

**City of Centerville**  
312 East Maple St.  
PO Box 578  
Centerville, IA 52544  
(O) 641-437-4339  
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**Mike O'Connor, Mayor**  
Brad Brauman, Councilmember  
Ron Creagan, Councilmember  
Darrin Hamilton, Councilmember  
Ahna Kruzic, Councilmember  
Don Sherwood, Councilmember

[www.centerville-ia.org](http://www.centerville-ia.org)

email: [cityhall@centerville-ia.org](mailto:cityhall@centerville-ia.org)

**Special Council Meeting Agenda of the City of Centerville Council**  
**Monday, April 22, 2024, at 6:00 P.M.**  
**Centerville City Hall**

To access this meeting, please use the following link or dial-in information:

[zoom.us/join](https://zoom.us/join)

**Meeting ID: 772 014 7017**

**Password: JV8rPe**

**Dial-in: 1 (312) 626 - 6799**

**Meeting ID: 772 014 7017**

**Notice to the Public:** The Mayor and the City Council welcome you to the regular City Council meeting.

Public comments on agenda items may be submitted by email, mail, or by dropping a note through the drop box at City Hall before the City Council meeting. Those wishing to speak about an agenda item should sign in on the registration form at the back of the council room. Time is allotted during the “Public Hearing” and “Public Forum” sections for public comment for public hearings and items not on the agenda.

The Mayor will call for public comment for those wishing to comment during the meeting. Please state your name and address before making your comments. The Mayor may limit each speaker to three minutes. The usual process for any agenda item is that the motion is placed on the floor, the Council can comment on the issue or respond to public concerns, and the vote is taken.

Using obscene and vulgar language, hate speech, racial slurs, slanderous comments, and any other disruptive behavior during the Council meeting will not be tolerated. The presiding officer may bar offenders from further commenting and/or disconnecting from the meeting.

**1. Call to Order**

- a. Roll Call
- b. Pledge of Allegiance
- c. Approval of Agenda

**2. Consent Agenda:** These items will be enacted by one motion without separate discussion unless a request is made before the Council votes on the motion. (Any item on the Consent Agenda may be removed for separate consideration.) Approval of Consent Agenda to include:

- a. None

**3. Public Hearing**

04/22/2024

- a. Adoption of FY25 Annual Budget
- 4. **Discussion/Action Items/General Business/Old Business**
  - a. Approval of Resolution 2024-4053 FY25 Annual Budget
- 5. **Public Forum**: Time is set aside for public comments on city business topics other than those listed on the agenda. No action may be taken. This is an opportunity for audience members to bring any item not listed on the agenda to the Council's attention.
- 6. **Adjourn** to 6:00 p.m. on Monday, May 06, 2024, for the City Council's Regular Meeting.

Jason Fraser  
City Administrator

Posted: 04/19/24

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**

City of: **CENTERVILLE**

The City Council will conduct a public hearing on the proposed Budget at: Centerville City Hall, 312 E. Maple St., Centerville, IA 52544 Meeting Date: 4/22/2024 Meeting Time: 06:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property 19.90370

The estimated tax levy rate per \$1000 valuation on Agricultural land is 3.00375

**At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.**

Phone Number  
(641) 437-4339

City Clerk/Finance Officer's NAME  
Jason Fraser

		<b>Budget FY 2025</b>	<b>Re-estimated FY 2024</b>	<b>Actual FY 2023</b>
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	2,970,623	13,793,139	2,681,279
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	3	2,970,623	13,793,139	2,681,279
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	36,073	11,000	11,188
Other City Taxes	6	1,489,077	1,480,952	1,424,444
Licenses & Permits	7	32,160	183,760	145,522
Use of Money and Property	8	21,600	179,050	126,425
Intergovernmental	9	1,673,106	4,271,733	1,804,918
Charges for Fees & Service	10	4,550,046	3,388,300	5,062,639
Special Assessments	11	0	15,000	108,830
Miscellaneous	12	27,200	218,909	664,543
Other Financing Sources	13	392,000	2,000	6,685,608
Transfers In	14	663,450	820,438	731,409
<b>Total Revenues and Other Sources</b>	15	11,855,335	24,364,281	19,446,805
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	3,937,792	3,339,568	3,613,061
Public Works	17	2,021,215	1,463,600	1,244,613
Health and Social Services	18	0	0	0
Culture and Recreation	19	648,704	716,054	593,414
Community and Economic Development	20	336,661	661,900	278,559
General Government	21	361,467	276,098	659,341
Debt Service	22	660,763	659,613	658,088
Capital Projects	23	0	10,000	106,766
<b>Total Government Activities Expenditures</b>	24	7,966,602	7,126,833	7,153,842
Business Type / Enterprises	25	4,226,404	7,692,425	11,026,557
<b>Total ALL Expenditures</b>	26	12,193,006	14,819,258	18,180,399
Transfers Out	27	663,450	820,438	731,409
Total ALL Expenditures/Transfers Out	28	12,856,456	15,639,696	18,911,808
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	29	-1,001,121	8,724,585	534,997
Beginning Fund Balance July 1	30	19,004,765	10,280,180	9,745,183
<b>Ending Fund Balance June 30</b>	31	18,003,644	19,004,765	10,280,180



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FY 2025 BUDGET PRESENTATION

04/22/2024

# Budget Key Terms

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**Valuation:** The 100% value of your property as determined by the County Assessor

**Rollback:** A State of Iowa Process that reduces a property's valuation based on a State formula incorporating multiple property types to reduce the taxable valuation growth of properties

**Levy:** To demand money, such as a tax, from a person or organization. In Iowa, this is expressed as \$Rate/\$1000.

**Consolidated Tax Levy Rate:** Is the Levy Rate that combines all taxing entities for a certain area. For Centerville residents, this includes the City of Centerville, Centerville Community Schools, Appanoose County, Indian Hills Community College, and Appanoose County Ag Extension.

$((\text{Valuation} * \text{Rollback}) / 1000) * \text{Consolidated Tax Levy Rate} = \text{Individual Property Tax Levy}$

# Consolidated Tax Levy Rate

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## FY 2024 CONSOLIDATED TAX LEVY

Current Total Levy: 44.13451

- City: 17.93
- Schools: 16.98595
- County: 7.00308
- IHCC and Ag Ext.: 1.64097

## FY 2025 CONSOLIDATED TAX LEVY

Proposed Total Levy: ~~44.69813~~ 43.93249

- City: ~~19.90370~~ 19.13806
- Schools: 16.67286
- County: 6.86019
- IHCC and Ag. Ext.: 1.26138

# City Only Tax Breakdown

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## FY 2024 CITY ONLY TAX LEVY

Current Tax Levy: 17.93397

- General Levy: 8.1000
- Liability, Property, and Self Ins.: 0.82826
- Emergency Management: 0.03641
- Library Levy: 0.27000
- Emergency Levy: 0.27000
- MFPRSI: 1.16107
- FICA and IPERS: 1.82856
- Other Emp. Benefits (Health Ins.): 3.20539
- Debt Service: 2.23428

Total Tax Dollars: \$2,481,819

## FY 2025 CITY ONLY PROP. TAX LEVY

Proposed Tax Levy: ~~19.90370~~ 19.13806

- Cons. General Fund: 8.38835
- Liability, Property, and Self Ins.: 1.17630
- Emergency Management: 0.03404
- ~~◦ Library Levy~~
- ~~◦ Emergency Levy~~
- MFPRSI: ~~1.28587~~ 1.07232
- FICA and IPERS: 1.87664
- Other Emp. Benefits (Health Ins.): ~~3.97112~~ 3.41903
- Debt Service: 3.17138

Total Tax Dollars: \$2,970,623

# Comp. Based on Prop. Tax Levy Letter

$((\text{Valuation} * \text{Rollback})/1000) * \text{Consolidated Tax Levy Rate} = \text{Individual Property Tax Levy}$

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FY 2024 - \$100,000 VALUATION

$$\$100,000 \times 0.564919 = \$56,491.90$$

$$\$56,491.90 / \$1000 = \$56.4919$$

$$\$56.4919 * \$44.13451 = \$2,493.24$$

**\$2,493.24 is the expected individual property tax.**

FY 2025 - \$100,000 VALUATION

$$\$100,000 \times 0.463428 = \$46,342.80$$

$$\$46,342.80 / \$1000 = \$46.3428$$

$$~~\$46.3428 * \$44.69813 = \$2,071.44~~$$

$$\$46.3428 * \$43.93249 = \$2035.95$$

~~\$2,071.44~~ **\$2035.95 is the expected individual property tax.**



# Comp. Based on Reality

$((\text{Valuation} * \text{Rollback})/1000) * \text{Consolidated Tax Levy Rate} = \text{Individual Property Tax Levy}$

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**FY 2024 - \$99,460 (2022 VALUE)**

$$\$99,460 \times 0.564919 = \$56,186.84$$

$$\$56,186.84 / \$1000 = \$56.18684$$

$$\$56.18684 * \$44.13451 = \$2,479.78$$

**\$2,479.78 is the expected individual property tax.**

**FY 2025 - \$126,680 (2023 VALUE)**

$$\$126,680 \times 0.463428 = \$58,707.06$$

$$\$46,342.80 / \$1000 = \$58.70706$$

~~$$\$58.70706 * \$44.69813 = \$2,624.10$$~~

$$\$58.70706 * \$ 43.93249 = \$2,579.15$$

~~**\$2,624.10**~~ **\$2579.15 is the expected individual property tax.**

Calculated based on 903 Drake Ave.

