATIONS OF ALL PROPOSED UTILITIES SHOWN ON THE PLAT ARE SUBJECT TO MODIFICATION AND/OR CHANGE.
  2. THE ACTUAL SIZE AND LOCATION OF ALL PROPOSED FACILITIES SHALL BE VERIFIED WITH CONSTRUCTION DOCUMENTS, WHICH ARE TO BE OBTAINED AND SUBMITTED SUBSEQUENT TO THE APPROVAL OF THIS PLAT.
  3. WIDTHS OF PROPOSED STORM SEWER DRAINAGE ARE SUBMITTED HEREON AS A RESULT OF FINAL STORM SEWER DESIGN DEPTH.
  4. MINIMUM LOW OPENINGS (MLO), IF ANY, DATA WILL BE PROVIDED AT THE TIME OF FINAL PLAT.
  5. STREET LIGHTS TO BE SPACED AT APPROXIMATELY 200', AT INTERSECTIONS, AND CROSS-WALKS.
  6. PROPOSED WELLS SHALL BE DETERMINED WITH CONSTRUCTION DOCUMENTS.
  7. NO VARIANCES TO BE REQUESTED.
  8. PROPERTY DOES NOT FALL WITHIN THE FEMA FLOOD HAZARD.
  9. PROPOSED WELLS 1-3 SHALL BE PRIVATELY MANAGED, OWNED AND MAINTAINED BY THE HOME OWNERS ASSOCIATION OF EACH LOT.



LEGAL DESCRIPTION FOR MARYVILLE:

Commencing at the Southeast corner of the Northeast Quarter of the Northeast Quarter of Section 32, Township 89 North, Range 9 West of the Fifth Principal Meridian, Buchanan County, Iowa; Thence South 87°50'18" West along the South line of said Northeast Quarter, a distance of 503.13 feet to the Point of Beginning; Thence continuing South 87°50'18" West along said South line, 979.81 feet to a point on the East line of Lot A of River Ridge, recorded in Document #2014R04941, in the Office of the Buchanan County Recorder, said line also being the Right of Way of a private drive; Thence North 01°24'31" West along said East line, a distance of 60.89 feet; Thence North 88°22'13" East along said East line, a distance of 153.53 feet to the Northeast corner of said Lot A of River Ridge; Thence North 88°22'13" East along the North line of said Lot A of River Ridge, a distance of 153.53 feet to the Northeast corner of said Lot A of River Ridge; Thence North 88°22'13" East, to the Southwest corner of Parcel "C", recorded in Document #2014R02557, in the Office of the Buchanan County Recorder; Thence North 88°22'13" East along the South line of said Parcel "C", a distance of 73.05 feet to the Southeast corner of said Parcel "C"; Thence North 01°37'43" West along the East line of said Parcel "C", a distance of 83.28 feet to the Northeast corner of said Parcel "C"; Thence South 88°21'31" West, along the North line of said Parcel "C", a distance of 96.68 feet to the Northeast corner of said Parcel "C"; Thence North 88°21'31" West along the North line of said Parcel "C", a distance of 96.68 feet to the East line, a distance of 22.22 feet; Thence North 01°24'31" West along said East line, a distance of 52.32 feet; Thence Northeasterly 308.88 feet along said East line, also being the arc of a 308.88 foot radius curve, concave Southeasterly, whose 159.89 foot chord bears North 13°35'29" East, to a point on a Southerly line of said River Ridge, also being the Southwest corner of Lot 27 of said River Ridge; Thence North 88°07'25" East along said Southerly line, a distance of 769.85 feet; Thence South 01°37'36" East along said Southerly line, a distance of 51.42 feet; Thence North 88°07'25" East along said East line, a distance of 406.33 feet to the Point of Beginning; Thence North 88°07'25" East along said East line, a distance of 406.33 feet to the point of beginning. Said Maryville contains 9.88 acres and is subject to easements and restrictions of record.



# STANDARD LEGEND AND NOTES

—	PROPERTY &/or BOUNDARY LINES
—	CONGRESSIONAL SECTION LINES
—	RIGHT-OF-WAY LINES
—	EXISTING RIGHT-OF-WAY LINES
—	CENTER LINES
—	EXISTING CENTER LINES
—	LOT LINES, INTERNAL
—	LOT LINES, PLATTED OR BY DEED
—	PROPOSED EASEMENT LINES
—	EXISTING EASEMENT LINES
—	BENCHMARK
—	RECORDED DIMENSIONS
—	CURVE SEGMENT NUMBER
(R) 22-1	
-EXIST-	-PROP-

THE ACTUAL SIZE AND LOCATION OF ALL PROPOSED FACILITIES SHALL BE VERIFIED WITH CONSTRUCTION DOCUMENTS, WHICH ARE TO BE PREPARED AND SUBMITTED SUBSEQUENT TO THE APPROVAL OF THIS DOCUMENT.

NOTE:  
ALL BEARINGS ARE BASED ON IOWA STATE PLANE  
COORDINATES (NORTH ZONE), LIBRARY  
CALIBRATION USING THE IOWA REAL TIME NETWORK  
(RTN). THE DISTANCES SHOWN ON THE PLAT ARE  
GROUND DISTANCES AND NOT GRID DISTANCES.

Date	Revision
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PRELIMINARY PLAT

MARYVILLE  
BUCHANAN COUNTY,  
IOWA

MMS CONSULTANTS, INC.

Date:		11-03-23	
Designed by:	JDM	Field Book No:	135
Drawn by:	TAV	Scale:	1"=50'
Checked by:	JDM	Sheet No:	1
Project No:			

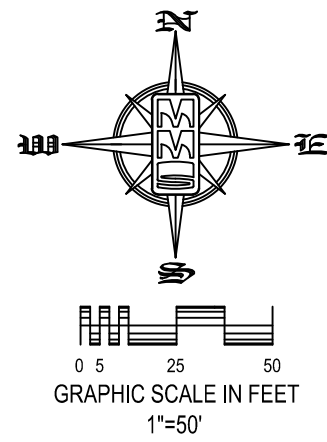
11617-001



LAYOUT EXHIBIT  
MARYVILLE  
BUCHANAN COUNTY, IOWA

LEGAL DESCRIPTION FOR MARYVILLE:

Commencing at the Southeast corner of the Northeast Quarter of the Northeast Quarter of Section 32, Township 89 North, Range 9 West of the Fifth Principal Meridian, Buchanan County, Iowa; Thence South 87°50'18" West along the South line of said Northeast Quarter, a distance of 503.13 feet to the Point of Beginning; Thence continuing South 87°50'18" West along said South line, 979.81 feet to a point on the East line of Lot A of River Ridge, recorded in Document #2004R0491, in the Office of the Buchanan County Recorder, said line also being the Right of Way of a private drive; Thence North 01°24'31" West along said East line, a distance of 60.89 feet; Thence North 21°45'04" East along said East line, a distance of 60.53 feet; Thence Northeasterly 35.50 feet along said East line, also being the arc of a 83.42 foot radius curve, concave Northwest, whose 35.23 foot chord bears North 09°33'39" East, to the Southwest corner of Parcel "C", recorded in Document #2014R02557, in the Office of the Buchanan County Recorder; Thence North 88°22'21" East along the South line of said Parcel "C", a distance of 73.05 feet to the Southeast corner of said Parcel "C"; Thence North 01°37'43" West along the East line of said Parcel "C", a distance of 85.28 feet to the Northeast corner of said Parcel "C"; Thence South 88°21'31" West, along the North Line of said Parcel "C", a distance of 96.68 feet to the Northwest corner of said Parcel "C" also being a point on the East line of said Lot A, River Ridge; Thence North 22°38'48" West along said East line, a distance of 22.22 feet; Thence North 01°24'31" West along said East line, a distance of 52.32 feet; Thence Northeasterly 308.88 feet along said East line, also being the arc of a 308.88 foot radius curve, concave Southeasterly, whose 159.89 foot chord bears North 13°35'29" East, to a point on a Southerly line of said River Ridge, also being the Southwest corner of Lot 27 of said River Ridge; Thence North 88°07'25" East along said Southerly line, a distance of 769.85 feet; Thence South 01°37'36" East along said Southerly line, a distance of 51.42 feet; Thence North 88°23'54" East along said Southerly line, a distance of 168.24 feet; Thence South 01°37'51" East, a distance of 406.33 feet to the point of beginning. Said Maryville contains 9.88 acres and is subject to easements and restrictions of record.



LOT A CONTAINS 1.01 ACRES, AND IS TO BE DEDICATED TO BUCHANAN COUNTY FOR PUBLIC RIGHT-OF-WAY FOR GOLF COURSE BOULEVARD.

