



TENTATIVE AGENDA
OTTUMWA CITY COUNCIL

WORK SESSION NO. 4
Room 8B – Depot Conference Room

January 23, 2024
5:30 O’Clock P.M.

PLEDGE OF ALLEGIANCE

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

APPROVAL OF AGENDA

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

1. City Council legal refresher presented by Kristine Stone & Logan Brundage with Ahlers & Cooney, P.C.

City Government

- The Big Picture
- Best Practices
- Open Meetings
- Open Records

2. Preliminary Budget Workshop – Jessica Kinser, Interim Finance Director

- Introduction/Overview of the Budget Process
- Debt Service and 2024 Borrowing
- Capital Funds
 - a. 301 Street Projects Fund
 - b. 303 Airport Projects Fund
 - c. 307 Sidewalk & Curb Projects Fund
 - d. 309 Park Projects Fund
 - e. 310 Equipment Purchasing Fund
 - f. 311 Levee Projects Fund
 - g. 313 Bridgeview Construction Fund
 - h. 315 Sewer Construction Fund

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. *****



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FAX COVER SHEET

City of Ottumwa

DATE: 1/19/2024 TIME: 2:00 PM NO. OF PAGES 2
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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 #04 to be held on 1/23/2024 at 5:30 P.M. at the Train Depot Conference Room 8B – 2nd Floor, 210 W. Main St.

 FAX MULTI TX REPORT

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AHLERS COONEY
ATTORNEYS

City Council Workshop

Kristine Stone & Logan Brundage
Ahlers & Cooney, P.C.

Item No. 1.

Disclaimer

Please note that this presentation is intended for informational and educational purposes and to provide general statements from federal law, state law, and agency guidance. Federal and state law may differ on particularized areas and this outline does not include all legal considerations. Each situation varies based on the individualized facts and the law is constantly evolving.

Please consult with your attorney for specific legal information, advice, or individualized inquiries.

Topics to be covered

- City Government: The Big Picture
- Some Best Practices
- Open Meetings
- Open Records

The Big Picture

- Among the forms of city government available under Iowa Code, Ottumwa operates under the mayor-council form of government.
 - Iowa Code § 372.4
- The mayor is the chief executive of the city and the presiding officer of the council.
 - Iowa Code § 372.14
- The mayor does not vote in matters before the council.
 - City Code § 2-57

The Big Picture

- “A power of a city is vested in the city council except as otherwise provided by a state law.” Iowa Code Sec. 364.2
- Iowa statutes do not vest any power in individual council members.
- Exception to this is for mayors as they have specific powers under Iowa law and city ordinance. Council members, however, do not.

The Big Picture

- Iowa Code Sec. 372.4(1)(a) allows the council to provide for a city administrator and prescribe the administrator's powers and duties.
- City has done this by ordinance, which is permitted by the Iowa Code.

The Big Picture

- **The City Administrator**

- **City Code § 2-78.** The city administrator shall:

- Recommend to the council any measures necessary or expedient for the good government and welfare of the city.
- Coordinate and supervise the official conduct and affairs of all officers and department heads of the city, and shall annually evaluate the performance of all officers and department heads.
- Keep the council fully advised of the financial and other conditions of the city, and of its future needs on a current and continuing basis as directed by the council.
- Prepare and submit to the council annually the required budgets.
- ...Perform other duties at the council's direction.

The Big Picture

- Your authority and powers come from actions taken as part of the city council, not your actions as an individual.
- The council is responsible for establishing policies and direction for the city, the implementation of those policies is left to the city administrator.
- This framework comes from both state and local law.

The Big Picture

- Individual council members do not have the authority to implement policy changes individually by going directly to city departments or staff members
 - This creates confusion through potential mixed messages
 - This can create liability for the city or for yourself

The Big Picture

- Individual council members do not have the authority to bind the city.
- “If an officer acts in bad faith or knowingly exceeds his authority, he may be held personally liable for damages.” *Elview Const. Co., Inc. v. North Scott Community School Dist.*, 373 NW2d 138, 145 (Iowa 1985).



Questions on The Big Picture?



Best Practices



- How to work effectively...
 - Council must take action as a body
 - Work together to achieve common objectives
 - Identify a shared direction and set of goals
 - Provide policy direction to the city administrator
 - City administrator's role is to implement these policies through various departments and staff

Best Practices

- Annual budget meetings are opportunity to identify priorities and provide policy direction
- The City's work over the next year should focus on the priorities identified at budget setting
 - Regular work sessions can provide opportunities to dig into policy, projects, and legislation in greater detail
- Respect the process and the results from that process, do not allow yourselves to get off track

Best Practices

- Allow the City's professional staff to implement the Council's priorities
- Recognize and value the expertise and experience that the staff provide
- If you have specific concerns, share them with the City Administrator, do not go directly to a department head or staff member
 - You are one of five!