# The End

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**FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**  
**ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES**  
**The City of : CENTERVILLE County Name: APPANOOSE COUNTY**

Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

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.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	158,973,544	2b	149,046,865	<b>City Number: 04-016</b> <b>Last Official Census: 5,412</b>
DEBT SERVICE	3a	159,966,244	3b	150,039,565	
Ag Land	4a	296,675			

**Consolidated General Fund Levy Calculation**

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2024 Budget Data</b>	8.64000	1,284,199	148,634,162	6.96
	<b>Limitation Percentage</b>			
	3			
	<b>CGFL Max Rate</b>	<b>CGFL Max Dollars</b>	<b>Revenue Growth %</b>	
<b>Max Allowed CGFL for FY 2025</b>	8.38835	1,333,526	3.84	

**TAXES LEVIED**

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW			(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	8.38835	Consolidated General Fund			5	1,333,526	1,250,257	43	8.38835
		<b>Non-Voted Other Permissible Levies</b>							
384.12(1)	0.95000	Opr & Maint publicly owned Transit			7		0	45	0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)			11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs			14	187,000	175,324	52	1.17630
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			462	5,412	5,074	465	0.03404
		<b>Voted Other Permissible Levies</b>							
28E.22	1.50000	Unified Law Enforcement			24		0	62	0.00000
		<b>Total General Fund Regular Levies (5 thru 24)</b>			25	1,525,938	1,430,655		
384.1	3.00375	Ag Land			26	892	891	63	3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>			27	1,526,830	1,431,546		<b>Do Not Add</b>
		<b>Special Revenue Levies</b>							
384.6	Amt Nec	Police & Fire Retirement			29	170,470	159,826		1.07232
	Amt Nec	FICA & IPERS (if general fund at levy limit)			30	298,336	279,707		1.87664
Rules	Amt Nec	Other Employee Benefits			31	543,536	509,596		3.41903
		<b>Subtotal Employee Benefit Levy (29,30,31)</b>			32	1,012,342	949,129	65	6.36799
			<b>Valuation</b>						
386	As Req	<b>With Gas &amp; Elec</b>		<b>Without Gas &amp; Elec</b>					
	SSMID 1 (A)	0 (B)		0	34		0	66	0.00000
	SSMID 2 (A)	0 (B)		0	35		0	67	0.00000
	SSMID 3 (A)	0 (B)		0	36		0	68	0.00000
	SSMID 4 (A)	0 (B)		0	37		0	69	0.00000
	SSMID 5 (A)	0 (B)		0	555		0	565	0.00000
	SSMID 6 (A)	0 (B)		0	556		0	566	0.00000
	SSMID 7 (A)	0 (B)		0	1177		0	1179	0.00000
	SSMID 8 (A)	0 (B)		0	1185		0	1187	0.00000
		<b>Total Special Revenue Levies</b>			39	1,012,342	949,129		
384.4	Amt Nec	<b>Debt Service Levy 76.10(6)</b>			40	507,313	475,832	70	3.17138
384.7	0.67500	<b>Capital Projects (Capital Improv. Reserve)</b>			41		0	71	0.00000
		<b>Total Property Taxes (27+39+40+41)</b>			42	3,046,485	2,856,507	72	19.13806

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following: Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.**

\_\_\_\_\_  
 ( City Representative )

\_\_\_\_\_  
 ( Date )

\_\_\_\_\_  
 ( County Auditor )

\_\_\_\_\_  
 ( Date )

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 4/1/2024 Meeting Time: 06:00 PM Meeting Location: Centerville City Hall, 312 E. Maple St, Centerville, IA 52544

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)  
centerville-ia.org

City Telephone Number  
(641) 437-4339

Iowa Department of Management	Current Year Certified Property Tax 2023 - 2024	Budget Year Effective Property Tax 2024 - 2025	Budget Year Proposed Property Tax 2024 - 2025
Taxable Valuations for Non-Debt Service	138,265,259	149,046,865	149,046,865
Consolidated General Fund	1,194,613	1,194,613	1,250,257
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	114,520	114,520	175,324
Support of Local Emergency Mgmt. Comm.	5,034	5,034	5,074
Unified Law Enforcement	0	0	0
Police & Fire Retirement	160,536	160,536	159,826
FICA & IPERS (If at General Fund Limit)	252,826	252,826	279,707
Other Employee Benefits	443,194	443,194	509,596
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	138,844,129	150,039,565	150,039,565
Debt Service	310,217	310,217	475,832
<b>CITY REGULAR TOTAL PROPERTY TAX</b>	<b>2,480,940</b>	<b>2,480,940</b>	<b>2,855,616</b>
<b>CITY REGULAR TAX RATE</b>	<b>17.93397</b>	<b>16.63160</b>	<b>19.13806</b>
Taxable Value for City Ag Land	292,438	296,675	296,675
Ag Land	879	879	891
<b>CITY AG LAND TAX RATE</b>	<b>3.00375</b>	<b>2.96284</b>	<b>3.00375</b>
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Value of \$100,000	<b>Current Year Certified 2023/2024</b>	<b>Budget Year Proposed 2024/2025</b>	<b>Percent Change</b>
City Regular Residential	980	887	-9.49
Commercial property with an Actual/Assessed Value of \$100,000	<b>Current Year Certified 2023/2024</b>	<b>Budget Year Proposed 2024/2025</b>	<b>Percent Change</b>
City Regular Commercial	980	887	-9.49

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.

**Reasons for tax increase if proposed exceeds the current:**

The proposed tax exceeds the current tax rate due to increases in Liability insurance of 30%, general increases in the cost of goods and services,

FUND BALANCE

City Name: CENTERVILLE  
 Fiscal Year July 1, 2024 - June 30, 2025

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
<b>Annual Report FY 2023</b>										
Beginning Fund Balance July 1	1	1,277,828	2,021,149	0	14,622	-52,390	202,858	3,464,067	6,281,116	9,745,183
Actual Revenues Except Beg Balance	2	4,463,045	2,520,798	11,188	547,570	131,688	2,214	7,676,503	11,770,302	19,446,805
Actual Expenditures Except End Balance	3	4,104,399	2,954,977	0	658,088	151,819	0	7,869,283	11,042,525	18,911,808
Ending Fund Balance June 30	4	1,636,474	1,586,970	11,188	-95,896	-72,521	205,072	3,271,287	7,008,893	10,280,180
<b>Re-Estimated FY 2024</b>										
Beginning Fund Balance	5	1,636,474	1,586,970	11,188	-95,896	-72,521	205,072	3,271,287	7,008,893	10,280,180
Re-Est Revenues	6	3,444,340	2,610,395	11,000	755,509	554,065	3,500	7,378,809	5,985,472	13,364,281
Re-Est Expenditures	7	3,990,093	2,431,127	11,000	659,613	10,000	25,000	7,126,833	8,512,863	15,639,696
Ending Fund Balance	8	1,090,721	1,766,238	11,188	0	471,544	183,572	3,523,263	4,481,502	8,004,765
<b>Budget FY 2025</b>										
Beginning Fund Balance	9	1,090,721	1,766,238	11,188	0	471,544	183,572	3,523,263	4,481,502	8,004,765
Revenues	10	3,702,106	3,718,131	36,073	660,763	1,500	2,500	8,121,073	3,612,546	11,733,619
Expenditures	11	3,828,234	3,880,489	47,261	660,763	0	2,370	8,419,117	4,226,404	12,645,521
Ending Fund Balance	12	964,593	1,603,880	0	0	473,044	183,702	3,225,219	3,867,644	7,092,863

**LOCAL EMC SUPPORT**

City Name: **CENTERVILLE**  
Fiscal Year July 1, 2024 - June 30, 2025

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
Support of a Local Emerg.Mgmt.Comm.	5,412	5,074
TOTAL FOR FY 2025	5,412	5,074

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: CENTERVILLE  
 Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	1,155,192	510,014						1,665,206	1,446,086
Jail	2								0	0
Emergency Management	3	155,412							155,412	217,707
Flood Control	4								0	0
Fire Department	5	337,157	147,584						484,741	950,797
Ambulance	6	630,427	184,649						815,076	845,674
Building Inspections	7	180,180	27,453						207,633	142,131
Miscellaneous Protective Services	8								0	0
Animal Control	9	11,500							11,500	10,666
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	2,469,868	869,700				0		3,339,568	3,613,061
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12		1,116,175						1,116,175	1,013,874
Parking - Meter and Off-Street	13								0	0
Street Lighting	14								0	127,628
Traffic Control and Safety	15		203,000						203,000	1,139
Snow Removal	16								0	18,942
Highway Engineering	17								0	15,020
Street Cleaning	18								0	0
Airport (if not Enterprise)	19	22,825							22,825	22,575
Garbage (if not Enterprise)	20	1,600							1,600	813
Other Public Works	21		120,000						120,000	44,622
TOTAL (lines 12 - 21)	22	24,425	1,439,175				0		1,463,600	1,244,613
<b>HEALTH &amp; SOCIAL SERVICES</b>										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0
<b>CULTURE &amp; RECREATION</b>										
Library Services	31	342,675	48,020						390,695	329,400
Museum, Band and Theater	32								0	0
Parks	33	67,950	100						68,050	85,592
Recreation	34								0	0
Cemetery	35	87,625					25,000		112,625	99,647
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37	139,684	5,000						144,684	78,775
TOTAL (lines 31 - 37)	38	637,934	53,120				25,000		716,054	593,414

