



[ CITY OF ]  
O T T U M W A

TENATIVE AGENDA  
OTTUMWA CITY COUNCIL

SPECIAL MEETING NO. 8  
Conference Room, Joint Law Enforcement Center  
330 W. Second St.

March 28, 2023  
5:30 O'Clock P.M.

PLEDGE OF ALLEGIANCE

ROLL CALL: Council Member Galloway, McAntire, Hull, Pope, Roe and Mayor Johnson.

APPROVAL OF AGENDA

IDENTIFICATION OF CITIZENS DESIRING TO COMMENT ON AGENDA ITEMS:

(When called upon by the Mayor, step to the microphone; state their name, address and agenda item to be addressed. The Mayor will invite you to address the Council when that topic is being discussed. Remarks will be limited to **three minutes or less**. The City Clerk shall keep the time and notify the Mayor when the allotted time limit has been reached. Comments are to be directly germane to the agenda item being discussed; if not directly germane as determined by the Mayor will be ruled out of order.)

***All items on this agenda are subject to discussion and/or action.***

1. FY24 Budget Presentation – City Admin. Work Session with current Council Members.

RECOMMENDATION: Receive FY24 Budget Presentation

2. Discussion on City Admin. evaluation tools and/or matrix.

RECOMMENDATION: Open discussion.

PUBLIC FORUM:

The Mayor will request comments from the public on topics of city business or operations other than those listed on this agenda. Comments shall not be personalized and limited to three minutes or less. Comments not directly applicable to operations, inappropriate, or an improper utilization of meeting time, as determined by the Mayor, will be ruled out of order. When called upon by the Mayor, step to the microphone; give your name, address and topic on which to address the Council. The Council is not likely to take any action on your comments due to requirements of the Open Meetings Law. Pertinent questions, comments or suggestions may be referred to the appropriate department, city administrator or legal counsel for response, if relevant.

ADJOURN

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



CITY OF  
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**FAX COVER SHEET**

City of Ottumwa

DATE: 3/24/2023 TIME: 10:30 AM NO. OF PAGES 2  
(Including Cover Sheet)

TO: News Media CO: \_\_\_\_\_

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

FROM: Christina Reinhard

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

MEMO: Tentative Agenda for the Special City Council Work Session #8 to be held on  
3/28/2023 at 5:30 P.M. at the Joint Law Enforcement Center.

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\*\*\* FAX MULTI TX REPORT \*\*\*  
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JOB NO.	2934	
DEPT. ID	4717	
PGS.	2	
TX INCOMPLETE	-----	
TRANSACTION OK	916416847834	Ottumwa Courier
	916606271885	KTVO
	916416823269	Ottumwa Waterworks
ERROR	916416828482	Tom FM



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JOB NO.	2934	
DEPT. ID	4717	
ST. TIME	03/24 10:33	
SHEETS	2	
FILE NAME		
TX INCOMPLETE	-----	
TRANSACTION OK	916416847834	Ottumwa Courier
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[ CITY OF ]

OTTUMWA

Budget 2023-2024

# Purpose of Budget

- Provide Resources to Meet Legal, Mandated & Statutory Obligations:
  - Public Safety
  - Building Inspections
  - Elections
- Matching Resources to Community Needs & Goals:
  - Parks System
  - Economic Development
  - Website

## Purpose of Budget (cont.)

- Balance the Required Services “Needs” with the Desired Services “Wants”
- Ensure Stable Internal (Administrative) Support in the Provision of Services
- Link Budget to the Guiding Principles of the Comprehensive Plan:
  - Housing
  - Quality of Life
  - Growth
  - Celebrating Diversity

# Municipal Fund Accounting

- Municipal operations are segregated into a variety of accounts or “Funds”
- Operations of each “Fund” are comprised of its own:
  - Assets
  - Liabilities
  - Revenues
  - Expenditures
- Each “Fund” is considered a separate, self-balancing entity for purposes of accounting



# Types of Funds

- Governmental Funds (28)
  - General Fund
  - Special Revenue Funds
  - Capital Projects Funds
  - Debt Service Funds
  - Permanent Funds
  - Governmental Activities
- Proprietary Funds
- Internal Service Funds
- Fiduciary Funds
  - Pension Trust Funds
  - Private Purpose Trust Funds
  - Agency Funds

# Road Use Fund (Spec. Revenue)

Revenues: \$4,560,711

## Major Revenue

- State Aid – Road Use Tax: \$3,400,000
- Transfer In – LOSST: \$649,049

Expenditures: \$6,429,072

## Major Expenditures:

- Street Maintenance: \$3,264,791
- Central Garage: \$1,035,236
- Street Lighting: \$441,250
- Snow Removal: \$291,569
- Traffic Maintenance: \$442,133
- Traffic Light Maintenance: \$293,363
- Street Cleaning: \$306,889

Est. Balance: Beg - \$7.2M / End - \$5.3M

# Local Option Sales and Service Tax Fund

## Another Special Revenue Fund

- 10% is used for Property Tax Relief
- 90% is for Streets and Sewers

Revenues: \$4,500,000

Expenditures: \$4,500,000

- Debt Service (Street/Sewer): \$2,400,951
- Phase 8: \$1,000,000
- Road Use / ESRP: \$649,049
- General Fund property tax relief (10%): \$450,000

## Levies Reported: Dept. of Management

- General Fund - \$8.10 Max
- Other Permissible Levies
  - Non-Voted
    - City Owned Civic Center O&M - \$0.135 Max
    - Liability, Property, and Self Insurance Costs – Amount Necessary
  - Voted
    - Support Public Library - \$0.27 Max

## Levies Reported: Dept. of Management

- Special Revenue Levies
  - Emergency Levy - \$0.27 ^
- Debt Service
- Employee Benefits
  - Police & Fire Retirement (411 Account) – Amount Necessary
  - FICA & IPERS – Amount Necessary ^
  - Other Employee Benefits – Amount Necessary ^

^ Only if Gen Fund maxed at \$8.10

## General Fund Services (\$8.10 Levy)

- Public Safety
  - Police
  - Dispatch
  - Fire
- Engineering
- Refuse Collection
- Building / Code Enforcement
- Parks
- Beach Ottumwa
- Planning
- Administration
  - City Clerk
  - Finance
  - General Admin
  - Human Resources
  - Info Tech

# General Fund Budget Considerations

- Maintain “Coverage Ratio” between 20 – 25%
- Add staff to supplement services
  - Facilities Maintenance Manager
  - Housing Code Enforcement Inspector
  - Human Resources Generalist / Risk Manager
  - Info Tech Technician
  - Parks Utility Worker
  - Planner I
  - Public Information Officer

# General Fund Budget Expenses

*Increase \$2.1M*

- **Personnel Services:** Increase \$939,000 (8.1%)
  - Consideration of CBAs / benefits / COLA (non-rep)
  - Additional staffing
- **Contractual Services:** Increase \$858,000 (23.9%)
  - Adjustment to current agreements – Garbage, Humane Society
  - Operating costs related to service agreements (prev. under capital) – UKG, etc.
- **Supplies:** Increase \$111,000 (18.2%)
- **Transfer / Support:** Increase \$110,000 (19.9%)
  - Additional \$42.7 K to Bridge View Center
  - Additional \$42K to Cemetery
  - Additional \$30K to Library



# General Fund Budget Revenues

*Increase \$2.1M*

- **Garbage Collection Fees:** Increase \$208,994
- **General Revenues:** Increase \$1,973,597
  - **Taxes – (\$312,842)**
    - Adjust Admin Fees to 10% - Inc \$442,041
    - Hotel / Motel Tax – Inc \$175,000
    - Transfer (Benefits) – Inc \$90,866
    - Transfer (Franchise Fee – PS) – Inc \$1,600,000

# Balanced Budget / Coverage Ratio

- At this time the General Fund is \$4,214 under budget.
- There are two options to balance the budget:
  - 1) Utilizing franchise fees to cover public safety costs in the budget
  - 2) Increase Administrative Support Fees to 10% to address additional support costs

	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024
<b>Fund Balance – July 1</b>	3,952,277	3,603,662	3,603,662	3,694,840
<b>Revenue</b>	15,703,690	16,367,665	16,306,081	18,515,665
<b>Expenditures</b>	16,052,305	16,396,840	16,214,903	18,511,451
<b>Fund Balance – June 30</b>	3,603,662	3,575,124	3,694,840	3,699,054
<b>Coverage Ratio</b>	22.4%	21.8%	22.8%	20.0%

# Trust & Agency Levy

Maximum Levy Established: \$5,139,673

- 411 Account – Police & Fire Retirement
- FICA & IPERS
- Other Employee Benefits

Fiscal Year 22: Increased FB \$610,725 due to decrease in transfers out

Fiscal Year 24 expected to have less taxable valuation / revenue, but is anticipated to have a partial bounce back in FY25 and beyond.

