

**City of Centerville**  
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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)

## **Regular Council Meeting Agenda of the City of Centerville Council**

**Monday, March 17, 2025, at 6:00 P.M.**

### **Centerville City Hall and Zoom Online Meeting**

To access this meeting via Zoom, 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: (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. Time is allotted during the “Public Forum” and “Public Hearing” sections for public comments on general business and public hearing items. The Mayor may limit each speaker to five minutes.

The usual process for any agenda item is that the Mayor presents the item to the Council, the Council can comment on the issue or respond to public concerns, a motion is placed on the floor, 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.

For those attending in person at Centerville City Hall, all attendees must be seated in a chair to ensure compliance with the fire code capacity for the City Council chambers. If the Council Chambers are at capacity, overflow attendees will be required to attend the meeting through one of the remote participation options.

### **1. Call to Order**

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

2. **Public Forum:** Time is set aside for public comments on city business topics. This is an opportunity for audience members to bring any item to the Council's attention, including items listed on the Agenda. Due to Iowa Public Meeting laws, the Council cannot discuss business brought up during the Public Forum. Still, it may address the questions as part of the Council General Business discussion.

03-17-2025

Council Agendas and Minutes Available by following this QR Code



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. Public Forum speakers are limited to five minutes a piece, with the total time dedicated to the Public Forum being 30 minutes. Speakers may not cede their time to other speakers.

3. **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. Approval of Minutes of March 3, 2025, Regular Council Meeting
  - b. Approval of Committee/Board Minutes: Library Board Meeting 3-11-2025
  - c. Approval of Beer/Liquor License(s): Wal-Mart Store #1621, LE0001453
  
4. **Public Hearing**
  - a. None
  
5. **Discussion/Action Items/General Business/Old Business**
  - a. Approval of Bills
  - b. Approval of February 2025 Financial Report
  - c. Departmental Reports
    - i. City Administrator
      1. Special Report on FY24 Audit
      2. Special Report on the STAR Program
    - ii. Public Works
    - iii. Drake Public Library
  - d. Discussion on FY26 Annual Budget
  - e. Update/Action on Fire/EMS Department Chief Search
  
6. **Adjourn** to 5:30 p.m. on Monday, April 7, 2025, for the City Council's Public Hearing on the FY26 Budget Proposed Tax Levy.

Jason Fraser  
City Administrator

Posted: 03/14/2025



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# CITY OF CENTERVILLE

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## REGULAR SESSION MEETING MINUTES

March 3, 2025

Mayor O'Connor called the meeting to order at 6:00 p.m.

Roll Call - Present: Brauman, Creagan, and Hamilton. Absent: Kruzic and Sherwood.

Mayor O'Connor led the Pledge of Allegiance.

Hamilton moved, seconded by Brauman, to approve the agenda as presented. Ayes: All. The motion carried.

Gary Burrows and Jackie Zugg provided electronic comments on the public forum, and Karen Ballenger provided in-person comments.

Sherwood arrived at the meeting at 6:12 p.m.

Creagan moved, seconded by Hamilton to approve the consent agenda as presented to include: Approval of Minutes of February 17, 2025, Regular Council Meeting; February 17, 2025, Council Work Session; Approval of Committee/Board Minutes: Drake Public Library Board Meeting 2-12-2025; Approval of Beer/Liquor License(s): Majestic Theater Lounge LC0043179; Adams Bowl LC0038220; Approval of Res. 2025-4125 Authorizing Execution of Engineering Agreement with McClure (Consultant) for Professional Engineering Design and Bidding Services Regarding FAA Project Number 3-19-0013-018 (BIL-AIG) – 2025 (T-Hanger & T-Hangar Taxilane Project); Approval of Res. 2025-4126 Authorizing the Execution of Geotechnical Analysis Agreement with Construction Materials Testing (CMT) for Professional Geotechnical Analysis Services Regarding FAA Project Number 3-19-0013-018 (BIL-AIG)-2025 (T-Hanger & T-Hangar Taxilane Project); Approval of Res. 2025-4127 Authorizing the execution and submittal of BIL-AIG Grant for Centerville Municipal Airport Project 3-19-0013-018-(BIL-AIG)-2025 (T-Hanger & T-Hangar Taxilane Project); Approval of Mayor's Appointment of Tom Anders to the Planning and Zoning Commission with a term expiring July 1, 2028; Wastewater Project Report – January 2025 – Strand. Roll Call Vote: Ayes: Brauman, Creagan, Hamilton, and Sherwood. Nays: None. Absent: Kruzic. Motion carried.

Brauman moved, seconded by Hamilton, to approve the bills as presented. Ayes: All. Motion carried.

Departmental reports highlighting the activities of the Police, Fire, and Building Officials were presented.

Sherwood moved, seconded by Creagan, to approve Res. 2025-4128, Appointing Kayla Moorman as City Clerk. Roll Call Vote: Ayes: Brauman, Creagan, Hamilton, and Sherwood. Nays: None. Absent: Kruzic. Motion carried.

Sherwood moved, seconded by Hamilton to approve the issuance of an RFP for a Solar Array for City Hall. Ayes: All. Motion carried.

Hamilton moved, seconded by Creagan, to adjourn at 6:42 p.m. until the regular council meeting on March 17, 2025. Ayes: All. Motion carried.

**Drake Public Library Board of Trustees**  
**Wednesday, March 11, 2025, 5PM**  
**Regular Board Meeting Minutes**

**Call to Order:** Board President, Janell Armstrong called the meeting to order at 5:00 p.m.

**Board Members Present:** Michelle Moore, Nicole Cox, Janell Armstrong, Shelly Baldwin, Kathy Cridlebaugh and Dennis Beeson

**Board Members Absent:** Kris Hoffman, David Farrell and Mike Cockrum

**Library Staff Present:** Library Director JeNel Barth

**City Staff Present:** None

**Agenda Approval:** Approved as presented.

**Minutes Approval:** The Regular Board Meeting minutes for February 12, 2025, were approved as presented.

**Visitors/Public Comment:** None

**Approval of Bills:** Nicole Cox moved to approve the payment of bills with the addition of the TK Elevator bill that was received late, second Dennis Beeson approved by all.

**Director's Report:** Library Director JeNel Barth shared staff is in full swing planning for the Summer Reading Program, Book Chat for March is biographies and memoirs, staff participated in a training to review all the closing procedures for each floor, and the adult programming surveys are being reviewed and planning is taking place.

**Report from the City:** The FY26 budget was approved by the City Council.

**Report from Friends of DPL:** Pi Day is March 14<sup>th</sup> beginning at 10:30am at the library.

**Report for the Drake Public Library Foundation:** A grant applied for with the assistance of Alison Fraser was awarded to the library to extend the front railings to the doors of the library.

**Reports from Standing Committees** (Executive, Budget and Finance, Governance, Building, Public Relations, Personnel):

Building: The solar company indicated that our structure is not optimal for solar panels.

**Old Business:** None

**New Business:**

**Patron Application:** Kathy Cridlebaugh moved to approve the patron application with the changes noted by the board, second Nicole Cox approved by all.

**New Board Member:** A new member will be needed to fill the board seat for David Farrell as he has moved from the county.

**Agenda Items for Future Meetings:**

**Upcoming Meeting:** Regular Board Meeting Wednesday, April 9, 2025, at 5 p.m.

**Adjournment:** Meeting adjourned by President Janell Armstrong.

City of Centerville  
 Regular Council Meeting  
 Bills Approved  
 March 17th, 2025

AHLERS & COONEY PC	UNION NEGIOATIONS	\$2,268.00
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	\$19,409.43
APPANOOSE CO CLERK OF COURT	COURT COSTS-	\$665.00
ASCENDANCE TRUCKS MIDWEST LLC	DOOR HINGER	\$435.86
BARCO MUNICIPAL PRODUCTS INC	SIGNS	\$474.38
BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	\$322.07
BRATZ OIL CORP	TIRE FOR 4-60	\$208.95
CARQUEST OF CENTERVILLE	PARTS	\$274.89
CENTER POINT LARGE PRINT	FY24 AUDIT COMPLETION	\$8,745.00
COLLECTION SERVICES CENTER	CHILD SUPPORT	\$451.72
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	\$73,417.53
FIRST NATIONAL BANK OMAHA	PUBLIC WORKS	\$3,788.96
FOGLE TRUE VALUE	AC/DC PLUG	\$59.98
INDEPENDENT SALT COMPANY	SALT	\$1,904.40
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	\$20,952.50
IOWA DEPT OF INSPECTIONS, APPEALS & LICENSING	2025 POOL REGISTRATION	\$105.00
IOWA DEPT OF TRANSPORTATION	SUPPLIES	\$1,708.42
IOWA LAW ENFORCEMENT ACADEMY	ILEA - MOSLEY	\$5,125.00
IOWA MEDIA NETWORK	PUBLICATION	\$185.11
JEREMY LAWHON	ANIMAL LICENSE REFUND- SYSTEM ERROR	\$15.00
LEGENDS FARM & LAWN	HYDRUALIC OIL	\$893.75
LOCKRIDGE INC	SUPPLIES	\$7,230.65
MACQUEEN EQUIPMENT	SWEEPER PARTS	\$1,373.37
MAID 2 ORDER LLC	CITY HALL CLEANING	\$340.00
MCCLURE	AIRPORT PAVEMENT PROJECT FEBRUARY 2025	\$2,502.50
MICROBAC LABORATORIES, INC.	TESTING	\$3,839.75
MURPHY TRACTOR AND EQUIPMENT	REPAIRS - LOADER	\$2,100.21
NATEL BROADBAND	PHONE/INTERNET	\$479.00
O'REILLY AUTOMOTIVE STORE INC	SUPPLIES	\$88.17
OTTUMWA GLASS	WINDOWS	\$2,945.00
PEER SUPPORT FOUNDATION	TRAINING	\$375.00
PEOPLES ABSTRACT & TITLE CO	ABSTRACT	\$600.00
PHYSICIANS CLAIMS CO (PCC) INC	MONTHLY BILLING	\$4,151.15
RATHBUN AREA SOLID WASTE COMMISSION	TRANSFER FEES	\$1,861.60
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	\$2,904.00
RATHBUN REGIONAL WATER ASSOCIATION	WATER	\$30.21
SINCLAIR NAPA	PARTS	\$342.71
SINCLAIR TRACTOR	PARTS	\$677.69
THE MACHINERY BARN	FUEL AND OIL	\$67.71
TREASURER - STATE OF IOWA	FEBRUARY 2025 SALES TAX	\$1,001.86
US CELLULAR	CELL/WIFI	\$1,269.64
VC3 INC	MONTHLY BILLING FOR FEBRUARY 2025	\$7,464.45
WEX BANK	FUEL/SERVICE CHARGES	\$6,864.63
WILTAMUTH, JOHN S	TABLE COVER	\$600.00
WINDSTREAM COMMUNICATIONS	PHONE/INTERNET	\$329.37
ZIMMER & FRANCESCON INC	PUMP REBUILD KITS	\$7,124.00
		<hr/>
ACCOUNTS PAYABLE		\$197,973.62
PAYROLL CHECKS		\$84,142.64
GENERAL FUND		\$98,665.68
ROAD USE TAX FUND		\$39,179.32
EMPLOYEE BENEFIT		\$42,717.14
CITY WATER		\$17,193.42
SEWER UTILITY OPERATING		\$42,318.50

AIRPORT - CITY	\$2,531.29
STORM WATER RESERVE	\$2,238.39
INSURANCE TRUST FUND	\$38,255.85
FLEX ACCOUNT	-\$983.33
TOTAL FUNDS	\$282,116.26