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: CENTERVILLE  
 Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>									
Community Beautification	39							0	38,466
Economic Development	40		40,000					40,000	230,093
Housing and Urban Renewal	41	500,000		11,000				511,000	10,000
Planning & Zoning	42							0	0
Other Com & Econ Development	43	110,900						110,900	0
TIF Rebates	44							0	0
TOTAL (lines 39 - 44)	45	610,900	40,000	11,000			0	661,900	278,559
<b>GENERAL GOVERNMENT</b>									
Mayor, Council, & City Manager	46	15,000	2,614					17,614	19,155
Clerk, Treasurer, & Finance Adm.	47	41,778	16,194					57,972	81,687
Elections	48	3,600						3,600	0
Legal Services & City Attorney	49	50,000						50,000	48,516
City Hall & General Buildings	50	136,588	10,324					146,912	224,662
Tort Liability	51							0	0
Other General Government	52							0	285,321
TOTAL (lines 46 - 52)	53	246,966	29,132	0			0	276,098	659,341
<b>DEBT SERVICE</b>									
Gov Capital Projects	54			659,613				659,613	658,088
TIF Capital Projects	55				10,000			10,000	106,766
TOTAL CAPITAL PROJECTS	56							0	0
TOTAL CAPITAL PROJECTS	57	0	0	0	10,000	0		10,000	106,766
<b>TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)</b>	58	3,990,093	2,431,127	11,000	659,613	10,000	25,000	7,126,833	7,153,842
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility	59						1,476,542	1,476,542	2,537,836
Sewer Utility	60						3,133,656	3,133,656	1,014,322
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63						638,474	638,474	194,366
Landfill/Garbage	64							0	0
Transit	65							0	0
Cable TV, Internet & Telephone	66							0	0
Housing Authority	67							0	0
Storm Water Utility	68						1,830,200	1,830,200	24,629
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70						613,553	613,553	331,333
Enterprise CAPITAL PROJECTS	71							0	6,924,071
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						7,692,425	7,692,425	11,026,557
<b>TOTAL ALL EXPENDITURES (lines 58+73)</b>	74	3,990,093	2,431,127	11,000	659,613	10,000	25,000	7,692,425	14,819,258
Regular Transfers Out	75							820,438	820,438
Internal TIF Loan Transfers Out	76							0	0
Total ALL Transfers Out	77	0	0	0	0	0	820,438	820,438	731,409
<b>Total Expenditures and Other Fin Uses (lines 74+77)</b>	78	3,990,093	2,431,127	11,000	659,613	10,000	25,000	8,512,863	15,639,696
<b>Ending Fund Balance June 30</b>	79	1,090,721	1,766,238	11,188	0	471,544	183,572	4,481,502	10,280,180



RE-ESTIMATED REVENUES DETAIL

City Name: CENTERVILLE  
 Fiscal Year July 1, 2023 - June 30, 2024

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
Taxes Levied on Property	1	1,277,714	893,888		311,320	310,217			2,793,139	2,681,279
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,277,714	893,888		311,320	310,217			2,793,139	2,681,279
Delinquent Property Taxes	4								0	0
TIF Revenues	5			11,000					11,000	11,188
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	95,753	67,033			23,166			185,952	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	400,000							400,000	520,964
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11		110,000						110,000	121,565
Other Local Option Taxes	12		785,000						785,000	781,915
Subtotal - Other City Taxes (lines 6 thru 12)	13	495,753	962,033		0	23,166			1,480,952	1,424,444
Licenses & Permits	14	183,760							183,760	145,522
Use of Money & Property	15	15,700						163,350	179,050	126,425
Intergovernmental:										
Federal Grants & Reimbursements	16								0	732,748
Road Use Taxes	17		703,560						703,560	744,752
Other State Grants & Reimbursements	18	551,741					2,780,000		3,331,741	153,486
Local Grants & Reimbursements	19	236,432							236,432	173,932
Subtotal - Intergovernmental (lines 16 thru 19)	20	788,173	703,560	0	0	0	2,780,000		4,271,733	1,804,918
Charges for Fees & Service:										
Water Utility	21							1,535,600	1,535,600	2,707,755
Sewer Utility	22							1,196,000	1,196,000	1,399,168
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	122,883
Landfill/Garbage	27								0	0
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							81,700	81,700	90,228
Other Fees & Charges for Service	33	575,000							575,000	742,605
Subtotal - Charges for Service (lines 21 thru 33)	34	575,000	0		0	0	0	2,813,300	3,388,300	5,062,639
Special Assessments	35				15,000				15,000	108,830
Miscellaneous	36	106,240	32,347			3,000	3,500	73,822	218,909	664,543
Other Financing Sources:										
Regular Operating Transfers In	37		18,567		429,189	217,682		155,000	820,438	731,409
Internal TIF Loan Transfers In	38								0	0
Subtotal ALL Operating Transfers In	39	0	18,567	0	429,189	217,682	0	155,000	820,438	731,409
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	6,633,076
Proceeds of Capital Asset Sales	41	2,000							2,000	52,532
Subtotal-Other Financing Sources (lines 36 thru 38)	42	2,000	18,567	0	429,189	217,682	0	155,000	822,438	7,417,017
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	3,444,340	2,610,395	11,000	755,509	554,065	3,500	5,985,472	13,364,281	19,446,805
Beginning Fund Balance July 1	44	1,636,474	1,586,970	11,188	-95,896	-72,521	205,072	7,008,893	10,280,180	9,745,183
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	5,080,814	4,197,365	22,188	659,613	481,544	208,572	12,994,365	23,644,461	29,191,988

EXPENDITURES SCHEDULE PAGE 1

City Name: CENTERVILLE  
 Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,302,209	415,268						1,717,477	1,665,206	1,446,086
Jail	2		75,500						75,500	0	0
Emergency Management	3	5,412							5,412	155,412	217,707
Flood Control	4								0	0	0
Fire Department	5	358,870	149,553						508,423	484,741	950,797
Ambulance	6	1,089,463	209,393				2,370		1,301,226	815,076	845,674
Building Inspections	7	104,951	28,077						133,028	207,633	142,131
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	19,400							19,400	11,500	10,666
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,880,305	877,791				2,370		3,760,466	3,339,568	3,613,061
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		1,036,841						1,036,841	1,116,175	1,013,874
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		143,200						143,200	0	127,628
Traffic Control and Safety	15								0	203,000	1,139
Snow Removal	16								0	0	18,942
Highway Engineering	17								0	0	15,020
Street Cleaning	18								0	0	0
Airport	19	22,825	630,150						652,975	22,825	22,575
Garbage (if not Enterprise)	20								0	1,600	813
Other Public Works	21	1,500	159,090						160,590	120,000	44,622
TOTAL (lines 12 - 21)	22	24,325	1,969,281				0		1,993,606	1,463,600	1,244,613
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	200,164	156,315						356,479	390,695	329,400
Museum, Band and Theater	32								0	0	0
Parks	33	109,950							109,950	68,050	85,592
Recreation	34								0	0	0
Cemetery	35	78,750							78,750	112,625	99,647
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	78,525	25,000						103,525	144,684	78,775
TOTAL (lines 31 - 37)	38	467,389	181,315				0		648,704	716,054	593,414