LOTS	ZONING	SETBACKS
LOTS 1 - 3	R-3 (Multiple Residence District)	FRONT -30 FEET REAR -30 FEET SIDE (INTERIOR) -10 FEET
MINIMUM LOT AREA	10,000 SF (Multiple Residence District)	
MINIMUM LOT WIDTH/DEPTH	66 FEET (Multiple Residence District)	

STANDARD LEGEND AND NOTES

- PROPERTY &/or BOUNDARY LINES
- CONGRESSIONAL SECTION LINES
- RIGHT-OF-WAY LINES
- EXISTING RIGHT-OF-WAY LINES
- CENTER LINES
- EXISTING CENTER LINES
- LOT LINES, INTERNAL
- LOT LINES, PLATTED OR BY DEED
- PROPOSED EASEMENT LINES
- EXISTING EASEMENT LINES
- BENCHMARK
- RECORDED DIMENSIONS
- CURVE SEGMENT NUMBER
- EXIST- 22-1
- PROP- 22-1
- POWER POLE
- POWER POLE W/DROP
- POWER POLE W/TRANS
- POWER POLE W/LIGHT
- GUY POLE
- WATER VALVE
- SANITARY MANHOLE
- FIRE HYDRANT
- DRAINAGE MANHOLE
- CURB INLET
- FENCE LINE
- EXISTING SANITARY SEWER
- PROPOSED SANITARY SEWER
- EXISTING STORM SEWER
- PROPOSED STORM SEWER
- WATER LINES
- ELECTRICAL LINES
- TELEPHONE LINES
- GAS LINES
- CONTOUR LINES (1' INTERVAL)
- PROPOSED GROUND
- EXISTING TREE LINE
- EXISTING DECIDUOUS TREE & SHRUB
- EXISTING EVERGREEN TREES & SHRUBS

THE ACTUAL SIZE AND LOCATION OF ALL PROPOSED FACILITIES SHALL BE VERIFIED WITH CONSTRUCTION DOCUMENTS, WHICH ARE TO BE PREPARED AND SUBMITTED SUBSEQUENT TO THE APPROVAL OF THIS DOCUMENT.

Item #15.  
9.88 AC.

CIVIL ENGINEERS  
LAND PLANNERS  
LAND SURVEYORS  
LANDSCAPE ARCHITECTS  
ENVIRONMENTAL SPECIALISTS

1917 S. GILBERT ST.  
IOWA CITY, IOWA 52240  
(319) 351-8282  
www.mmsconsultants.net

Date Revision

LAYOUT EXHIBIT

MARYVILLE  
BUCHANAN COUNTY,  
IOWA

MMS CONSULTANTS, INC.

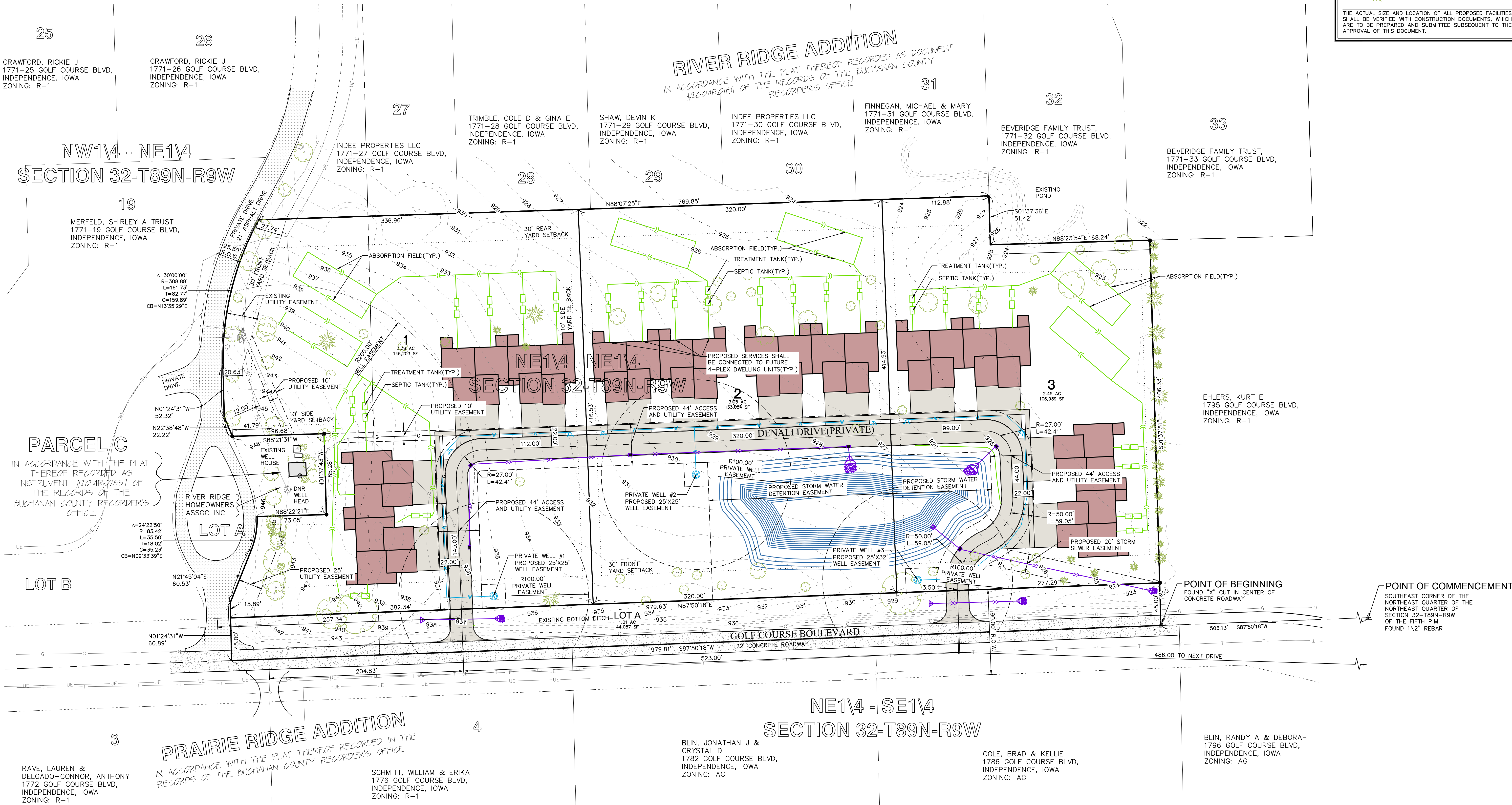
Date: 11-03-23

Designed by: JDM Field Book No: 1350

Drawn by: TAV Scale: 1"=50'

Checked by: JDM Sheet No: 1

Project No: 11617-001 of: 196







## CITY COUNCIL MEMORANDUM

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**TO:** City Council

**FROM:** Matthew R. Schmitz, MPA - City Manager

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Resolution Authorizing and Approving Amended Bridge Agreement with Buchanan County

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### BACKGROUND:

This item was discussed during the Sept. 5<sup>th</sup> City Council Work Session. Staff has been reviewing options for Bridge Inspection Services and after receiving one proposal from Origin Desing, reached out to Buchanan County to inquire if they could provide Bridge Inspection and Load Rating Services for the City. The contract was then originally approved at the Sept. 25<sup>th</sup> City Council meeting.

### DISCUSSION:

Additional revisions to the contract were necessary to meet the requirements of the County. Article III – The Contract Sum has been updated to include the City's obligation to compensate the County for any costs associated with listing the City as Additional Insured on their Insurance. Article IV has been renamed to County Insurance Requirements and outlines the requirements for insurance to be provided by the County. Additionally, the original Article V – Indemnification – has been removed at the request of the County. This was a non-negotiable item for the County, but Staff has talked with the City Attorney as well as the City's insurance provider for background and feels that having the City named as Additional Insured provides the needed level of protection should a qualifying event occur.

### 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 City is maintaining its existing infrastructure to enhance the lifespan of those facilities, as well as meeting the State of Iowa DOT requirements.

### FINANCIAL CONSIDERATION:

Funds for this item are included within the already approved budget.

### RECOMMENDATION:

Staff recommend a motion to approve and authorize the Mayor to sign the resolution authorizing and approving the amended bridge agreement with Buchanan County and to authorize the City Manager to sign the agreement.

**RESOLUTION NO. 2023-**

**A RESOLUTION TO REPEAL AND REPLACE RESOLUTION  
2023-86 APPROVING THE AGREEMENT WITH THE  
BUCHANAN COUNTY ENGINEER FOR BRIDGE INSPECTION  
AND LOAD RATING SERVICES**

**WHEREAS**, the Council met on September 25, 2023, and approved Resolution 2023-86 that approved an agreement with the Buchanan County Engineer for Bridge Inspection and Load Rating Services; and

**WHEREAS**, the Agreement was modified due to feedback received from the County in regard to Insurance, Indemnification, and Costs; and

**WHEREAS**, the Council has authorized the City Manager and City Clerk to execute said necessary documents for such services.

**BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF INDEPENDENCE, BUCHANAN COUNTY, IOWA**, that the Council met on Monday, December 11, 2023, at 5:00 p.m. in City Hall and by majority vote approved a Resolution to repeal and replace Resolution 2023-86 Authorizing and Approving the Agreement with the Buchanan County Engineer for Bridge Inspection and Load Rating Services; within the City of Independence, Buchanan County, Iowa.

**RESOLUTION NO. 2023-** was passed and approved by a majority vote of the City Council of Independence, Iowa, on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Abstain:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

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Brad Bleichner, Mayor of the City of Independence, IA

ATTEST:

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Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, IA

## **CITY OF INDEPENDENCE INDEPENDENT CONTRACTOR AGREEMENT**

THIS AGREEMENT is made this \_\_\_\_ day of \_\_\_\_\_, 2023 between the City of Independence, Iowa, (hereinafter referred to as “City”) and Buchanan County, Iowa. (hereinafter referred to as “County”).

City and County agree as follows:

### **ARTICLE I SCOPE OF SERVICES**

The County agrees to perform all required bridge inspections for the City. (hereinafter referred to as “Bridge Inspection Services”. The County will provide the necessary staff, expertise, vehicles, and equipment. Inspections will be completed and submitted to appropriate authorities on a timely basis as required each year during the term of this Agreement.