Best Practices

- Recognize that each member of the council is entitled to their own opinion and an opportunity to express that opinion
- Disagreements are normal, inevitable and can be very productive if navigated constructively



Questions about Some Best Practices?



Open Meetings

- Iowa Code Sec. 21.1 Intent
- This chapter seeks to assure, through a requirement of open meetings of governmental bodies, that the basis and rationale of governmental decisions, as well as those decisions themselves, are easily accessible to the people
- Any ambiguity in the construction or application of this chapter should be resolved in favor of openness



Open Meetings

- The law is to be liberally construed
- Its purpose is to prohibit secret meetings and to require such meetings to be open and to allow the public to be present
- *Donahue v. State* Iowa Supreme Court 1991

What is a governmental body?

- A board, council, commission, or other governing body of a political subdivision of this state
- An advisory board, advisory commission, advisory committee, task force, or other body created by an executive order of a political subdivision of this state to develop and make recommendations on public policy issues

Iowa Code § 21.2(1)

What is a meeting?

- A gathering in person or by electronic means, formal or informal, **of a majority of the members of a governmental body where there is deliberation or action upon any matter** within the scope of the governmental body's policy-making duties
- Meetings shall not include a gathering of members of a governmental body for purely ministerial or social purposes when there is no discussion of policy or no intent to avoid the purposes of this chapter

Meetings of Governmental Bodies

- Shall be preceded by public notice and shall be held in open session unless closed sessions are expressly permitted by law
- All actions and discussions shall be conducted and executed in open session
- Each governmental body shall keep minutes of all its meetings

Notice Requirements

- Govt. body shall give notice of time, date and place of each meeting and the tentative agenda of the meeting
- In a manner reasonably calculated to apprise the public of that information
- Notice shall be posted on bulletin board or other prominent place which is easily accessible to the public
- Notice must be provided to news media who have requested such information

Notice Requirements

- Shall be given at least 24 hours in advance of the start of the meeting
- Unless for good cause such notice is impossible or impractical
- As much notice as is reasonably possible shall be given
- Notice of Specific Actions: Some actions by the City may require notice to be published or mailed. These acts need a longer lead time to satisfy statutory notice requirements.
 - For example: Notice of public hearing usually requires the notice be published at least 4 and no more than 20 days in advance of the meeting. Council must first set the public hearing date and then allow enough time to publish notice.



Minutes

- Show time, date, place and members present at the meeting
- Show the results of each vote taken
- Include sufficient information to indicate the vote of each member
- All votes shall be made public in open session
- Voting by secret ballot is prohibited

Closed Session

- Meetings must be held in open session unless closed session is permitted
- Iowa Code Sec. 21.5 lists **12 possible reasons** for going into closed session
- Nothing in the law requires a closed session; **can always choose to remain in open session**
- Final actions must be taken in open session
- Can enter closed session by affirmative vote of 2/3 of members of the body or by all members present at the meeting

Closed Session

- The reason for holding the closed session by reference to a specific exemption under Iowa Code Section 21.5 shall be announced publicly at the open session and entered in the minutes



Closed Session

- Must be recorded and minutes must be taken
- Recording and minutes must be retained for at least one year



Rules of Conduct at Meetings

- The public may use cameras or recording devices at open meetings
- Nothing in Chapter 21 prevents a governmental body from making and enforcing reasonable rules for the conduct of its meetings to assure those meetings are orderly, and free from interference or interruption by spectators
- Public comment is only required to be allowed at public hearings

Open Meetings Violations

- Iowa Code Sec. 21.6 Penalties for violations
 - Damages may be assessed against all who participated in the unlawful meeting unless can claim a valid defense (up to \$2,500 in certain circumstances)
 - Costs and reasonable attorney fees shall be paid either by those who participated in the unlawful meeting, or if a valid defense, then by the government itself

Open Meetings Violations

- Iowa Code Sec. 21.6 Penalties for violations
 - Actions taken by the body in violation of the law may be voided
 - Member shall be removed if there has been a prior violation
 - Injunction against further violations of the law
- Ignorance of the law is not a defense

Questions about Open Meetings?



Open Records – Iowa Code Chapter 22

“The purpose of the Open Records Act is to open the doors of government to public scrutiny and to prevent government from secreting its decision-making activities from the public, on whose behalf it is its duty to act.”