EXPENDITURES SCHEDULE PAGE 2

City Name: CENTERVILLE  
 Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39		39,000						39,000	0	38,466
Economic Development	40	85,400	115,000						200,400	40,000	230,093
Housing and Urban Renewal	41	50,000		36,073					86,073	511,000	10,000
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43			11,188					11,188	110,900	0
TIF Rebates	44								0	0	0
<b>TOTAL (lines 39 - 44)</b>	<b>45</b>	<b>135,400</b>	<b>154,000</b>	<b>47,261</b>			<b>0</b>		<b>336,661</b>	<b>661,900</b>	<b>278,559</b>
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	43,106	11,648						54,754	17,614	19,155
Clerk, Treasurer, & Finance Adm.	47	55,409	8,477						63,886	57,972	81,687
Elections	48	3,600							3,600	3,600	0
Legal Services & City Attorney	49								0	50,000	48,516
City Hall & General Buildings	50	207,200							207,200	146,912	224,662
Tort Liability	51								0	0	0
Other General Government	52	11,500	14,527						26,027	0	285,321
<b>TOTAL (lines 46 - 52)</b>	<b>53</b>	<b>320,815</b>	<b>34,652</b>	<b>0</b>			<b>0</b>		<b>355,467</b>	<b>276,098</b>	<b>659,341</b>
<b>DEBT SERVICE</b>	<b>54</b>				<b>660,763</b>				<b>660,763</b>	<b>659,613</b>	<b>658,088</b>
Gov Capital Projects	55								0	10,000	106,766
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>10,000</b>	<b>106,766</b>
<b>TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)</b>	<b>58</b>	<b>3,828,234</b>	<b>3,217,039</b>	<b>47,261</b>	<b>660,763</b>	<b>0</b>	<b>2,370</b>		<b>7,755,667</b>	<b>7,126,833</b>	<b>7,153,842</b>
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							2,522,917	2,522,917	1,476,542	2,537,836
Sewer Utility	60							871,971	871,971	3,133,656	1,014,322
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							191,440	191,440	638,474	194,366
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							26,200	26,200	1,830,200	24,629
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	0
Enterprise DEBT SERVICE	70							613,876	613,876	613,553	331,333
Enterprise CAPITAL PROJECTS	71							0	0	0	6,924,071
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 72)</b>	<b>73</b>							<b>4,226,404</b>	<b>4,226,404</b>	<b>7,692,425</b>	<b>11,026,557</b>
<b>TOTAL ALL EXPENDITURES (lines 58 + 73)</b>	<b>74</b>	<b>3,828,234</b>	<b>3,217,039</b>	<b>47,261</b>	<b>660,763</b>	<b>0</b>	<b>2,370</b>	<b>4,226,404</b>	<b>11,982,071</b>	<b>14,819,258</b>	<b>18,180,399</b>
Regular Transfers Out	75		663,450						663,450	820,438	731,409
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
<b>Total ALL Transfers Out</b>	<b>77</b>	<b>0</b>	<b>663,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>663,450</b>	<b>820,438</b>	<b>731,409</b>
<b>Total Expenditures &amp; Fund Transfers Out (lines 74+77)</b>	<b>78</b>	<b>3,828,234</b>	<b>3,880,489</b>	<b>47,261</b>	<b>660,763</b>	<b>0</b>	<b>2,370</b>	<b>4,226,404</b>	<b>12,645,521</b>	<b>15,639,696</b>	<b>18,911,808</b>
<b>Ending Fund Balance June 30</b>	<b>79</b>	<b>964,593</b>	<b>1,603,880</b>	<b>0</b>	<b>0</b>	<b>473,044</b>	<b>183,702</b>	<b>3,867,644</b>	<b>7,092,863</b>	<b>8,004,765</b>	<b>10,280,180</b>

REVENUES DETAIL

City Name: CENTERVILLE  
 Fiscal Year July 1, 2024 - June 30, 2025

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	1,431,546	949,129		475,832	0			2,856,507	2,793,139	2,681,279
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,431,546	949,129		475,832	0			2,856,507	2,793,139	2,681,279
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			36,073					36,073	11,000	11,188
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	95,283	63,213		31,481	0			189,977	185,952	0
Utility franchise tax (Iowa Code Chapter 364.2)	7		400,000						400,000	400,000	520,964
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11		111,500						111,500	110,000	121,565
Other Local Option Taxes	12		780,000						780,000	785,000	781,915
Subtotal - Other City Taxes (lines 6 thru 12)	13	95,283	1,354,713		31,481	0			1,481,477	1,480,952	1,424,444
Licenses & Permits	14	32,160							32,160	183,760	145,522
Use of Money & Property	15	17,600				1,500	2,500		21,600	179,050	126,425
Intergovernmental:											
Federal Grants & Reimbursements	16	3,000	600,000						603,000	0	732,748
Road Use Taxes	17		706,266						706,266	703,560	744,752
Other State Grants & Reimbursements	18								0	3,331,741	153,486
Local Grants & Reimbursements	19	255,317	108,023					500	363,840	236,432	173,932
Subtotal - Intergovernmental (lines 16 thru 19)	20	258,317	1,414,289	0	0	0		500	1,673,106	4,271,733	1,804,918
Charges for Fees & Service:											
Water Utility	21							1,664,546	1,664,546	1,535,600	2,707,755
Sewer Utility	22							1,669,100	1,669,100	1,196,000	1,399,168
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							191,400	191,400	0	122,883
Landfill/Garbage	27							0	0	0	0
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							87,000	87,000	81,700	90,228
Other Fees & Charges for Service	33	938,000							938,000	575,000	742,605
Subtotal - Charges for Service (lines 21 thru 33)	34	938,000	0		0	0	0	3,612,046	4,550,046	3,388,300	5,062,639
Special Assessments	35								0	15,000	108,830
Miscellaneous	36	27,200							27,200	218,909	664,543
Other Financing Sources:											
Regular Operating Transfers In	37	510,000			153,450				663,450	820,438	731,409
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	510,000	0	0	153,450	0	0	0	663,450	820,438	731,409
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	368,000							368,000	0	6,633,076
Proceeds of Capital Asset Sales	41	24,000							24,000	2,000	52,532
Subtotal-Other Financing Sources (lines 38 thru 40)	42	902,000	0	0	153,450	0	0	0	1,055,450	822,438	7,417,017
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	3,702,106	3,718,131	36,073	660,763	1,500	2,500	3,612,546	11,733,619	13,364,281	19,446,805
Beginning Fund Balance July 1	44	1,090,721	1,766,238	11,188	0	471,544	183,572	4,481,502	8,004,765	10,280,180	9,745,183
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	4,792,827	5,484,369	47,261	660,763	473,044	186,072	8,094,048	19,738,384	23,644,461	29,191,988

ADOPTED BUDGET SUMMARY

City Name: CENTERVILLE  
 Fiscal Year July 1, 2024 - June 30, 2025

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	1,431,546	949,129		475,832	0			2,856,507	2,793,139	2,681,279
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,431,546	949,129		475,832	0			2,856,507	2,793,139	2,681,279
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			36,073					36,073	11,000	11,188
Other City Taxes	6	95,283	1,354,713		31,481	0			1,481,477	1,480,952	1,424,444
Licenses & Permits	7	32,160	0					0	32,160	183,760	145,522
Use of Money and Property	8	17,600	0	0	0	1,500	2,500	0	21,600	179,050	126,425
Intergovernmental	9	258,317	1,414,289	0	0	0		500	1,673,106	4,271,733	1,804,918
Charges for Fees & Service	10	938,000	0		0	0	0	3,612,046	4,550,046	3,388,300	5,062,639
Special Assessments	11	0	0		0	0		0	0	15,000	108,830
Miscellaneous	12	27,200	0		0	0	0	0	27,200	218,909	664,543
Sub-Total Revenues	13	2,800,106	3,718,131	36,073	507,313	1,500	2,500	3,612,546	10,678,169	12,541,843	12,029,788
<b>Other Financing Sources:</b>											
Total Transfers In	14	510,000	0	0	153,450	0	0	0	663,450	820,438	731,409
Proceeds of Debt	15	368,000	0	0	0	0		0	368,000	0	6,633,076
Proceeds of Capital Asset Sales	16	24,000	0	0	0	0	0	0	24,000	2,000	52,532
Total Revenues and Other Sources	17	3,702,106	3,718,131	36,073	660,763	1,500	2,500	3,612,546	11,733,619	13,364,281	19,446,805
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,880,305	877,791	0			2,370		3,760,466	3,339,568	3,613,061
Public Works	19	24,325	1,969,281	0			0		1,993,606	1,463,600	1,244,613
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	467,389	181,315	0			0		648,704	716,054	593,414
Community and Economic Development	22	135,400	154,000	47,261			0		336,661	661,900	278,559
General Government	23	320,815	34,652	0			0		355,467	276,098	659,341
Debt Service	24	0	0	0	660,763		0		660,763	659,613	658,088
Capital Projects	25	0	0	0		0	0		0	10,000	106,766
Total Government Activities Expenditures	26	3,828,234	3,217,039	47,261	660,763	0	2,370		7,755,667	7,126,833	7,153,842
Business Type Proprietary: Enterprise & ISF	27							4,226,404	4,226,404	7,692,425	11,026,557
Total Gov & Bus Type Expenditures	28	3,828,234	3,217,039	47,261	660,763	0	2,370	4,226,404	11,982,071	14,819,258	18,180,399
Total Transfers Out	29	0	663,450	0	0	0	0	0	663,450	820,438	731,409
Total ALL Expenditures/Fund Transfers Out	30	3,828,234	3,880,489	47,261	660,763	0	2,370	4,226,404	12,645,521	15,639,696	18,911,808
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-126,128	-162,358	-11,188	0	1,500	130	-613,858	-911,902	-2,275,415	534,997
Beginning Fund Balance July 1	33	1,090,721	1,766,238	11,188	0	471,544	183,572	4,481,502	8,004,765	10,280,180	9,745,183
Ending Fund Balance June 30	34	964,593	1,603,880	0	0	473,044	183,702	3,867,644	7,092,863	8,004,765	10,280,180