The following list of services will be provided by the County:

1. Complete routine field inspection of five (5) bridges as required per I.M. 2.120; Inspection Frequency – Routine Inspections (23 CFR 350.311, a).
2. Update the Iowa DOT Structural Inventor and Inspection Management System (SIIMS) with the results of the routine inspections which shall include the following:
  - a. Creation of a new Inspection Report based on existing Central Database values.
  - b. Completion of the Local Agency Field Data Collection forms, which shall include providing unique descriptions for each structure element.
  - c. Upload digital photographs of the bridge, including documentation of the road view, side view, under view, and any deficiencies.
  - d. Submittal of Inspection Report to Program Manager.
  - e. Completion of the Load Rating Evaluation Form.
  - f. Final Program Manager approval of Inspection Reports.
3. Generation of Inspection Summary Binder which shall include paper copies of information uploaded into the SIIMS Database, including SI&A forms, Field Data Collection forms, Scour Analysis forms, and color digital photographs.
4. Prepare a summary report detailing major deficiencies, existing and recommended signage, and maintenance recommendations for all bridges found during routine inspections.
5. Prepare load rating calculations or documentation for the five (5) structures due December 2024 which shall include all legal vehicles and special haul vehicles, emergency vehicles, the five (5) Iowa DOT standard permit vehicles, and the All-Systems Permit vehicles except for the arch bridge on 1<sup>st</sup> Street West – Permit vehicles will not be allowed to cross this bridge.
6. Update SIIMS rating documentation for all structures.

7. Notify the Iowa DOT that the rating updates have been completed.

## **ARTICLE II TIME**

Time is of the essence in this contract. County agrees to complete inspections and to submit necessary and required reports in a timely manner.

## **ARTICLE III THE CONTRACT SUM**

City shall pay County at an hourly rate of \$75 per hour for work performed under this contract with a total sum for work performed not to exceed \$2,500, in return for Bridge Inspection Services. Costs for adding the City as an Additional Insured shall be passed through to the City and the City agrees to pay those costs upon receipt of documentation showing the increased cost to the County. The hourly rate, total sum for work performed, and costs associated with the City being an Additional Insured shall be reviewed and adjusted annually via an addendum to this contract, approved by both the County Board of Supervisors and the Independence City Council.

## **ARTICLE IV COUNTY INSURANCE REQUIREMENTS**

County shall at all times maintain the following coverages related to the provision of Bridge Inspection Services and agrees to provide proof of said insurance to City upon request: General Liability (\$2,000,000 per occurrence combined single limit/\$2,000,000 general aggregate); Automobile Liability (\$1,000,000 combined single limit with respect to bodily injury, property damage, or death); Professional Liability (Errors and Omissions) (\$2,000,000 limit for each claim);. County shall provide and shall be responsible for worker's compensation insurance for all of its employees in form and amounts required by Iowa law (including Employers' Liability in amounts not less than \$500,000); and property/casualty insurance on its equipment, materials, and tools. The County's insurance shall name the City as an additional insured on a primary and non-contributory basis including a waiver of subrogation in favor of the City.

## **ARTICLE V TERM and TERMINATION**

The Term of this contract shall be perpetual in nature, subject to City or County having the right, in their sole discretion, to unilaterally terminate this Agreement by providing the other Party at least one year's written notice of intent to terminate. Notice to be delivered in writing to the County Auditor, for County, and to the City Clerk, for City.

## **ARTICLE VI ASSIGNMENT**

County hereby agrees not to assign or sub-contract any portion of its work under this agreement without first receiving written approval of such action by the City.



**ARTICLE VII**  
**ENTIRE AGREEMENT**

This agreement represents the entire and integrated agreement between the parties hereto and supersedes all prior negotiations, representations or agreement, either oral or written. No modifications of this agreement shall be binding unless stated in writing and signed by both parties hereto.

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Buchanan County

City of Independence

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Approved by City Council by Resolution \_\_\_\_\_ on \_\_\_\_\_

Approved by Board of Supervisors by Resolution \_\_\_\_\_ on \_\_\_\_\_



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Mayor

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Independence Light & Power Board of Trustees Appointment

---

### **BACKGROUND:**

Pursuant to Chapter 15.03 of the City of Independence Code, the Mayor is responsible for appointing members of the Utility Board of Trustees which are then brought forward for Council approval.

### **DISCUSSION:**

Mr. Lenius has expressed a desire to continue on the board, so Staff have prepared the attached Resolution to reappoint Mr. Lenius 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 Mike Lenius to the Independence Light & Power Board of Trustees.

**RESOLUTION NO. 2023-**

**RESOLUTION RE-APPOINTING MIKE LENIUS AS A MEMBER  
TO THE INDEPENDENCE LIGHT & POWER BOARD OF  
TRUSTEES TO FULL A VACANCY; WITHIN THE CITY OF  
INDEPENDENCE, BUCHANAN COUNTY, IOWA.**

**WHEREAS**, Mike Lenius has been re-appointed by the Mayor and approved by the City Council to serve as a member on the Independence Light & Power Board of Trustees to fill a vacancy with the term expiring December 31, 2029; and

**WHEREAS**, Mike Lenius will fill his vacancy created on January 1, 2024.

**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 re-appoints and approves Mike Lenius to serve as a member on the Independence Light & Power Board of Trustees with the term expiring December 31, 2029.
- 2. Mike Lenius will fill his vacancy created by his term expiring January 1, 2024.
- 3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

**RESOLUTION NO. 2023-** Passed and approved by a majority vote of the Independence City Council on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, IA

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, IA



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Mayor

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Independence Light & Power Board of Trustees Appointment

---

### **BACKGROUND:**

Pursuant to Chapter 15.03 of the City of Independence Code, the Mayor is responsible for appointing members of the Utility Board of Trustees which are then brought forward for Council approval.

### **DISCUSSION:**

Ms. Hunt has expressed a desire to continue on the board, so Staff have prepared the attached Resolution to reappoint Ms. Hunt 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 Amber Hunt to the Independence Light & Power Board of Trustees.

**RESOLUTION NO. 2023-**

**RESOLUTION RE-APPOINTING AMBER HUNT AS A MEMBER  
TO THE INDEPENDENCE LIGHT & POWER BOARD OF  
TRUSTEES TO FULL A VACANCY; WITHIN THE CITY OF  
INDEPENDENCE, BUCHANAN COUNTY, IOWA.**

**WHEREAS**, Amber Hunt has been re-appointed by the Mayor and approved by the City Council to serve as a member on the Independence Light & Power Board of Trustees to fill a vacancy with the term expiring December 31, 2029; and

**WHEREAS**, Amber Hunt will fill her vacancy created on January 1, 2024.

**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 re-appoints and approves Amber Hunt to serve as a member on the Independence Light & Power Board of Trustees with the term expiring December 31, 2029.
- 2. Amber Hunt will fill her vacancy created by his term expiring January 1, 2024.
- 3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

**RESOLUTION NO. 2023-** Passed and approved by a majority vote of the Independence City Council on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, IA

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, IA



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Mayor

**DATE OF MEETING:** December 11, 2023

**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, 2024.

### **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. 2023-**

**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, 2024; and

**WHEREAS**, Jane Leaven will fill her vacancy created on January 1, 2024.

**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, 2024.
2. Jane Leaven will fill the vacancy created by her term expiring January 1, 2024.
3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

**RESOLUTION NO. 2023-** Passed and approved by a majority vote of the Independence City Council on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, Iowa



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Mayor

**DATE OF MEETING:** December 11, 2023

**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, 2024.

### **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. 2023-**

**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, 2024; and

**WHEREAS**, Tami Fenner will fill her vacancy created on January 1, 2024.

**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, 2024.
2. Tami Fenner will fill the vacancy created by her term expiring January 1, 2024.
3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

**RESOLUTION NO. 2023-** Passed and approved by a majority vote of the Independence City Council on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, Iowa



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Mayor

**DATE OF MEETING:** December 11, 2023

**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. Karsten has expressed a desire to continue on the Planning & Zoning Commission, so Staff have prepared the attached Resolution to reappoint Mr. Karsten 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 Larry Karsten to the Planning and Zoning Commission.

**RESOLUTION NO. 2023-**

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

**WHEREAS**, Larry Karsten 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**, Larry Karsten will fill his vacancy created on January 1, 2024.

**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 Larry Karsten to serve as a member on the Planning and Zoning Commission with the term expiring December 31, 2025.
2. Larry Karsten will fill the vacancy created by his term expiring January 1, 2024.
3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

**RESOLUTION NO. 2023-** Passed and approved by a majority vote of the Independence City Council on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, Iowa



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Mayor

**DATE OF MEETING:** December 11, 2023

**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. Lake has expressed a desire to continue on the Planning & Zoning Commission, so Staff have prepared the attached Resolution to reappoint Mr. Lake 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 Bill Lake to the Planning and Zoning Commission.

**RESOLUTION NO. 2023-**

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

**WHEREAS**, Bill Lake 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**, Bill Lake will fill his vacancy created on January 1, 2024.

**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 Bill Lake to serve as a member on the Planning and Zoning Commission with the term expiring December 31, 2025.
2. Bill Lake will fill the vacancy created by his term expiring January 1, 2024.
3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

**RESOLUTION NO. 2023-** Passed and approved by a majority vote of the Independence City Council on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

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Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

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



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Mayor

**DATE OF MEETING:** December 11, 2023

**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. Sailer has expressed a desire to continue on the Planning & Zoning Commission, so Staff have prepared the attached Resolution to reappoint Ms. Sailer 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 Stephanie Sailer to the Planning and Zoning Commission.