# Claims Report - Detail

## By Fund

Payable Dates 3/4/2025 - 3/17/2025

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
<b>Fund: 001 - GENERAL FUND</b>				
<b>Department: 050 - LIABILITY</b>				
COLLECTION SERVICES CENTE	CASE # 1007883 - JOSHUA A HOBBS	03/13/2025	INV0001403	89.43
COLLECTION SERVICES CENTE	CASE # 1027046 DALTON L MOSLEY	03/13/2025	INV0001404	131.53
COLLECTION SERVICES CENTE	CASE # 1001879 - ZACKARY R MUSGROVE	03/13/2025	INV0001406	115.38
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	5,427.52
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	2,257.62
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	5,409.12
<b>Department 050 - LIABILITY Total:</b>				<b>13,430.60</b>
<b>Department: 110 - POLICE DEPT</b>				
FIRST NATIONAL BANK OMAH	POLICE DEPARTMENT	03/17/2025	0325-2497	19.78
FIRST NATIONAL BANK OMAH	POLICE DEPARTMENT	03/17/2025	0325-3162	10.10
US CELLULAR	CELL/WIFI	03/17/2025	0711024167	471.07
APPANOOSE CO CLERK OF CO	COURT COSTS- 2/27/25 08041 FM99999631	03/17/2025	08041 FM99999631 2/27/25	665.00
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	2,081.29
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	-46.45
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	74.85
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	626.32
PEOPLES ABSTRACT & TITLE C	ABSTRACT - LAW CENTER	03/17/2025	11253	600.00
IOWA LAW ENFORCEMENT AC	ILEA - MOSLEY	03/17/2025	328749	5,125.00
<b>Department 110 - POLICE DEPT Total:</b>				<b>9,626.96</b>
<b>Department: 150 - FIRE DEPARTMENT</b>				
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-823800	10.08
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-823800	19.80
FIRST NATIONAL BANK OMAH	FIRE CHIEF	03/17/2025	0325-9927	203.20
US CELLULAR	CELL/WIFI	03/17/2025	0711024167	96.70
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	-4.79
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	216.35
BRATZ OIL CORP	TIRE FOR 4-60	03/17/2025	187648	208.95
WILTAMUTH, JOHN S	TABLE COVER FOR FIRE PROTECTION	03/17/2025	2748	600.00
THE MACHINERY BARN	FUEL AND OIL	03/17/2025	39387	67.71
FOGLE TRUE VALUE	AC/DC PLUG	03/17/2025	A863589	44.99
IOWA MEDIA NETWORK	FIRE CHIEF RECRUITMENT PUBLICATIONS	03/17/2025	I-7153	185.11
<b>Department 150 - FIRE DEPARTMENT Total:</b>				<b>1,648.10</b>
<b>Department: 160 - EMS</b>				
FIRST NATIONAL BANK OMAH	EMS	03/17/2025	0325-1020	25.00
FIRST NATIONAL BANK OMAH	EMS	03/17/2025	0325-1020	10.68
FIRST NATIONAL BANK OMAH	EMS	03/17/2025	0325-1020	33.46
FIRST NATIONAL BANK OMAH	EMS	03/17/2025	0325-1020	408.99
FIRST NATIONAL BANK OMAH	EMS	03/17/2025	0325-1020	178.00
FIRST NATIONAL BANK OMAH	CITY ADMIN	03/17/2025	0325-2530	55.98
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-823800	10.08
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-823800	19.80
NATEL BROADBAND	PHONE	03/17/2025	0325-909300	99.00
FIRST NATIONAL BANK OMAH	FIRE CHIEF	03/17/2025	0325-9927	0.24
FIRST NATIONAL BANK OMAH	FIRE CHIEF	03/17/2025	0325-9927	92.95
FIRST NATIONAL BANK OMAH	FIRE CHIEF	03/17/2025	0325-9927	158.69
US CELLULAR	CELL/WIFI	03/17/2025	0711024167	159.56

Claims Report - Detail

Payable Dates: 3/4/2025 - 3/17/2025

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	-14.50
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	654.56
PEER SUPPORT FOUNDATION	TRAINING	03/17/2025	2022005195	375.00
PHYSICIANS CLAIMS CO (PCC)	MONTHLY BILLING - DECEMBER 2024	03/17/2025	38237	4,151.15
BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	03/17/2025	85612067 2	322.07
FOGLE TRUE VALUE	THERMOMETER FOR MAINTENANCE SHOP	03/17/2025	A862994	14.99
<b>Department 160 - EMS Total:</b>				<b>6,755.70</b>
<b>Department: 170 - BUILDING INSPECTION</b>				
FIRST NATIONAL BANK OMAH	BUILDING OFFICIAL	03/17/2025	0325-0110	33.90
FIRST NATIONAL BANK OMAH	BUILDING OFFICIAL	03/17/2025	0325-0110	5.58
US CELLULAR	CELL/WIFI	03/17/2025	0711024167	91.43
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	-1.69
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	78.47
<b>Department 170 - BUILDING INSPECTION Total:</b>				<b>207.69</b>
<b>Department: 190 - ANIMAL CONTROL</b>				
JEREMY LAWHON	ANIMAL LICENSE REFUND-SYSTEM ERROR	03/04/2025	03-2025	15.00
<b>Department 190 - ANIMAL CONTROL Total:</b>				<b>15.00</b>
<b>Department: 212 - STREET IMPROVE</b>				
O'REILLY AUTOMOTIVE STORE	SUPPLIES	03/17/2025	0367	29.39
CENTER POINT LARGE PRINT	FY24 AUDIT COMPLETION	03/17/2025	28775	2,186.25
<b>Department 212 - STREET IMPROVE Total:</b>				<b>2,215.64</b>
<b>Department: 430 - PARKS</b>				
RATHBUN REGIONAL WATER	WATER	03/05/2025	03-2025 ALL PLAY	30.21
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	40.60
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	95.81
ALLIANT ENERGY	ELECTRIC UTILITIES	03/17/2025	03-2025 C3	46.24
ALLIANT ENERGY	ELECTRIC UTILITIES	03/17/2025	03-2025 C4	22.65
ALLIANT ENERGY	ELECTRIC UTILITIES	03/17/2025	03-2025 C6	23.12
US CELLULAR	CELL/WIFI	03/17/2025	0711024167	109.40
<b>Department 430 - PARKS Total:</b>				<b>368.03</b>
<b>Department: 450 - CEMETERY</b>				
ALLIANT ENERGY	ELECTRIC UTILITIES	03/04/2025	03-2025 C	41.31
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	71.15
<b>Department 450 - CEMETERY Total:</b>				<b>112.46</b>
<b>Department: 499 - POOL</b>				
IOWA DEPT OF INSPECTIONS,	2025 POOL REGISTRATION	03/17/2025	03-2025	105.00
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	32.41
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	231.83
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-829300	19.00
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-829300	5.00
US CELLULAR	CELL/WIFI	03/17/2025	0711024167	71.80
<b>Department 499 - POOL Total:</b>				<b>465.04</b>
<b>Department: 530 - HOUSING REHAB 1</b>				
RATHBUN AREA SOLID WASTE	1229 MAIN - TRANSFER FESS - TEAR DOWN	03/17/2025	1229 MAIN	1,703.00
<b>Department 530 - HOUSING REHAB 1 Total:</b>				<b>1,703.00</b>
<b>Department: 599 - ECONOMIC DEVELOPMENT</b>				
ALLIANT ENERGY	ELECTRIC UTILITIES	03/04/2025	03-2025 C	37.78
<b>Department 599 - ECONOMIC DEVELOPMENT Total:</b>				<b>37.78</b>
<b>Department: 650 - CITY HALL &amp; GEN BLDGS</b>				
MAID 2 ORDER LLC	CITY HALL CLEANING - FEBRUARY 2025	03/17/2025	03-2025	340.00
FIRST NATIONAL BANK OMAH	CITY ADMIN	03/17/2025	0325-2530	62.35
FIRST NATIONAL BANK OMAH	CITY ADMIN	03/17/2025	0325-2530	545.93
FIRST NATIONAL BANK OMAH	CITY ADMIN	03/17/2025	0325-2530	64.80



Claims Report - Detail

Payable Dates: 3/4/2025 - 3/17/2025

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
FIRST NATIONAL BANK OMAH	CITY ADMIN	03/17/2025	0325-2530	40.24
FIRST NATIONAL BANK OMAH	CITY ADMIN	03/17/2025	0325-2530	35.55
FIRST NATIONAL BANK OMAH	CITY CLERK	03/17/2025	0325-7870	446.57
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-823800	81.00
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-823800	19.80
US CELLULAR	CELL/WIFI	03/17/2025	0711024167	77.95
LOCKRIDGE INC	SUPPLIES	03/17/2025	2503-417413	364.59
CENTER POINT LARGE PRINT	FY24 AUDIT COMPLETION	03/17/2025	28775	2,186.25
OTTUMWA GLASS	INSTALL SECURITY WINDOWS	03/17/2025	51470	2,945.00
AHLERS & COONEY PC	UNION NEGIOATIONS	03/17/2025	885638	756.00
VC3 INC	MONTHLY BILLING FOR FEBRUARY 2025	03/17/2025	VC3-191648	7,464.45

Department 650 - CITY HALL & GEN BLDGS Total: 15,430.48

Fund 001 - GENERAL FUND Total: 52,016.48

Fund: 110 - ROAD USE TAX FUND

Department: 050 - LIABILITY

COLLECTION SERVICES CENTE	CASE # 849554 - ZACHARY J BEDFORD	03/13/2025	INV0001405	56.60
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	690.78
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	1,195.46
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	279.64

Department 050 - LIABILITY Total: 2,222.48

Department: 210 - STREET DEPT

INDEPENDENT SALT COMPAN	SALT	03/17/2025	0191538-IN	1,904.40
RATHBUN AREA SOLID WASTE	TRANSFER STATION FEES	03/17/2025	03-2025	67.00
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	92.46
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	207.85
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	247.47
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	155.48
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	95.69
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	195.36
FIRST NATIONAL BANK OMAH	PUBLIC WORKS	03/17/2025	0325-1827	490.81
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-829200	19.00
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-829200	79.00
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	2,719.79
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	-60.67
CARQUEST OF CENTERVILLE	PARTS	03/17/2025	12019-363436	43.23
CARQUEST OF CENTERVILLE	PARTS	03/17/2025	12019-363766	191.88
CARQUEST OF CENTERVILLE	PARTS	03/17/2025	12019-363824	39.78
MURPHY TRACTOR AND EQUI	RIDE CONTROL REPAIR - LOADER	03/17/2025	2409318	2,100.21
LOCKRIDGE INC	SUPLPIES	03/17/2025	2502-091218	40.36
LOCKRIDGE INC	SUPPLIES	03/17/2025	2502-093599	179.04
LOCKRIDGE INC	SUPPLIES	03/17/2025	2502-096375	107.18
LOCKRIDGE INC	SUPPLIES	03/17/2025	2502-097284	6,532.80
SINCLAIR TRACTOR	PARTS	03/17/2025	2988898	637.51
AHLERS & COONEY PC	UNION NEGIOATIONS	03/17/2025	885638	756.00
SINCLAIR NAPA	PARTS	03/17/2025	961754	112.46
SINCLAIR NAPA	PARTS	03/17/2025	962485	23.98
SINCLAIR NAPA	PARTS	03/17/2025	962947	206.27
IOWA DEPT OF TRANSPORTAT	CHAINS, CYLINDER AND MAIL BOXES	03/17/2025	CI-0025991	1,708.42
LEGENDS FARM & LAWN	HYDRUALIC OIL	03/17/2025	CO-0008134	893.75
BARCO MUNICIPAL PRODUCT	SIGNS	03/17/2025	IN-251378	474.38
MACQUEEN EQUIPMENT	SWEEPER PARTS	03/17/2025	P26193	1,373.37
ASCENDANCE TRUCKS MIDW	DOOR HINGER	03/17/2025	XA301022610 01	363.70
ASCENDANCE TRUCKS MIDW	DOOR CHECKS	03/17/2025	XA301022695 01	72.16