LONG TERM DEBT SCHEDULE - LT DEBT1

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
General Obligation Capital Loan - State and 10th	1	4,165,000	GO	3301	480,000	26,813	506,813	500		0	507,313
Pool GO Bond	2	2,370,000	GO	3444	110,000	42,950	152,950	500		153,450	0
Water Project - USDA	3	1,304,000	NON-GO	WW2018-0015	25,931	15,864	41,795	0		41,795	0
Sewer Revenue Bond - WW Plant	4	9,889,000	NON-GO	3851	222,000	349,581	571,581	500		572,081	0
	5	-	-				0				0
	6	-	-				0				0
	7	-	-				0				0
	8	-	-				0				0
	9	-	-				0				0
	10	-	-				0				0
	11	-	-				0				0
	12	-	-				0				0
	13	-	-				0				0
	14	-	-				0				0
	15	-	-				0				0
	16	-	-				0				0
	17	-	-				0				0
	18	-	-				0				0
	19	-	-				0				0
	20	-	-				0				0
	21	-	-				0				0
	22	-	-				0				0
	23	-	-				0				0
	24	-	-				0				0
	25	-	-				0				0
	26	-	-				0				0
	27	-	-				0				0
	28	-	-				0				0
	29	-	-				0				0
	30	-	-				0				0
TOTALS					837,931	435,208	1,273,139	1,500	0	767,326	507,313

LONG TERM DEBT SCHEDULE - LT DEBT2

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	31	-					0				0
	32	-					0				0
	33	-					0				0
	34	-					0				0
	35	-					0				0
	36	-					0				0
	37	-					0				0
	38	-					0				0
	39	-					0				0
	40	-					0				0
	41	-					0				0
	42	-					0				0
	43	-					0				0
	44	-					0				0
	45	-					0				0
	46	-					0				0
	47	-					0				0
	48	-					0				0
	49	-					0				0
	50	-					0				0
	51	-					0				0
	52	-					0				0
	53	-					0				0
	54	-					0				0
	55	-					0				0
	56	-					0				0
	57	-					0				0
	58	-					0				0
	59	-					0				0
	60	-					0				0
TOTALS					837,931	435,208	1,273,139	1,500	0	767,326	507,313

LONG TERM DEBT SCHEDULE - LT DEBT3

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61	-					0				0
	62	-					0				0
	63	-					0				0
	64	-					0				0
	65	-					0				0
	66	-					0				0
	67	-					0				0
	68	-					0				0
	69	-					0				0
	70	-					0				0
	71	-					0				0
	72	-					0				0
	73	-					0				0
	74	-					0				0
	75	-					0				0
	76	-					0				0
	77	-					0				0
	78	-					0				0
	79	-					0				0
	80	-					0				0
	81	-					0				0
	82	-					0				0
	83	-					0				0
	84	-					0				0
	85	-					0				0
	86	-					0				0
	87	-					0				0
	88	-					0				0
	89	-					0				0
	90	-					0				0
TOTALS					837,931	435,208	1,273,139	1,500	0	767,326	507,313



LONG TERM DEBT SCHEDULE - LT DEBT4

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-					0				0
	92	-					0				0
	93	-					0				0
	94	-					0				0
	95	-					0				0
	96	-					0				0
	97	-					0				0
	98	-					0				0
	99	-					0				0
	100	-					0				0
	101	-					0				0
	102	-					0				0
	103	-					0				0
	104	-					0				0
	105	-					0				0
	106	-					0				0
	107	-					0				0
	108	-					0				0
	109	-					0				0
	110	-					0				0
	111	-					0				0
	112	-					0				0
	113	-					0				0
	114	-					0				0
	115	-					0				0
	116	-					0				0
	117	-					0				0
	118	-					0				0
	119	-					0				0
	120	-					0				0
TOTALS					837,931	435,208	1,273,139	1,500	0	767,326	507,313

LONG TERM DEBT SCHEDULE - LT DEBTS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121	-					0				0
	122	-					0				0
	123	-					0				0
	124	-					0				0
	125	-					0				0
	126	-					0				0
	127	-					0				0
	128	-					0				0
	129	-					0				0
	130	-					0				0
	131	-					0				0
	132	-					0				0
	133	-					0				0
	134	-					0				0
	135	-					0				0
	136	-					0				0
	137	-					0				0
	138	-					0				0
	139	-					0				0
	140	-					0				0
	141	-					0				0
	142	-					0				0
	143	-					0				0
	144	-					0				0
	145	-					0				0
	146	-					0				0
	147	-					0				0
	148	-					0				0
	149	-					0				0
	150	-					0				0
TOTALS					837,931	435,208	1,273,139	1,500	0	767,326	507,313

LONG TERM DEBT SCHEDULE - LT DEBT6

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	151	-					0				0
	152	-					0				0
	153	-					0				0
	154	-					0				0
	155	-					0				0
	156	-					0				0
	157	-					0				0
	158	-					0				0
	159	-					0				0
	160	-					0				0
	161	-					0				0
	162	-					0				0
	163	-					0				0
	164	-					0				0
	165	-					0				0
	166	-					0				0
	167	-					0				0
	168	-					0				0
	169	-					0				0
	170	-					0				0
	171	-					0				0
	172	-					0				0
	173	-					0				0
	174	-					0				0
	175	-					0				0
	176	-					0				0
	177	-					0				0
	178	-					0				0
	179	-					0				0
	180	-					0				0
TOTALS					837,931	435,208	1,273,139	1,500	0	767,326	507,313

LONG TERM DEBT SCHEDULE - LT DEBT7

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	181	-					0				0
	182	-					0				0
	183	-					0				0
	184	-					0				0
	185	-					0				0
	186	-					0				0
	187	-					0				0
	188	-					0				0
	189	-					0				0
	190	-					0				0
	191	-					0				0
	192	-					0				0
	193	-					0				0
	194	-					0				0
	195	-					0				0
	196	-					0				0
	197	-					0				0
	198	-					0				0
	199	-					0				0
	200	-					0				0
	201	-					0				0
	202	-					0				0
	203	-					0				0
	204	-					0				0
	205	-					0				0
	206	-					0				0
	207	-					0				0
	208	-					0				0
	209	-					0				0
	210	-					0				0
TOTALS					837,931	435,208	1,273,139	1,500	0	767,326	507,313

**LONG TERM DEBT SCHEDULE - GRAND TOTALS**

**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

	<b>Principal Due FY 2025</b>	<b>Interest Due FY 2025</b>	<b>Total Obligation Due FY 2025</b>	<b>Bond Reg./ Paying Agent Fees Due FY 2025</b>	<b>Reductions due to Refinancing or Prepayment of Certified Debt</b>	<b>Paid from Sources OTHER THAN Budget Year Debt Service Levy</b>	<b>Amount Paid Budget Year Debt Service Levy</b>
GO - TOTAL	590,000	69,763	659,763	1,000	0	153,450	507,313
NON GO - TOTAL	247,931	365,445	613,376	500	0	613,876	0
GRAND - TOTAL	837,931	435,208	1,273,139	1,500	0	767,326	507,313

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**

City of: **CENTERVILLE**

The City Council will conduct a public hearing on the proposed Budget at: Centerville City Hall, 312 E. Maple St., Centerville, IA 52544 Meeting Date: 4/22/2024 Meeting Time: 06:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of , any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

<b>The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.</b>				
The estimated Total tax levy rate per \$1000 valuation on regular property				19.13806
The estimated tax levy rate per \$1000 valuation on Agricultural land is				3.00375
<b>At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.</b>				
Phone Number (641) 437-4339		City Clerk/Finance Officer's NAME Jason Fraser		
		<b>Budget FY 2025</b>	<b>Re-estimated FY 2024</b>	<b>Actual FY 2023</b>
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	2,856,507	2,793,139	2,681,279
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>2,856,507</b>	<b>2,793,139</b>	<b>2,681,279</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	36,073	11,000	11,188
Other City Taxes	6	1,481,477	1,480,952	1,424,444
Licenses & Permits	7	32,160	183,760	145,522
Use of Money and Property	8	21,600	179,050	126,425
Intergovernmental	9	1,673,106	4,271,733	1,804,918
Charges for Fees & Service	10	4,550,046	3,388,300	5,062,639
Special Assessments	11	0	15,000	108,830
Miscellaneous	12	27,200	218,909	664,543
Other Financing Sources	13	392,000	2,000	6,685,608
Transfers In	14	663,450	820,438	731,409
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>11,733,619</b>	<b>13,364,281</b>	<b>19,446,805</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	3,760,466	3,339,568	3,613,061
Public Works	17	1,993,606	1,463,600	1,244,613
Health and Social Services	18	0	0	0
Culture and Recreation	19	648,704	716,054	593,414
Community and Economic Development	20	336,661	661,900	278,559
General Government	21	355,467	276,098	659,341
Debt Service	22	660,763	659,613	658,088
Capital Projects	23	0	10,000	106,766
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>7,755,667</b>	<b>7,126,833</b>	<b>7,153,842</b>
Business Type / Enterprises	25	4,226,404	7,692,425	11,026,557
<b>Total ALL Expenditures</b>	<b>26</b>	<b>11,982,071</b>	<b>14,819,258</b>	<b>18,180,399</b>
Transfers Out	27	663,450	820,438	731,409
Total ALL Expenditures/Transfers Out	28	12,645,521	15,639,696	18,911,808
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-911,902</b>	<b>-2,275,415</b>	<b>534,997</b>
Beginning Fund Balance July 1	30	8,004,765	10,280,180	9,745,183
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>7,092,863</b>	<b>8,004,765</b>	<b>10,280,180</b>



# CITY OF CENTERVILLE

312 East Maple St, PO Box 578

Centerville, IA 52544

www.centerville-ia.org

Phone: (641) 437-4339 Fax: (641) 437-1498

Agenda Item # N/A

Council Meeting Date: 04/22/2024

## COUNCIL ACTION FORM

### AGENDA ITEM: Planning for FY25 (July 1, 2024- June 30, 2025) City Budget

#### HISTORY:

Below is a summary of the significant budget items for discussion for the FY25 budget. This is the final updated version of this document for the FY25 budget cycle.