**RESOLUTION NO. 2023-**

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

**WHEREAS**, Stephanie Sailer 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; and

**WHEREAS**, Stephanie Sailer will fill her vacancy created on January 1, 2024.

**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 Stephanie Sailer to serve as a member on the Planning and Zoning Commission with the term expiring December 31, 2027.
- 2. Stephanie Sailer will fill the vacancy created by her term expiring January 1, 2024.
- 3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

**RESOLUTION NO. 2023-** Passed and approved by a majority vote of the Independence City Council on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, Iowa



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Mayor

**DATE OF MEETING:** December 11, 2023

**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. Berns has expressed a desire to continue on the Planning & Zoning Commission, so Staff have prepared the attached Resolution to reappoint Ms. Berns with a term expiring December 31, 2028.

### **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 Stephanie Berns to the Planning and Zoning Commission.



**RESOLUTION NO. 2023-**

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

**WHEREAS**, Stephanie Berns 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, 2028; and

**WHEREAS**, Stephanie Berns will fill her vacancy created on January 1, 2024.

**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 Stephanie Berns to serve as a member on the Planning and Zoning Commission with the term expiring December 31, 2028.
2. Stephanie Berns will fill the vacancy created by her term expiring January 1, 2024.
3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

**RESOLUTION NO. 2023-** Passed and approved by a majority vote of the Independence City Council on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, Iowa



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Mayor

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Airport Board Appointment

---

### **BACKGROUND:**

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

### **DISCUSSION:**

Ms. Pilcher has expressed a desire to continue on the Airport Board, so Staff have prepared the attached Resolution to reappoint Ms. Pilcher 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 Vicki Pilcher to the Airport Board.

**RESOLUTION NO. 2023-**

**RESOLUTION RE-APPOINTING VICKI PILCHER AS A MEMBER  
TO THE AIRPORT BOARD; WITHIN THE CITY OF  
INDEPENDENCE, BUCHANAN COUNTY, IOWA.**

**WHEREAS**, Vicki Pilcher has been re-appointed by the Mayor and approved by the City Council to serve as a member on the Airport Board with the term expiring December 31, 2027; and

**WHEREAS**, Vicki Pilcher will fill the vacancy with her term expiring January 1, 2024.

**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 re-appoints and approves Vicki Pilcher to serve as a member on the Airport Board with the term expiring December 31, 2027.
2. Vicki Pilcher will fill the vacancy created by her term expiring on January 1, 2024.
3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

**RESOLUTION NO. 2023-** Passed and approved by a majority vote of the Independence City Council on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, Iowa



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Mayor

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Airport Board Appointment

---

### **BACKGROUND:**

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

### **DISCUSSION:**

The seat on the Airport Board currently filled by Tom Maximovich is being vacated as of December 31, 2023. Mr. Jones has expressed a desire to serve on the Airport Board, so Staff have prepared the attached Resolution to appoint Mr. Jones 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 appointing Merritt Jones to the Airport Board.

**RESOLUTION NO. 2023-**

**RESOLUTION APPOINTING MERRITT JONES AS A MEMBER  
TO THE AIRPORT BOARD; WITHIN THE CITY OF  
INDEPENDENCE, BUCHANAN COUNTY, IOWA.**

**WHEREAS**, Merritt Jones has been appointed by the Mayor and approved by the City Council to serve as a member on the Airport Board with the term expiring December 31, 2027;

**WHEREAS**, Merritt Jones will fill the vacancy created by Tom Maximovich.

**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 Merritt Jones to serve as a member on the Airport Board with the term expiring December 31, 2027.
- 2. Merritt Jones will fill the vacancy created by Tom Maximovich.
- 3. That the City Clerk shall file this Resolution with her records and maintain this Resolution as a public record.

**RESOLUTION NO. 2023-** Passed and approved by a majority vote of the Independence City Council on the 11<sup>th</sup> day of December 2023.

Record of Voting:

Ayes:

Nays:

Absent:

**RESOLUTION NO. 2023-** declared passed and adopted by the Mayor on this 11<sup>th</sup> day of December 2023.

\_\_\_\_\_  
Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

\_\_\_\_\_  
Susi Lampe, IaCMC, IaCFO, City Clerk/Treasurer of the City of Independence, Iowa



## CITY COUNCIL MEMORANDUM

---

**TO:** Matthew R. Schmitz, MPA - City Manager

**FROM:** Susi Lampe, IaCMC, IaCFO – City Clerk

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** 2nd Council Meeting in December 2023

---

### **BACKGROUND:**

This item was discussed at the December 4<sup>th</sup> City Council Work Session.

### **DISCUSSION:**

Due to the Christmas Holiday falling on Monday December 25<sup>th</sup>, the 2<sup>nd</sup> Council Meeting for December would need to be held on Tuesday December 26<sup>th</sup>. 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.

### **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 Tuesday, December 26, 2023, regularly scheduled City Council Meeting.



## CITY COUNCIL MEMORANDUM

---

**TO:** Matthew R. Schmitz, MPA - City Manager

**FROM:** Susi Lampe, IaCMC, IaCFO – City Clerk

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** 2024 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 2024. 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 FY2025.

### **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 2024.

### **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 2024 City Council meeting schedule.



[www.independenceia.org](http://www.independenceia.org)

---

**Tuesday**, January 2, 2024 - Work/Budget Work Session  
Monday, January 8, 2024 - Regular Council Meeting  
Monday, January 15, 2024 - Budget Work Session  
Monday, January 22, 2024 - Regular Council Meeting  
Monday, January 29, 2024 - Budget Work Session  
Monday, February 5, 2024 - Work Session  
Monday, February 12, 2024 - Regular Council Meeting  
Monday, February 26, 2024 - Regular Council Meeting  
Monday, March 4, 2024 - Work Session  
Monday, March 11, 2024 - Regular Council Meeting  
Monday, March 25, 2024 – **Special Council Meeting at 4:45 pm– Budget hearing - property levies**  
Monday, March 25, 2024 - Regular Council Meeting  
Monday, April 1, 2024 - Work Session  
Monday, April 8, 2024– **Special Council Meeting at 4:45 pm – Budget hearing – budget in general**  
Monday, April 8, 2024 - Regular Council Meeting  
Monday, April 22, 2024 - Regular Council Meeting  
Monday, May 6, 2024 - Work Session  
Monday, May 13, 2024 - Regular Council Meeting  
**Tuesday**, May 28, 2024 - Regular Council Meeting  
Monday, June 3, 2024 - Work Session  
Monday, June 10, 2024 - Regular Council Meeting  
Monday, June 24, 2024 - Regular Council Meeting  
Monday, July 1, 2024 - Work Session  
Monday, July 8, 2024 - Regular Council Meeting  
Monday, July 22, 2024 - Regular Council Meeting  
Monday, August 5, 2024 - Work Session  
Monday, August 12, 2024 - Regular Council Meeting  
Monday, August 26, 2024 - Regular Council Meeting  
**Tuesday**, September 3, 2024 - Work Session  
Monday, September 9, 2024 - Regular Council Meeting  
Monday, September 23, 2024 - Regular Council Meeting  
Monday, October 7, 2024 - Work Session  
Monday, October 14, 2024 - Regular Council Meeting  
Monday, October 28, 2024 - Regular Council Meeting  
Monday, November 4, 2024 - Work Session  
**Tuesday**, November 12, 2024 - Regular Council Meeting  
Monday, November 25, 2024 - Regular Council Meeting  
Monday, December 2, 2024 - Work Session  
Monday, December 9, 2024 - Regular Council Meeting  
Monday, December 23, 2024 - Regular Council Meeting - Right before Christmas Holidays - Council can decide to not hold this meeting when it gets closer – can take formal action at the December 9th meeting.





## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Matthew R. Schmitz, MPA - City Manager

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Change Order #10 for the Independence Façade COVID Project

---

### **BACKGROUND:**

The Downtown Façade COVID Project was originally started in March of 2022 to repair and improve the facades of businesses that elected to participate in the program.

### **DISCUSSION:**

This change order intends to remove the remaining contingency funds from 208-212 1<sup>st</sup> Street as the project is coming to a close so that the final pay application may be submitted.

### **RESULTS:**

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Engaging and Catalyzing Community and Developing and Reviving Independence. This item helps achieve that vision by providing for a modern, well-kept, vibrant downtown for our Citizens and Visitors to visit.

### **FINANCIAL CONSIDERATION:**

This is a reallocation of contingency funds within the projects and will decrease the overall contract price by \$11,435.00. The new contract sum will be \$567,634.00.

### **RECOMMENDATION:**

Staff recommends a motion to approve Change Order #10 for the Independence Façade COVID project with a decrease to the contract in the amount of \$11,435.00 and to authorize the City Manager to sign the Change Order.

**Change Order CO#010****Distribution List:**Independence Facades Covid – 208-212 1<sup>st</sup> St. E.

Date : 10/03/2023

Owner   x  Architect   x  Contractor   x  Field           Other           

Contractor : Cornerstone Comm. Cont.

Architect's Project Number : 2121

Architect : Curtis Architecture &amp; Design

Contract Date: March, 2022

This change order intends to remove the remaining contingency funds from Address 208-212 as the project is coming to a close so that a final pay application may be submitted.