Department 210 - STREET DEPT Total: 22,070.12

Claims Report - Detail

Payable Dates: 3/4/2025 - 3/17/2025

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
<b>Department: 240 - STREET LIGHTS &amp; ELECTRIC</b>				
ALLIANT ENERGY	ELECTRIC UTILITIES	03/04/2025	03-2025 C	84.52
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	75.92
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	138.06
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	8,087.21
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	31.71
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	125.81
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	94.50
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	86.38
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	39.38
<b>Department 240 - STREET LIGHTS &amp; ELECTRIC Total:</b>				<b>8,763.49</b>
<b>Fund 110 - ROAD USE TAX FUND Total:</b>				<b>33,056.09</b>
<b>Fund: 112 - EMPLOYEE BENEFIT</b>				
<b>Department: 110 - POLICE DEPT</b>				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	715.22
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	17.40
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	29.00
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	03/17/2025	0325	594.00
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	03/17/2025	0325	462.00
<b>Department 110 - POLICE DEPT Total:</b>				<b>1,817.62</b>
<b>Department: 150 - FIRE DEPARTMENT</b>				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	370.83
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	8.70
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	03/17/2025	0325	132.00
<b>Department 150 - FIRE DEPARTMENT Total:</b>				<b>511.53</b>
<b>Department: 160 - EMS</b>				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	20.30
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	03/17/2025	0325	264.00
<b>Department 160 - EMS Total:</b>				<b>284.30</b>
<b>Department: 170 - BUILDING INSPECTION</b>				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	2.90
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	03/17/2025	0325	66.00
<b>Department 170 - BUILDING INSPECTION Total:</b>				<b>68.90</b>
<b>Department: 210 - STREET DEPT</b>				
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	03/17/2025	0325	264.00
<b>Department 210 - STREET DEPT Total:</b>				<b>264.00</b>
<b>Department: 410 - LIBRARY DEPT</b>				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	11.60
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	2.90
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	03/17/2025	0325	396.00
<b>Department 410 - LIBRARY DEPT Total:</b>				<b>410.50</b>
<b>Department: 620 - CITY CLERK</b>				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	2.90
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	03/17/2025	0325	66.00
<b>Department 620 - CITY CLERK Total:</b>				<b>68.90</b>
<b>Department: 651 - OFFICE STAFF</b>				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	11.60
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	03/17/2025	0325	198.00
<b>Department 651 - OFFICE STAFF Total:</b>				<b>209.60</b>
<b>Department: 952 - FLEX PLAN</b>				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	64.40
<b>Department 952 - FLEX PLAN Total:</b>				<b>64.40</b>
<b>Fund 112 - EMPLOYEE BENEFIT Total:</b>				<b>3,699.75</b>

Claims Report - Detail

Payable Dates: 3/4/2025 - 3/17/2025

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
<b>Fund: 609 - CITY WATER</b>				
<b>Department: 050 - LIABILITY</b>				
COLLECTION SERVICES CENTE	CASE # 849554 - ZACHARY J BEDFORD	03/13/2025	INV0001405	57.69
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	743.84
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	1,421.46
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	332.44
<b>Department 050 - LIABILITY Total:</b>				<b>2,555.43</b>
<b>Department: 810 - WATER</b>				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	8.70
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	03/17/2025	0325	198.00
FIRST NATIONAL BANK OMAH	PUBLIC WORKS	03/17/2025	0325-1827	142.00
FIRST NATIONAL BANK OMAH	PUBLIC WORKS	03/17/2025	0325-1827	12.00
FIRST NATIONAL BANK OMAH	PUBLIC WORKS	03/17/2025	0325-1827	327.72
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-823800	51.84
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-823800	19.80
O'REILLY AUTOMOTIVE STORE	SUPPLIES	03/17/2025	0367	29.39
US CELLULAR	CELL/WIFI	03/17/2025	0711024167	103.37
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	283.41
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	-6.76
AHLERS & COONEY PC	UNION NEGIOATIONS	03/17/2025	885638	756.00
<b>Department 810 - WATER Total:</b>				<b>1,925.47</b>
<b>Fund 609 - CITY WATER Total:</b>				<b>4,480.90</b>
<b>Fund: 610 - SEWER UTILITY OPERATING</b>				
<b>Department: 050 - LIABILITY</b>				
COLLECTION SERVICES CENTE	CASE # 849554 - ZACHARY J BEDFORD	03/13/2025	INV0001405	1.09
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	1,158.88
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	1,649.96
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	03/13/2025	INV0001414	385.78
<b>Department 050 - LIABILITY Total:</b>				<b>3,195.71</b>
<b>Department: 815 - SEWER</b>				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	14.50
RATHBUN AREA SOLID WASTE	TRANSFER STATION FEES	03/17/2025	03-2025	91.60
TREASURER - STATE OF IOWA	FEBRUARY 2025 SALES TAX	03/04/2025	03-2025	949.72
ALLIANT ENERGY	ELECTRIC UTILITIES	03/04/2025	03-2025 C	112.69
WINDSTREAM COMMUNICATI	PHONE/INTERNET	03/17/2025	03-2025 C	247.01
WINDSTREAM COMMUNICATI	PHONE/INTERNET	03/17/2025	03-2025 C	82.36
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	173.15
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	116.69
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	910.37
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	210.14
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	155.09
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	114.78
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	14.62
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C2	122.16
ALLIANT ENERGY	ELECTRIC/GAS UTLITIES	03/17/2025	03-2025 C5	1,333.71
ALLIANT ENERGY	ELECTRIC/GAS UTLITIES	03/17/2025	03-2025 C5	5,498.32
ALLIANT ENERGY	ELECTRIC/GAS UTLITIES	03/17/2025	03-2025 C5	150.69
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	03/17/2025	03-2025 C5	96.32
RATHBUN LAKE AREA YMCA	MONTHLY MEMBERSHIP	03/17/2025	0325	264.00
FIRST NATIONAL BANK OMAH	CITY ADMIN	03/17/2025	0325-2530	59.18
FIRST NATIONAL BANK OMAH	PUBLIC WORKS	03/17/2025	0325-4475	325.26
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-823800	6.00
NATEL BROADBAND	PHONE/INTERNET	03/17/2025	0325-823800	19.80
O'REILLY AUTOMOTIVE STORE	SUPPLIES	03/17/2025	0367	29.39
US CELLULAR	CELL/WIFI	03/17/2025	0711024167	59.57
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	-5.91
WEX BANK	FUEL/SERVICE CHARGES	03/17/2025	103228421	270.36

Claims Report - Detail

Payable Dates: 3/4/2025 - 3/17/2025

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
ZIMMER & FRANCESCON INC	SLUDGE PUMP REBUILD KITS - 4	03/17/2025	2/27/25	7,124.00
LOCKRIDGE INC	KEYS	03/17/2025	2502-089067	6.68
CENTER POINT LARGE PRINT	FY24 AUDIT COMPLETION	03/17/2025	28775	2,186.25
SINCLAIR TRACTOR	SWITCH	03/17/2025	2983945	40.18
MICROBAC LABORATORIES, IN	TESTING	03/17/2025	CV2500116	3,839.75
<b>Department 815 - SEWER Total:</b>				<b>24,618.43</b>
<b>Fund 610 - SEWER UTILITY OPERATING Total:</b>				<b>27,814.14</b>
<b>Fund: 660 - AIRPORT-CITY</b>				
<b>Department: 280 - AIRPORT - CITY</b>				
US CELLULAR	CELL/WIFI	03/17/2025	0711024167	28.79
MCCLURE	AIRPORT PAVEMENT PROJECT FEBRUARY 2025	03/17/2025	157933	2,502.50
<b>Department 280 - AIRPORT - CITY Total:</b>				<b>2,531.29</b>
<b>Fund 660 - AIRPORT-CITY Total:</b>				<b>2,531.29</b>
<b>Fund: 740 - STORM WATER RESERVE</b>				
<b>Department: 527 - CDBG - STORM SEWERS</b>				
CENTER POINT LARGE PRINT	FY24 AUDIT COMPLETION	03/17/2025	28775	2,186.25
<b>Department 527 - CDBG - STORM SEWERS Total:</b>				<b>2,186.25</b>
<b>Department: 865 - STORM WATER</b>				
TREASURER - STATE OF IOWA	FEBRUARY 2025 SALES TAX	03/04/2025	03-2025	52.14
<b>Department 865 - STORM WATER Total:</b>				<b>52.14</b>
<b>Fund 740 - STORM WATER RESERVE Total:</b>				<b>2,238.39</b>
<b>Fund: 820 - INSURANCE TRUST FUND</b>				
<b>Department: 951 - INSURANCE CLAIMS</b>				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	03/17/2025	000046811	72,136.58
<b>Department 951 - INSURANCE CLAIMS Total:</b>				<b>72,136.58</b>
<b>Fund 820 - INSURANCE TRUST FUND Total:</b>				<b>72,136.58</b>
<b>Grand Total:</b>				<b>197,973.62</b>

## Report Summary

### Fund Summary

Fund	Payment Amount
001 - GENERAL FUND	52,016.48
110 - ROAD USE TAX FUND	33,056.09
112 - EMPLOYEE BENEFIT	3,699.75
609 - CITY WATER	4,480.90
610 - SEWER UTILITY OPERATING	27,814.14
660 - AIRPORT-CITY	2,531.29
740 - STORM WATER RESERVE	2,238.39
820 - INSURANCE TRUST FUND	72,136.58
<b>Grand Total:</b>	<b>197,973.62</b>

### Account Summary

Account Number	Account Name	Payment Amount
001-050-2120	FEDERAL W/H PAYABLE	5,427.52
001-050-2121	FICA W/H PAYABLE	7,666.74
001-050-2126	CHILD SUPPORT PAYABL	336.34
001-110-6230	SCHOOL & TRAINING	5,125.00
001-110-6330	GASOLINE/DIESEL	2,034.84
001-110-6332	OIL & FILTERS	74.85
001-110-6335	TIRES-NEW & REPAIR	626.32
001-110-6373	TELECOMMUNICATION S	471.07
001-110-6411	LEGAL EXPENSE	1,265.00
001-110-6508	POSTAGE	29.88
001-150-6230	SCHOOL & TRAINING	600.00
001-150-6330	GASOLINE/DIESEL	279.27
001-150-6333	REPAIR & MAINTENANC	208.95
001-150-6373	TELECOMMUNICATION S	106.78
001-150-6378	INTERNET SERVICE	19.80
001-150-6490	PROFESSIONAL SERVICE	185.11
001-150-6501	HOUSEKEEPING SUPPLIE	44.99
001-150-6531	MISCELLANEOUS EXPEN	203.20
001-160-6230	SCHOOL & TRAINING	400.00
001-160-6330	GASOLINE/DIESEL	640.06
001-160-6373	TELECOMMUNICATION S	268.64
001-160-6378	INTERNET SERVICE	19.80
001-160-6419	DATA PROCESSING EXPE	4,151.15
001-160-6435	RADIOS-UPKEEP & MAIN	93.19
001-160-6504	MINOR TOOLS & EQUIP	14.99
001-160-6505	MEDICAL SUPPLIES	378.05
001-160-6506	OFFICE SUPPLIES	789.82
001-170-6330	GASOLINE/DIESEL	76.78
001-170-6333	REPAIR & MAINTENANC	33.90
001-170-6373	TELECOMMUNICATION S	91.43
001-170-6508	POSTAGE	5.58
001-190-6490	PROFESSIONAL SERVICE	15.00
001-212-6490	PROFESSIONAL SERVICE	2,186.25
001-212-6507	OPERATING SUPPLIES &	29.39
001-430-6371	ELECTRICITY	228.42
001-430-6373	TELECOMMUNICATION S	109.40
001-430-6374	WATER/SEWER UTILITIES	30.21
001-450-6371	ELECTRICITY	112.46
001-499-6310	BUILDING MAINTENANC	105.00
001-499-6370	HEATING FUEL	32.41
001-499-6371	ELECTRICITY	231.83
001-499-6373	TELECOMMUNICATION S	90.80
001-499-6378	INTERNET SERVICE	5.00
001-530-6490	PROFESSIONAL SERVICE	1,703.00
001-599-6371	ELECTRICITY	37.78