Recommendation: Draw down the fund balance and decrease the levy =  
Positive impact on OVERALL TAX LEVY (lowering by .01895)

Est. Balance: Beg - \$1.8M / End - \$1.4M

# Levy Comparison - YoY

	2022-2023		2023-2024	
	Levy	Amount	Levy	Amount
General Fund	8.10000	5,499,914	8.10000	5,214,105
Event Center	0.13500	91,665	0.13500	86,902
Emergency	0.27000	183,330	0.27000	173,803
Library	0.27000	183,330	0.27000	173,803
Insurance	0.75000	509,251	0.82936	<b>533,870</b>
Debt Service	4.29500	3,094,994	4.40160	<b>3,010,502</b>
Trust & Agency	7.40000	5,024,613	7.19509	4,631,598
Subtotal-Regular Levy	21.22000	14,587,098	<b>21.20105</b>	13,824,584
Ag-Land	3.00375	2,816	3.00375	2,893
<b>TOTAL PROPERTY TAXES</b>		<b>14,589,915</b>		<b>13,827,477</b>
<b>TAXABLE VALUATION</b>		2014 – 2015	606,360,046	
		2015 – 2016	599,918,072	
		2016 – 2017	628,367,444	
		2017 – 2018	645,181,816	
		2018 – 2019	597,316,736	
		2019 – 2020	613,484,444	
		2020 – 2021	613,813,137	
		2021 – 2022	625,003,890	
		2022 – 2023	679,001,735	
		2023 – 2024	<b>643,716,660</b>	
				-5.20%
<b>DEBT SERVICE VALUATION</b>		2022 – 2023	720,603,922	
		2023 – 2024	<b>683,955,811</b>	
<b>AG VALUATION</b>		2022 – 2023	937,656	
		2023 – 2024	<b>963,137</b>	

## 2023 - 2024 PROPOSED OPERATING BUDGET

### TAX LEVY

	2022-2023		2023-2024	
	Levy	Amount	Levy	Amount
General Fund	8.10000	5,499,914	8.10000	5,214,105
Event Center	0.13500	91,665	0.13500	86,902
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#### TAXABLE VALUATION

2014 – 2015	606,360,046
2015 – 2016	599,918,072
2016 – 2017	628,367,444
2017 – 2018	645,181,816
2018 – 2019	597,316,736
2019 – 2020	613,484,444
2020 – 2021	613,813,137
2021 – 2022	625,003,890
2022 – 2023	679,001,735
2023 – 2024	<b>643,716,660</b>

#### DEBT SERVICE VALUATION

2022 – 2023	720,603,922
2023 – 2024	<b>683,955,811</b>

#### AG VALUATION

2022 – 2023	937,656
2023 – 2024	<b>963,137</b>

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: GENERAL FUND 001**

REVENUE DETAILS:	ACTUAL FY2022	BUDGET FY2023	ESTIMATED FY2023	DEPT REQ FY2024	ADMIN FY2024	FINAL FY2024
<b>FUND BALANCE - JULY 1</b>	<b>3,952,277</b>	<b>3,603,662</b>	<b>3,603,662</b>	<b>3,694,840</b>	<b>3,694,840</b>	<b>3,694,840</b>
TOTALS FOR DEPT 000	12,127,131	12,665,768	12,698,829	12,809,846	14,639,365	-
TOTALS FOR POLICE DEPT 110	390,432	394,491	384,516	360,000	370,500	-
TOTALS FOR DRUG TASK FORCE GRANT DEPT 112	50,338	80,000	36,948	50,000	50,000	-
TOTALS FOR TRAFFIC DEPT 113	14,220	21,000	22,935	15,000	15,000	-
TOTALS FOR FEMA COVID-19 GRANT 118	-	-	18,236	-	-	-
TOTALS FOR 2020 JAG GRANT 119	-	-	15,462	-	-	-
TOTALS FOR 2019 JAG GRANT 120	-	15,000	-	-	-	-
TOTALS FOR FIRE DEPT 150	2,440	4,000	12,158	3,000	3,000	-
TOTALS FOR ANIMAL CONTROL 190	27,103	34,000	32,037	26,500	26,500	-
TOTALS FOR PARKING ENFORCEMENT 220	34,107	48,000	12,953	36,000	36,000	-
TOTALS FOR ENGINEERING 260	2,867	-	530	-	-	-
TOTALS FOR GARBAGE COLLECTION 290	2,107,329	2,144,206	2,151,698	2,362,950	2,353,200	-
TOTALS FOR BUILDING/CODE ENFORCEMENT 340	323,387	406,000	365,823	341,000	342,000	-
TOTALS FOR PARKS 430	215,564	199,700	181,700	199,700	199,700	-
TOTALS FOR DEPOT 439	-	-	17,700	35,400	35,400	-
TOTALS FOR BEACH OTTUMWA 445	408,731	355,500	333,622	405,000	405,000	-
TOTALS FOR PLANNING & DEVELOPMENT 540	-	-	20,000	-	40,000	-
TOTALS FOR DEPT 563	-	-	933	-	-	-
TOTALS FOR CITY HALL MAINTENANCE 650	42	-	-	-	-	-
<b>SUBTOTAL</b>	<b>15,703,690</b>	<b>16,367,665</b>	<b>16,306,081</b>	<b>16,644,396</b>	<b>18,515,665</b>	<b>-</b>
LESS TRANSFER - LIBRARY (PROPERTY TAX)	-	-	-	-	-	-
LESS TRANSFER - BRIDGEVIEW (PROPERTY TAX)	-	-	-	-	-	-
LESS TRANSFER - CEMETERY (PROPERTY TAX)	-	-	-	-	-	-
LESS SURPLUS FUNDS APPLIED	-	-	-	-	-	-
<b>NET REVENUE TO GENERAL FUND</b>	<b>15,703,690</b>	<b>16,367,665</b>	<b>16,306,081</b>	<b>16,644,396</b>	<b>18,515,665</b>	<b>-</b>

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>
<b>AMOUNT AVAILABLE</b>	<b>19,655,967</b>	<b>19,971,327</b>	<b>19,909,742</b>	<b>20,339,236</b>	<b>22,210,505</b>	<b>3,694,840</b>
<b>EXPENDITURES:</b>						
110 POLICE	5,041,671	5,357,775	4,803,124	4,771,962	5,363,393	-
111 POLICE DISPATCH	656,108	726,521	652,360	832,077	839,449	-
112 DRUG GRANT	215,900	220,900	221,788	264,236	261,016	-
113 TRAFFIC GRANT	12,517	21,000	26,652	-	-	-
118 COVID-19 GRANT	15,731	-	2,410	-	-	-
120 2019 JAG GRANT	-	15,000	16,544	-	-	-
130 EMERGENCY MANAGEMENT	95	-	-	-	-	-
140 LEVEE MAINTENANCE	(454)	13,164	-	-	13,416	-
150 FIRE	3,436,474	3,409,655	3,516,818	3,484,438	3,586,953	-
190 ANIMAL CONTROL	17,337	46,420	45,380	-	60,360	-
220 PARKING ENFORCEMENT	-	-	-	-	25,269	-
260 ENGINEERING	360,909	448,549	356,360	1,163,527	488,525	-
290 REFUSE	2,014,432	2,052,375	2,107,086	-	2,327,920	-
340 HEALTH & INSPECTION	466,346	507,545	456,285	680,986	669,093	-
341 HEALTH DEPT CLEANUPS	38,344	37,000	32,000	44,500	44,500	-
345 LEAD GRANT	438	-	-	-	-	-
370 COPIER BUYOUT	179	-	168	-	-	-
420 BAND	3,909	9,250	9,250	9,300	9,300	-
430 PARKS	749,439	706,615	738,550	1,066,671	837,409	-
439 DEPOT	-	-	8,707	57,000	35,320	-
445 BEACH	554,401	501,471	513,934	617,707	624,018	-
481 MID-AM RELOCATE	613	-	500	-	-	-
520 CVB/BVC/H-M TAX	219,854	96,250	95,186	-	180,000	-
540 PLANNING/DEVELOP	139,929	132,190	222,476	248,476	261,621	-
545 SSMID DISTRICT	-	-	23,000	-	23,000	-
610 ADMINISTRATION	680,942	617,893	697,406	481,568	539,593	-
615 HUMAN RESOURCES	-	-	-	358,385	302,773	-
620 CITY CLERK	221,787	193,083	218,200	245,865	257,177	-
625 FINANCE	623,281	647,732	522,719	860,661	625,934	-
630 INFO TECH	-	-	-	238,899	313,946	-
650 CITY HALL MAINTENANCE	80,404	85,650	87,087	89,550	161,554	-
850 OTTUMWA TRANSIT	-	-	299,747	-	-	-
910 OPERATING TRANSFERS	501,719	550,165	541,165	711,912	659,912	-
LESS TRANSFER - ENGINEERING(PROJECT EXPENSES)						
<b>NET EXPENDITURE TO GENERAL FUND</b>	<b>16,052,305</b>	<b>16,396,203</b>	<b>16,214,903</b>	<b>16,227,720</b>	<b>18,511,451</b>	<b>-</b>
<b>FUND BALANCE - JUNE 30</b>	<b>3,803,662</b>	<b>3,575,124</b>	<b>3,694,840</b>	<b>4,111,516</b>	<b>3,699,054</b>	<b>3,694,840</b>

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: PARKING RAMP FUND 002**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	30,296	43,821	43,821	60,074	60,074	60,074		
REVENUE:								
PARKING ENFORCEMENT	23,552 #	18,000 #	22,553 #	23,000 #	23,000 #	-	\$ (5,000)	27.8%
TOTAL REVENUE	23,552	18,000	22,553	23,000	23,000	-	\$ (5,000)	27.8%
AMOUNT AVAILABLE	53,848	61,821	66,374	83,074	83,074	60,074	\$(21,253)	34.4%
EXPENDITURES:								
PARKING RAMP EXPENSES	10,028 #	12,600 #	6,300 #	36,770 #	12,500 #	-	\$ 100	-0.8%
TOTAL EXPENDITURES	10,028	12,600	6,300	36,770	12,500	-	\$ 100	-0.8%
FUND BALANCE - JUNE 30	43,821	49,221	60,074	46,304	70,574	60,074	\$(21,353)	43.4%