Significant changes to the budget process will impact the Council's timeline for approval of the FY25 Budget. The following timeline is tentative, pending more information from the Appanoose County Auditor and the Iowa State Department of Management. Based on updated timelines from the State of Iowa, the following is our ideal path.

#### Timeline:

~~December 2023: Department Heads and Administrator Draft Department Budgets~~

~~January 2, 2024: New Council Sworn In~~

~~January 15, 2023: First Council Discussion on FY25 Budget~~

~~February 5, 2024: Second Council Discussion on FY25 Budget.~~

~~February 5, 2024: Resolution Setting April 1<sup>st</sup>, 2024, Public Hearing for the Property Tax Levy Hearing~~

~~February 19, 2024: Fallback date for Resolution Setting Public Hearing for the Property Tax Levy Hearing.~~

~~February 26, 2024: Council Goalsetting session~~

~~March 5, 2024: Property Tax Levy Hearing Information due to County Auditor~~

~~March 13, 2024: Publish Notice for April 1<sup>st</sup>, 2024, Property Tax Levy Hearing~~

~~March 20, 2024: Fallback date for Publish Notice for April 1<sup>st</sup>, 2024, Property Tax Levy Hearing.~~

~~April 1, 2024: Public Hearing on Property Tax Levy — Separate Agenda~~

~~April 1, 2024: Approval of Resolution to Set a Public Hearing for the Adoption of FY25 Budget~~

~~April 1, 2024: Third Council Budget Discussion~~

~~April 3, 2024: Publish Notice on Public Hearing for Adoption of FY25 Budget~~

~~April 10, 2024: Publish Notice on Public Hearing for Adoption of FY25 Budget~~

~~April 15, 2024: Public Hearing on the Adoption of the FY25 Budget~~

~~April 15, 2024: Adoption of FY25 Budget~~

~~April 15, 2024: Fourth Council Budget Discussion~~



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*April 22, 2024: Public Hearing on the Adoption of the FY25 Budget*

*April 22, 2024: Adoption of the FY25 Budget*

April 30, 2024: The final budget must be submitted to the county auditor.

Based on the City valuations provided by the Appanoose County Auditor, the City will see a valuation increase of approximately 7%. This is exceptional compared to the average estimated valuation growth of 3% used as a baseline.

The Iowa State Legislature has significantly changed the property tax structure through HF718. To simplify and cap the levy capability of Cities, Counties, and Schools, it created a Combined General Fund Levy (CGFL) that replaces the old 8.10 levy. This impacts Centerville by condensing the 8.10 Levy, the Emergency Levy (.27), and the Library Levy (.27) into a single levy, which totaled 8.64 Levy in FY24. In FY25, our CGFL will be capped at 8.38835, a levy rate reduction of about 3%.

The overall tax rate for FY24 is \$44.136/\$1000, an increase of 1.3% from FY23's \$43.56/\$1000 tax levy. The city-only tax rate for FY24 is \$17.93/\$1000, an increase of 2.4% from the FY23 city-only rate of \$17.50/\$1000 tax levy. The proposed FY25 Tax, as of initial notice publication, is currently projected at ~~\$19.90~~**19.13806/\$1000**, a ~~13.7~~**9% increase** from the FY24 budget. This number can be revised down as we go through the budget hearing process but cannot increase above that amount.

The overall City tax rate for FY24 was \$44.136, the 32<sup>nd</sup> (32 out of 940) highest rate in the State, which is an improvement from the 28<sup>th</sup> in FY23. That levy rate can be further broken down as:

City	17.93 (74 out of 940)
School	16.98595
County	7.00308 - 22 out of 99 (Rural Only is 29 out of 99)
Other (IHCC, Ag Extension)	1.64097

If all tax rates were adopted as proposed, the overall tax rate for FY25 would be \$44.7043.93249/\$1000, an ~~increase~~ decrease of roughly ~~4%~~ .5%. That levy rate can be further broken down as:

City	<del>19.90370</del> 19.13806
School	16.67286
County	6.86019
IHCC	1.26138





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**Wages:** The CPI (measure of inflation) on the Public Employment Relations Board (PERB) shows that inflation was at 2.4% for the month of December 2023. A CPI increase of less than 3% sets the wage increase for PPME and AFSCME at 3%. The 3% increase is being used for all positions in the proposed budget.

**Employee Health Insurance:** The budget estimates a 4% increase for planning based on the final rate provided at the annual IGHCP meeting with the City.

**Liability Insurance** – The City utilizes the Iowa Communities Assurance Pool (ICAP) to provide Liability and Property Insurance. ICAP's final figures will not be available until near the end of the budget cycle. For planning, ICAP has provided an estimated rate increase of 30% over FY24. The City spent approximately \$199,000 in FY24, resulting in a projected cost of \$258,700 for FY25.

**Workers Compensation Insurance** – As of 01/12/2024, the City has not received information on the projection for FY25 from IMWCA. A 5% increase is being used as a baseline increase for planning.

**Rollback:** The rollback on residential properties is set at 46.3428% for FY25. This is a reduction from the FY24 rate of 56.4919%. An example of the impact of this change is that a home with a 100% valuation of \$100,000 in FY24 would have been taxed based on \$56,491.90 of that value in FY24. In FY25, a home with a 100% valuation of \$100,000 would be taxed on \$46,342.80 of that value. The industrial rollback is 90%. The Commercial rollback is 46.3428% for the first \$150,000 and 90% for amounts above \$150,000.

**Industrial Offset (Backfill):** Based on the backfill phase-out plan passed by the Iowa Legislature, for FY25 is \$52,959.07 which will be slowly phased out over the next six years. \$42367.26 in FY26, \$31775.44 in FY27, \$21,183.63 in FY28, and \$10591.81 in FY29 before being eliminated in FY30.

**Senior Tax Exemption:** The Iowa legislature passed a new tax credit for residents over 65. The program provides a tax exemption for property taxes for those over 65 years of age. For FY25, the credit will be \$3250 per property, which is 50% of the program amount of \$6500, which will go into effect in FY26. For FY25, there were 925 applications approved for a total valuation reduction of \$3,107,000. 56.4919 This deduction will be reflected in the final valuation number provided by the Appanoose County Auditor. Using our FY24 levy rates, this exemption would reflect a \$31,470 reduction in levied dollars.

**Road Use Tax (RUT):** RUT is the primary funding source for our street department. The RUT distribution is based on the population of Centerville. The rate for RUT for FY25 is projected as



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\$130.50 per capita. For Centerville, that means a projection of \$706,266 (5412 x \$130.50) which is a .3% increase over last year's allotment (\$703,560). This increase falls nearly 2% below the inflation rate and will reduce our budget capacity for Streets.

## **Debt Service:**

The City of Centerville uses debt to fund large capital projects. Currently, the City has four operating debt lines. The City's estimated constitutional debt limit is \$16,866,491, of which the City currently uses \$2,539,000. An overall usage percentage of 15% is considered a strong debt position (less than 25%). This includes City Pool Debt, Street Project Debt, Sewer Project Debt, and Water Project Debt.

- City Pool Debt:
  - General Obligation debt.
  - The total debt on the pool as of July 1, 2024, will be approximately \$1,564,000, with an anticipated payoff date of 2036.
  - The City Pool Debt is paid entirely from LOSST revenue as listed below.
  - The FY25 payment is scheduled to be \$152,950.
  
- State Street Project Debt:
  - General Obligation debt.
  - The total State Street Project Debt as of July 1, 2024, will be approximately \$975,000, with an anticipated payoff date of 2026.
  - This debt is covered through the debt service levy and Utility Franchise.
  - The special assessment for the State Street project has expired.
  - The FY25 payment is scheduled to be \$506,812.50.
  
- Sewer Project Debt:
  - Revenue-backed Debt does not affect the GO debt limit.
  - The FY25 payment is projected to be \$572,081.
  
- Water Project Debt:
  - Revenue-backed Debt does not affect the GO debt limit.
  - The total Water Project Debt as of July 1, 2024, will be approximately \$1,242,700 with an anticipated payoff date is 2061.
  - The FY25 payment is projected to be \$42,000, with additional funds being sent to a sinking fund as required by our USDA contract.

**Hotel/Motel (Tourism):** For FY25, the City is projecting \$ 115,000 from Hotel/Motel revenue. The City has committed all but \$7,500 (retained for community clean-up and cemetery software) to PACT to support tourism operations. The PACT tourism operations include City Wi-Fi on the Square, Funding for the Garden Club, and the Fire Dept. car show.