The original (bid sum including contingency funds) was \$ 634,069.00

The net change (including contingency fund projections) by  
previously authorized Change Orders \$ 579,069.00

The (contract sum) will be ~~(increased)~~ ~~(decreased)~~  
~~(unchanged by using contingency funds under this~~  
~~—facade)~~ by this Change Order in the amount of \$ 11,435.00

The new contract sum including this change order will be \$ 567,634.00

The contract time will be ~~(increased)~~ ~~(decreased)~~  
(unchanged) by Days: 0

The date of substantial completion as of the date of this  
change order therefore is ~~(increased)~~ ~~(decreased)~~  
(Unchanged) Date 07-04-2023

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR , & OWNER.

**Curtis Architecture**

3408 Woodland Ave  
WDSM, IA 50266



Signature

Rodney L. Curtis

Date: 10-3-23**Cornerstone Comm.**

401 7<sup>th</sup> St.  
Corning, IA 50841

Jason  
Kentner

Digitally signed  
by Jason Kentner  
Date: 2023.10.03  
10:27:17 -05'00'

Signature

Jason Kentner

Date: 10-03-2023**City of Independence**

331 1<sup>st</sup> St. East  
Independence, IA 52644

Signature

Independence

Date:



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Matthew R. Schmitz, MPA - City Manager

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Change Order #11 for the Independence Façade COVID Project

---

### **BACKGROUND:**

The Downtown Façade COVID Project was originally started in March of 2022 to repair and improve the facades of businesses that elected to participate in the program.

### **DISCUSSION:**

This change order intends to remove the remaining contingency funds from 300 1<sup>st</sup> Street as the project is coming to a close so that the final pay application may be submitted.

### **RESULTS:**

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Engaging and Catalyzing Community and Developing and Reviving Independence. This item helps achieve that vision by providing for a modern, well-kept, vibrant downtown for our Citizens and Visitors to visit.

### **FINANCIAL CONSIDERATION:**

This is a reallocation of contingency funds within the projects and will decrease the overall contract price by \$2,370.00. The new contract sum will be \$565,264.00.

### **RECOMMENDATION:**

Staff recommends a motion to approve Change Order #11 for the Independence Façade COVID project with a decrease to the contract in the amount of \$2,370.00 and to authorize the City Manager to sign the Change Order.

**Change Order CO#11**Independence Facades Covid – 300 1<sup>st</sup> St. E.

Date : 10/03/2023

**Distribution List:**
 Owner   x    
 Architect   x    
 Contractor   x    
 Field             
 Other           

Contractor : Cornerstone Comm. Cont.

Architect's Project Number : 2121

Architect : Curtis Architecture &amp; Design

Contract Date: March, 2022

This change order intends to remove the remaining contingency funds from Address 300 as the project is coming to a close so that a final pay application may be submitted.

The original (bid sum including contingency funds) was \$ 634,069.00

The net change (including contingency fund projections) by  
previously authorized Change Orders \$ 567,634.00

The (contract sum) will be ~~(increased)~~ ~~(decreased)~~  
~~(unchanged by using contingency funds under this~~  
~~—facade)~~ by this Change Order in the amount of \$ 2,370.00

The new contract sum including this change order will be \$ 565,264.00

The contract time will be ~~(increased)~~ ~~(decreased)~~  
(unchanged) by Days: 0

The date of substantial completion as of the date of this  
change order therefore is ~~(increased)~~ ~~(decreased)~~  
(Unchanged) Date 07-04-2023

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR , &amp; OWNER.

**Curtis Architecture**
 3408 Woodland Ave  
 WDSM, IA 50266



Signature

Rodney L. Curtis

Date: 10-3-23**Cornerstone Comm.**
 401 7<sup>th</sup> St.  
 Corning, IA 50841

 Jason  
 Kentner

 Digitally signed  
 by Jason Kentner  
 Date: 2023.10.03  
 10:27:44 -05'00'

Signature

Jason Kentner

Date: 10-03-2023**City of Independence**
 331 1<sup>st</sup> St. East  
 Independence, IA 52644

Signature

Independence

Date: \_\_\_\_\_



## CITY COUNCIL MEMORANDUM

---

**TO:** City Council

**FROM:** Matthew R. Schmitz, MPA - City Manager

**DATE OF MEETING:** December 11, 2023

**ITEM TITLE:** Change Order #12 for the Independence Façade COVID Project

---

### **BACKGROUND:**

The Downtown Façade COVID Project was originally started in March of 2022 to repair and improve the facades of businesses that elected to participate in the program.

### **DISCUSSION:**

This change order intends to remove the remaining contingency funds from 306 1<sup>st</sup> Street as the project is coming to a close so that the final pay application may be submitted.

### **RESULTS:**

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of Engaging and Catalyzing Community and Developing and Reviving Independence. This item helps achieve that vision by providing for a modern, well-kept, vibrant downtown for our Citizens and Visitors to visit.

### **FINANCIAL CONSIDERATION:**

This is a reallocation of contingency funds within the projects and will decrease the overall contract price by \$7,833.00. The new contract sum will be \$557,431.00.

### **RECOMMENDATION:**

Staff recommends a motion to approve Change Order #12 for the Independence Façade COVID project with a decrease to the contract in the amount of \$7,833.00 and to authorize the City Manager to sign the Change Order.



**Change Order CO#12**Independence Facades Covid – 306 1<sup>st</sup> St. E.

Date : 10/03/2023

**Distribution List:**
 Owner   x    
 Architect   x    
 Contractor   x    
 Field             
 Other           

Contractor : Cornerstone Comm. Cont.

Architect : Curtis Architecture &amp; Design

Architect's Project Number : 2121

Contract Date: March, 2022

This change order intends to remove the remaining contingency funds from Address 306 as the project is coming to a close so that a final pay application may be submitted.

The original (bid sum including contingency funds) was \$ 634,069.00

The net change (including contingency fund projections) by  
previously authorized Change Orders \$ 565,264.00

The (contract sum) will be ~~(increased)~~ ~~(decreased)~~  
~~(unchanged by using contingency funds under this~~  
~~—facade)~~ by this Change Order in the amount of \$ 7,833.00

The new contract sum including this change order will be \$ 557,431.00

The contract time will be ~~(increased)~~ ~~(decreased)~~  
(unchanged) by Days: 0

The date of substantial completion as of the date of this  
change order therefore is ~~(increased)~~ ~~(decreased)~~  
(Unchanged) Date 07-04-2023

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR , &amp; OWNER.

**Curtis Architecture**
 3408 Woodland Ave  
 WDSM, IA 50266

Signature

Rodney L. Curtis

Date: 10.3.23**Cornerstone Comm.**
 401 7<sup>th</sup> St.  
 Corning, IA 50841

 Jason  
 Kentner  
Digitally signed  
by Jason Kentner  
Date: 2023.10.03  
10:28:10 -05'00'

Signature

Jason Kentner

Date: 10-03-2023**City of Independence**
 331 1<sup>st</sup> St. East  
 Independence, IA 52644

Signature

Independence

Date:

**Independence Police Department**  
November 2023 Monthly Report

Description	Total
Suspicious Person	4
Suspicious vehicle	5
Stalled Vehicle	9
Accident-Unknown	2
10-50 Fatality	0
Property Damage Accident	17
Personal Injury Accident	1
Hit & Run Accident	0
911 Hangup Call	1
Alarm	10
Anhydrous Ammonia Call	0
Anhydrous Ammonia theft/Attempt	0
Animal Call	1
Arson Suspected	0
Assault	1
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	1
Bomb Threat	0
Bribery	0
Bullying	0
Burglary	3
Burglary in Progress	3
Controlled Burn	0
Criminal History Run	0
Code Enforcement Ordinance	0
Child Abuse or Neglect	2
Civil Papers Served	1
Civil Matter	4
Carbon Monoxide Call	0
Mental or Substance Abuse Commital	0
Contract Time	0
Curfew Violation	0
Cyber Bullying	0
Body Found	0
Death Unattended	0
Death Notice Delivery	0

**Independence Police Department**  
November 2023 Monthly Report

Description	Total
Debris on Roadway	0
Disorderly Conduct	20
Dogs Barking/Running Loose	4
Domestic Disturbance	4
Driving Complaint	7
Drug Related Death	0
Possession of Drug Equipment	1
Drug Possession	5
Sale of Drugs	1
Illegal Dumping/Littering	0
Drive Under Suspension/Revocation	0
Escaped Prisoner	0
Indecent Exposure	0
General Fire Call	7
Possession of Firearms	0
Fireworks Complaint	0
Forgery	0
Found Person	0
Found Property	3
Fraud/Counterfeit	3
Funeral Escort	1
Gambling	0
Gas Odor or Pipeline Leak	0
Grain Bin Entrapment	0
Harassment	8
Hate Crime	0
Hazardous Material	0
Homicide	0
Hunting Complaint	0
Ice/Water Rescue	0
For Information Only	0
Junk Vehicle Removal	0
Keys Locked in Vehicle	1
Kidnapping	0
Larceny/Theft	0
Lift Assist/Fallen Not Injured	0
Liquor Law Violation	1
Littering	0
All Medical	8
Mental Case/Comital	1
Meth Dump	0



**Independence Police Department**  
November 2023 Monthly Report

Description	Total
Meth Items Purchased	0
Found Meth Lab/Remnants	0
Missing/Lost Person	5
Missing/Lost Property	0
Money Escort	0
Moving Violation	0
Motor Vehicle Theft	0
Used for Running NIC Numbers	0
Noise/Disturbing the Peace	0
Obscene Call	0
Gas or Suspicious Odor	2
Open Door	0
All Others Not Listed	10
Operating While Intoxicated	0
Parking Violation	2
Phone Log	0
Prostitution	0
Prowler	0
Public Intoxication	3
Possession Under the Legal Age	0
Rape	0
Water Over the Road/Blocked Road	0
Robbery	0
Runaway	0
Sexual Offense	3
Shoplifting	3
Selling Door to door	0
Failure to Register as a Sex Offender	0
Suicidal Person	3
Suicide	0
Terrorism	0
Theft	1
Threats	2
Possession of Tobacco Usage	0
Towed Vehicle	0
Drone Training	0
Transport	1
Trees Wires Down	0
Trespassing	6
Truancy (Skipping School)	0
Traffic Stop	197