**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: ARPA FUND 003**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	-	-	-	1,841,788	1,841,788	1,841,788		
REVENUE:								
TOTALS FOR OTHER FINANCING	562,117	1,845,776	1,841,788	1,821,788	1,841,788	-	\$ 3,988	-0.2%
TOTAL REVENUE	562,117	1,845,776	1,841,788	1,821,788	1,841,788	-	\$ 3,988	-0.2%
AMOUNT AVAILABLE	562,117	1,845,776	1,841,788	3,663,576	3,683,576	1,841,788	#####	99.6%
EXPENDITURES:								
TOTALS FOR GENERAL - ARPA FUNDS	562,117	-	-	-	3,121,459	-	#####	#DIV/0!
TOTAL EXPENDITURES	562,117	-	-	-	3,121,459	-	#####	#DIV/0!
FUND BALANCE - JUNE 30	-	1,845,776	1,841,788	3,663,576	562,117.00	1,841,788	\$ 1,283,659	-69.5%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: ROAD USE TAX (110)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	4,579,900	5,842,566	5,842,566	7,166,587	7,166,587	7,166,587		
REVENUE:								
TOTALS FOR DEPT 000	4,571,302	5,223,429	5,124,032	4,922,507	4,049,299	-	\$ 1,174,130	-22.5%
STREET MAINTENANCE DEPT 210	3,179	-	2,000	-	2,000	-	\$ (2,000)	#DIV/0!
TRAFFIC MAINTENANCE DEPT 212	-	-	-	-	-	-	\$ -	#DIV/0!
BRIDGE MAINTENANCE DEPT 240	-	-	10,000	-	-	-	\$ -	#DIV/0!
PUBLIC WORKS GARAGE DEPT 298	696,730	676,796	674,000	158,962	509,412	-	\$ 167,384	-24.7%
TOTAL REVENUE	5,271,211	5,900,225	5,810,032	5,081,469	4,560,711	-	\$ 1,339,514	-22.7%
AMOUNT AVAILABLE	9,851,110	11,742,791	11,652,598	12,248,056	11,727,298	7,166,587	\$ 15,493	-0.1%
EXPENDITURES:								
210 STREET MAINTENANCE	1,813,360	2,831,630	2,257,915	3,142,565	3,264,791	-	\$ (433,161)	15.3%
212 BRIDGE MAINTENANCE	25,070	56,129	18,091	-	62,877	-	\$ (6,748)	12.0%
214 SIDEWALK CONSTRUCT MAINT	-	50,000	50,000	-	50,000	-	\$ -	0.0%
230 STREET LIGHTING	414,987	441,250	440,000	441,250	441,250	-	\$ -	0.0%
240 TRAFFIC MAINTENANCE	368,626	389,798	385,748	425,917	442,133	-	\$ (52,335)	13.4%
242 ELEC TRAFFIC LIGHT MAINT.	217,451	278,100	213,066	92,961	293,363	-	\$ (15,263)	5.5%
245 TRAFFIC SIGNALS	-	-	-	-	-	-	\$ -	#DIV/0!
250 SNOW REMOVAL	116,145	413,075	62,055	291,569	291,569	-	\$ 121,506	-29.4%
270 STREET CLEANING	247,683	288,238	196,533	304,673	306,889	-	\$ (18,651)	6.5%
275 ALLEY MAINTENANCE	49,300	70,000	56,000	50,000	50,000	-	\$ 20,000	-28.6%
297 PUBLIC WORKS BUILDING	(21,304)	-	(55,192)	140,964	140,965	-	\$ (140,965)	#DIV/0!
298 PUBLIC WORKS GARAGE	775,994	905,387	861,326	1,030,711	1,035,236	-	\$ (129,849)	14.3%
751 PREVENTIVE MAINTEN.	1,232	50,000	469	-	50,000	-	\$ -	0.0%
TRANSFER RUT-STREET PROJECTS							\$ -	#DIV/0!
TOTAL EXPENDITURES	4,008,544	5,773,607	4,486,011	5,920,610	6,429,072	-	\$ (655,466)	11.4%
FUND BALANCE - JUNE 30	5,842,566	5,969,185	7,166,587	6,327,446	5,298,226	7,166,587	\$ 670,959	-11.2%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
EMPLOYEE BENEFITS (112)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	<u>1,114,567</u>	<u>1,725,292</u>	<u>1,725,292</u>	<u>1,870,363</u>	<u>1,870,363</u>	<u>1,870,363</u>		
REVENUE:								
PROPERTY TAXES	5,290,191	5,024,613	5,024,613	5,139,673	4,631,598		\$ 393,015	-7.8%
STATE BACKFILL PT	162,008	120,280	120,280	111,602	105,574		\$ 14,706	-12.2%
INVESTMENT INCOME	3,823	1,494	1,494	3,000	3,600		\$ (2,106)	141.0%
TOTAL REVENUE	<u>5,456,022</u>	<u>5,146,387</u>	<u>5,146,387</u>	<u>5,254,275</u>	<u>4,740,772</u>	-	\$ 405,615	-7.9%
AMOUNT AVAILABLE	<u>6,570,589</u>	<u>6,871,679</u>	<u>6,871,679</u>	<u>7,124,638</u>	<u>6,611,135</u>	<u>1,870,363</u>	\$ -	#DIV/0!
							\$ 260,544	-3.8%
EXPENDITURES:								
TRANSFERS:								
GENERAL FUND 001	3,863,837	4,400,000	4,400,000	4,600,000	4,490,866	-	\$ (90,866)	2.1%
ROAD USE TAX 110	363,145	-	-	-	-	-	\$ -	#DIV/0!
RISK MANAGEMENT 129	30,507	33,316	33,316	54,483	46,758	-	\$ (13,442)	40.3%
AIRPORT 131	78,723	122,000	122,000	122,000	141,850	-	\$ (19,850)	16.3%
LIBRARY 133	241,237	200,000	200,000	241,000	235,076	-	\$ (35,076)	17.5%
CEMETERY 135	75,347	70,000	70,000	85,000	129,684	-	\$ (59,684)	85.3%
RETIREE INSURANCE 861	192,500	176,000	176,000	105,000	130,000	-	\$ 46,000	-26.1%
TOTAL EXPENDITURES	<u>4,845,297</u>	<u>5,001,316</u>	<u>5,001,316</u>	<u>5,207,483</u>	<u>5,174,234</u>	-	\$ (172,918)	3.5%
FUND BALANCE - JUNE 30	<u>1,725,292</u>	<u>1,870,363</u>	<u>1,870,363</u>	<u>1,917,155</u>	<u>1,436,901</u>	<u>1,870,363</u>	\$ 433,462	-23.2%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: EMERGENCY TAX FUND (119)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	-	2,958	2,958	2,958	2,958	2,958		
REVENUE:								
PROPERTY TAX	168,042	183,300	183,300	178,454	173,803	173,803	\$ 9,497	-5.2%
STATE BACKFILL COMM PT	5,146	5,012	5,012	3,774	3,962	-	\$ 1,050	-20.9%
TOTAL REVENUE	<u>173,188</u>	<u>188,312</u>	<u>188,312</u>	<u>182,228</u>	<u>177,765</u>	<u>173,803</u>	<u>\$ 10,547</u>	<u>-5.6%</u>
AMOUNT AVAILABLE	<u>173,188</u>	<u>191,270</u>	<u>191,270</u>	<u>185,186</u>	<u>180,723</u>	<u>176,761</u>	<u>\$ 10,547</u>	<u>-5.5%</u>
EXPENDITURES:								
TRANSFER TO GENERAL	170,230	188,342	188,312	182,228	180,723	-	\$ 7,619	-4.0%
TOTAL EXPENDITURES	<u>170,230</u>	<u>188,342</u>	<u>188,312</u>	<u>182,228</u>	<u>180,723</u>	<u>-</u>	<u>\$ 7,619</u>	<u>-4.0%</u>
FUND BALANCE - JUNE 30	<u>2,958</u>	<u>2,928</u>	<u>2,958</u>	<u>2,958</u>	<u>0</u>	<u>176,761</u>	<u>\$ 2,928</u>	<u>-100.0%</u>

CITY OF OTTUMWA  
 PROPOSED OPERATING BUDGET  
 2023-2024  
 FUND: LOCAL OPTION (121)

	ACTUAL FY2022	BUDGET FY2023	ESTIMATED FY2023	DEPT REQ FY2024	ADMIN FY2024	FINAL FY2024			
FUND BALANCE - JULY 1	4,275,266	6,920,221	6,920,221	6,919,744	6,919,744	6,919,744			
REVENUE:									
LOCAL OPTION SALES TAX	4,660,643	4,500,000 #	4,500,000	4,500,000	4,500,000		\$	-	0.0%
TOTAL REVENUE	4,660,643	4,500,000	4,500,000	4,500,000	4,500,000	-	\$	-	0.0%
AMOUNT AVAILABLE	8,935,909	11,420,221	11,420,221	11,419,744	11,419,744	6,919,744	\$	477	0.0%
EXPENDITURES:									
TRANSFER TO 001 (GF-PT RELIEF 001-000-4830)	339,167	450,000	450,000	450,000	450,000		\$	-	0.0%
TRANSFER TO 110 (RUT-ESRP)	1,150,000	1,923,429	1,923,429	1,522,507	649,049		#####	-66.3%	
TRANSFER TO 200 (DEBT SERV)	-	-	-	-	1,873,458	-	#####	#DIV/0!	
TRANSFER TO 301 (STREET PROJECTS)	-	600,000	600,000	1,000,000	-	\$ 600,000		-100.0%	
TRANSFER TO 315 (PHASE8)	-	1,000,000	1,000,000	1,000,000	1,000,000		\$	-	0.0%
TRANSFER TO 610 (SEWER DEBT SERVICE-LAG	226,811	242,005	242,005	242,235	242,235		\$	(230)	0.1%
TRANSFER TO 610 (SERIES 2020-SEWER)	299,710	285,043	285,043	285,258	285,258		\$	(215)	0.1%
TOTAL EXPENDITURES	2,015,688	4,500,477	4,500,477	4,500,000	4,500,000	-	\$	-477	0.0%
FUND BALANCE - JUNE 30	6,920,221	6,919,744	6,919,744	6,919,744	6,919,744	6,919,744	\$	-	0.0%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024**