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**Local Option Sales and Service Tax (LOSST)** Residents of the City voted on the imposition of a 1% LOSST to support city functions. Estimates assume that LOSST collections will continue at the same pace as in FY24 and FY23 to total approximately \$780,000 for FY25. Based on the LOSST election allotment, the distribution of funds would be as follows:

- 25% for pool debt service and the retirement of debt relating to the pool.
  - Projected at \$195,000
  - Committed to paying off the Pool construction debt.
- 8% for equipping and capital expenses for the fire department.
  - Projected at \$62,400
  - Funds are for the purchase of large fire apparatus. Designed to replace equipment on an 8–10-year cycle.
- 5% for economic development
  - Project at \$39,000
  - These funds support the work PACT does for business recruitment, retention, and development.
- 20% for infrastructure capital projects
  - Projected at \$156,000
  - These funds are for infrastructure projects and are not currently committed to a debt.
- 28.5% for a reduction in the capital improvement surcharge monthly fee charged on sewer bills for costs of sewer capital projects (i.e. DNR Surcharge)
  - Projected at \$222,300
  - These funds are committed to the Sewer Capital Projects funds and repayment of Sewer Debt.
- 13.5% for constructing, maintaining, and using a new public safety center.
  - Projected at \$105,300
  - These funds are obligated to lease the new law center and related expenses.

### Utility Rates:

**Sewer:** The City Council last passed a rate increase ordinance in FY23. This increase provided three consecutive years of capital project (DNR Fee) increases to fund our current wastewater project. The City has not made an adjustment to the usage rate of sewer since FY21. Based on increased operations costs, the Administrator recommends a 3% increase in base usage rate.

**Water:** An increase of 3.0% to the base rate is being proposed to the Centerville Municipal Water Board for approval based on the annual CPI increase. The Water Board independently approves the Water Budget and water rates.



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## Public Works and Utilities

**Wastewater Facility Project:** The Wastewater project has been substantially completed. Completion will initiate debt service payments, which are reflected in the debt service section of the budget presentation packet. A placeholder of \$500,000 was included to cover any delays in the release of retainage flowing into FY25, even though the project will wrap up in FY24.

- Purchase of Excavator and Trailer (\$50,000) with trade-in of Backhoe. Cost is split between storm sewer, street, and water.
- Sealcoat of multiple areas - \$320,000 (110-210-6761). The full project list is still being determined with the following a possible list of areas to be addressed:
  - N. Park from Country Club Rd. to Corporate Line
  - Bella Vista Drive from Rock Valley Road to Bella Vista Proper?
  - Area on Upper Portion of Cemetery – Around Veteran’s Memorial
  - Pool Road and parking
- Street Signage:
  - Replace 25% of street signs (\$10,000) 110-240-6509
  - Replace four-way stop signs.
  - Solar Speed Signs for School Zones
- Replacement of Culvert on State Street next to the Cemetery.
- New Skid Loader – 106,000

## Water Department:

The Water Board approved the water budget at their February 12, 2024 meeting. Their budget shows \$1,614,546 in operational Revenue with \$2,503,321 in operational expenses. The budget deficit reflects a proposed \$1,000,000 capital expense for the maintenance of water towers. The deficit will be funded out of cash reserves. Additionally, a receipt and return of \$50,000 of deposits is included in the Waterworks budget to cover the normal flow of customer deposits and returns throughout the year. The Capital projects for Waterworks are reflected below.

- Repaint N. Water Tower and enter into a long-term maintenance agreement on the Water Tower. The Water Dept would fund this.
- Replacement of Water Mains and services (Projected at \$350,000)
  - N. Park (if not completed in FY24)
  - 12<sup>th</sup> St from Grand to Maple
    - This will be the first step in preparation for a road reconstruction project in FY26.
  - Oak from Haynes to 18<sup>th</sup>



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- This will be the first step in preparation for a road reconstruction project in FY26.
- Oak to 17<sup>th</sup> to Franklin
  - This will be the first step in preparation for a road reconstruction project in FY26.

**Annual External Review:** The City will continue its rotating external review program. For FY25, the external review will focus on public works. As a part of it, the City will look at what staffing gaps we have, the balance of funding between street, water, wastewater, and general funds, and establishing a five-year Capital Improvement Plan (CIP). Based on the recommendation of the Council is instituting a rotating annual review for each City Department. Fire Rescue and Police were completed in FY23, and City Hall is being completed in FY24.

**Airport:** The City funded portion of the airport continues one item, which is a 50% cost share for management/FBO services through Centerville Air Techs, which is \$22,821.75(50% of \$45,643.50)

In addition to that expense, the City also serves as the fiscal agent for the airport. This includes supporting large projects financially until reimbursed through the FAA and providing administrative support. For FY25, the airport is slated to complete a \$150,000 solar project. In this case, the City would provide initial funds to be reimbursed 90% by the FAA and 10% by the Airport Commission (Fund 661). There are also smaller amounts that are paid by the City that are reimbursed by the Airport Commission, such as Phone Service and Office Supplies. While these show up on the expenditure line of Fund 660, they are a net zero cost as they are reimbursed from the airport Fund 661.

The airport commission adopted its FY25 Budget and priorities at their February 12th meeting.

### Public Safety

#### Fire:

**Knox Box Key Defender** – This is a hard-mounted key holder installed in a fire command vehicle. This allows for the secure storage of the Master Knox Box Key, which provides access to local business keys through the Knox Box Program. The key defender improves accountability by Firefighters for business keys. \$2300



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**Replacement of Air Packs and Tanks** – the lifespan of the air packs and air tanks is set to expire in September of 2028. In anticipation of this, a recap program should be started in FY25. The goal is to replace all 22 units in the next three fiscal years. One unit (1 air pack, 2 tanks) costs \$13,685 for a total recap cost of \$301,070. Using a three-year projection, the spending for FY25 is being included in the budget as \$105,000.

### **Addressing PFAS (Per- and Polyfluorinated Substances – Forever Chemicals)**

Protective Fire Equipment has been shown to use a high level of PFAS in the production of their water and heat resistance barriers. The long-term effect of PFAS is still being researched but has been shown to correlate to higher levels of cancer. Additionally, the soot and debris that is generated in structure fires is known to contain a high level of carcinogens. These health risks represent some of the most dangerous elements of Firefighting.

Centerville Fire Rescue has taken steps to minimize the risk of these contaminants by prohibiting protective gear from being worn in Work and living spaces, Using anti-carcinogen wipes on equipment and regular cleaning of equipment/gear, ensuring sufficient ventilation and diesel exhaust removal systems throughout the firehouse.

While the steps taken to date are a good start, the City should strive to take every precaution to help avoid long-term negative effects of carcinogens.

**Replacement of Bunker Gear – AFG application** – The bunker gear (or turnout gear) is the key safety material for firefighters. A kit comprises a Coat, Pants, Hood, Boots, Gauntlet Cuff, and Helmet. A full set of gear costs \$4,591 per person. Replacing all current kits would cost approximately \$128,548. The goal of purchasing new bunker gear would be to have two full sets of functional equipment for each firefighter. This would allow items to be cleaned more frequently and thoroughly after each use.

**Addition of Annex Structure**—Increasing the space available at the Fire House will allow for more effective storage of supplies. Specifically, adding a storage area for bunker gear would allow all living and working spaces to be further setback from possibly contaminated areas. The City will look at options for creating this space during the next year.

### **EMS:**

**Purchase of AEV Type III ambulance** – The Council originally approved the acquisition of an ambulance to be delivered in FY26. The availability has moved up to FY25. The total purchase is anticipated to be \$368,000. The City will be able to issue debt in FY26 (with a minimal payment in FY25) to cover the cost of the purchase, which is anticipated to be delivered in September of FY25:

- Ambulance – \$296,397



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- Power Lift Cot \$32,840.43
- Life Pak 15 Monitor - \$38,019.11

**Additional funding from County for County Services -28E.** In January 2024, the City provided a draft 28E agreement to the County for the continued provision of EMS Countywide. The proposed 28E will have an annual “EMS Fee” that the City will request annually from the County, which will be based on the annual budget for CFR. The initial term for the 28E would begin on July 1, 2024, and be renewable annually. The County has indicated that it will use ARPA funding to support EMS for FY25 but has not stated the amount of that contribution.

The initial EMS Fee number sent from the City to the County in November 2023 was \$444,000 based on projected numbers from November 2023. As the FY25 budget has been developed for the City, that total need has been reduced with a projected operational funding gap for FY25 of \$192,106 (revenue minus operating expense) plus an annualized capital expense cost of \$100,672. This would result in a total of \$292,778 (this gap includes an assumption of continued receipt of \$60,000 of EMS Surtax in February of 2025). Capital costs are based on the following projected capital needs:

- 2 x Ambulance – \$296,397 ea.
- 3 x Power Lift Cot \$32,840.43 ea.
- 3 x Life Pak 15 Monitor - \$38,019.11 ea.

For a total Capital projection of \$805,373 with an 8-year life span. This breaks down into an annualized cost of \$100,672.

For FY25, the County has initially indicated a desire to use ARPA funds (Covid Money) to fund the operational gap. The City will provide a revised funding request to the County of \$352,778 for FY25 (including the projected \$60,000 that would come from the current EMS Surtax).

### Police

**Iowa Law Enforcement Academy:** with three vacant officer positions currently in the PD, we will likely have to onboard two officers in FY25. If all training occurs in FY25, this equates to an estimated \$18,000.

**Purchase of Vehicle:** Based on previous years' experience, police vehicles become available at the end of a fiscal year (May) instead of the beginning of the fiscal year (July). The acquisition of a vehicle would be anticipated in May of 2025 for entry into service in June 2025. This would allow us to keep up with our current vehicle replacement policy of six years of street life per vehicle. This projected cost is \$45,000.