**Account Summary**

Account Number	Account Name	Payment Amount
001-650-6310	BUILDING MAINTENANC	364.59
001-650-6340	OFFICE EQUIPMENT REP	62.35
001-650-6373	TELECOMMUNICATION S	158.95
001-650-6378	INTERNET SERVICE	19.80
001-650-6401	AUDIT EXPENSE	2,186.25
001-650-6402	ADVERTISING EXPENSE	545.93
001-650-6411	LEGAL EXPENSE	756.00
001-650-6419	DATA PROCESSING EXPE	7,569.49
001-650-6499	OTHER CONTRACTUAL S	340.00
001-650-6506	OFFICE SUPPLIES	35.55
001-650-6508	POSTAGE	446.57
001-650-6750	CAPITAL OUTLAY-BUILDI	2,945.00
110-050-2120	FEDERAL W/H PAYABLE	690.78
110-050-2121	FICA W/H PAYABLE	1,475.10
110-050-2126	CHILD SUPP/GARNISHM	56.60
110-210-6330	GASOLINE/DIESEL	2,659.12
110-210-6332	OIL & FILTERS	893.75
110-210-6350	EQUIPMENT REPAIR &	5,655.36
110-210-6370	HEATING FUEL	547.78
110-210-6371	ELECTRICITY	446.53
110-210-6372	GARBAGE/RECYCLING FE	67.00
110-210-6373	TELECOMMUNICATION S	19.00
110-210-6378	INTERNET SERVICE	79.00
110-210-6411	LEGAL EXPENSE	756.00
110-210-6417	STREET MAINTENANCE S	2,182.80
110-210-6504	MINOR TOOLS & EQUIP	6,532.80
110-210-6507	OPERATING SUPPLIES &	219.40
110-210-6526	SALT & CALCIUM	2,011.58
110-240-6365	ELECTRICITY-STOP LIGHT	31.71
110-240-6366	ELECTRICITY-STREET LIG	8,731.78
112-110-6150	HEALTH INSURANCE	715.22
112-110-6155	DISPATCH LIFE INSURAN	17.40
112-110-6156	LIFE INSURANCE	29.00
112-110-6199	EMPLOYEE BENEFITS EX	1,056.00
112-150-6150	HEALTH INSURANCE	370.83
112-150-6156	LIFE INSURANCE	8.70
112-150-6199	EMPLOYEE BENEFITS EX	132.00
112-160-6156	LIFE INSURANCE	20.30
112-160-6199	EMPLOYEE BENEFITS EX	264.00
112-170-6156	LIFE INSURANCE	2.90
112-170-6199	EMPLOYEE BENEFITS EX	66.00
112-210-6199	EMPLOYEE BENEFITS EX	264.00
112-410-6156	LIFE INSURANCE	14.50
112-410-6199	EMPLOYEE BENEFITS EX	396.00
112-620-6156	LIFE INSURANCE	2.90
112-620-6199	EMPLOYEE BENEFITS EX	66.00
112-651-6156	LIFE INSURANCE	11.60
112-651-6199	EMPLOYEE BENEFITS EX	198.00
112-952-6153	FLEX ADMIN-FEES	64.40
609-050-2120	FEDERAL W/H PAYABLE	743.84
609-050-2121	FICA W/H PAYABLE	1,753.90
609-050-2126	CHILD SUPP/GARNISHM	57.69
609-810-6156	LIFE INSURANCE	8.70
609-810-6199	EMPLOYEE BENEFITS EX	198.00
609-810-6230	SCHOOL & TRAINING	142.00
609-810-6330	GASOLINE/DIESEL	276.65
609-810-6350	EQUIPMENT REPAIR &	12.00
609-810-6373	TELECOMMUNICATION S	155.21

**Account Summary**

Account Number	Account Name	Payment Amount
609-810-6378	INTERNET SERVICE	19.80
609-810-6411	LEGAL EXPENSE	756.00
609-810-6505	TOOLS / SUPPLIES	357.11
610-050-2120	FEDERAL W/H PAYABLE	1,158.88
610-050-2121	FICA W/H PAYABLE	2,035.74
610-050-2126	CHILD SUPP/GARNISHM	1.09
610-815-6156	LIFE INSURANCE	14.50
610-815-6199	EMPLOYEE BENEFITS EX	264.00
610-815-6330	GASOLINE/DIESEL	264.45
610-815-6350	EQUIPMENT REPAIR &	99.36
610-815-6370	HEATING FUEL	1,623.55
610-815-6371	ELECTRICITY	7,385.18
610-815-6372	GARBAGE/RECYCLING FE	91.60
610-815-6373	TELECOMMUNICATION S	312.58
610-815-6378	INTERNET SERVICE	102.16
610-815-6418	USE AND SALES TAX	949.72
610-815-6440	TESTING EXPENSE	3,839.75
610-815-6490	PROFESSIONAL SERVICE	2,186.25
610-815-6507	OPERATING SUPPLIES &	29.39
610-815-6524	PLANT MAINTENANCE S	7,455.94
660-280-6373	TELECOMMUNICATION S	28.79
660-280-6407	ENGINEERING SERVICES	2,502.50
740-527-6490	PROFESSIONAL SERVICE	2,186.25
740-865-6418	USE AND SALES TAX	52.14
820-951-6152	HEALTH INSURANCE-PRE	72,136.58
	<b>Grand Total:</b>	<b>197,973.62</b>

**Project Account Summary**

Project Account Key	Payment Amount
**None**	196,270.62
2023-001-6490	1,703.00
	<b>Grand Total:</b>
	<b>197,973.62</b>



# Distribution Report

Payroll Set: 01

Expense Range -

Payment Range 03/03/2025-03/17/2025

		Amount
<b>Payroll Department: 110 - POLICE DEPT</b>		
<b>Fund: 001 - GENERAL FUND</b>		
001-110-6010	SALARIES & LONGEVITY PAY	28,292.22
001-110-6012	DISPATCHERS SALARIES & LONGEVI	14,205.51
<b>Fund 001 - GENERAL FUND Total:</b>		<b>1,441.00      42,497.73</b>
<b>Payroll Department 110 - POLICE DEPT Total:</b>		<b>1,441.00      42,497.73</b>
<b>Payroll Department: 150 - FIRE DEPT</b>		
<b>Fund: 001 - GENERAL FUND</b>		
001-150-6010	SALARIES & LONGEVITY PAY	8,211.85
001-150-6035	VOLUNTEER FIRE SALARIES	45.00
<b>Fund 001 - GENERAL FUND Total:</b>		<b>321.50      8,256.85</b>
<b>Payroll Department 150 - FIRE DEPT Total:</b>		<b>321.50      8,256.85</b>
<b>Payroll Department: 160 - EMS</b>		
<b>Fund: 001 - GENERAL FUND</b>		
001-160-6010	SALARIES & LONGEVITY PAY	16,741.00
001-160-6036	PARTTIME/PRN EMS SALARIES	992.44
<b>Fund 001 - GENERAL FUND Total:</b>		<b>907.00      17,733.44</b>
<b>Payroll Department 160 - EMS Total:</b>		<b>907.00      17,733.44</b>
<b>Payroll Department: 170 - BUILDING/CODE</b>		
<b>Fund: 001 - GENERAL FUND</b>		
001-170-6010	SALARIES & LONGEVITY PAY	2,255.70
<b>Fund 001 - GENERAL FUND Total:</b>		<b>80.00      2,255.70</b>
<b>Payroll Department 170 - BUILDING/CODE Total:</b>		<b>80.00      2,255.70</b>
<b>Payroll Department: 410 - LIBRARY</b>		
<b>Fund: 001 - GENERAL FUND</b>		
001-410-6010	SALARIES & LONGEVITY PAY	2,587.28
001-410-6020	PART TIME SALARY	4,176.28
<b>Fund 001 - GENERAL FUND Total:</b>		<b>342.00      6,763.56</b>
<b>Payroll Department 410 - LIBRARY Total:</b>		<b>342.00      6,763.56</b>
<b>Payroll Department: 610 - MAYOR &amp; COUNCIL</b>		
<b>Fund: 001 - GENERAL FUND</b>		
001-610-6010	SALARIES & LONGEVITY PAY	384.62
<b>Fund 001 - GENERAL FUND Total:</b>		<b>384.62</b>
<b>Payroll Department 610 - MAYOR &amp; COUNCIL Total:</b>		<b>384.62</b>
<b>Payroll Department: 815 - SEWER DEPT</b>		
<b>Fund: 110 - ROAD USE TAX FUND</b>		
110-210-6010	SALARIES & LONGEVITY PAY	44.80
<b>Fund 110 - ROAD USE TAX FUND Total:</b>		<b>64.00      44.80</b>
<b>Fund: 609 - CITY WATER</b>		
609-810-6010	SALARIES & LONGEVITY PAY	227.10
<b>Fund 609 - CITY WATER Total:</b>		<b>128.00      227.10</b>
<b>Fund: 610 - SEWER UTILITY OPERATING</b>		
610-815-6010	SALARIES & LONGEVITY PAY	10,211.47
<b>Fund 610 - SEWER UTILITY OPERATING Total:</b>		<b>388.00      10,211.47</b>
<b>Payroll Department 815 - SEWER DEPT Total:</b>		<b>580.00      10,483.37</b>



Distribution Report

Expense Range: - Payment Range: 03/03/2025-03/17/2025

		Amount
<b>Payroll Department: 99999 - SPLIT PAY</b>		
<b>Fund: 001 - GENERAL FUND</b>		
001-210-6010	SALARIES & LONGEVITY PAY	2,156.43
001-610-6011	ADMIN SALARY/LONGEVITY	1,204.09
001-651-6010	SALARIES & LONGEVITY PAY	1,502.30
<b>Fund 001 - GENERAL FUND Total:</b>		<b>163.44</b>
		<b>4,862.82</b>
<b>Fund: 110 - ROAD USE TAX FUND</b>		
110-210-6010	SALARIES & LONGEVITY PAY	9,130.79
110-210-6011	ADMIN SALARY/LONGEVITY	1,204.09
<b>Fund 110 - ROAD USE TAX FUND Total:</b>		<b>477.84</b>
		<b>10,334.88</b>
<b>Fund: 609 - CITY WATER</b>		
609-810-6010	SALARIES & LONGEVITY PAY	11,078.55
609-810-6011	ADMIN SALARY/LONGEVITY	1,204.09
<b>Fund 609 - CITY WATER Total:</b>		<b>701.84</b>
		<b>12,282.64</b>
<b>Fund: 610 - SEWER UTILITY OPERATING</b>		
610-815-6010	SALARIES & LONGEVITY PAY	3,105.78
610-815-6011	ADMIN SALARY/LONGEVITY	1,204.06
<b>Fund 610 - SEWER UTILITY OPERATING Total:</b>		<b>270.63</b>
		<b>4,309.84</b>
<b>Payroll Department 99999 - SPLIT PAY Total:</b>		<b>1,613.75</b>
		<b>31,790.18</b>

### Fund Summary

<b>Fund</b>	<b>Units</b>	<b>Amount</b>
001-GENERAL FUND	3,254.94	82,754.72
110-ROAD USE TAX FUND	541.84	10,379.68
609-CITY WATER	829.84	12,509.74
610-SEWER UTILITY OPERATING	658.63	14,521.31
<b>Grand Total:</b>	<b>5,285.25</b>	<b>120,165.45</b>



Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - GENERAL FUND	506,108.52	2,341,707.88	2,914,828.74	-67,012.34
002 - POLICE K-9 FUND	14,914.21	0.00	7,963.76	6,950.45
003 - ARPA FUND	0.00	0.00	0.00	0.00
004 - LIBRARY	73,763.49	27,978.80	48,729.48	53,012.81
005 - LIBRARY MEMORIAL	97,767.83	485.74	0.00	98,253.57
006 - FIRE DEPT CAP RESERVE	142,770.45	11,622.41	47,068.80	107,324.06
007 - EMS CAPITAL RESERVE	0.00	0.00	0.00	0.00
008 - UTILITY FRANCHISE	0.00	323,056.17	223,124.57	99,931.60
009 - SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00
010 - ANIMAL RESCUE	161.59	0.00	0.00	161.59
110 - ROAD USE TAX FUND	1,288.24	510,552.91	512,978.73	-1,137.58
112 - EMPLOYEE BENEFIT	275,684.55	679,402.87	706,571.41	248,516.01
119 - EMERGENCY LEVY FUND	0.00	0.00	0.00	0.00
120 - HOTEL/MOTEL TAX	4,278.50	116,046.64	107,719.91	12,605.23
121 - LOST - LIBRARY	0.00	0.00	0.00	0.00
122 - LOST - POOL	168,156.33	141,528.54	113,091.79	196,593.08
123 - LOST - FIRE	111,287.53	45,289.13	100,000.00	56,576.66
124 - LOST - SCHOOL	0.00	0.00	0.00	0.00
125 - TIF	10,298.74	19,173.69	0.00	29,472.43
127 - LOST - ECONOMIC DEV	2,962.57	28,305.71	28,273.41	2,994.87
128 - LOST - INFRASTRUCTURE	65,091.85	113,222.81	720.00	177,594.66
129 - LOST - SEWER	124,361.94	161,342.51	0.00	285,704.45
130 - PARK MEMORIALS	107.00	0.00	0.00	107.00
131 - LOST - LAW CENTER	224,777.48	76,425.39	85,298.00	215,904.87
132 - POOL DEBT	0.00	0.00	0.00	0.00
160 - ECONOMIC DEVELOPMENT	191,595.91	74,185.43	240,915.68	24,865.66
200 - DEBT SERVICE	153,007.00	343,021.21	35,381.25	460,646.96
300 - CAPITAL RESERVES-LEVY	0.00	0.00	0.00	0.00
301 - CAP PROJ - STATE STREET	-400.00	400.00	0.00	0.00
302 - CAP PROJ - BELLA VISTA	23,699.51	0.00	0.00	23,699.51
303 - CAP PROJ - LMI	0.00	0.00	0.00	0.00
304 - CAP PROJ - SHANAHAN ADDITION	14,292.40	1,169.50	0.00	15,461.90
501 - CEMETERY PERPETUAL CARE	207,560.14	1,755.00	2,488.00	206,827.14
502 - FRIENDS OF OAKLAND CEMETERY	12,410.79	4,627.46	16,938.25	100.00
600 - WATER UTILITY	1,696,598.44	974,679.84	985,880.72	1,685,397.56
601 - WATER CUSTOMER DEPOSITS	121,751.47	6,320.00	17.85	128,053.62
602 - WATER SEWER	0.00	0.00	0.00	0.00
603 - WATER STORMWATER	0.00	0.00	0.00	0.00
604 - WATER RESERVES	41,472.00	0.00	0.00	41,472.00
605 - WATER SINKING	6,912.00	0.00	0.00	6,912.00
606 - WATER IMPROVEMENTS	20,000.00	0.00	0.00	20,000.00
607 - SEWER	0.00	0.00	0.00	0.00
609 - CITY WATER	-1,063.92	380,826.47	376,415.15	3,347.40
610 - SEWER UTILITY OPERATING	1,756,132.30	632,741.09	794,030.25	1,594,843.14
611 - SEWER BOND SINKING	517,924.46	0.00	97,647.09	420,277.37
612 - SEWER REVENUE RESERVE	1,731,559.80	439,803.92	0.00	2,171,363.72
613 - SEWER IMPROVEMENT RESERVE	13,664.65	0.00	0.00	13,664.65
660 - AIRPORT-CITY	-64,470.27	541,765.12	673,889.27	-196,594.42
661 - MUNICIPAL AIRPORT	104,777.47	152,671.56	90,951.39	166,497.64
740 - STORM WATER RESERVE	104,901.56	56,593.29	10,250.85	151,244.00
820 - INSURANCE TRUST FUND	156,046.51	521,121.40	576,890.35	100,277.56
821 - FLEX ACCOUNT	6,523.26	20,309.94	19,604.29	7,228.91
950 - EMS RESERVE	5,502.49	300.00	0.00	5,802.49
<b>Report Total:</b>	<b>8,644,178.79</b>	<b>8,748,432.43</b>	<b>8,817,668.99</b>	<b>8,574,942.23</b>



# Budget Report Group Summary

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 001 - GENERAL FUND</b>						
Revenue	3,701,518.00	3,701,518.00	169,442.32	2,341,707.88	-1,359,810.12	63.26%
Expense	3,901,680.00	3,901,680.00	264,562.54	2,914,828.74	986,851.26	74.71%
<b>Fund: 001 - GENERAL FUND Surplus (Deficit):</b>	<b>-200,162.00</b>	<b>-200,162.00</b>	<b>-95,120.22</b>	<b>-573,120.86</b>	<b>-372,958.86</b>	<b>286.33%</b>
<b>Fund: 002 - POLICE K-9 FUND</b>						
Expense	17,000.00	17,000.00	1,391.16	7,963.76	9,036.24	46.85%
<b>Fund: 002 - POLICE K-9 FUND Total:</b>	<b>17,000.00</b>	<b>17,000.00</b>	<b>1,391.16</b>	<b>7,963.76</b>	<b>9,036.24</b>	<b>46.85%</b>
<b>Fund: 004 - LIBRARY</b>						
Revenue	85,523.00	85,523.00	276.25	27,978.80	-57,544.20	32.71%
Expense	102,467.00	102,467.00	5,871.09	48,729.48	53,737.52	47.56%
<b>Fund: 004 - LIBRARY Surplus (Deficit):</b>	<b>-16,944.00</b>	<b>-16,944.00</b>	<b>-5,594.84</b>	<b>-20,750.68</b>	<b>-3,806.68</b>	<b>122.47%</b>
<b>Fund: 005 - LIBRARY MEMORIAL</b>						
Revenue	0.00	0.00	55.64	485.74	485.74	0.00%
Expense	620.00	620.00	0.00	0.00	620.00	0.00%
<b>Fund: 005 - LIBRARY MEMORIAL Surplus (Deficit):</b>	<b>-620.00</b>	<b>-620.00</b>	<b>55.64</b>	<b>485.74</b>	<b>1,105.74</b>	<b>-78.35%</b>
<b>Fund: 006 - FIRE DEPT CAP RESERVE</b>						
Revenue	22,500.00	22,500.00	0.00	11,622.41	-10,877.59	51.66%
Expense	34,500.00	34,500.00	0.00	47,068.80	-12,568.80	136.43%
<b>Fund: 006 - FIRE DEPT CAP RESERVE Surplus (Deficit):</b>	<b>-12,000.00</b>	<b>-12,000.00</b>	<b>0.00</b>	<b>-35,446.39</b>	<b>-23,446.39</b>	<b>295.39%</b>
<b>Fund: 008 - UTILITY FRANCHISE</b>						
Revenue	400,000.00	400,000.00	99,931.60	323,056.17	-76,943.83	80.76%
Expense	0.00	0.00	121,348.42	223,124.57	-223,124.57	0.00%
<b>Fund: 008 - UTILITY FRANCHISE Surplus (Deficit):</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>-21,416.82</b>	<b>99,931.60</b>	<b>-300,068.40</b>	<b>24.98%</b>
<b>Fund: 110 - ROAD USE TAX FUND</b>						
Revenue	706,266.00	706,266.00	54,605.44	510,552.91	-195,713.09	72.29%
Expense	1,207,650.00	1,207,650.00	35,880.93	513,039.23	694,610.77	42.48%
<b>Fund: 110 - ROAD USE TAX FUND Surplus (Deficit):</b>	<b>-501,384.00</b>	<b>-501,384.00</b>	<b>18,724.51</b>	<b>-2,486.32</b>	<b>498,897.68</b>	<b>0.50%</b>
<b>Fund: 112 - EMPLOYEE BENEFIT</b>						
Revenue	807,300.00	807,300.00	12,432.67	679,402.87	-127,897.13	84.16%
Expense	1,107,640.80	1,107,640.80	83,210.37	706,571.41	401,069.39	63.79%
<b>Fund: 112 - EMPLOYEE BENEFIT Surplus (Deficit):</b>	<b>-300,340.80</b>	<b>-300,340.80</b>	<b>-70,777.70</b>	<b>-27,168.54</b>	<b>273,172.26</b>	<b>9.05%</b>
<b>Fund: 119 - EMERGENCY LEVY FUND</b>						
Revenue	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Fund: 119 - EMERGENCY LEVY FUND Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Fund: 120 - HOTEL/MOTEL TAX</b>						
Revenue	115,000.00	115,000.00	7,324.39	116,046.64	1,046.64	100.91%
Expense	115,000.00	115,000.00	15,017.92	107,719.91	7,280.09	93.67%
<b>Fund: 120 - HOTEL/MOTEL TAX Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-7,693.53</b>	<b>8,326.73</b>	<b>8,326.73</b>	<b>0.00%</b>
<b>Fund: 122 - LOST - POOL</b>						
Revenue	195,000.00	195,000.00	14,974.36	141,528.54	-53,471.46	72.58%
Expense	25,000.00	25,000.00	0.00	113,091.79	-88,091.79	452.37%
<b>Fund: 122 - LOST - POOL Surplus (Deficit):</b>	<b>170,000.00</b>	<b>170,000.00</b>	<b>14,974.36</b>	<b>28,436.75</b>	<b>-141,563.25</b>	<b>16.73%</b>
<b>Fund: 123 - LOST - FIRE</b>						
Revenue	62,400.00	62,400.00	4,791.79	45,289.13	-17,110.87	72.58%
Expense	0.00	0.00	0.00	100,000.00	-100,000.00	0.00%
<b>Fund: 123 - LOST - FIRE Surplus (Deficit):</b>	<b>62,400.00</b>	<b>62,400.00</b>	<b>4,791.79</b>	<b>-54,710.87</b>	<b>-117,110.87</b>	<b>-87.68%</b>
<b>Fund: 125 - TIF</b>						
Revenue	36,073.00	36,073.00	1,104.31	19,173.69	-16,899.31	53.15%

**Budget Report**

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense	36,073.00	36,073.00	0.00	0.00	36,073.00	0.00%
<b>Fund: 125 - TIF Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>1,104.31</b>	<b>19,173.69</b>	<b>19,173.69</b>	<b>0.00%</b>
<b>Fund: 127 - LOST - ECONOMIC DEV</b>						
Revenue	39,000.00	39,000.00	2,994.87	28,305.71	-10,694.29	72.58%
Expense	39,000.00	39,000.00	4,231.81	28,273.41	10,726.59	72.50%
<b>Fund: 127 - LOST - ECONOMIC DEV Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,236.94</b>	<b>32.30</b>	<b>32.30</b>	<b>0.00%</b>
<b>Fund: 128 - LOST - INFRASTRUCTURE</b>						
Revenue	156,000.00	156,000.00	11,979.48	113,222.81	-42,777.19	72.58%
Expense	0.00	0.00	400.00	720.00	-720.00	0.00%
<b>Fund: 128 - LOST - INFRASTRUCTURE Surplus (Deficit):</b>	<b>156,000.00</b>	<b>156,000.00</b>	<b>11,579.48</b>	<b>112,502.81</b>	<b>-43,497.19</b>	<b>72.12%</b>
<b>Fund: 129 - LOST - SEWER</b>						
Revenue	222,300.00	222,300.00	17,070.77	161,342.51	-60,957.49	72.58%
<b>Fund: 129 - LOST - SEWER Total:</b>	<b>222,300.00</b>	<b>222,300.00</b>	<b>17,070.77</b>	<b>161,342.51</b>	<b>-60,957.49</b>	<b>72.58%</b>
<b>Fund: 131 - LOST - LAW CENTER</b>						
Revenue	105,300.00	105,300.00	8,086.15	76,425.39	-28,874.61	72.58%
Expense	75,500.00	75,500.00	0.00	85,298.00	-9,798.00	112.98%
<b>Fund: 131 - LOST - LAW CENTER Surplus (Deficit):</b>	<b>29,800.00</b>	<b>29,800.00</b>	<b>8,086.15</b>	<b>-8,872.61</b>	<b>-38,672.61</b>	<b>-29.77%</b>
<b>Fund: 160 - ECONOMIC DEVELOPMENT</b>						
Revenue	0.00	0.00	497.93	74,185.43	74,185.43	0.00%
Expense	0.00	0.00	0.00	240,915.68	-240,915.68	0.00%
<b>Fund: 160 - ECONOMIC DEVELOPMENT Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>497.93</b>	<b>-166,730.25</b>	<b>-166,730.25</b>	<b>0.00%</b>
<b>Fund: 200 - DEBT SERVICE</b>						
Revenue	507,635.00	507,635.00	3,657.56	343,021.21	-164,613.79	67.57%
Expense	0.00	0.00	0.00	35,381.25	-35,381.25	0.00%
<b>Fund: 200 - DEBT SERVICE Surplus (Deficit):</b>	<b>507,635.00</b>	<b>507,635.00</b>	<b>3,657.56</b>	<b>307,639.96</b>	<b>-199,995.04</b>	<b>60.60%</b>
<b>Fund: 301 - CAP PROJ - STATE STREET</b>						
Revenue	0.00	0.00	400.00	400.00	400.00	0.00%
<b>Fund: 301 - CAP PROJ - STATE STREET Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>	<b>0.00%</b>
<b>Fund: 303 - CAP PROJ - LMI</b>						
Expense	11,188.00	11,188.00	0.00	0.00	11,188.00	0.00%
<b>Fund: 303 - CAP PROJ - LMI Total:</b>	<b>11,188.00</b>	<b>11,188.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,188.00</b>	<b>0.00%</b>
<b>Fund: 304 - CAP PROJ - SHANAHAN ADDITION</b>						
Revenue	1,500.00	1,500.00	0.00	1,169.50	-330.50	77.97%
<b>Fund: 304 - CAP PROJ - SHANAHAN ADDITION Total:</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,169.50</b>	<b>-330.50</b>	<b>77.97%</b>
<b>Fund: 501 - CEMETERY PERPETUAL CARE</b>						
Revenue	2,500.00	2,500.00	462.00	1,755.00	-745.00	70.20%
Expense	0.00	0.00	0.00	2,488.00	-2,488.00	0.00%
<b>Fund: 501 - CEMETERY PERPETUAL CARE Surplus (Deficit):</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>462.00</b>	<b>-733.00</b>	<b>-3,233.00</b>	<b>-29.32%</b>
<b>Fund: 502 - FRIENDS OF OAKLAND CEMETERY</b>						
Revenue	0.00	0.00	3,627.46	4,627.46	4,627.46	0.00%
Expense	0.00	0.00	0.00	16,938.25	-16,938.25	0.00%
<b>Fund: 502 - FRIENDS OF OAKLAND CEMETERY Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>3,627.46</b>	<b>-12,310.79</b>	<b>-12,310.79</b>	<b>0.00%</b>
<b>Fund: 600 - WATER UTILITY</b>						
Revenue	1,614,546.00	1,614,546.00	107,962.84	974,679.84	-639,866.16	60.37%
Expense	2,514,712.00	2,514,712.00	93,285.24	985,880.72	1,528,831.28	39.20%
<b>Fund: 600 - WATER UTILITY Surplus (Deficit):</b>	<b>-900,166.00</b>	<b>-900,166.00</b>	<b>14,677.60</b>	<b>-11,200.88</b>	<b>888,965.12</b>	<b>1.24%</b>
<b>Fund: 601 - WATER CUSTOMER DEPOSITS</b>						
Revenue	50,000.00	50,000.00	480.00	6,320.00	-43,680.00	12.64%
Expense	50,000.00	50,000.00	0.00	17.85	49,982.15	0.04%
<b>Fund: 601 - WATER CUSTOMER DEPOSITS Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>480.00</b>	<b>6,302.15</b>	<b>6,302.15</b>	<b>0.00%</b>
<b>Fund: 609 - CITY WATER</b>						
Revenue	0.00	0.00	38,956.67	380,826.47	380,826.47	0.00%
Expense	0.00	0.00	36,932.82	376,474.68	-376,474.68	0.00%