**FUND: WESTGATE TAX INCREMENT (TIF) (125)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
CASH BALANCE - JULY 1	(406,640)	(756,216)	(756,216)	(63,517)	(63,517)	(63,517)		
REVENUE:								
PROPERTY TAX - TIF	193,731	1,240,444 #	1,240,444	1,261,386	1,261,386		\$ (20,942)	1.7%
TOTAL REVENUE	<u>193,731</u>	<u>1,240,444</u>	<u>1,240,444</u>	<u>1,261,386</u>	<u>1,261,386</u>	-	\$ (20,942)	1.7%
AMOUNT AVAILABLE	<u>(212,910)</u>	<u>484,228</u>	<u>484,228</u>	<u>1,197,869</u>	<u>1,197,869</u>	<u>(63,517)</u>	\$ (713,641)	147.4%
EXPENDITURES:								
510 DOWNTOWN MAINT/CHAM	48,923	39,138	39,138	60,000	60,000	-	\$ (20,862)	53.3%
525 LEVEE CERTIFICATION	170	-	-	-	-	-	\$ -	#DIV/0!
551 MAIN STREET PROGRAM	25,000	25,000	30,000	30,000	30,000	-	\$ (5,000)	20.0%
552 ECONOMIC DEVELOPMENT	-	-	-	10,000	10,000	-	\$ (10,000)	#DIV/0!
CONTRACTUAL SERVICES PDAs	-	-	-	683,500	683,500	-		
DEBT SERVICE	<u>480,660</u>	<u>478,607</u>	<u>478,607</u>	<u>477,886</u>	<u>477,886</u>		\$ 721	-0.2%
TOTAL EXPENDITURES	<u>554,752</u>	<u>542,745</u>	<u>547,745</u>	<u>1,261,386</u>	<u>1,261,386</u>	-	\$ (718,641)	132.4%
Balance Adjustment	11446							
FUND BALANCE - JUNE 30	<u>(756,216)</u>	<u>(58,517)</u>	<u>(63,517)</u>	<u>(63,517)</u>	<u>(63,517)</u>	<u>(63,517)</u>	\$ 5,000	8.5%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: AIRPORT TAX INCREMENT (TIF) (126)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
CASH BALANCE - JULY 1	(46,651)	(157,551)	(157,551)	101,454	101,454	101,454		
REVENUE:								
PROPERTY TAX - TIF	123,000	477,005	477,005	212,300	212,300		\$ 264,705	-55.5%
LOAN FROM AIRPORT (131)	-	-	-				\$ -	#DIV/0!
TOTAL REVENUE	<u>123,000</u>	<u>477,005</u>	<u>477,005</u>	<u>212,300</u>	<u>212,300</u>	-	\$ 264,705	-55.5%
AMOUNT AVAILABLE	<u>76,349</u>	<u>319,454</u>	<u>319,454</u>	<u>313,754</u>	<u>313,754</u>	101,454	\$ 5,700	-1.8%
EXPENDITURES:								
REPAY LOAN TO AIRPORT	-	-	-	-	-		\$ -	#DIV/0!
TRANSFER TO DEBT SERVC	233,900	218,000	218,000	212,300	212,300		\$ 5,700	-2.6%
TOTAL EXPENDITURES	<u>233,900</u>	<u>218,000</u>	<u>218,000</u>	<u>212,300</u>	<u>212,300</u>	-	\$ 5,700	-2.6%
FUND BALANCE - JUNE 30	<u>(157,551)</u>	<u>101,454</u>	<u>101,454</u>	<u>101,454</u>	<u>101,454</u>	<u>101,454</u>	\$ -	0.0%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: WILDWOOD HIGHWAY 34 TIF (128)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
CASH BALANCE - JULY 1	(94,583)	(57,809)	(57,809)	(21,333)	(21,333)	(21,333)		
REVENUE:								
PROPERTY TAX - TIF	167,380	175,000	175,000	222,792	222,792		\$ (47,792)	27.3%
TOTAL REVENUE	167,380	175,000	175,000	222,792	222,792	-	\$ (47,792)	27.3%
AMOUNT AVAILABLE	72,797	117,191	117,191	201,459	201,459	(21,333)	\$ (84,268)	71.9%
EXPENDITURES:								
ADMIN SERVICE FEE	1,935	-	300	85,000	85,000	-		
DEBT SERVICE	128,671	138,224	138,224	137,792	137,792	-	\$ 432	-0.3%
TOTAL EXPENDITURES	130,606	138,224	138,524	222,792	222,792	-	\$ (84,568)	61.2%
FUND BALANCE - JUNE 30	(57,809)	(21,033)	(21,333)	(21,333)	(21,333)	(21,333)	\$ 300	1.4%