Diercks v. Malin, 897 N.W.2d 12, 18 (Iowa App. 2016)

What are “public records”?

- Iowa Code sec. 22.1
 - “All records, documents, tape, or other information, stored or preserved in any medium, of or belonging to this state or any county, city, township, school corporation, political subdivision, ... or any branch, department, board, bureau, commission, council, or committee of any of the foregoing.”
 - Regardless of where they are stored!

Public Records & Electronic Devices

- “If a government official or employee uses privately owned electronic devices or services, such as cell phones, computers, email accounts, smart phones, or such to conduct official government business, then the record generated is a public record.”
IPIB, 21AO:0009.

What are “public records”?

- A government body shall not prevent the examination or copying of a public record by contracting with a nongovernment body to perform any of its duties or functions.
- Even if the city is not in physical possession of the record, it is still a public record.

Who is the “lawful custodian”?

- The government body currently in physical possession of the public record.
- The government body owning a record when in the physical possession of persons outside a government body.
- Each government body shall delegate to particular officials or employees of that government body the responsibility for implementing the requirements of the Open Records Law.

Right to Examine

- Every person shall have the right to examine and copy a public record and to publish or otherwise disseminate a public record or the information contained in a public record.
- Purpose of request is generally irrelevant
- Identity of the requestor is also irrelevant

Records Requests

- A request may be verbal or in writing
- May not require the use of a specific form, but forms may be helpful in the process
- “Magic words” are not required

Time to Respond

- No strict deadline to produce records, BUT extensive delay could be considered “silent refusal”
- Unreasonable delay = violation of law
- Good-faith, reasonable delay by a lawful custodian in permitting the examination and copying of a government record is not a violation if:
 - Seeking an injunction
 - Determining whether a confidential record should be available for inspection and copying to the person requesting the right to do so.
- A reasonable delay for this purpose shall not exceed 20 calendar days and ordinarily should not exceed 10 business days.

Confidential Records

- Iowa Code sec. 22.7 lists categories of confidential records
- More than 70 categories of confidential records
- 22.7 is not all inclusive or exhaustive...
 - For example: Attorney-Client Privilege
- The lawful custodian may choose to release records that are otherwise confidential under Chapter 22



Confidential Records - Examples

a. Work Product – 22.7(4)

Peace officers' investigative reports – 22.7(5)

Personnel records – 22.7(11)

Library records – 22.7(13)

Records Policies

- Iowa Code sec. 22.3(1)
 - “The lawful custodian may adopt and enforce **reasonable** rules regarding the examination and copying of the records and the protection of the records against damage or disorganization.”
- Iowa Code sec. 22.4
 - The lawful custodian of the records shall post information for making such requests in a manner reasonably calculated to apprise the public of that information.

Questions about Open Records?