**Budget Report**

For Fiscal: 2024-2025 Period Ending: 02/28/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 609 - CITY WATER Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>2,023.85</b>	<b>4,351.79</b>	<b>4,351.79</b>	<b>0.00%</b>
<b>Fund: 610 - SEWER UTILITY OPERATING</b>						
Revenue	846,800.00	846,800.00	68,383.34	632,741.09	-214,058.91	74.72%
Expense	871,971.00	871,971.00	63,148.08	794,089.77	77,881.23	91.07%
<b>Fund: 610 - SEWER UTILITY OPERATING Surplus (Deficit):</b>	<b>-25,171.00</b>	<b>-25,171.00</b>	<b>5,235.26</b>	<b>-161,348.68</b>	<b>-136,177.68</b>	<b>641.01%</b>
<b>Fund: 611 - SEWER BOND SINKING</b>						
Revenue	571,581.00	571,581.00	0.00	0.00	-571,581.00	0.00%
Expense	572,081.00	572,081.00	0.00	97,647.09	474,433.91	17.07%
<b>Fund: 611 - SEWER BOND SINKING Surplus (Deficit):</b>	<b>-500.00</b>	<b>-500.00</b>	<b>0.00</b>	<b>-97,647.09</b>	<b>-97,147.09</b>	<b>19,529.42%</b>
<b>Fund: 612 - SEWER REVENUE RESERVE</b>						
Revenue	606,500.00	606,500.00	50,395.39	439,803.92	-166,696.08	72.52%
<b>Fund: 612 - SEWER REVENUE RESERVE Total:</b>	<b>606,500.00</b>	<b>606,500.00</b>	<b>50,395.39</b>	<b>439,803.92</b>	<b>-166,696.08</b>	<b>72.52%</b>
<b>Fund: 660 - AIRPORT-CITY</b>						
Revenue	600,000.00	600,000.00	167,833.11	541,765.12	-58,234.88	90.29%
Expense	630,150.00	630,150.00	2,543.61	673,889.27	-43,739.27	106.94%
<b>Fund: 660 - AIRPORT-CITY Surplus (Deficit):</b>	<b>-30,150.00</b>	<b>-30,150.00</b>	<b>165,289.50</b>	<b>-132,124.15</b>	<b>-101,974.15</b>	<b>438.22%</b>
<b>Fund: 661 - MUNICIPAL AIRPORT</b>						
Revenue	191,440.00	191,440.00	3,605.80	152,671.56	-38,768.44	79.75%
Expense	191,440.00	191,440.00	7,390.73	90,951.39	100,488.61	47.51%
<b>Fund: 661 - MUNICIPAL AIRPORT Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,784.93</b>	<b>61,720.17</b>	<b>61,720.17</b>	<b>0.00%</b>
<b>Fund: 740 - STORM WATER RESERVE</b>						
Revenue	87,000.00	87,000.00	6,455.04	56,593.29	-30,406.71	65.05%
Expense	26,200.00	26,200.00	61.02	10,250.85	15,949.15	39.13%
<b>Fund: 740 - STORM WATER RESERVE Surplus (Deficit):</b>	<b>60,800.00</b>	<b>60,800.00</b>	<b>6,394.02</b>	<b>46,342.44</b>	<b>-14,457.56</b>	<b>76.22%</b>
<b>Fund: 820 - INSURANCE TRUST FUND</b>						
Revenue	0.00	0.00	68,012.01	521,121.40	521,121.40	0.00%
Expense	0.00	0.00	76,310.49	576,890.35	-576,890.35	0.00%
<b>Fund: 820 - INSURANCE TRUST FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-8,298.48</b>	<b>-55,768.95</b>	<b>-55,768.95</b>	<b>0.00%</b>
<b>Fund: 821 - FLEX ACCOUNT</b>						
Revenue	0.00	0.00	2,407.28	20,309.94	20,309.94	0.00%
Expense	0.00	0.00	1,872.83	19,604.29	-19,604.29	0.00%
<b>Fund: 821 - FLEX ACCOUNT Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>534.45</b>	<b>705.65</b>	<b>705.65</b>	<b>0.00%</b>
<b>Fund: 950 - EMS RESERVE</b>						
Revenue	500.00	500.00	-1,884.10	300.00	-200.00	60.00%
Expense	2,370.00	2,370.00	0.00	0.00	2,370.00	0.00%
<b>Fund: 950 - EMS RESERVE Surplus (Deficit):</b>	<b>-1,870.00</b>	<b>-1,870.00</b>	<b>-1,884.10</b>	<b>300.00</b>	<b>2,170.00</b>	<b>-16.04%</b>
<b>Report Surplus (Deficit):</b>	<b>201,939.20</b>	<b>201,939.20</b>	<b>112,863.31</b>	<b>-69,416.11</b>	<b>-271,355.31</b>	<b>-34.37%</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
001 - GENERAL FUND	-200,162.00	-200,162.00	-95,120.22	-573,120.86	-372,958.86
002 - POLICE K-9 FUND	-17,000.00	-17,000.00	-1,391.16	-7,963.76	9,036.24
004 - LIBRARY	-16,944.00	-16,944.00	-5,594.84	-20,750.68	-3,806.68
005 - LIBRARY MEMORIAL	-620.00	-620.00	55.64	485.74	1,105.74
006 - FIRE DEPT CAP RESERVE	-12,000.00	-12,000.00	0.00	-35,446.39	-23,446.39
008 - UTILITY FRANCHISE	400,000.00	400,000.00	-21,416.82	99,931.60	-300,068.40
110 - ROAD USE TAX FUND	-501,384.00	-501,384.00	18,724.51	-2,486.32	498,897.68
112 - EMPLOYEE BENEFIT	-300,340.80	-300,340.80	-70,777.70	-27,168.54	273,172.26
119 - EMERGENCY LEVY FUND	0.00	0.00	0.00	0.00	0.00
120 - HOTEL/MOTEL TAX	0.00	0.00	-7,693.53	8,326.73	8,326.73
122 - LOST - POOL	170,000.00	170,000.00	14,974.36	28,436.75	-141,563.25
123 - LOST - FIRE	62,400.00	62,400.00	4,791.79	-54,710.87	-117,110.87
125 - TIF	0.00	0.00	1,104.31	19,173.69	19,173.69
127 - LOST - ECONOMIC DEV	0.00	0.00	-1,236.94	32.30	32.30
128 - LOST - INFRASTRUCTURE	156,000.00	156,000.00	11,579.48	112,502.81	-43,497.19
129 - LOST - SEWER	222,300.00	222,300.00	17,070.77	161,342.51	-60,957.49
131 - LOST - LAW CENTER	29,800.00	29,800.00	8,086.15	-8,872.61	-38,672.61
160 - ECONOMIC DEVELOPMENT	0.00	0.00	497.93	-166,730.25	-166,730.25
200 - DEBT SERVICE	507,635.00	507,635.00	3,657.56	307,639.96	-199,995.04
301 - CAP PROJ - STATE STREET	0.00	0.00	400.00	400.00	400.00
303 - CAP PROJ - LMI	-11,188.00	-11,188.00	0.00	0.00	11,188.00
304 - CAP PROJ - SHANAHAN ADD	1,500.00	1,500.00	0.00	1,169.50	-330.50
501 - CEMETERY PERPETUAL CARI	2,500.00	2,500.00	462.00	-733.00	-3,233.00
502 - FRIENDS OF OAKLAND CEMI	0.00	0.00	3,627.46	-12,310.79	-12,310.79
600 - WATER UTILITY	-900,166.00	-900,166.00	14,677.60	-11,200.88	888,965.12
601 - WATER CUSTOMER DEPOSIT	0.00	0.00	480.00	6,302.15	6,302.15
609 - CITY WATER	0.00	0.00	2,023.85	4,351.79	4,351.79
610 - SEWER UTILITY OPERATING	-25,171.00	-25,171.00	5,235.26	-161,348.68	-136,177.68
611 - SEWER BOND SINKING	-500.00	-500.00	0.00	-97,647.09	-97,147.09
612 - SEWER REVENUE RESERVE	606,500.00	606,500.00	50,395.39	439,803.92	-166,696.08
660 - AIRPORT-CITY	-30,150.00	-30,150.00	165,289.50	-132,124.15	-101,974.15
661 - MUNICIPAL AIRPORT	0.00	0.00	-3,784.93	61,720.17	61,720.17
740 - STORM WATER RESERVE	60,800.00	60,800.00	6,394.02	46,342.44	-14,457.56
820 - INSURANCE TRUST FUND	0.00	0.00	-8,298.48	-55,768.95	-55,768.95
821 - FLEX ACCOUNT	0.00	0.00	534.45	705.65	705.65
950 - EMS RESERVE	-1,870.00	-1,870.00	-1,884.10	300.00	2,170.00
<b>Report Surplus (Deficit):</b>	<b>201,939.20</b>	<b>201,939.20</b>	<b>112,863.31</b>	<b>-69,416.11</b>	<b>-271,355.31</b>



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## City Administrator Report 03/17/2025

Below is the list of significant items that the City Administrator and City Hall are actively working on.

**Administrator Training:** The Administrator will be at Iowa Municipal Management Institute in Iowa City March 26-28.

**Union Negotiations:** The City has reached tentative agreement with both City unions, AFSCME Union (Police, Dispatch, Fire/EMS) and PPME (Public Works) bargaining groups.