**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: RISK MANAGEMENT (129)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	1,079,321	917,822	917,822	944,498	944,498	944,498		
REVENUE:								
TRNSFR IN FOR BENEFITS	30,507	33,316	33,316	54,483	46,758		\$ (13,442)	40.3%
PROPERTY TAXES	466,784	509,251	509,251	550,000	533,870		\$ (24,619)	4.8%
STATE BACKFILL COMM PT	14,295	11,324	11,324	11,870	12,169		\$ (845)	7.5%
INVESTMENT INCOME	3,098	4,053	3,000	3,600	3,150		\$ 903	-22.3%
MISC	-	-	10,000		3,000		\$ (3,000)	#DIV/0!
TRANSFER 411 W/C	136,482	162,999	162,999	150,000	150,000		\$ 12,999	-8.0%
<b>TOTAL REVENUE</b>	<b>651,165</b>	<b>720,943</b>	<b>729,890</b>	<b>769,953</b>	<b>748,947</b>	<b>-</b>	<b>\$ (28,004)</b>	<b>3.9%</b>
<b>AMOUNT AVAILABLE</b>	<b>1,730,486</b>	<b>1,638,765</b>	<b>1,647,712</b>	<b>1,714,451</b>	<b>1,693,445</b>	<b>944,498</b>	<b>\$ (54,680)</b>	<b>3.3%</b>
EXPENDITURES:								
124 POLICE 411 W/C	9,469	51,000	51,000	50,000	30,000	-	\$ 21,000	-41.2%
154 FIRE 411 W/C	253,255	101,000	101,000	100,000	120,000	-	\$ (19,000)	18.8%
PERSONNEL SERVICES	136,512	110,816	177,628	148,483	109,998	-	\$ 818	-0.7%
CONTRACTUAL SERVICES	399,355	382,000	359,586	434,750	463,314	-	\$ (81,314)	21.3%
SUPPLIES	72	2,500	-	2,300	2,300	-	\$ 200	-8.0%
DEPRECIATION	-	-	-	-	-	-	\$ -	#DIV/0!
CAPITAL EQUIPMENT	0	-	-	3,000	3,000	-	\$ (3,000)	#DIV/0!
TRANSFERS/INTERFUND LOA	14,000	14,000	14,000	29,000	20,342	-	\$ (6,342)	45.3%
<b>TOTAL EXPENDITURES</b>	<b>812,664</b>	<b>661,316</b>	<b>703,214</b>	<b>767,533</b>	<b>748,954</b>	<b>-</b>	<b>\$ (87,638)</b>	<b>13.3%</b>
FUND BALANCE - JUNE 30	917,822	977,449	944,498	946,918	944,491	944,498	\$ 32,958	-3.4%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: AIRPORT OPERATING (131)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	299,993	392,813	392,813	163,665	163,665	163,665		
REVENUE:								
REV INTER-GOVERNMENTAL	42,000	-	-	-	-	-	\$ -	#DIV/0!
REV CHARGES FOR SERVICE	85,501	86,800	77,700	86,800	94,000	-	\$ (7,200)	8.3%
REV MONEY & PROPERTY	532,758	485,669	464,800	485,669	486,222	-	\$ (553)	0.1%
REV MISCELLANEOUS	733,526	653,000	702,700	503,000	722,000	-	\$ (69,000)	10.6%
REV OTHER FINANCING	123,723	167,000	167,000	122,000	341,850	-	\$ (174,850)	104.7%
TOTAL REVENUE	<u>1,517,508</u>	<u>1,392,469</u>	<u>1,412,200</u>	<u>1,197,469</u>	<u>1,644,072</u>	-	\$ (251,603)	18.1%
AMOUNT AVAILABLE	<u>1,817,501</u>	<u>1,785,282</u>	<u>1,805,013</u>	<u>1,361,134</u>	<u>1,807,737</u>	163,665	\$ (22,456)	1.3%
EXPENDITURES:								
PERSONNEL SERVICES	396,207	392,659	379,851	441,151	477,832	-	\$ (85,173)	21.7%
CONTRACTUAL SERVICES	857,055	751,902	811,609	839,277	925,950	-	\$ (174,048)	23.1%
SUPPLIES	69,364	75,550	74,050	86,050	86,050	-	\$ (10,500)	13.9%
PRINCIPAL & INTEREST	-	-	-	-	-	-	\$ -	#DIV/0!
CAPITAL EQUIPMENT	66,457	90,700	130,484	251,800	313,800	-	\$ (223,100)	246.0%
785 IDOT GRANT	606	-	-	-	-	-	\$ -	#DIV/0!
786 IDOT - 2020 APRON	35,000	-	245,353	-	-	-	\$ -	#DIV/0!
TOTAL EXPENDITURES	<u>1,424,688</u>	<u>1,310,811</u>	<u>1,641,347</u>	<u>1,618,278</u>	<u>1,803,632</u>	-	\$ (492,821)	37.6%
FUND BALANCE - JUNE 30	<u>392,813</u>	<u>474,471</u>	<u>163,665</u>	<u>(257,144)</u>	<u>4,106</u>	<u>163,665</u>	\$ 470,365	-99.1%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: LIBRARY(133)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	257,296	257,315	257,315	261,599	261,599	261,599		
<b>REVENUE:</b>								
TRF PROPERTY TAXES-GF	203,279	200,000	200,000	200,000	230,000		\$ (30,000)	15.0%
STATE BACKFILL COMM PT	5,146	5,250	5,250	5,250	3,962		\$ 1,288	-24.5%
PROPERTY TAXES-.27 LEVY	166,704	183,330	183,330	178,454	173,803		\$ 9,527	-5.2%
STATE LIBRARY ASSIST	6,653	7,500	10,690	6,650	6,650		\$ 850	-11.3%
COUNTY CONTRIBUTIONS	32,648	32,000	32,203	32,000	32,000		\$ -	0.0%
GRANT INCOME	-	-	-	-	-		\$ -	#DIV/0!
FINES & BOOK CHARGES	10,379	3,000	11,233	9,000	9,000		\$ (6,000)	200.0%
BOOK SALES	1,745	500	250	1,500	1,500		\$ (1,000)	200.0%
INVESTMENT INCOME	969	2,000	2,000	1,000	1,000		\$ 1,000	-50.0%
CONTRIBUTIONS	8,611	2,000	7,260	5,000	5,000		\$ (3,000)	150.0%
HACKWORTH ENDOWMENT	110,757	110,000	91,004	110,000	110,000		\$ -	0.0%
BALLINGAL ENDOWMENT	700	1,000	350	200	200		\$ 800	-80.0%
JAMES ENDOWMENT	-	-	-	-	-		\$ -	#DIV/0!
GRUBBS ENDOWMENT	-	-	-	-	-		\$ -	#DIV/0!
MISCELLANEOUS	-	-	-	-	-		\$ -	#DIV/0!
SALE OF SALVAGE	-	-	-	-	-		\$ -	#DIV/0!
TRANSFER - BENEFITS	241,237	200,000	200,000	241,000	235,076		\$ (35,076)	17.5%
INSURANCE TRANSFER	5,000	5,000	5,000	20,000	14,203		\$ (9,203)	184.1%
<b>TOTAL REVENUE</b>	<b>793,826</b>	<b>751,580</b>	<b>748,570</b>	<b>810,054</b>	<b>822,394</b>	<b>-</b>	<b>\$ (70,814)</b>	<b>9.4%</b>
<b>AMOUNT AVAILABLE</b>	<b>1,051,122</b>	<b>1,008,895</b>	<b>1,005,884</b>	<b>1,071,653</b>	<b>1,083,993</b>	<b>261,599</b>	<b>\$ (75,098)</b>	<b>7.4%</b>
<b>EXPENDITURES:</b>								
PERSONNEL SERVICES	638,157	580,643	598,963	731,364	696,561	-	\$ (115,918)	20.0%
CONTRACTUAL SERVICES	138,643	121,500	132,522	138,300	135,558	-	\$ (14,058)	11.6%
SUPPLIES	16,818	11,500	12,800	11,800	11,800	-	\$ (300)	2.6%
CAPITAL EQUIPMENT	189	37,000	-	36,000	36,000	-	\$ 1,000	-2.7%
TRANSFERS	-	-	-	-	-	-	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>793,807</b>	<b>750,643</b>	<b>744,285</b>	<b>917,464</b>	<b>879,919</b>	<b>-</b>	<b>\$ (129,276)</b>	<b>17.2%</b>
<b>FUND BALANCE - JUNE 30</b>	<b>257,315</b>	<b>258,252</b>	<b>261,599</b>	<b>154,189</b>	<b>204,074</b>	<b>261,599</b>	<b>\$ 54,178</b>	<b>-21.0%</b>

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: CEMETERY (135)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	108,483	119,805	119,805	134,655	134,655	134,655		
REVENUE:								
TRF PROPERTY TAXES	138,855	138,000	134,000	137,000	170,000	-	\$ (32,000)	23.2%
REV INTER-GOVERNMENTAL	-	-	-	-	-	-	\$ -	#DIV/0!
REV CHARGES FOR SERVICE	132,288	119,000	115,400	137,000	131,000	-	\$ (12,000)	10.1%
REV MONEY & PROPERTY	13,410	23,050	23,000	23,050	23,050	-	\$ -	0.0%
REV MISCELLANEOUS	1,924	2,000	2,700	2,000	2,000	-	\$ -	0.0%
REV OTHER FINANCING	84,347	82,000	82,000	94,000	135,823	-	\$ (53,823)	65.6%
<b>TOTAL REVENUE</b>	<b>370,824</b>	<b>364,050</b>	<b>357,100</b>	<b>393,050</b>	<b>461,873</b>	<b>-</b>	<b>\$ (97,823)</b>	<b>26.9%</b>
AMOUNT AVAILABLE	479,306	483,855	476,905	527,705	596,528	134,655	\$ (112,673)	23.3%
EXPENDITURES:								
PERSONNEL SERVICES	238,341	235,022	209,600	349,271	358,603	-	\$ (123,581)	52.6%
CONTRACTUAL SERVICES	59,159	84,300	85,350	117,544	103,005	-	\$ (18,705)	22.2%
SUPPLIES	51,185	50,600	47,300	56,100	56,100	-	\$ (5,500)	10.9%
PRINCIPAL & INTEREST	-	-	-	-	-	-	\$ -	#DIV/0!
CAPITAL EQUIPMENT	10,817	11,800	-	11,800	11,800	-	\$ -	0.0%
TRANSFERS/INTERFUND LO/	-	-	-	-	-	-	\$ -	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>359,502</b>	<b>381,722</b>	<b>342,250</b>	<b>534,715</b>	<b>529,508</b>	<b>-</b>	<b>\$ (147,786)</b>	<b>38.7%</b>
FUND BALANCE - JUNE 30	119,805	102,133	134,655	(7,010)	67,020	134,655	\$ 35,113	-34.4%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: REGIONAL HAZ-MAT (137)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	99,829	206,605	206,605	250,656	250,656	250,656		
REVENUE:								
REV INTER-GOVERNMENTAL	215,032	160,050	167,700	130,000	130,000	-	\$ 30,050	-18.8%
REV CHARGES FOR SERVICE	20,826	-	-	-	-	-	\$ -	#DIV/0!
REV MONEY & PROPERTY	611	563	-	400	400	-	\$ 163	-29.0%
REV MISCELLANEOUS	-	-	-	-	-	-	\$ -	#DIV/0!
REV OTHER FINANCING	-	-	-	-	-	-	\$ -	#DIV/0!
TOTAL REVENUE	<u>236,468</u>	<u>160,613</u>	<u>167,700</u>	<u>130,400</u>	<u>130,400</u>	<u>-</u>	\$ 30,213	-18.8%
AMOUNT AVAILABLE	<u>336,297</u>	<u>367,218</u>	<u>374,305</u>	<u>381,056</u>	<u>381,056</u>	<u>250,656</u>	\$ (13,838)	3.8%
EXPENDITURES:								
PERSONNEL SERVICES	71,246	43,053	51,393	-	61,563	-	\$ (18,510)	43.0%
CONTRACTUAL SERVICES	55,765	96,406	46,456	47,728	51,640	-	\$ 44,766	-46.4%
SUPPLIES	14,132	25,550	25,800	30,050	30,050	-	\$ (4,500)	17.6%
PRINCIPAL & INTEREST	-	-	-	-	-	-	\$ -	#DIV/0!
DEPRECIATION	36,305	-	-	-	-	-	\$ -	#DIV/0!
CAPITAL EQUIPMENT	-	14,000	-	20,000	20,000	-	\$ (6,000)	42.9%
TRANSFERS/INTERFUND LOANS	-	-	-	-	-	-	\$ -	#DIV/0!
TOTAL EXPENDITURES	<u>177,448</u>	<u>179,009</u>	<u>123,649</u>	<u>97,778</u>	<u>163,253</u>	<u>-</u>	\$ 15,756	-8.8%
<i>Balance Adjustment</i>	47756.44							
FUND BALANCE - JUNE 30	<u>206,605</u>	<u>188,209</u>	<u>250,656</u>	<u>283,278</u>	<u>217,804</u>	<u>250,656</u>	\$ (29,594)	15.7%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: FIRE BEQUEST (167)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	18,682	14,947	14,947	14,248	14,248	14,248		
REVENUE:								
REV INTER-GOVERNMENTA	-	-	-	-	-	-	\$ -	#DIV/0!
REV MONEY & PROPERTY	63	75	-	50	50	-	\$ 25	-33.3%
REV MISCELLANEOUS	2,209	-	2,227	2,000	2,000	-	\$ (2,000)	#DIV/0!
REV OTHER FINANCING	-	-	-	-	-	-	\$ -	#DIV/0!
TOTAL REVENUE	<u>2,272</u>	<u>75</u>	<u>2,227</u>	<u>2,050</u>	<u>2,050</u>	<u>-</u>	\$ (1,975)	2633.3%
AMOUNT AVAILABLE	<u>20,954</u>	<u>15,022</u>	<u>17,174</u>	<u>16,298</u>	<u>16,298</u>	<u>14,248</u>	\$ (1,276)	8.5%
EXPENDITURES:								
CONTRACTUAL SERVICES	-	-	-	-	-	-	\$ -	#DIV/0!
SUPPLIES	315	-	2,926	-	-	-	\$ -	#DIV/0!
CAPITAL EQUIPMENT	5,692	-	-	-	-	-	\$ -	#DIV/0!
TOTAL EXPENDITURES	<u>6,007</u>	<u>-</u>	<u>2,926</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ -	#DIV/0!
FUND BALANCE - JUNE 30	<u>14,947</u>	<u>15,022</u>	<u>14,248</u>	<u>16,298</u>	<u>16,298</u>	<u>14,248</u>	\$ (1,276)	8.5%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: LIBRARY BEQUEST (173)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	133,559	108,366	108,366	116,966	116,966	116,966		
REVENUE:								
GRANT INCOME	(1,735)	-	-	-	-		\$ -	#DIV/0!
INVESTMENT INCOME	399	1,000	1,000	400	400		\$ 600	-60.0%
CONTRIBUTIONS	32,519	15,000	15,000	25,000	25,000		\$(10,000)	66.7%
JAMES ENDOWMENT	52,456	55,000	55,000	55,000	55,000		\$ -	0.0%
GRUBBS ENDOWMENT	-	11,000	22,000	11,000	11,000		\$ -	0.0%
MISCELLANEOUS	10,304	-	67,450	-	-		\$ -	#DIV/0!
TOTAL REVENUE	<u>93,942</u>	<u>82,000</u>	<u>160,450</u>	<u>91,400</u>	<u>91,400</u>	-	\$ (9,400)	11.5%
AMOUNT AVAILABLE	<u>227,501</u>	<u>190,366</u>	<u>268,816</u>	<u>208,366</u>	<u>208,366</u>	<u>116,966</u>	\$(18,000)	9.5%
EXPENDITURES:								
CONTRACTUAL SERVICES	23,944	-	67,450	200	200	-	\$ (200)	#DIV/0!
SUPPLIES	89,855	91,000	84,400	97,000	97,000	-	\$ (6,000)	6.6%
CAPITAL EQUIPMENT	5,336	-	-	-	-	-	\$ -	#DIV/0!
TRANSFERS	-	-	-	-	-	-	\$ -	#DIV/0!
TOTAL EXPENDITURES	<u>119,135</u>	<u>91,000</u>	<u>151,850</u>	<u>97,200</u>	<u>97,200</u>	-	\$ (6,200)	6.8%
FUND BALANCE - JUNE 30	<u>108,366</u>	<u>99,366</u>	<u>116,966</u>	<u>111,166</u>	<u>111,166</u>	<u>116,966</u>	\$(11,800)	11.9%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: HISTORIC PRESERVATION (177)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	1,499	1,446	1,446	2,621	2,621	2,621	\$ (1,175)	81.3%
REVENUE:							\$ -	#DIV/0!
STATE HRDP/REAP GRANT	3,675	3,675	3,675	-	-	-	\$ 3,675	-100.0%
DONATIONS/HISTORIC PRES	-	-	-	-	-	-	\$ -	#DIV/0!
MISCELLANEOUS	2,983	-	-	-	-	-	\$ -	#DIV/0!
TOTAL REVENUE	6,658	3,675	3,675	-	-	-	\$ 3,675	-100.0%
AMOUNT AVAILABLE	8,157	5,121	5,121	2,621	2,621	2,621	\$ 2,500	-48.8%
EXPENDITURES:							\$ -	#DIV/0!
CONTRACTUAL SERVICES	6,658	200	100	1,200	1,200	-	\$ (1,000)	500.0%
SUPPLIES	53	1,200	2,400	250	250	-	\$ 950	-79.2%
TRANSFERS	-	-	-	-	-	-	\$ -	#DIV/0!
TOTAL EXPENDITURES	6,711	1,400	2,500	1,450	1,450	-	\$ (50)	3.6%
FUND BALANCE - JUNE 30	1,446	3,721	2,621	1,171	1,171	2,621	\$ 2,550	-68.5%