**Independence Police Department**  
November 2023 Monthly Report

Description	Total
Unattendend Death	0
Homeless Person	0
Vandalism	2
Vin Check	0
Violation No Contact Order	0
Warrant Served/Issue	0
Weapons	3
Welfare Check	6
Extra Patrol	0
<b>Total</b>	<b>393</b>

**Parking Tickets**

	Total
Prkng Tickets Written	7
Prkng Tickets Paid	3
Fee Amount Received	\$45.00
<b>Total</b>	<b>\$45.00</b>

**Other Fees**

Accident Reports	1
Fee Amount Received	\$10.00
Restitution (wrnt./trns.)	325
Fee Amount Received	\$12,729.62
Incident Reports/Videos	0
Fee Amount Received	\$0.00
Donations	8
Fee Amount Received	\$7,560.00
Impound Fees	0
Fee Amount Received	\$0.00
Golf Cart Registration	0
Fee Amount Received	\$0.00
Other Fees Received	0
Fee Amount Received	\$0.00
<b>Total</b>	<b>\$20,299.62</b>

**Independence Police Department**  
November 2023 Monthly Report

Description	Total
-------------	-------

**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
<b>Total</b>	<b>0</b>

**Issued on 3rd Ave. SE**

11-15 MPH Over	73
16-20 MPH Over	8
21-25 MPH Over	0
26 MPH & Over	0
<b>Total</b>	<b>81</b>

**Issued on 1st St. W**

Citations Issued 7:30-8:30 AM

6 MPH Over	46
7 MPH Over	31
8-10 MPH Over	41
11-15 MPH Over	22
16-20 MPH Over	2
21 MPH & Over	1
<b>Total</b>	<b>143</b>

**Issued on 1st St. W**

Citations Issued 3:00-4:00 PM

6 MPH Over	60
7 MPH Over	47
8-10 MPH Over	85
11-15 MPH Over	41
16-20 MPH Over	3
21 MPH & Over	0
<b>Total</b>	<b>236</b>

**Independence Police Department**  
November 2023 Monthly Report

Description	Total
<b>Issued on 1st St. W</b>	
All Other Times Except School Times	
11-15 MPH Over	34
16-20 MPH Over	4
21-25 MPH Over	1
26 MPH & Over	0
<b>Total</b>	<b>39</b>

**Total of All Traffic Camera Citations** 499

# Police Co-Responder Model

## A partnership with the Buchanan County Sheriff Department

First Quarter Report | July-September 2023

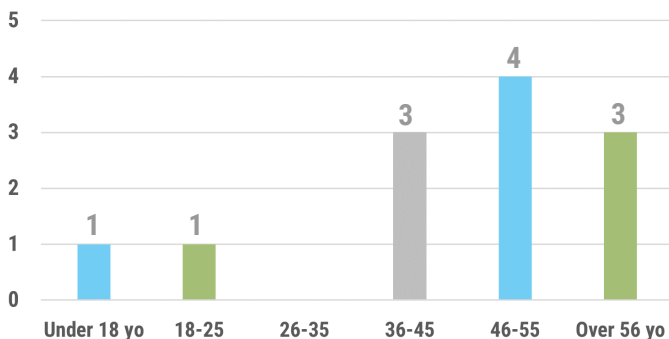
Note: The Liaison completed training in August. Data is only from September 2023.

**12** 12 dispatches in September

Dispatches

### Dispatch Demographics

Age



Gender

Male (8) 67%

Female (4) 33%

Of 12 dispatches. Category percentages have been rounded.

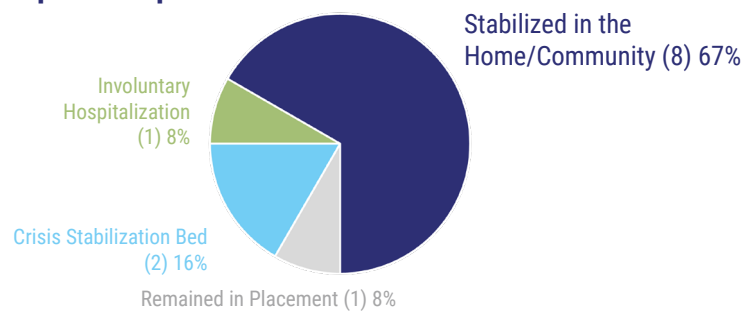
This quarter, Liaison responded with law enforcement to 50% (6/12) of dispatches. There was probable cause to arrest in 0% (0/12) of dispatches where the Liaison was on scene. 0% of dispatches where probable cause was present were diverted from arrest.

### Dispatches by Town

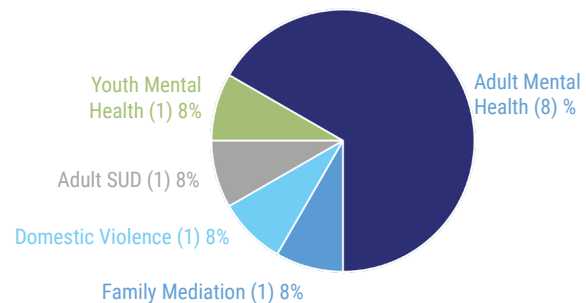
Independence: 8  
Vinton: 2  
Winthrop: 1  
Hazelton: 1

Average time  
spent per  
dispatch:  
90 minutes

### Dispatch Disposition

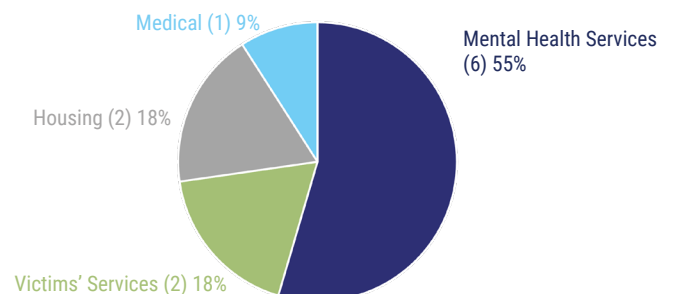


### Dispatches -Primary Presenting Issue (client)



Of 12 dispatches. Category percentages have been rounded.

### From those dispatches, Active Referrals were made to:



Of 11 dispatches. Category percentages have been rounded.

# Police Co-Responder Model

## A partnership with the Buchanan County Sheriff Department

### First Quarter Report | July-September 2023

6

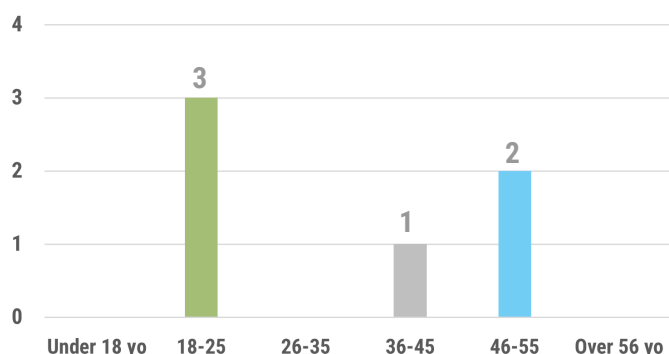
6 interventions in September

### Interventions

(non-crisis referrals from community, engagement with individuals not in crisis but referred by law enforcement)

### Intervention Demographics

Age



Gender

Male (4) 66%

Female (2) 33%

Of 6 interventions. Category percentages have been rounded.

Average time spent per intervention: 151 minutes

This quarter, Liaison responded to 100% (6/6) of interventions without an officer/deputy.

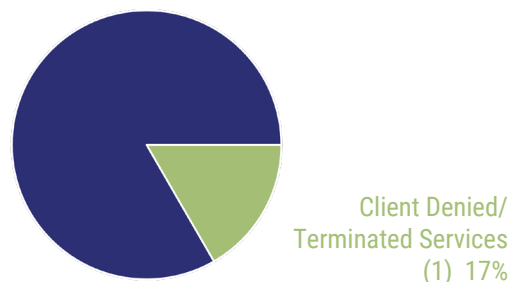
### Formal follow-ups

- 100% (7/7) of clients who received follow-up had not been to ED since dispatch/intervention
- 100% (7/7) of clients reported no new law enforcement contact at the time of follow-up.
- 86% (6/7) of clients reported their crisis felt more manageable at the time of follow-up

**Estimated total time spent: 95 minutes**

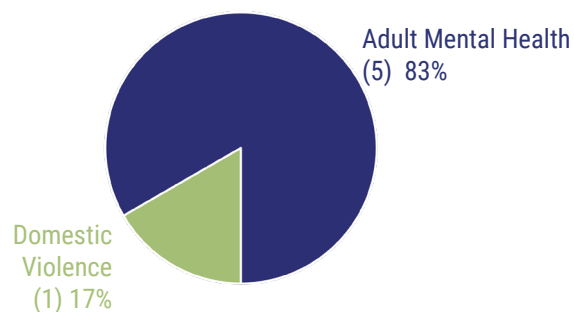
### Intervention Disposition

Stabilized in the Home/Community (5) 83%



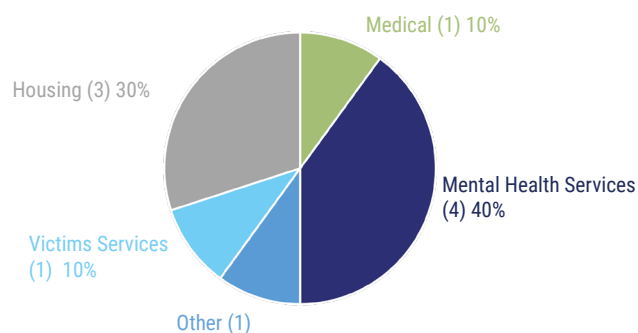
Of 6 interventions. Category percentages have been rounded.