**Square H Frames—Alliant Energy:** There have been no updates since the Last Report. Liberty Communications confirmed they will be off all H frames by the end of January. Once they are off, the remainder of the H Frames should be able to come soon.

### **Lead Line Inventory and Reporting: No Updates since the Last Report**

On October 7<sup>th</sup>, the EPA approved updated Lead and Copper rules for municipal water supplies. The new rules that will be implemented will lower the acceptable level of lead that can be present in a water system from the current 15 parts per billion or .0150 MG/L to 10 parts per billion or .0100 MG/L. The new rules will require systems with more than 10% of the tested locations above the new threshold to enact a service line replacement program. Compliance with this standard will be required within ten (10) years.

The EPA rule will likely face legal challenges. The City is awaiting more information before taking further action. A rough analysis of the cost of replacing all service lines in Centerville would be between \$7 million and \$12 million in construction costs.

The City has submitted its lead line inventory to the Iowa DNR. The federal government has implemented the BIL program, which requires this inventory to be completed by October this year. The next phase of the reporting is sending letters to residents who have lead pipes or pipes of unknown status. The initial round of letters was sent the week of October 28<sup>th</sup>. A second round of letters was sent for the bouncebacks we received.

**Recodification:** Cities in Iowa are required to recodify their City Codes. The City is working with Simmering-Cory/Iowa Codification to complete this process.

**Water Quality Improvement Project:** The City Administrator will have a planning update on this project for the Wastewater committee to discuss with the annual budget discussion for committees.





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**Housing Abandonments/Demolitions for 2025:** 902 E. State (demolished), 411 N. 7<sup>th</sup> (demolished), 717 N. 13<sup>th</sup> (Demolished), 620 N. 10<sup>th</sup> (Demolished, Conveyed)

**Demolition Grant Program:** Six properties have been approved for the demolition grant: 714 S. 17<sup>th</sup>, 706 W. Maple, 505 N. Park, 1115 S. 18<sup>th</sup>, 109 N. 18<sup>th</sup>, 115 N. 18<sup>th</sup>, and 1112 S. Main. Based on the average cost of City demolition, this represents a cost avoidance to the City of approximately \$56,000 to date.

**Agenda Requests not included on Agenda:** City Hall receives more agenda requests than are presented at each City Council Meeting. The City Administrator evaluates each to ensure that the business to be discussed is appropriate for the City Council to decide.

**Citizen Input: None received.**



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Agenda Item FY24 Audit Report  
Council Meeting Date: March 17, 2025

This packet includes a copy of the FY24 Audit Report for the City of Centerville. State law requires the City of Centerville to complete an annual audit through an independent auditor. At the beginning of the report is a letter from the independent auditors, Roof, Gerdes, Erlbacher, PLC, covering the scope of the audit.

Below is a review of the specific findings throughout the report. The findings are meant to show deficiencies the City has regarding policies and procedures to ensure we limit the risk of our financial operations. The City-provided report on the findings is meant to inform the Council on what steps City Staff is taking to remedy any findings or recommendations for improving our financial operations.

Below is a review of the specific findings throughout the report, which starts on page 43 of the audit. The findings are meant to show deficiencies in the City's policies and procedures to ensure we limit the risk of our financial operations.

## **2024-001 – Segregation of Duties (Page 43)**

*Although one to three individuals are involved in the accounting duties of the City of Centerville (City), the Centerville Public Library (Library), and the Centerville Municipal Airport (Airport), there is insufficient segregation of duties to prevent one individual from having control over each of the following areas:*

- 1. Cash – reconciling bank accounts, initiating cash receipts, and handling and recording cash*
- 2. Investments – detailed record keeping, custody and reconciling.*
- 3. Long-term debt – recording and reconciling.*
- 4. Receipts – collecting, depositing, posting, and reconciling.*
- 5. Accounting system – performing all general accounting functions and having custody of City assets.*
- 6. Disbursements – preparing checks, signing checks, and access to the accounting records.*
- 7. Petty cash – custody, reconciling and recording.*
- 8. Payroll – recordkeeping, preparation, and distribution.*

This is a consistent finding with previous audits and for organizations of our size. The city does not have enough staff to reach a point where this finding can be removed. One step to avoid issues created by the lack of duty segregation is to have a council person review the monthly bank statements.



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### **2024-002 – Preparation of Financial Statements (Page 43)**

*As auditors, we were requested to draft the financial statements and accompany notes to the financial statements. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of the cost of other considerations.*

Limited staff has made it impractical in the past to complete the annual financial report with our staff.

### **2024-003 – Monthly Bank Reconciliation and Journal Entries (Page 44)**

*Although monthly bank reconciliations were prepared, they did not match the monthly financial reports. As a result, the City made a \$35,011 adjustment to cash in fiscal year 2024 to reconcile the banks with the accounting records. Adequate supporting documentation could not be located to support the propriety of this adjustment.*

*In addition, over \$95,000 in adjustments were made to reconcile the cash on a fund-by-fund basis during the fiscal year.*

The \$35,011 reflects a process change by the State of Iowa in FY24 that the City failed to follow. This resulted in the City posting all the Backfill funds into the General fund instead of having them distributed proportionally to all levies. This issue has been remedied, and the City understands the process going forward.

The \$95,000 issue listed above is attributable to our transition to new accounting software. The underlying issue is that automated payroll expenses were distributed to liability accounts without progressing to Expense accounts. The City has worked with other cities using the same accounting system to ensure our accounts are set up correctly. The City has largely resolved the issue by correcting the accounting setup. There are one or two smaller distributions that the City is still working with the accounting software technical team to resolve going forward.

### **2024-004 – Financial Reporting and Chart of Accounts (Page 45)**

*Centerville Municipal Waterworks monies collected by the City are not recorded on the City's financial system. In addition, the City does not consistently follow the State of Iowa Uniform Chart of Accounts for Iowa City Government.*

When the City collects payments for Waterworks, all the money is received into the City's bank account. In our accounting system, the payment is split among the appropriate funds. At the end



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of each month, the City makes a bank transfer from the City Cash Account to the Waterworks Cash Account for the revenue collected. Centerville uses a cash-based accounting system. This means there are only two types of transactions: Revenue Credit/Expense Deduction. Due to the split of the funds in the City's accounting system when payment is received, there is not Credit/Expense action in our accounting system when the Bank Account to Bank Account transfer occurs.

The statement regarding the consistent use of the Chart of Account concerns the initial incorrect posting of the 2024-003 items. The issue has been resolved, and the City better understands the process of posting these funds.

### **2024-005 – Sewer Receipts (Page 45)**

*The regular sewer rates used by the Centerville last increased effective July 1, 2022. On July 1, 2023, the DNR surcharge increased by \$4 per month per user. This increase of \$4 per month should have increased receipts for the charge by at least \$100,000 in fiscal year 2024. However, sewer receipts from the DNR surcharge only increased by about \$26,000 in fiscal year 2024.*

*In addition, according to the Centerville Municipal Waterworks records, water gallons billed increased by about 19% from fiscal year 2023 to fiscal year 2024. The sewer gallons billed are based on the same quantity as water gallons billed. However, City records indicate that total sewer receipts (excluding the DNR surcharge amount) only increased by about \$54,000, or 6.5% from fiscal year 2023 to fiscal year 2024. It would appear that sewer receipts should have increased significantly more than it did in fiscal year 2024 given the increase in usage.*

The City is still working to determine how this issue occurred. It appears to be related to our transition from our old accounting system to the new one and the manual transactions that had to occur as part of that process.

### **2024-A Certified Budget (Page 47)**

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

This was an oversight by City Staff. We will begin to include additional reporting to the City Council to help ensure that this finding does not occur again in future years.

### **2024-B Questionable Disbursements (Page 47)**



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*Disbursement we believe may not meet the requirements of public purpose as defined in a n Attorney General's opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented were noted: Ipers, Late Fee and Interest, \$94.*

*The City of Centerville should determine and document the public purpose service by these disbursements before authorizing any further payments.*

### **2024-D Business Transactions (Page 47)**

*In accordance with Chapter 362.5(3)(j) of the Code of Iowa, the transactions with 4S Service may represent a conflict of interest as they were for more than \$6,000. The son of a Public Works Employee operates 4S Service, which has done Ad Hoc nuisance mowing for the City of Centerville.*

The employee related to 4S Service is in another department (Public Works) from the office that tasks the company (Building and Code Enforcement). The related City Employee does not have a role in tasking the 4S Service Company. This issue was identified in the FY23 audit and discussed by the Council as an acceptable risk, with other companies being allowed to provide the service as well. Additionally, the work is Ad Hoc and available to any vendor with the appropriate insurance coverage and equipment.

### **2024-I – Revenue Notes (Page 47)**

*The sewer note resolutions require the City to make sufficient monthly transfers to a separate sewer revenue note sinking account for the purpose of making note principal and interest payments when due. The City did not properly fund the sewer revenue note sinking account each month as required.*

This City is currently addressing the issue. The City Sewer fund has enough money on hand for the debt payments. The issue is completing monthly internal transfers in a timely fashion. This issue will be resolved to avoid future audit findings.

Additionally, since the wastewater project has not been completed, the City is still determining the final annual payment amount for this debt's principal and interest payments. Once finalized, the City will have an annual amortization table to ensure that the proper fund transfers occur.

### **2024-J Financial Condition – (Page 47)**

*The Capital Projects Fund had a deficit balance of \$64,869 on June 30, 2024.*



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This issue has been resolved.

**2024-K – Payroll Reporting** – *It appears the City underreported approximately \$78,000 in wages and \$12,000 in payroll tax and withholding to IPERS for the month of February 2024.*

City staff resolved the issue once it was brought to our attention. The issue was caused by payroll settings that assume 2 payrolls a month. A manual process must be completed on months with 3 payrolls, which in February 2024.

**2024-L-Ordinances** - *Chapter 380.3 of the Code of Iowa states that an ordinance has to be read and approved at three different council meetings before it is finally passed.*

**2024-M—Construction Compliance:** *In fiscal year 2023, the City overpaid a construction contractor by \$6,515.*

This was in relation to an airport project. The vendor has refunded the money and the project is now closed.

### **2024-N – Tax Increment Financing (TIF)**

*We noted that the City’s TIF debt certifications to the County Auditor include amounts relating to rebates and economic development agreement obligations, which include an annual appropriation clause. Until appropriated, these payments do not represent debt and, accordingly, should not have been certified as debt.*

TIF money reimburses the City for money expended. For example, FY24 Expenses are reimbursed with FY25 money, as opposed to FY25 Expenses being covered by the FY25 Tax Levy, which is different from other funding sources the City uses.

The City believes that the issue has been corrected for FY25 with the submission of the TIF report for the current year.

### **2024-O - Annual Urban Renewal Report (AURR)-**

*The annual urban renewal report was properly approved and certified to the Iowa Department of Management on or before December 1. However, the beginning and ending obligation balances reported on the Levy Authority Summary do not agree to the City’s records.*

The migration to the City’s new accounting system should help clarify the obligation issues created by unclear reports. Additionally, staff will seek additional training to ensure that we understand what precisely needs to be reported.



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Agenda Item # ADMIN REPORT

Council Meeting Date: 03/17/2025

## COUNCIL ACTION FORM

### **AGENDA ITEM: Update on the STAR Program**

In 2023, the City began the Stabilize, Teardown, and Rehabilitate (STAR) program. The program focuses on addressing the quality and quantity of housing available in Centerville. The overall program is broken into multiple subprograms, including:

- **STAR Contractor Program**
- **Rental Housing Inspection Program**
- **Housing Demolition Grant Program**
- **Housing Construction/Rehabilitation Program**

As part of the program, the City has acquired seventeen (17) properties and multiple properties previously acquired before the program began. This report includes a list of the properties available for development as of March 10, 2025, which was posted to the city website on March 10th, 2025.

### **Housing Demolition Program (Teardown):**

The STAR program is an extension of the City's nuisance enforcement program, which uses a combination of local ordinances and State codes to work to clean up properties around the City. A copy of the Iowa League of Cities Nuisance Abatement publication from 2021 is included with the packet.

The City utilizes multiple strategies to acquire derelict properties for properties that escalate beyond our regular nuisance enforcement.