**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND 200: DEBT SERVICE (200)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	395,836	590,739	590,739	635,050	635,050	635,050		
REVENUE:								
PROPERTY TAXES	2,649,747	3,094,994 #	3,007,810	3,010,502	3,010,502	-	\$ 84,492	-2.7%
STATE BACKFILL COMM PT	79,956	-	79,766	67,681	68,622	-	\$ (68,622)	#DIV/0!
MISCELLANEOUS	-	-	-	-	-	-	\$ -	#DIV/0!
BOND PROCEEDS	94,000	-	-	-	-	-	\$ -	#DIV/0!
BOND ISSUE COSTS	(91,414)	-	-	-	-	-	\$ -	#DIV/0!
TRANSFER LOST	-	-	-	-	1,873,458	-	\$(1,873,458)	#DIV/0!
TRANSFER-LANDFILL SERIES 2019	167,850	163,900	163,900	159,850	159,850	-	\$ 4,050	-2.5%
TRANSFER FROM SEWER 2017	-	-	-	-	-	-	\$ -	#DIV/0!
TRANSFER FROM W/G TIF 2020	480,660	478,607	478,607	477,886	477,886	-	\$ 721	-0.2%
TRANSFER FROM AIRPORT TIF 2019	233,900	218,000	218,000	212,300	212,300	-	\$ 5,700	-2.6%
TRANSFER FROM SEWER(LAGOON) 2020	226,811	242,005	242,005	242,235	242,235	-	\$ (230)	0.1%
TRANSFER FROM SEWER 2020 LOST	299,710	285,043	285,043	285,258	285,258	-	\$ (215)	0.1%
TRANSFER FROM WW TIF 2011A	128,671	138,224	138,224	137,792	137,792	-	\$ 432	-0.3%
TRANSFER PHASE 8 2020	-	134,005	134,005	353,822	353,822	-	\$ (219,817)	164.0%
TRANSFER FROM SEWER (P 1)	(415,826)	583,050	-	-	-	-	\$ 583,050	-100.0%
TOTAL REVENUE	<u>3,854,065</u>	<u>5,337,828</u>	<u>4,747,360</u>	<u>4,947,326</u>	<u>6,821,725</u>	<u>-</u>	<u>\$(1,483,897)</u>	<u>27.8%</u>
AMOUNT AVAILABLE	<u>4,249,901</u>	<u>5,928,567</u>	<u>5,338,099</u>	<u>5,582,376</u>	<u>7,456,775</u>	<u>635,050</u>	<u>\$(1,528,208)</u>	<u>25.8%</u>
EXPENDITURES:								
701 SERIES 2017	(361,808)	280,625	280,625	366,813	366,813	-	\$ (86,188)	30.7%
702 SERIES 2022	-	1,064,499	1,064,499	1,179,164	3,055,415	-	\$(1,990,916)	187.0%
703 SERIES 2021A (CIP)	672,079	65,950	65,950	131,300	131,300	-	\$ (65,350)	99.1%
704 SERIES 2014	378,165	386,065	386,065	388,480	388,480	-	\$ (2,415)	0.6%
705 SERIES 2016A&B	181,160	179,260	179,260	186,380	186,380	-	\$ (7,120)	4.0%
706 SERIES 2019	1,135,450	1,096,600	1,096,600	1,072,250	1,072,250	-	\$ 24,350	-2.2%
707 SERIES 2018	128,945	126,345	126,345	123,845	123,845	-	\$ 2,500	-2.0%
708 SERIES 2020 BONDS	643,101	612,301	612,301	774,617	774,617	-	\$ (162,316)	26.5%
709 SERIES 2021B / 2011A (KOHLS)	129,271	138,224	138,224	138,142	138,142	-	\$ 82	-0.1%
711 SERIES 2020 PHASE 8	752,799	753,180	753,180	584,483	584,483	-	\$ 168,697	-22.4%
TOTAL EXPENDITURES	<u>3,659,162</u>	<u>4,703,049</u>	<u>4,703,049</u>	<u>4,945,474</u>	<u>6,821,725</u>	<u>-</u>	<u>\$(2,118,676)</u>	<u>45.0%</u>
FUND BALANCE - JUNE 30	<u>590,739</u>	<u>1,225,518</u>	<u>635,050</u>	<u>636,902</u>	<u>635,050</u>	<u>635,050</u>	<u>\$ 590,468</u>	<u>-48.2%</u>

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: MEMORIAL TRUST (501)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	<u>137,484</u>	<u>137,689</u>	<u>137,689</u>	<u>137,689</u>	<u>137,689</u>	<u>137,689</u>		
REVENUE:								
INVESTMENT INCOME	204	3,000	200	3,000	200	-	\$ 2,800	-93.3%
MEMORIAL TRUST PRIN	-	-	-	-	-	-	\$ -	#DIV/0!
TOTAL REVENUE	<u>204</u>	<u>3,000</u>	<u>200</u>	<u>3,000</u>	<u>200</u>	<u>-</u>	<u>\$ 2,800</u>	<u>-93.3%</u>
AMOUNT AVAILABLE	<u>137,689</u>	<u>140,689</u>	<u>137,889</u>	<u>140,689</u>	<u>137,889</u>	<u>137,689</u>	<u>\$ 2,800</u>	<u>-2.0%</u>
EXPENDITURES:								
TRANSFER	-	3,000	200	3,000	200	-	\$ 2,800	-93.3%
TOTAL EXPENDITURES	<u>-</u>	<u>3,000</u>	<u>200</u>	<u>3,000</u>	<u>200</u>	<u>-</u>	<u>\$ 2,800</u>	<u>-93.3%</u>
FUND BALANCE - JUNE 30	<u>137,689</u>	<u>137,689</u>	<u>137,689</u>	<u>137,689</u>	<u>137,689</u>	<u>137,689</u>	<u>\$ -</u>	<u>0.0%</u>