### Interventions - Primary Presenting Issue (client)



Of 6 interventions. Category percentages have been rounded.

### From those interventions, Active Referrals were made to:



Of 10 referrals from 6 interventions. Category percentages have been rounded.

### Intervention Contact Type



Of 6 interventions. Category percentages have been rounded.

## Police Co-Responder Model

### A partnership with the Buchanan County Sheriff Department

### First Quarter Report | July-September 2023

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#### LEL Anecdote

Client was contacting 911 repeatedly during a period of mental health decompensation. He believed that he was “wanted” by law enforcement and needed to go to jail. The individual was struggling greatly with visual and auditory hallucinations, as well as suicidal ideations.

He had voluntarily sought treatment at the hospital twice in three weeks and had accidentally consumed too much of his prescription psychiatric medications. The LEL became involved and assisted individual with accessing a crisis stabilization bed. From there, the individual was transferred to subacute care to stabilize. The individual has reduced unnecessary hospitalizations and communication with emergency services currently while he receives much needed mental health stabilization services.

#### LEL Training

Kimberlee was hired and the LEL program for Buchanan County Sheriff started this quarter. Kimberlee completed ASIST, CIT, CALM, and Suicide Risk Screener and Intervention trainings during this time.

**INDEPENDENCE LIGHT & POWER**  
**MINUTES OF REGULAR BOARD MEETING**

Item #33.

**November 30, 2023**

Call to Order: The regular monthly meeting of the Board of Trustees of Independence Light & Power was called to order at 10:11 a.m. on November 30, 2023 in the administrative office building. Chairman Lance Fricke presided. Present at the meeting via audio/video or in person were Trustees, Michelle Burk, Amber Hunt, Mike Lenius and Jerry Stelter. Absent; none. Also, present were Kevin Sidles, Seth Modderman, Melissa Hearn, Sara Wilson, and Brian Eddy. Votes were unanimous unless indicated otherwise.

Consent Agenda: Inclusive of the minutes of the October 26, 2023 regular meeting, Bills #43394, #43446, #43542, #43554, #43564, #43568, #43578, #43708, #43866, #43873, #43877, #43897, #43952, #43967, 44872-44927; electronic payments #8804501-4531; and direct deposit advice #9906255-6278; 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 Hearn and Wieland traveled to WPPI for professional development on November 9, 2023; Income Offset transition to Department of Revenue was approved and is in effect; Transfer of funds into CD's were made as approved at Regular October Board Meeting. 3) Hearn reported promotion of the ILPT App for the months of November and December; ILPT will be present at Jingle on Main on Friday, December 1, 2023. 4) Sidles reported the breaker & relay testing is complete; Lineman continuing to work with the City to trim and cut trees. 5) Old Business – None. 6) New Business – None. 7) The next regular Board meeting will be Thursday December 21, 2023 at 9:00 a.m. 8) An upcoming meeting has been set for Thursday January 18, 2024 at 9:00 a.m. 9) Moved for adjournment at 10:19 a.m. with a motion by Burke.

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Lance Fricke, Chairperson

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Mike Lenius, Secretary/Treasurer

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Date Approved



**INDEPENDENCE LIGHT & POWER**  
**MINUTES OF PUBLIC HEARING**  
**November 30, 2023**

A public hearing of Independence Light and Power was called to order at 9:04 a.m. on November 30, 2023 in the administrative office building. The purpose of the meeting was to approve the 2024 calendar year budget. Chairperson Lance Fricke presided. Present at the meeting via audio/video or in person were Trustees Gerald Stelter, Mike Lenius, Amber Hunt and Michelle Burke. Absent: None. Also present were Kevin Sidles, Seth Modderman, 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 2024 budget of Independence Light and Power was adopted by resolution on a motion by Burke, second by Hunt; all ayes. The proper documents will be filed with the Buchanan County Auditor's office.

The meeting was adjourned at 9:05 a.m. with a motion by Lenius, second by Stelter.

\_\_\_\_\_  
 Lance Fricke, Chairperson

\_\_\_\_\_  
 Mike Lenius, Secretary/Treasurer

\_\_\_\_\_  
 Date Approved

List of Bills for  
Independence Light Power  
Board Meeting November 30, 2023

Item #33.

Receipts for the month of October		
A/R Customer	\$	792,482.20
Utility Deposits	\$	1,416.00
Misc	\$	14,595.79
Subsidiary	\$	8,750.00
LEEF Program	\$	3,674.76
Project Share	\$	305.00
Pole Rental	\$	9,368.82
Vendor	Amount	
MRS WILLIAM ALTHAUS rfnd	\$	115.60
WANDA RAE DUGGAN hsekpg	\$	150.00
CONNIE PRICE hsekpg	\$	100.00
A-TEC RECYCLING INC misc	\$	301.92
TERESA BRIGGS eebnft	\$	348.25
BUCHANAN CO ABSTRACT CO misc	\$	200.00
C.J. COOPER & ASSOCIATES, INC admin	\$	135.00
CITY OF INDEPENDENCE pilot	\$	13,000.00
CONSOLIDATED ENERGY fuel	\$	807.94
DUNLAP MOTORS, INC veh	\$	364.72
FAREWAY STORES, INC suppl	\$	288.28
HARDWARE HANK veh/maint/ugrd	\$	23.18
INDEPENDENCE LIGHT & POWER util	\$	1,115.14
INDEPENDENCE TELECOMMUNICATION maint	\$	275.74
JOHN DEERE FINANCIAL maint	\$	319.69
NAPA AUTO PARTS maint/veh	\$	27.76
OELWEIN PUBLISHING CO publ	\$	261.24
PDCM INSURANCE ins/sfty	\$	330.00
PETTY CASH misc	\$	18.86
PROFESSIONAL COMPUTER SOLUTIONS maint	\$	986.00
ROBERTS & EDDY, P.C. legal	\$	300.00
ROTARY CLUB OF INDEPENDENCE dues/admin	\$	71.50
SPAHN AND ROSE suppl	\$	38.31
VERN'S TRUE VALUE ugrd	\$	20.32
BRUENING ROCK PRODUCTS, INC substn	\$	156.43
RUSSELL COOK rfnd	\$	44.17
CRESCENT ELECTRIC SUPPLY CO ugrd	\$	155.02
DAN DELAGARDELLE rfnd	\$	18.39
SAMUEL/JAKOB FREYASON rfnd	\$	28.97
ZACH GLANZ rfnd	\$	4.33
MIKEY D'S RENTALS rfnd	\$	150.00
KRISTY MORRIS rfnd	\$	32.10
ZOEY MULFORD rfnd	\$	83.72
OFFICE TOWNE, INC suppl	\$	236.95
LESLIE POSTEL rfnd	\$	10.82
VICTORIA REINKOESTER rfnd	\$	45.10
JEN/DAN SWEENEY rfnd	\$	150.00
TREASURER, STATE OF IOWA misc	\$	1,002.60
VISA CARD SERVICES agrmt/admin/mktg	\$	1,995.40
AFLAC prded	\$	96.53
ERIC BAILY eebnft	\$	219.34
BANKIOWA fundxfr	\$	41,250.00
BEATON INC effc	\$	120.00
BUCH CO SENIOR CENTER effc	\$	256.00
COLONIAL INSURANCE prded	\$	760.36
WANDA RAE DUGGAN hsekpg	\$	150.00
INDEPENDENCE TELECOMMUNICATION lbr	\$	4,546.79
OELWEIN PUBLISHING CO publ	\$	162.76
PACIFIC LIFE prded	\$	780.00
CONNIE PRICE hsekpg	\$	100.00
ROBERTS & EDDY, P.C. legal	\$	200.00
S & K COLLECTIBLES shpg	\$	148.14
TRISTAR BENEFIT ADMIN admin	\$	88.00
YOUNG PLUMBING & HEATING CO agrmt	\$	472.00
BANKIOWA achxfer	\$	153,259.36
INDEP LIGHT & POWER leef	\$	3,674.76
TREASURER, STATE OF IOWA swt	\$	4,373.69
IPERS ipers	\$	17,454.81
PAYMENT SERVICE NETWORK, INC cust svc	\$	124.63
PAYMENT SERVICE NETWORK, INC cust svc	\$	2,800.77
MIDAMERICAN ENERGY util	\$	40.43
MIDAMERICAN ENERGY util	\$	13.87
TRISTAR BENEFIT ADMIN ins	\$	1,867.00
WASTE MANAGEMENT svcs	\$	210.39
KONICA MINOLTA BUSINESS SOLUTIONS maint	\$	12.00
KONICA MINOLTA BUSINESS SOLUTIONS maint	\$	63.79
INFOSEND, INC cust svc	\$	2,254.75
PITNEY BOWES maint	\$	165.54
TRISTAR BENEFIT ADMIN ins	\$	115.55
FICA/FWT EFT--ACH fwt	\$	8,740.38
WELLMARK BCBS ins	\$	968.80
STANDARD INSURANCE CO ins	\$	182.52
WELLMARK BCBS ins	\$	15,895.35
TRISTAR BENEFIT ADMIN ins	\$	381.30
VISION SERVICE PLAN ins	\$	351.73
IOWA ONE CALL emails	\$	45.90
SHERMCO INDUSTRIES proj	\$	5,658.00
STOREY KENWORTH   MATT PARROTT suppl	\$	633.88
WAGEWORKS flex	\$	402.42
WPPI ENERGY pwr	\$	603,051.61
TREASURER, STATE OF IOWA usetax	\$	331.15
FICA/FWT EFT--ACH fwt	\$	8,696.51
TREASURER, STATE OF IOWA swt	\$	2,827.32
IPERS ipers	\$	11,524.70
RESERVE ACCOUNT usps	\$	800.00
SALES TAX --ACH tax	\$	13,716.59
PAYROLL lbr	\$	49,594.99
	\$	983,297.86