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City of Ottumwa

FUND INFORMATION

General

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

001 – General Fund

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

002- Parking Ramp Fund

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

003- ARPA Fund

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

005- Franchise Fee Fund

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

Special Revenue

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

110- Road Use Tax Fund

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

112- Employee Benefits Fund

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

119- Emergency Fund

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

121- Local Option Sales Tax

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

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

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

129- Risk Management Fund

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

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

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

130- 411 Medical Costs Fund

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

131- Airport Fund

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

133- Library Fund

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

135- Cemetery Fund

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

137- Haz-Mat Fund

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

141- 2023 Upper Story Housing Grant

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

151- Other Bond Projects

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

162- SSMID District

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

167- Fire Bequest

173- Library Bequest

175- Police Bequest

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

171- Retiree Health Insurance

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

174- Community Development Fund

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

176- Reimbursement Grants

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

177- Historic Preservation Committee

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

Debt Service Fund

200- Debt Service Fund

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

Capital Funds

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

301- Street Projects Fund

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

303- Airport Projects

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

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

307- Sidewalk and Curb Projects

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

309- Park Projects

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

311- Levee Projects

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

313- Event Center Construction Fund

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

315- Sewer Construction Fund

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

Perpetual/Permanent Funds

501- Cemetery Memorial Fund

503- Cemetery Perpetual Care

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

Proprietary Funds

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

610- Sewer Utility Fund

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

611- Sewer Sinking Fund

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

613- Sewer Improvement Fund

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

670- Landfill Fund

671- Landfill Reserve Fund

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

673- Recycling Fund

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

690- Transit Fund

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

720- Bridgeview Event Center

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

750- Golf Course Fund

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

Internal Service Funds

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

810 Pooled Investment Fund

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

820 Payroll Clearing Fund

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

860 Group Health Insurance Fund

861 Post 65 Retiree Health Insurance Fund

862 Dental Insurance Fund

863 Life Insurance Fund

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

Budgeting Basics

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

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

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

000 GENERAL - NO DEPARTMENT OR FUNCTION

PUBLIC SAFETY

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

HEALTH AND SOCIAL SERVICES

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

PUBLIC WORKS

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

CULTURE AND RECREATION

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

GENERAL GOVERNMENT

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

COMMUNITY & ECONOMIC

DEVELOPMENT

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

DEBT SERVICE

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

DEBT SERVICE CONTINUED

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

OTHER ACTIVITIES

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

BUSINESS TYPE ACTIVITIES

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



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

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

1. 2024 Bond Projects

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

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

2. Total Tax Levy Worksheet and Debt Levy

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

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

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

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

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

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

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

Fiscal Year
2025

City Name: Ottumwa

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

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

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

90-868

Adoption of Budget and Certification of City Taxes

CITY BUDGET DRAFT WORKPAPER - NOT FOR PUBLICATION

The City of: Ottumwa County Name: WAPELLO

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

Telephone Number _____ Signature _____

January 1, 2023 Property Valuations

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

CONSOLIDATED GENERAL FUND LEVY CALCULATION

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

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.51942	Combined General Fund	5,959,965	5,812,672	43 \$8.51942
(384)		Non-Voted Other Permissible Levies			
12(10)	0.95000	Opr & Maint publicly owned Transit	0	0	45 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	0	0	49 0
12(17)	Armt Nec	Liability, property & self insurance costs	500,000	487,643	52 \$0.71472
12(21)	Armt Nec	Support of a Local Emerg.Mgmt.Comm.	0	0	465 0
(384)		Voted Other Permissible Levies			
28E.22	1.50000	Unified Law Enforcement	0	0	62 0
Total General Fund Regular Levies (5 thru 24)			6,459,965	6,300,315	
384.1	3.00375	Ag Land	2,995	2,995	63 \$3.00375
Total General Fund Tax Levies (25 + 26)			6,462,960	6,303,310	Do Not Add
Special Revenue Levies					
384.6	Armt Nec	Police & Fire Retirement	1,276,690	1,245,136	\$1,82495
	Armt Nec	FICA & IPERS (if general fund at levy limit)	958,968	935,269	\$1,37079
Rules	Armt Nec	Other Employee Benefits	3,043,774	2,968,553	\$4,35090
Total Employee Benefit Levies (29,30,31)			5,279,432	5,148,958	\$7,54664

Valuation

386	As Req	With Gas & Elec	Without Gas & Elec			
SSMID 1	(A)	4,175,211	4,175,211	34	4,175	4,175
SSMID 2	(A)	5,005,404	5,005,404	35	10,010	10,010
SSMID 3	(A)	3,719,763	3,719,763	36	11,157	11,157
SSMID 4	(A)			37	0	0
SSMID 5	(A)			555	0	0
SSMID 6	(A)			556	0	0
SSMID 7	(A)			1177	0	0
SSMID 8	(A)			1185	0	0
Total Special Revenue Levies			5,304,774	39	5,174,300	
384.4	Armt Nec	Debt Service Levy 76.10(6)	3,100,354	40	3,027,392	\$4,22014
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	0
Total Property Taxes (27+39+40+41)			14,868,088	42	14,505,002	\$21.00092

**City of Ottumwa
Proposed 2024 Bond Projects**

1/23/24

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

**City of Ottumwa
Proposed 2024 Bond Projects**

1/23/24

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

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

Jessica Kinser

From: Scott Hallgren <shallgren@bridgeviewcenter.com>
Sent: Wednesday, January 3, 2024 3:05 PM
To: Philip Rath
Cc: Jessica Kinser; James Doud; H.R. Cook
Subject: BVC - FY25 capital expenditures & plan
Attachments: LED mockup on east side of BVC_facing Jefferson St.jpg; LED sign mockup on west side of theater facing Church St_on brick wall_v2.jpg; Nesper Signs_LED signs on venue proposal_v3_FINAL_3-20-23.pdf; Bridge View_Revised Proposal_LED signs on venue_37478 Signage Agreement 3.9.23_v2.pdf; Scan of Proposal for Bridgeview Center_Drake Roofing.pdf; Bridgeview Center Aerial View_Drake Roofing.pdf; Guide for Aerial Bridgeview Center_Drake Roofing.pdf; City of Ottumwa Bridgeview Event Center-Ottumwa-TPO Repairs.pdf; Wenger Musician Chair_PS_LT0020H.pdf; Wenger Nota Premier_PS_LT0143E.pdf; Wenger_theater equipment & chairs quote_Aug 2023.pdf; Water leak on downstage right_proscenium_at catwalk level_2-22-23.jpg; Water leak on downstage right_proscenium_2-22-23.jpg; Water leak along upstage right stage door_floor view II_7-15-21.jpg; Water leak along upstage right stage door_7-15-21.jpg; Water leak_Upstage right_Theater backstage right stage door_v3.jpg; Capital Funding Summary_FY 2019-Today_v11.xlsx