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**Recap of Patrol Computers:** CPD uses car-mounted computers for filing reports and general business. The computers have a five-year recapitalization period. The first set of computers is reaching the end of life. Each unit is projected to cost \$1500, with three needed for replacement this year and three additional in each subsequent budget year.

**SRO:** It is anticipated that the School District will have funding available to support the re-establishment of a School Resource Officer position. This position is budgeted in the proposed budget but will be zero-sum as it would be fully reimbursed by the School District.

**Security Cameras in alleyways** – Up to 30 camera heads. This would be a \$40,000-\$50,000 project based on current camera and server prices. This is currently an unfunded project looking for additional grant funds.

### Culture and Recreation

#### Library

A significant change for FY25 will impact the library levy. This levy has been phased out and will reduce the City's ability to levy library expenses. The projected impact is a loss of \$46,000 in revenue for the library. The library board approved its final budget at its February 14 meeting. The current proposal follows past year's proposals of the City funding the staff wages and benefits. The City's contribution to the library operations is projected at \$293,329 for FY25.

As a side note, this is a service underfunded by the County and other contracted cities compared to the services they receive. Services that are identical to those of Centerville residents are provided to all residents of Appanoose County. Appanoose County residents provide approximately \$1.57 per resident. For residents in Centerville, we pay approximately \$54 per resident for the same service. This is the same issue we experience with EMS but on a smaller scale. This is an issue that needs to be further addressed for future budget years.

A current bill presented by the Iowa legislature may have a further negative impact if adopted. SSB 3131 would eliminate a requirement for Cities to fund public libraries, which could lead to contract cities and Appanoose County removing their minimal funding from Drake Public Library.

#### Parks and Recreation:





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**Pool Painting:** The City Pool is due for its initial repainting. This will go to letting in FY24, with the work to be completed in the late summer/fall of FY25. \$70,000 from LOST Reserves.

**Dog Park:** A local citizen has kindly offered to fund the development of a dog park at a City facility that is still being determined. A placeholder cost of \$30,000 is included in the budget but is wholly offset by the \$30,000 of revenue that will be privately generated.

## Cemetery:

Continuation of the repair of orphaned headstones. - \$10,000

## Housing:

At the beginning of FY24, the city undertook several initiatives to address housing issues in town. The largest part of that was adopting a \$400,000 TIF program. This program led to the successful demolition of more than 12 derelict houses in FY24. As of writing this, there is no information on housing starts.

## City Hall

Repair of the Gutters - \$8000

Completion of Safety Compliant Stairs to Archive - \$2000

## The Proprietary fund shows a deficit of (-\$613,858)

- Waterworks – Operational deficit of \$613,858. This reflects up to a \$1,000,000 capital expense for maintenance and painting of water towers. This deficit will be paid from Cash reserves unless alternate funding is required.

**General (-\$199,574, -\$126,128) – shows a negative balance of -\$199,574, -\$126,128.** This is made up of:

- \$150,000 from FY24 Utility Franchise Allocation. Covers housing program TIF expenses that will be reimbursed in FY26.
- \$40,000 – use of Law Center LOST Reserve for purchase of Patrol Car
- \$10,000 from Sale of Ambulance

**Special Revenues (-\$178,131, -\$162,358).** This deficit reflects the two below transactions from current-year funds:

- (-\$68,131) – deficit funded through Employee Benefit Reserve.
- Transfer of \$100,000 from Pool LOST Reserve to the General Fund for Pool Painting.



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- (-\$17,000) – K-9 Special Fund, Funding was received through Donations in FY24.

**TIF Special Revenues (-11,188).** \$11,188 from current year reserves.

**Debt Service (\$0)** This fund should balance to Zero based on revenue received and expended during the year.

**Capital Projects (\$1500)**

**Permanent (\$130)**

**Proprietary (-\$613,858)**

Proprietary Fund—shows a negative balance of -\$613,858, which is accounted for through the use of reserve funds for Water Tower Maintenance, listed as \$1,000,000 on expenditure line item 600-810-6799.

**The city would need to reduce its levies by \$322,320 to achieve the same City only tax rate for FY25 as FY24. However, to achieve the same total tax rate for FY25 as FY24, the City levy would only need to be reduced by \$89,661.53 (\$.564/1000). Below is a list of possible cost savings options to achieve those savings in order of impact on operations (least to most):**

**City Hall Gutter Repair.** No firm quotes on this repair have been received. The cost would likely be lower than originally presented for repair as opposed to replacement. **Levy Savings - \$6000 (\$316,320; \$83,661)**

**Delaying the fulfillment of one Vacant Police Position until January 2025:** Delaying the fulfillment of this position would create a cost savings of \$48,130. **Levy Savings - \$48,130 (\$268,190; \$35,531)**

**Rebalance the Public Works focus to increase the shift to utilities.** A 10% rebalancing would result in a benefit saving of \$27,608.73. **Levy Savings – \$27,608.73 (\$240,581; \$7,923)**

**Utilize Benefits Reserves to cover vacant position benefit liability.** Four vacant positions are planned to be filled in FY25. The liability for the benefits of these positions is included in our overall tax levy. Covering the proposed liability from our benefits reserves would reduce our benefits levy by approximately \$82,661. It is unlikely that the benefits reserve would have to cover this entire amount based on our past hiring trends. **Levy Savings - \$82,661 (\$157,920; - \$60,815)**



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~~Use LOSST Infrastructure Funds to cover the cost of the Street Seal Coat. This would reduce the expenditure from the Road Use Tax by \$156,000. Levy Savings—\$0.~~

~~Remove \$10,000 for street signs. This would reduce the expenditure on road use tax. Levy Savings—\$0~~

~~Remove Skid loader Purchase \$106,000 already stated he did not need. This would reduce the expenditure on road use tax and water funds. Levy Savings—\$0.~~

~~Remove the purchase of the Fire Department Knox Box Key Defender for \$2300. We may be able to shift from the Fire General Fund to the Fire Capital Reserve. Levy Savings - \$2300 (\$155,620; -\$63,115)~~

~~No Increase to Animal Shelter Funding. The current budget only considers the contract that is in place. Any increase would require an increase in general fund expenses. Levy Savings—\$0~~

~~Sell Old Law Center Building - The sale of the Jail could create between \$100,000 - \$140,000 in revenue based on an initial relator walk-through. The increase in revenue would allow a reduction in the overall general fund need. Additionally, this would reduce legacy cost share with the Appanoose County Sheriff's Office - Levy Savings - \$0~~

~~Removing Vacant Dispatch Position: The City has budgeted for one additional dispatcher. This position would help reduce the workload for our dispatchers and decrease overtime. Dispatch positions are a 50% cost share with the Appanoose County Sheriff. Removing this position will save \$21,137 in salary and \$8,020 in benefits from the levies. Levy Savings—\$21,137. (\$134,483; -\$84,252)~~

~~Discontinue Annual External Review to be bi-annual. This would push back the next review to FY26. Levy Savings—\$10,000 (\$124,483; -\$94,252)~~

~~Reduction of City Hall Operating Hours: Reducing the staffing hours to 32 hours a week (Monday through Thursday) would help reduce salary and operating costs. The projected reduction in the general fund in salaries for City Hall staff would be approximately \$22,570, with a total budget impact of approximately \$90,000. Levy Savings—\$22,570. (\$101,913; -\$116,822)~~

~~Reduction of City Administrator Contract: The City Administrator would propose a 10% reduction in total salary (reduction of \$11,200) with an expectation of a four day office workweek to match the proposed operating hours change of City Hall. Levy Savings—\$2,800 (\$99,113; -\$119,622)~~



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**~~Removing one Vacant Police Position from consideration:~~** ~~Removing one vacant position would save \$58,760 in salary, \$31,500 in benefits, and \$6000 in training. This would still allow for two vacant positions that would be eligible to be filled. Levy Savings -- \$58,760 (\$40,353; -- \$178,382)~~

**~~Hotel/motel reduce PACT by 50%~~** ~~\$57,000~~ Any changes to the contribution rate of the Hotel/Motel tax would require a change to our contract with PACT. Additionally, fund use would be limited by our Hotel/Motel election language. A 50% reduction would be approximately \$57,000 but would also bring approximately \$10,000 in costs for support of Public Wi-Fi, the Garden Club, and the Fire Dept. Car show. These funds would not have a direct levy reduction but could be paired with a shift in cost from the General Fund. **Levy Savings -- \$47,000 ( -- \$6,647; -- \$225,382)**

**~~Eliminating second-call EMS crew On-Call:~~** ~~Moving the second-call EMS crew coverage to a volunteer service would reduce the On-call pay amount by approximately \$87,600. Levy Savings -- \$87,600 ( -- \$94,247; -- \$312,982)~~

After the April 15, 2024, Council discussion on the FY25 budget, the Administrator updated the budget to reflect the necessary items to remove from the budget to ensure that the overall tax levy stays flat year over year. The items that are struck out above were removed from consideration for removal.

As part of updating the budget, the Administrator retained the items that would have reduced the Consolidated General Fund levy. This was done to ensure funding was available for animal control, library, and other general fund levies. Retaining the funds in the CGF ensures that levy capacity will be available in future years.