**INDEPENDENCE TELECOM UTILITY**  
**MINUTES OF REGULAR BOARD MEETING**  
**November 30, 2023**

Call to Order: A regular meeting of the Board of Trustees of Independence Telecommunications Utility was called to order at 9:06 a.m. on November 30, 2023 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, Mike Lenius and Jerry Stelter. Absent; none. Also, present were Kevin Sidles, Seth Modderman, Melissa Hearn, Sara Wilson, and Brian Eddy. Votes were unanimous unless indicated otherwise.

Consent Agenda: Inclusive of the minutes of the October 26, 2023 regular meeting, Bills #21047-21081; electronic payments #8805170-5209 and direct deposit advice #9903349-3364; Month end and operations reports were approved with a motion by Lenius, second by Stelter.

Business Conducted: 1) No public request or comment. 2) Wilson reported Hearn and Wieland traveled to WPPI for professional development on November 9, 2023; Transfer of funds into CD's were made as approved at Regular October Board Meeting. 3) Hearn reported promotion of the ILPT App for the months of November and December; ILPT will be present at Jingle on Main on Friday, December 1, 2023; Working on letters, materials and website for rate changes effective January 1, 2024. 4) Modderman reported **Internet** updates: a) C4 Utilization average; b) Calix Utilization remains steady; **Construction** updates: Fiber conversions underway. **Outage** updates: None. **Phone** updates: None; **Cable TV** updates: None; **Internet** updates: Amazon Prime Steaming Cache in place and running; Taylor attending fiber training in Rochester on November 28–December 1, 2023. 5) Old Business – None. 6) New Business –None. 7) The next regular Board meeting will be Thursday December 21, 2023 at 9:00 a.m. 8) An upcoming meeting has been set for Thursday January 18, 2024 at 9:00 a.m. 9) Lenius moved to go into closed session at 9:20 a.m. to discuss competitive information, Iowa Code 22.7(6) and personnel, Iowa Code 21.5(i), second by Burke. 10) ITU back into regular session at 10:04 a.m. 11) Moved for adjournment at 10:04 a.m. with a motion by Burke.

\_\_\_\_\_  
Lance Fricke, Chairperson

\_\_\_\_\_  
Mike Lenius, Secretary/Treasurer

\_\_\_\_\_  
Date Approved

**INDEPENDENCE TELECOM UTILITY****MINUTES OF PUBLIC HEARING****November 30, 2023**

A public hearing of Independence Telecommunications Utility was called to order at 9:01 a.m. on November 30, 2023 in the administrative office building. The purpose of the meeting was to approve the 2024 calendar year budget. Chairperson Lance Fricke presided. Present at the meeting via audio/video or in person were trustees Gerald Stelter, Mike Lenius, Amber Hunt and Michelle Burke. Absent: None. Also present were Kevin Sidles, Seth Modderman, 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 2024 budget of Independence Telecommunications Utility was adopted by resolution on a motion by Burke, second by Hunt; all ayes. The proper documents will be filed with the Buchanan County Auditor's office.

The meeting was adjourned at 9:03 a.m. with a motion by Stelter, second by Burke.

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Lance Fricke, Chairperson

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Mike Lenius, Secretary/Treasurer

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Date Approved

List of Bills for  
Independence Telecommunications  
Board Meeting November 30, 2023

Item #33.

Receipts for the month of October

Cable:	\$	127,360.61
Internet:	\$	164,167.97
Telephone:	\$	32,942.78
Access Revenue	\$	978.01
Md Transport	\$	3,374.83
Prepaid Receipts	\$	1,630.30
Misc	\$	15,787.53
<b>Vendor</b>	<b>Amount</b>	
BUCHANAN COUNTY AUDITOR e911	\$	1,735.07
CALIX INC agrmt	\$	19,252.23
CONSOLIDATED ENERGY fuel	\$	1,015.21
HARDWARE HANK wrk equip	\$	45.45
INDEPENDENCE LIGHT & POWER util	\$	4,430.46
IOWA DEPT OF TRANSPORTATION veh	\$	1,644.30
JOHN DEERE FINANCIAL - NORBY'S wrk equip	\$	67.38
OELWEIN PUBLISHING COMPANY mktg	\$	915.00
PRINT EXPRESS mktg	\$	81.32
ROBERTS & EDDY, P.C. legal	\$	300.00
ROTARY CLUB OF INDEPENDENCE dues/admin	\$	71.50
SHOWTIME NETWORKS INC pgrm	\$	187.44
SIGNS & MORE LLC veh	\$	199.15
THE NEWS mktg	\$	350.00
AUREON NETWORK SERVICES svcs	\$	8,730.53
CHRISTIE DOOR COMPANY wrk equip	\$	1,752.66
CJ COOPER AND ASSOCIATES, INC admin	\$	135.00
EAST CENTRAL IA RURAL ELEC. COOP util	\$	36.96
LUMEN aka CENTURY LINK access	\$	76.29
NORTHERN DIRECTORY PUBLISHING mktg	\$	4,353.74
OFFICE TOWNE, INC suppl	\$	236.95
PDCM INSURANCE sfty trng	\$	250.00
PROFESSIONAL COMPUTER SOLUTIONS LLC maint	\$	45.00
VISA CARD SERVICES agrmt/admin	\$	1,252.35
AFLAC prded	\$	125.64
ALLIANT ENERGY util	\$	121.99
BANKIOWA fundxfer	\$	50,000.00
COLONIAL LIFE prded	\$	152.87
CY & CHARLEY'S FIRESTONE veh	\$	776.32
FINLEY ENGINEERING CO consult	\$	717.00
INDEPENDENCE LIGHT & POWER lbr/rent/loan	\$	19,122.13
OELWEIN PUBLISHING COMPANY publ	\$	153.04
PACIFIC LIFE prded	\$	800.00
POWER & TEL wrk equip	\$	668.96
TRISTAR BENEFIT ADMIN admin	\$	56.00
TREASURER, STATE OF IOWA swt	\$	2,814.03
IPERS ipers	\$	10,993.00
SOUTH FRONT NETWORKS LLC trnsprtsvcs	\$	107.00
MIDAMERICAN ENERGY COMPANY svcs	\$	20.80
MIDAMERICAN ENERGY COMPANY svcs	\$	20.80
TRISTAR BENEFIT ADMIN ins	\$	2,014.28
WASTE MANAGEMENT OF INDEPENDENCE svcs	\$	210.39
NBC SPORTS CHICAGO pgrm	\$	5,320.78
INTERSTATE TRS FUND assess	\$	577.51
NATIONAL CABLE TELEVISION COOP pgrm	\$	107,938.74
FICA/FWT EFT-ACH fwt	\$	5,220.38
STANDARD INSURANCE CO ins	\$	127.76
VERIZON WIRELESS cell	\$	296.12
WELLMARK BCBS ins	\$	8,153.88
ANPI, LLC svcs	\$	785.32
ARRIS agrmt	\$	5,211.92
BANDWIDTH, INC e911	\$	2,011.07
BIG 10 NETWORK pgrm	\$	3,233.03
EVOLUTION DIGITAL, LLC pgrm	\$	129.30
HURRICANE ELECTRIC INTERNET SERVICES trnsprtsvc	\$	2,756.00
IOWA ONE CALL emails	\$	45.90
CENTURY LINK access	\$	530.67
MLB NETWORK pgrm	\$	811.24
NEXSTAR BROADCASTING GROUP pgrm	\$	527.64
NEONOVA NETWORK SERVICES email/scrip svc	\$	1,347.29
POP MEDIA NETWORKS pgrm	\$	293.43
ROVI GUIDES, INC pgrm	\$	997.07
SINCLAIR TV GROUP, INC pgrm	\$	1,674.60
WAGEWORKS flex	\$	296.64
ZCORUM agrmt	\$	1,452.00
VISION SERVICE PLAN ins	\$	178.33
SALES TAX--ACH tax	\$	8,554.26
UNITED STATES TREASURY fet	\$	251.97
UNIVERSAL SERVICE ADMIN CO usac	\$	1,334.36
NATIONAL CABLE TV COOP wrk equip	\$	129.95
READLYN TELEPHONE COMPANY svcs	\$	99.87
IOWA WORKFORCE DEVELOPMENT suta	\$	22.09
TREASURER, STATE OF IOWA swt	\$	1,786.61
IPERS ipers	\$	7,154.67
FICA/FWT EFT-ACH fwt	\$	5,359.93
PAYROLL lbr	\$	31,237.53
	\$	<b>341,886.10</b>