Follow Up Flag: Follow up
Flag Status: Completed

Phil—

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

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

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

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

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

Roof Repairs

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

Combination Oven – Kitchen

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

OVEN COMBI 3 CHMBR CONVERGE 208/240V



Item number: 1229088

Supplier: Alto Shaam

Supplier number: CMC-H3H

Case pack: 1 EA

To order, call 800.777.4366

Specifications

Description

General description: Three Chamber Oven

Material: Stainless Steel

Product width: 24-4/9"

Product height: 46"

Product depth: 40-1/4"

Voltage: 208 V/240 V

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

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

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

Exterior Work

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

Ramp/Stair Project – Expo Hall loading dock.

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

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

Respectfully,

Scott

Scott Hallgren, CVE

Executive Director, **Bridge View Center**

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

shallgren@bridgeviewcenter.com



Bridge View Center

Delivering *Outstanding* Experiences

Proudly Powered by [VenuWorks](#)



WILLETT HOFMANN
& ASSOCIATES INC
ENGINEERING ARCHITECTURE LAND SURVEYING



Acquired by Willett, Hofmann & Associates

August 1, 2023

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

ATTN: Gene Rathje
Park Director

RE: Cemetery Maintenance/Office Building – Cost opinion

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

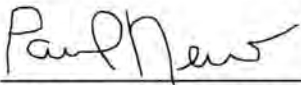
1. Site -	\$ 411,483
2. Building -	\$ 781,365
3. HVAC & Plumbing -	\$ 270,000
4. <u>Electrical -</u>	<u>\$ 125,000</u>
5. Sub-Total -	\$1,587,848
6. Contractor Fee (20%) -	\$ 317,570
7. <u>Contingency (10%) -</u>	<u>\$ 190,542</u>
Total -	\$2,095,960

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

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

Sincerely,

WILLETT, HOFMANN & ASSOCIATES, INC.

BY  _____

Paul E. Newman, AIA, NCARB
Project Architect

Your initials: pen

Cc: File

OTTUMWA - CAPITAL IMPROVEMENT PROJECT REQUEST FORM

FY25-FY29 Department Cemetery Responsible Person Gene Rathje

PROJECT # _____ TBD by Finance Department

PROJECT NAME Cemetery

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

DESCRIPTION

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

JUSTIFICATION

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

Expenditure Schedule

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

Funding Sources

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

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

FY 2025

Department: Fire

Account Number: 150

Item Requested: Flooring

Requested Amount: \$ 10,000

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

QUANTITY & DESCRIPTION OF ITEM:
Approximately 1300 Square feet of commercial LVP flooring and installation.

EXPLANATION & JUSTIFICATION: (Use additional sheets if necessary)
This is to replace carpet that is old, stained and worn. Many of the homes that we go to have bugs and other issues. In order to keep the living quarters easy to clean and disinfect, the carpet needs to be replaced with a water proof flooring.
Disposition if item is a replacement:

CITY ADMINISTRATOR NOTES:

Included: Not Included:

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

FY 2025

Department: IT

Account Number: 001-6-630-6727

Item Requested: Backup server and accessories

Requested Amount: \$ 32,500.00

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

QUANTITY & DESCRIPTION OF ITEM:

One replacement backup server, backup software (Veeam), server licensing, and 100 additional backup tapes

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

CITY ADMINISTRATOR NOTES:

Included: Not Included:

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

FY 2025

Department: IT

Account Number: 001-6-630-6727

Item Requested: MCG Fiber & Network Eqpt

Requested Amount: \$ 605,000.00

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

QUANTITY & DESCRIPTION OF ITEM:

MCG dark fiber to interconnect our facilities and network equipment

EXPLANATION & JUSTIFICATION: (Use additional sheets if necessary)

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

CITY ADMINISTRATOR NOTES: _____

Included: Not Included:

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

WPCF Pump Stations	Location	Route Mile	MRC per mi	Annual Cost		20 year cost	Installation	Installation & Pymt to	
				Monthly Cost (MRC)	(ARC)			Reduce MRC	Reduce MRC
Quail Creek Pump Station - 25 Pinhurst Cr	15	7.5469697	7.82	\$59.02	\$708.21	\$14,164.15	\$2,315.53	\$40,177.88	\$42,493.42
OADC Pump Station - 2942 Pawnee Dr	16	5.7831439	7.82	\$45.22	\$542.69	\$10,853.80	\$1,774.36	\$30,787.79	\$32,562.15
Rochester Pump Station - 278 E Rochester	17	5.0636364	7.82	\$39.60	\$475.17	\$9,503.43	\$1,553.61	\$26,957.34	\$28,510.94
Crestview Pump Station - 602 Crestview Av	18	4.5081439	7.82	\$35.25	\$423.04	\$8,460.88	\$1,383.17	\$24,000.05	\$25,383.23
Grandview Pump Station - 542 Indian Trail	19	4.46875	7.82	\$34.95	\$419.35	\$8,386.95	\$1,371.09	\$23,790.33	\$25,161.42
Alta Vista Pump Station - 14 Country Club	20	2.8689394	7.82	\$22.44	\$269.22	\$5,384.43	\$880.24	\$15,273.40	\$16,153.64
Fairport Sanitary Pump Station - 2235 Saml	21	5.0623106	7.82	\$39.39	\$475.05	\$9,500.94	\$1,553.20	\$26,950.28	\$28,503.48
Northside Gate - 405 S Vine	22	1.382197	7.82	\$10.81	\$129.71	\$2,594.11	\$424.08	\$7,358.42	\$7,782.50
Elm Pump Station - 555 S Elm	23	2.1189394	7.82	\$16.57	\$198.84	\$3,976.83	\$650.13	\$11,280.62	\$11,930.75
Gateway Drive Pump Station - 700 Gateway	24	0.8901515	7.82	\$6.96	\$83.53	\$1,670.64	\$273.11	\$4,738.91	\$5,012.02
Babe Ruth Pump Station	25	2.5964015	7.82	\$20.30	\$243.65	\$4,872.93	\$796.62	\$13,822.49	\$14,619.11
Lagoon Pump Station, 103 Church St	26	2.1268939	7.82	\$16.63	\$199.59	\$3,991.75	\$652.37	\$11,322.97	\$11,975.53
Mall Pump Station	27	3.2886364	7.82	\$25.72	\$308.61	\$6,172.11	\$1,009.01	\$17,507.75	\$18,516.76
Madison Pump Station	28	4.2492424	7.82	\$33.23	\$398.75	\$7,974.98	\$1,303.74	\$22,621.74	\$23,925.48
Mary & Madison Pump Station	29	4.2268939	7.82	\$33.05	\$396.65	\$7,933.03	\$1,296.88	\$22,502.76	\$23,799.64
Moore St Pump Station	30	4.3098485	7.82	\$33.70	\$404.44	\$8,088.72	\$1,322.33	\$22,944.39	\$24,266.72
Richmond Pump Station	31	4.4602273	7.82	\$34.88	\$418.55	\$8,370.95	\$1,368.47	\$23,744.96	\$25,113.43
Silk & James Pump Station	32	4.2765152	7.82	\$33.44	\$401.31	\$8,026.16	\$1,312.11	\$22,766.93	\$24,079.04
TOTAL WPCF PUMP STATIONS		69.227841	7.82	\$541.36	\$6,496.34	\$128,000.00	\$21,240.24	\$368,549.01	\$389,789.25

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

Grand Total	Locations	Route Mile	MRC per mi	Annual Cost		20 year cost	Installation	Installation & Pymt to	
				Monthly Cost (MRC)	(ARC)			Reduce MRC	Reduce MRC
	33	103.05587	7.82	\$805.90	\$9,670.76	\$198,000.00	\$31,619.24	\$548,639.66	\$580,258.90

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

FY 2025

Department: IT

Account Number: 001-6-630-6727

Item Requested: VM Host & Tier 1 SAN

Requested Amount: \$ 155,000.00

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

QUANTITY & DESCRIPTION OF ITEM:

2 replacement Virtual Machine Hosts and 2 Storage Area Network appliances

EXPLANATION & JUSTIFICATION: (Use additional sheets if necessary)

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

CITY ADMINISTRATOR NOTES:

Included: Not Included:

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

FY 2025

Department: IT

Account Number: 001-6-630-6727

Item Requested: Tier 2 SAN

Requested Amount: \$ 19,500.00

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

QUANTITY & DESCRIPTION OF ITEM:

2 new Storage Area Network appliances (Tier 2)

EXPLANATION & JUSTIFICATION: (Use additional sheets if necessary)

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

CITY ADMINISTRATOR NOTES:

Included: Not Included:

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

FY 2025

Department: Police

Account Number: 001-1-110-6627

Item Requested: (5) AXIS 1080PTZ camera

Requested Amount: \$ 9500

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

QUANTITY & DESCRIPTION OF ITEM:

(5) AXIS 1080PTZ camera

EXPLANATION & JUSTIFICATION:

(Use additional sheets if necessary)

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

CITY ADMINISTRATOR NOTES:

Included:

Not Included:

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

FY 2025

Department: Police

Account Number: 001-1-110-6627

Item Requested: Cambium APs - Camera network

Requested Amount: \$ 3,850.00

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

QUANTITY & DESCRIPTION OF ITEM:

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

EXPLANATION & JUSTIFICATION:

(Use additional sheets if necessary)

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

Disposition if item is a replacement:

CITY ADMINISTRATOR NOTES:

Included:

Not Included:

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

FY 2025

Department: Police

Account Number: 001-1-110-6727

Item Requested: Drone and accessories

Requested Amount: \$ 19,500

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

QUANTITY & DESCRIPTION OF ITEM:

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

EXPLANATION & JUSTIFICATION:

(Use additional sheets if necessary)

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

Disposition if item is a replacement:

CITY ADMINISTRATOR NOTES:

Included:

Not Included:

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

FY 2025

Department: Police

Account Number: 001-1-110-6727

Item Requested: Turning Target standards

Requested Amount: \$ 15,500

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

QUANTITY & DESCRIPTION OF ITEM:

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

EXPLANATION & JUSTIFICATION:

(Use additional sheets if necessary)

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

Disposition if item is a replacement:

CITY ADMINISTRATOR NOTES:

Included:

Not Included:

OTTUMWA - CAPITAL IMPROVEMENT PROJECT REQUEST FORM

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

PROJECT # AXON Taser10 - TBD by Finance Department

PROJECT NAME Taser replacement

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

DESCRIPTION

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

JUSTIFICATION

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

Expenditure Schedule

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

Funding Sources

PRIOR TOTAL	2024	2025	2026	2027	2028	2029	TOTAL	FUTURE TOTAL
							\$0	

FUTURE OPERATIONAL IMPACT/OTHER

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

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

FY 2025

Department: Police

Account Number: 840-1-121-6710

Item Requested: Fleet replacement (2)

Requested Amount: \$ 114,000

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

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

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

CITY ADMINISTRATOR NOTES: FY26 amount included in borrowing

Included: Not Included:

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

FY 2025

Department: Fire Dept.

Account Number: 150

Item Requested: Fire Engine

Requested Amount: \$ 900,000

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

QUANTITY & DESCRIPTION OF ITEM:

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

EXPLANATION & JUSTIFICATION:

(Use additional sheets if necessary)

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

CITY ADMINISTRATOR NOTES:

Included:

Not Included:

Fund 301 Street Construction Fund

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

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Fund 301 Street Construction Fund

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

Fund 301 Street Construction Fund

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

Fund 301 Street Construction Fund

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

Fund 301 Street Construction Fund

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

Fund 301 Street Construction Fund

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

Fund 301 Street Construction Fund

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

Fund 301 Street Construction Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023 ACTUAL	2024 BUDGET	2024 YTD	2024 AMENDED	DEPARTMENT
	TOTALS FOR HWY 34 & VINE INTERCHANGE	\$ 20,625.48				
301-7-763-6010	REGULAR SALARIES & WAGES	\$ 7,563.80	\$ -	\$ 171.25	\$ 10,000.00	\$ 10,000.00
301-7-763-6110	GROUP SHARE FOR FICA	\$ 543.91	\$ -	\$ 12.55		
301-7-763-6130	GROUP SHARE FOR IPERS	\$ 712.15	\$ -	\$ 16.16		
301-7-763-6150	GROUP HEALTH INSURANCE	\$ 2,557.16	\$ -	\$ 56.64		
301-7-763-6151	GROUP LIFE INSURANCE	\$ 25.56	\$ -	\$ 1.30		
301-7-763-6499	CONTRACTUAL SERVICES	\$ -	\$ 662,060.00	\$ -	\$ 478,777.00	\$ -
301-7-763-6599	OTHER SUPPLIES	\$ -	\$ -	\$ -		
	TOTALS FOR FELLOWS ST RECONSTRUCTION	\$ 11,402.58	\$ 662,060.00	\$ 257.90	\$ 488,777.00	\$ 10,000.00
	NEW PROJECTS - ACCOUNT #5 TBD					
	Allison Avenue FY26					\$ 125,000.00
	Helgerson Flats Road Improvements					\$ 511,520.00
	Grace Street FY26					\$ 170,000.00
	Minneopa St FY26					\$ 205,000.00
	2nd & Harrows Intersection				\$ 190,000.00	\$ 190,000.00
	TOTALS FOR NEW PROJECTS				\$ 190,000.00	\$ 1,201,520.00
	TOTALS FOR EXPENDITURES	\$ 2,042,601.82	\$ 4,322,066.00	\$ 263,891.85	\$ 2,432,161.79	\$ 7,002,520.00