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: PERPETUAL CARE (503)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	740,372	750,770	750,770	757,170	757,170	757,170		
REVENUE:								
INVESTMENT INCOME	4,728	14,000	4,000	14,000	4,000	-	\$ 10,000	-71.4%
PC LOT SALES	5,670	8,000 #	6,400	8,000	6,000	-	\$ 2,000	-25.0%
TOTAL REVENUE	10,398	22,000	10,400	22,000	10,000	-	\$ 12,000	-54.5%
AMOUNT AVAILABLE	750,770	772,770	761,170	779,170	767,170	757,170	\$ 5,600	-0.7%
EXPENDITURES:								
TRANSFER	-	14,000	4,000	14,000	4,000	-	\$ 10,000	-71.4%
TOTAL EXPENDITURES	-	14,000	4,000	14,000	4,000	-	\$ 10,000	-71.4%
FUND BALANCE - JUNE 30	750,770	758,770	757,170	765,170	763,170	757,170	\$ (4,400)	0.6%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: SEWER (610)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	38,457,422	37,170,207	37,170,207	38,247,848	38,247,848	38,247,848		
REVENUE:								
TOTALS FOR DEPT 000	526,521	527,128	527,048	527,493	527,493	-	\$ (365)	0.1%
SEWAGE TREATMENT DEPT 815	6,528,705	6,902,248	6,788,812	6,779,000	6,779,000	-	\$ 123,248	-1.8%
SEWAGE MAINTENANCE DEPT 817	10,346	72,372	3,000	-	3,000	-	\$ 69,372	-95.9%
TOTAL REVENUE	<u>7,065,572</u>	<u>7,501,748</u>	<u>7,318,860</u>	<u>7,306,493</u>	<u>7,309,493</u>	<u>-</u>	<u>\$ 192,255</u>	<u>-2.6%</u>
AMOUNT AVAILABLE	<u>45,522,994</u>	<u>44,671,955</u>	<u>44,489,067</u>	<u>45,554,341</u>	<u>45,557,341</u>	<u>38,247,848</u>	<u>\$ (885,385)</u>	<u>2.0%</u>
EXPENDITURES:								
815 TREATMENT PLANT	6,967,611	5,003,391	4,218,856	1,910,724	3,394,014	-	\$ 1,609,376	-32.2%
817 SEWER MAINTENANCE	743,909	836,524	792,548	959,160	976,041	-	\$ (139,517)	16.7%
820 CANTEEN ALLEY SEWER	(30)	-	-	-	-	-	\$ -	#DIV/0!
821 SANITARY SEWER ACCESS	6,871	50,000	49,466	-	50,000	-	\$ -	0.0%
823 SPOT SEWER REPAIR	11,000	-	-	-	-	-	\$ -	#DIV/0!
824 STORM WATER UTIL	12,731	4,400	16,314	-	4,600	-	\$ (200)	4.5%
826 CATCH BASIN	-	50,000	2,983	-	50,000	-	\$ -	0.0%
831 SEWER EASEMENT CLEANING	-	25,000	-	-	25,000	-	\$ -	0.0%
TRANSFER TO FUND 613 (SRF)	500,000	500,000	500,000	500,000	500,000	-	\$ -	0.0%
TRANSFER TO FUND 200 (DEBT SERVICE)	110,695	886,874	661,053	881,315	881,315	-	\$ 5,559	-0.6%
TOTAL EXPENDITURES	<u>8,352,787</u>	<u>7,356,189</u>	<u>6,241,220</u>	<u>4,251,199</u>	<u>5,880,970</u>	<u>-</u>	<u>\$ 1,475,218</u>	<u>-20.1%</u>
FUND BALANCE - JUNE 30	<u>37,170,207</u>	<u>37,315,767</u>	<u>38,247,848</u>	<u>41,303,142</u>	<u>39,676,370</u>	<u>38,247,848</u>	<u>\$(2,360,604)</u>	<u>6.3%</u>

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: SEWER (SRF) RESRV (611-613)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	3,550,000	4,050,000	4,050,000	4,550,000	4,550,000	4,550,000		
REVENUE:								
TRANSFER/SEWER FUND (613)	500,000	500,000	500,000	500,000	500,000	-	\$ -	0.0%
TOTAL REVENUE	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>\$ -</u>	<u>0.0%</u>
AMOUNT AVAILABLE	<u>4,050,000</u>	<u>4,550,000</u>	<u>4,550,000</u>	<u>5,050,000</u>	<u>5,050,000</u>	<u>4,550,000</u>	\$(500,000)	11.0%
EXPENDITURES:								
IMPRMT TRNSFR /SWR FD	-	-	-	-	-	-	\$ -	#DIV/0!
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>#DIV/0!</u>
FUND BALANCE - JUNE 30	<u>4,050,000</u>	<u>4,550,000</u>	<u>4,550,000</u>	<u>5,050,000</u>	<u>5,050,000</u>	<u>4,550,000</u>	\$(500,000)	11.0%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: BRIDGE VIEW CENTER (720)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	(199,357)	(153,203)	(153,203)	(188,957)	(188,957)	(188,957)		
REVENUE:								
EVENT REVENUE	1,138,403	-	-	-	-	-	\$ -	#DIV/0!
ENDOWMENT	200,000	150,000	125,000	150,000	125,000	-	\$ 25,000	-16.7%
DONATIONS	476,306	-	-	-	-	-	\$ -	#DIV/0!
MISCELLANEOUS	6,127	-	-	-	-	-	\$ -	#DIV/0!
TRF GENERAL FUND SUBSIDY	72,542	112,875	112,875	283,759	161,029	-	\$ (48,154)	42.7%
TRF PROPERTY TAX CIVIC CTR	84,376	91,665	91,665	89,227	86,902	-	\$ 4,763	-5.2%
TRF STATE BACKFILL	2,625	2,625	2,625	1,926	1,981	-	\$ 644	-24.5%
<b>TOTAL REVENUE</b>	<b>1,980,379</b>	<b>357,165</b>	<b>332,165</b>	<b>524,912</b>	<b>374,912</b>	<b>-</b>	<b>\$ (17,747)</b>	<b>5.0%</b>
<b>AMOUNT AVAILABLE</b>	<b>1,781,022</b>	<b>203,962</b>	<b>178,962</b>	<b>335,955</b>	<b>185,955</b>	<b>(188,957)</b>	<b>\$ 18,007</b>	<b>-8.8%</b>
EXPENDITURES:								
PERSONNEL SERVICES	-	-	-	-	-	-	\$ -	#DIV/0!
CONTRACTUAL SERVICES	1,759,314	357,165	367,919	374,912	374,912	-	\$ (17,747)	5.0%
SUPPLIES	176,979	-	-	-	-	-	\$ -	#DIV/0!
DEPRECIATION	468,260	-	-	-	-	-	\$ -	#DIV/0!
CAPITAL EQUIPMENT	-	-	-	-	-	-	\$ -	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>2,404,553</b>	<b>357,165</b>	<b>367,919</b>	<b>374,912</b>	<b>374,912</b>	<b>-</b>	<b>\$ (17,747)</b>	<b>5.0%</b>
<i>Balance Adjustment</i>	470,328							
<b>FUND BALANCE - JUNE 30</b>	<b>(153,203)</b>	<b>(153,203)</b>	<b>(188,957)</b>	<b>(38,957)</b>	<b>(188,957)</b>	<b>(188,957)</b>	<b>\$ 35,754</b>	<b>23.3%</b>

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: GOLF COURSE (750)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	210,383	15,972	15,972	15,531	15,531	15,531		
REVENUE:								
LEASE FEE	-	-	-	-	-	-	\$ -	#DIV/0!
MISCELLANEOUS	15,000	-	-	-	15,000	-	\$(15,000)	#DIV/0!
TOTAL REVENUE	15,000	-	-	-	15,000	-	\$(15,000)	#DIV/0!
AMOUNT AVAILABLE	225,383	15,972	15,972	15,531	30,531	15,531	\$(14,559)	91.2%
EXPENDITURES:								
OPERATING EXPENSES	3,922	-	441	-	500	-	\$ (500)	#DIV/0!
DEPRECIATION	25,218	-	-	-	-	-	\$ -	#DIV/0!
TOTAL EXPENDITURES	29,140	-	441	-	500	-	\$ (500)	#DIV/0!
<i>Balance Adjustment</i>	-180271							
FUND BALANCE - JUNE 30	15,972	15,972	15,531	15,531	30,031	15,531	\$(14,059)	88.0%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024**