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

Fund 303 Airport Construction

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

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Fund 303 Airport Construction

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

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

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

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

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

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

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

Fund 307 Sidewalk Curb Projects

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

Fund 309- Parks Capital Projects

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

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

FY 2024-FY2025 Project Highlights:

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

Fund 310 Equipment Purchasing Fund

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

Fund 310 Equipment Purchasing Fund

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

Fund 310 Equipment Purchasing Fund

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

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

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

Fund 311 Levee Construction

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

Fund 311 Levee Construction

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

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

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

Fund 313- Bridgeview Construction Fund

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

Fund 313- Bridgeview Construction Fund

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

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

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

Fund 315 Sewer Construction Fund

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

Fund 315 Sewer Construction Fund

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

Fund 315 Sewer Construction Fund

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

Fund 315 Sewer Construction Fund

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

Fund 315 Sewer Construction Fund

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

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

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



CITY OF OTTUMWA BUDGET WORKSHOP I

FISCAL YEAR 2025

JANUARY 23, 2024



FUND ACCOUNTING

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

City of Ottumwa Revenue Account

001 -190 -4180
Fund Function Revenue

General Fund – Animal Control – Dog License

City of Ottumwa Expenditure Account

133 -4 -410 -6010

Fund Activity Function Expenditure

Library Fund- Culture & Recreation- Library- Wages

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

THE BUDGET PROCESS

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

TONIGHT'S AGENDA

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

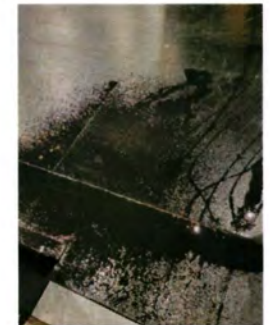
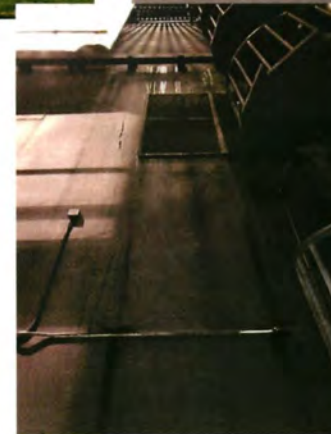
2024 PROPOSED BOND- BUILDING & CODE

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



2024 PROPOSED BOND- BRIDGEVIEW

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





2024- PROPOSED BOND- CEMETERY

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



2024 PROPOSED BOND - FINANCE

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

2024 PROPOSED BOND- FIRE

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



2024 PROPOSED BOND- INFORMATION TECHNOLOGY

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

2024 PROPOSED BOND- PARKS

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



2024 PROPOSED BOND- POLICE

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



2024 PROPOSED BOND - POLICE

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



2024- PROPOSED BOND - ENGINEERING

- BNSF Levee Closure- Request \$1.3 million



DEBT SERVICE & TOTAL TAX LEVY

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

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

FUND 301- STREET CAPITAL PROJECTS

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

Fund Highlights:

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

FUND 303- AIRPORT CAPITAL PROJECTS

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

Fund Highlights:

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

FUND 307- SIDEWALK & CURB PROJECTS

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

Fund Highlights:

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

FUND 309- PARK PROJECTS FUND

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

Fund Highlights:

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

FUND 310- EQUIPMENT PURCHASING FUND

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

Fund Highlights:

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

FUND 311- LEVEE PROJECTS FUND

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

Fund Highlights:

- FY25/26 project
- Deficit position

FUND 313- BRIDGEVIEW CONSTRUCTION FUND

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

Fund Highlights:

- 2024 bond projects
- Deficit position

315- SEWER CONSTRUCTION FUND

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

Fund Highlights:

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

NEXT STEPS

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