**FUND: EMPLOYEE HEALTH INSURANCE (860)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	4,534,421	4,902,959	4,902,959	3,925,968	3,925,968	3,925,968		
REVENUE:								
RETIREE CONTRIBUTIONS (UNDER 65)	76,358	14,076	98,565	80,000	80,000		\$ (65,924)	468.3%
EMPLOYEE CONTRIBUTIONS	362,659	387,546	312,959	387,546	387,546		\$ -	0.0%
PAYROLL TRNSFR IN FOR INSURANCE	3,234,298	3,574,233	2,814,527	3,669,574	3,671,702		\$ (97,469)	2.7%
INVESTMENT INCOME	21,198	22,267	-	22,000	20,000		\$ 2,267	-10.2%
MISCELLANEOUS	65,421	-	-	-	-		\$ -	#DIV/0!
PHARMACY REBATE	96,422	140,000	-	-	-		\$ 140,000	-100.0%
STOPLOSS RECOVERY	-	800,000	-	-	-		\$ 800,000	-100.0%
TOTAL REVENUE	3,856,356	4,938,122	3,226,051	4,159,120	4,159,248	-	\$ 778,874	-15.8%
AMOUNT AVAILABLE	8,390,777	9,841,081	8,129,010	8,085,088	8,085,216	3,925,968	\$ 1,755,865	-17.8%
EXPENDITURES:					14,627			
GROUP STOP LOSS FEES	77,967	821,000	-	-	-		\$ 821,000	-100.0%
GROUP HEALTH CLAIMS	2,902,300	3,873,878	3,221,751	3,235,800	3,235,800		\$ 638,078	-16.5%
GROUP DRUG CLAIMS	243,400	-	330,836	340,000	340,000		\$ (340,000)	#DIV/0!
GROUP DENTAL CLAIMS	-	-	-	-	-		\$ -	#DIV/0!
GROUP ADMIN CLAIMS	33,583	117,000	82,316	80,000	80,000		\$ 37,000	-31.6%
HEALTH MGMT FEES	4,479	-	26,990	20,000	20,000		\$ (20,000)	#DIV/0!
OTHER PROFESSIONAL SERVICES	-	48,259	36,578	40,000	40,000		\$ 8,259	-17.1%
ACCOUNTING AND AUDITING	-	-	7,215	7,200	7,200		\$ (7,200)	#DIV/0!
WELLNESS PROGRAM ADMIN FEES	5,350	-	9,223	10,000	10,000		\$ (10,000)	#DIV/0!
ADMINISTRATIVE FEES	4,615	95,472	28,805	34,000	48,755		\$ 46,717	-48.9%
OTHER PROFESSIONAL SERVICES	29,760	5,000	-	5,000	5,000		\$ -	0.0%
POSTAGE AND SHIPPING	81	-	93	120	120		\$ (120)	#DIV/0!
MISCELLANEOUS	1,735	-	-	1,000	1,000		\$ (1,000)	#DIV/0!
RETIREE GROUP STOP LOSS FEES	48,732	-	33,301	40,000	40,000		\$ (40,000)	#DIV/0!
RETIREE HEALTH CLAIMS	115,797	-	299,287	300,000	300,000		\$ (300,000)	#DIV/0!
RETIREE GROUP DRUG CLAIMS	11,705	-	120,150	40,000	40,000		\$ (40,000)	#DIV/0!
RETIREE GROUP DENTAL CLAIMS	(1,905)	-	-	-	-		\$ -	#DIV/0!
RETIREE ADMINISTRATIVE FEES	2,758	-	4,853	3,600	3,600		\$ (3,600)	#DIV/0!
RETIREE HEALTH MGMT FEES	344	-	1,644	2,400	2,400		\$ (2,400)	#DIV/0!
TRF TO OTHER FUNDS	-	-	-	-	-		\$ -	#DIV/0!
TOTAL EXPENDITURES	3,480,700	4,960,609	4,203,042	4,159,120	4,173,875	-	\$ 786,734	-15.9%
Balance Adjustment	(7,118)							
FUND BALANCE - JUNE 30	4,902,959	4,880,472	3,925,968	3,925,968	3,911,341	3,925,968	\$ 969,131	-19.9%



**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: POST 65 HEALTH INSURANCE (861)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	-	74,467	74,467	106,508	106,508	106,508		
REVENUE:								
POST 65 HLTH CONTRIBUTIONS	117,487	117,500	103,074	100,000	100,000		\$ 17,500	-14.9%
INVESTMENT INCOME	1,186	-	-	1,000	-		\$ -	#DIV/0!
MISCELLANEOUS	-	-	-	-	-		\$ -	#DIV/0!
MEDICARE DRUG SUBSIDY	87,165	-	71,357	70,000	70,000		\$(70,000)	#DIV/0!
PHARMACY REBATES	-	-	-	-	-		\$ -	#DIV/0!
STOP LOSS RECOVERIES	-	-	-	-	-		\$ -	#DIV/0!
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-		\$ -	#DIV/0!
TRANSFER IN FOR BENEFITS	192,500	176,000	176,000	105,000	130,000		\$ 46,000	-26.1%
TOTAL REVENUE	<u>398,338</u>	<u>293,500</u>	<u>350,431</u>	<u>276,000</u>	<u>300,000</u>	-	\$ (6,500)	2.2%
AMOUNT AVAILABLE	<u>398,338</u>	<u>367,967</u>	<u>424,898</u>	<u>382,508</u>	<u>406,508</u>	106,508	\$(38,541)	10.5%
EXPENDITURES:								
GROUP STOP LOSS FEES	-	-	700	-	-		\$ -	#DIV/0!
MEDICARE PREMIUMS	314,129	293,500	316,000	320,000	320,000		\$(26,500)	9.0%
GROUP DRUG CLAIMS	1,614	-	-	1,600	1,600		\$ (1,600)	#DIV/0!
MEDICARE ADMIN FEES	1,328	-	1,655	1,600	1,600		\$ (1,600)	#DIV/0!
HEALTH MANAGEMENT FEES	-	-	35	-	-		\$ -	#DIV/0!
ADMINISTRATIVE FEES	-	8,225	-	6,000	17,000	-	\$ (8,775)	106.7%
OTHER PROFESSIONAL SERVICES	6,800	-	-	4,000	4,000		\$ (4,000)	#DIV/0!
TOTAL EXPENDITURES	<u>323,871</u>	<u>301,725</u>	<u>318,390</u>	<u>333,200</u>	<u>344,200</u>	-	\$(42,475)	14.1%
FUND BALANCE - JUNE 30	<u>74,467</u>	<u>66,242</u>	<u>106,508</u>	<u>49,308</u>	<u>62,308</u>	106,508	\$ 3,934	-5.9%

**CITY OF OTTUMWA  
PROPOSED OPERATING BUDGET  
2023-2024  
FUND: LIFE INSURANCE (863)**

	<u>ACTUAL FY2022</u>	<u>BUDGET FY2023</u>	<u>ESTIMATED FY2023</u>	<u>DEPT REQ FY2024</u>	<u>ADMIN FY2024</u>	<u>FINAL FY2024</u>		
FUND BALANCE - JULY 1	-	(2,745)	(2,745)	0	0	0		
REVENUE:								
TRF FROM OTHER FUNDS	45,295	53,000	53,000	66,085	66,085		\$ (13,085)	24.7%
TOTAL REVENUE	45,295	53,000	53,000	66,085	66,085	-	\$ (13,085)	24.7%
AMOUNT AVAILABLE	45,295	50,255	50,255	66,085	66,085	0	\$ (15,830)	31.5%
EXPENDITURES:								
GROUP LIFE PREMIUMS	48,040	53,000	50,255	66,085	66,085		\$ (13,085)	24.7%
TOTAL EXPENDITURES	48,040	53,000	50,255	66,085	66,085	-	\$ (13,085)	24.7%
FUND BALANCE - JUNE 30	(2,745)	(2,745)	0	0	0	0	\$ (2,745)	-100.0%

CITY OF OTTUMWA  
 PROPOSED OPERATING BUDGET  
 2023-2024  
 FUND: DENTAL INSURANCE (862)

	ACTUAL FY2022	BUDGET FY2023	ESTIMATED FY2023	DEPT REQ FY2024	ADMIN FY2024	FINAL FY2024		
FUND BALANCE - JULY 1	-	(46,544)	(46,544)	(17,295)	(17,295)	(17,295)		
REVENUE:								
EMPLOYEE/POST 65 CONTRIBUTIONS	34,454	46,500	# 43,814	51,500	51,500		\$ (5,000)	10.8%
INVESTMENT INCOME	251	-	0	300	300		\$ (300)	#DIV/0!
TRF FROM OTHER FUNDS	27,247	64,500	# 64,500	96,495	98,175		\$ (33,675)	52.2%
TOTAL REVENUE	61,952	111,000	108,314	148,295	149,975	-	\$ (38,975)	35.1%
AMOUNT AVAILABLE	61,952	64,456	61,770	131,000	132,680	(17,295)	\$ (68,224)	105.8%
EXPENDITURES:								
GROUP DENTAL CLAIMS	92,592	100,000	# 66,000	111,000	111,000		\$ (11,000)	11.0%
GROUP ADMIN CLAIMS FEE	-	9,500	0	-	-		\$ 9,500	-100.0%
ADMINISTRATIVE FEES	-	3,253	0	3,065	5,180	-	\$ (1,927)	59.2%
POST 65 DENTAL CLAIMS	12,735	-	# 8,000	13,000	13,000		\$ (13,000)	#DIV/0!
RETIREE DENTAL CLAIMS	3,169	-	# 2,000	3,500	3,500		\$ (3,500)	#DIV/0!
TOTAL EXPENDITURES	108,496	112,753	79,065	131,000	132,680	-	\$ (19,927)	17.7%
FUND BALANCE - JUNE 30	(46,544)	(48,297)	(17,295)	0	0	(17,295)	\$ (48,297)	-100.0%