- Property Donated by Owner
- Property purchased by the City from the Owner
- Property bought via Tax Sale
- Property bought from a third party as part of a Tax Sale
- Property acquired via 657A abandonment procedure

The Council has three paths for the sale of real property. All conveyance paths for Real Estate require a public hearing.



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1. Include property as part of a larger economic development deal.
2. Post the property for Public Bid and hold a blind bid offer opening at a public hearing. Then, approve the conveyance of the property.
3. Accept an offer on a property, post the offer publicly, hold a public hearing, and approve the conveyance of the property.

When evaluating the sale of the properties, the City reviews the entirety of offers when considering their acceptance.

1. Rehabilitation of the Residence
  - a. This is the least disruptive option to the neighborhood where the property is located, and it achieves value from future taxable valuation growth.
  - b. This also creates cost avoidance as the City does not have to demolish the property.
  - c. Cost avoidance for the City of mowing and property maintenance long-term.
2. Demolition of property and construction of new homes
  - a. This creates cost avoidance as the City does not have to demolish the property.
  - b. This creates new taxable valuation growth due to the new construction.
  - c. Cost avoidance for the City of mowing and property maintenance long-term.
3. Construction of a New Home
  - a. This creates new taxable valuation growth due to the new construction.
  - b. The City still incurs the demolition cost.
  - c. Cost avoidance for the City of mowing and property maintenance long-term.
4. Construction of Accessory Structure by an adjacent property owner
  - a. This creates new taxable valuation growth due to the new construction, although it is less valuable than the construction of a new home
  - b. The City still incurs the demolition cost.
  - c. Cost avoidance for the City of mowing and property maintenance long-term.
5. Conveyance to adjacent property owner
  - a. Cost avoidance for the City of mowing and property maintenance long-term.
6. Conveyance to the highest bidder
  - a. Cost avoidance for the City of mowing and property maintenance long-term.
  - b. Non-adjacent owners are less invested in ensuring the property stays in good shape, which is why an adjacent property owner is more desirable than a random high bidder.





## CITY OF CENTERVILLE

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### **Housing Demolition Grant Program (Teardown):**

The Grant component of the program has provided \$14,000 in grants through the payment of transfer station bills for seven (7) properties. This represents a cost avoidance of \$56,000 based on an average demolition cost of \$10,000. The properties that have participated in the program include 714 S. 17<sup>th</sup>, 706 W. Maple, 505 N. Park, 1115 S. 18<sup>th</sup>, 109 N. 18<sup>th</sup>, 115 N. 18<sup>th</sup>, 1229 S Main.

### **HISTORY (Recap from prior Council presentations)**

In early 2022, the City of Centerville partnered with the Iowa State University Community and Economic Development (CED) program to complete a housing readiness assessment with other community partners. The stakeholder group developed four main goals during the housing readiness work sessions.

- Stabilize, Tear Down, and Rehabilitate (STAR)
- Create Financial Incentives to Stabilize Housing (FISH)
- Build 50 new houses
- Create Community Pride through a beautification effort

In November, the City Administrator traveled to Newton with PACT and stakeholders for housing development. This trip aimed to foster partnerships and generate ideas to fulfill our housing goals. Based on the housing report and other housing stakeholders' input, the Administrator proposes the following housing initiatives. The formal presentation of these programs will occur throughout our FY24 budget cycle for initial implementation in calendar years 2023 and 2024.

### **STAR Program (Stabilize, Teardown, And Rehabilitate)**

**Teardown** – The Administrator is proposing to accelerate our teardown program. Currently, the City can demolish 3-4 structures per year within our current budget. To expedite the program, the Administrator proposes the City bonding for \$400,000 to acquire, remediate, demolish, and sell properties in town. This increased funding should allow the City to approach the demolition of up to 100 structures. This bonding could be through a G.O. Bond or our TIF program.

### **Rental Housing Inspection Program (Stabilize):**

Implementing a more robust rental inspection program is a key to stabilization. In January of City has been working with Iowa Inspections, LLC, to implement the program. Adopting this



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program would align with our comparable communities, such as Chariton, Osceola, Knoxville, and others, which have adopted similar programs. The Administrator will submit a formal proposal for approval by the Council, which will be presented in January 2023.

The broad overview of the proposal is that the City would put every landlord on a three-year inspection cycle for rentals. Assuming adoption in January 2023, the City and Iowa Inspections, LLC would provide multiple education sessions for landlords over the following year before the inspections beginning in late 2023 or early 2024. This period will allow landlords to work on their properties before their initial inspections.

As mentioned above, the standard inspection cycle will be a 3-year cycle. However, landlords who pass their inspection with no or negligible issues to resolve will be granted an additional year before re-inspection. Conversely, landlords/properties with significant deficiencies will be moved to a yearly inspection cycle.

The cost of this program for the City will be minimal as most costs are handled through a direct transaction between the landlord and inspector. Currently, the City charges \$30 for landlord registration plus \$15 per structure with \$7 per additional unit. These charges are due on an annual basis. As part of the City proposal, the City would reduce the landlord registration to \$15 per year.

Upon adoption, the City will no longer charge or collect the rental inspection fees that we previously collected. The rental inspection fees will be charged directly by the inspector to the landlord. The reduction in collected cost by the City will help offset some of the increased cost of the process's inspection portion, which will increase to \$125 for the 1<sup>st</sup> Unit and \$50 for each additional unit.

**306 N. 12<sup>th</sup> (Rehabilitate)** - A specific project of the rehabilitation goal would be to resolve the issue with a particular Square building. In 2018, the City took emergency action to prevent the collapse of 306 N. 12<sup>th</sup>. Upon completion, the City assessed the project cost of \$34,000 to the property. With penalties and subsequent delinquent taxes, that debt has ballooned to nearly \$70,000 in back taxes for a building with a value of closer to \$50,000. A tax burden greater than the property value creates a situation referred to as a "Zombie" property.

The Administrator has been working with an interested party to purchase the property for rehabilitation. The City has been offered \$50,000 for the purchase of the property. To accomplish this sale, the City would have to take over the tax certificate for the building from the County. To acquire the tax certificate, the City would be required to pay the back taxes, which would be repaid to the City through our normal tax collection process through the County. Once the City takes ownership, it can foreclose on the property and offer it for sale through our Public



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Hearing process. Ultimately, the City would be made whole by selling the property. The funds from that sale would then be available for other rehabilitation projects.

The property was acquired via tax sale on 6/06/23. The expenditure of City funds was largely recovered with the monthly tax distributions the City receives when tax sales are executed on back taxes, less the County, School, and other property tax-funded entities.

The City sold the property for \$50,000 on 06/08/2023, which reimbursed the City for its reconstruction work and project legal fees, resulting in an overall revenue-neutral project for the City. With the completion of the rehabilitation of the property, it is anticipated that it will generate significantly greater property tax revenue over the coming years than if the City had not intervened in the process.

### **STAR Contractor Program (Rehabilitate)**

The City administrator is proposing an addition to our STAR program to create the STAR Contractor program to support property rehabilitation. The STAR contractor program would precertify contractors that

To qualify to be a STAR Contractor, a contractor must have:

- Signed Volunteer liability waiver for inspecting properties
- Proof of Liability Insurance in the Amount of X
- Proof of successful completion of rehabilitation of other properties
- Registered with the State of Iowa as a contractor
- Signed project timeline with Clawback
- Taken a building code familiarity class

This program would allow for the STAR contractors to use the faster method of property acquisition;

### **FISH (Financial Incentives to Stabilize Housing) and the construction of 50 new homes**

Private developers will be the driving force for constructing new homes in Centerville. 11 new housing units need to be built every year in Centerville to sustain its current population. To help ensure that this goal is achievable, a program such as the Newton Housing Assistance Fund provides a \$10,000 cash incentive for new construction.

As a starting point for the City discussion, the Administrator recommends a tiered approach anchored in the actual valuations that new home construction provides. The proposal would be for a \$4500 cash incentive per \$100,000 taxable valuation added for properties. That equates to



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tax revenue created in five years ((((\$100,000 x .541302(rollback))/1000) \* \$17.50)\*5).

Properties participating in the cash incentive program would not be eligible for a tax abatement incentive.

To fund this incentive, the Administrator is recommending bonding for \$100,000. Based on the proposed model, this would provide incentives for \$2.2 million in projects.

**Create Community Pride through a beautification effort.** PACT is currently developing proposals for beautification projects around the City. Additionally, the City completed a Parks Master Plan with All-Play and the Morgan Cline Foundation.

**Sidewalk Replacement Plan** to address the state of our sidewalks throughout town, the Administrator is proposing a two-part plan. The first piece is to continue our Safe Routes program, which aims to connect MercyOne to IHCC and to Walmart. This plan is currently in motion but relies on receiving Iowa DOT grant funding.

The second part of the sidewalk plan is to increase the enforcement of worn and missing sidewalks. The City can use the Special Assessment process to assess the repair and maintenance of sidewalks. The Administrator proposes to utilize the 8-section breakdown of the City that public works utilize to address the sidewalk issue over the next eight years. This project would likely start with a comprehensive sidewalk inspection/study across the City to determine the state of the sidewalks around town and first target remediation in the worst areas. The City could incentivize the project by using LOST infrastructure funds to cover the expense difference between 4' and 5' construction.



# Iowa League of Cities Nuisance Abatement Manual

## *A Guide to Assist Cities in Identifying and Abating Nuisance Property Issues*

Cities should work closely with their city attorney and code enforcement officer throughout any nuisance abatement procedure to ensure all steps are properly completed.

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All city governments, at some point, will be forced to deal with nuisance property issues in their community. This never-ending challenge is often one of the more frustrating aspects of managing a city, but is also critical to maintaining vibrant properties and neighborhoods that are fundamental to a healthy community.

To avoid the negative consequences of nuisance properties city officials must be ready to take action. Cities first need to have a clear nuisance ordinance that defines nuisances and the actions the city can take to abate them. Equal and consistent enforcement of the city codes is essential to effective nuisance abatement procedure. Cities must also be prepared to deal with nuisance properties that do not comply with orders to abate, including the city performing required work and assessing costs or taking possession of abandoned properties.

In addition, city officials will need to be proactive in communicating their plan to citizens while being sensitive to concerns of private property rights. Cities should also consider potential budget impacts and the financial and staffing commitment needed to consistently address nuisance properties.

Solving nuisance property issues is rarely easy and what works for one community may not for another. The objective of this manual is to provide city officials guidance and tools to successfully manage nuisance properties in their community. Developing a strong ordinance, actively identifying nuisances and working with property owners will help lead to a safer and healthier city.



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The League thanks the following individuals for their contributions to the Nuisance Abatement Manual, which was originally published in 2016 and updated in 2021. Their expertise and experience in managing nuisance abatement processes for cities was instrumental to the content of the manual.

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David R. Zellhoefer

## Section 1: Nuisance Codes and Identifying Nuisances

*Sample documents related to Nuisance Abatement can be found in Section 4.*

One of the fundamentals to an effective nuisance abatement process is a clear and consistent nuisance ordinance. Many city ordinances rely on relevant state codes when shaping local regulations while also identifying certain issues that are important to the community. It is also critical that city officials work with residents and property owners to build a strong understanding of the city's nuisance ordinance and for the city to identify nuisances in a fair and consistent manner.

### Code of Iowa

The *Code of Iowa* has multiple sections that help define property nuisances as well as give city governments the ability to take nuisance abatement actions. The primary state code chapter that defines nuisances is Chapter 657, which says nuisances are “whatever is injurious to health, indecent, or unreasonably offensive to the senses, or an obstruction to the free use of property, so as essentially to interfere unreasonably with the comfortable enjoyment of life or property...”

Section 657.2 provides more specific examples of what constitutes a nuisance, including any building or other place that becomes injurious and dangerous to the health or property of individuals or the public, houses of “ill fame”, dense growth of weeds or other vegetation that creates a health, safety or fire hazard, and several others.

Section 364.12 also identifies several specific requirements a city may place on property owners, including the removal of natural accumulations of snow and ice from sidewalks, maintenance of the area between the property owner's lot and public street, repair or replacement of sidewalks, repair or removal of a dangerous building or structure, cutting or destruction of weeds or other growth that is a health, safety or fire hazard, and general abatement of nuisances. Additionally, the Iowa Supreme Court has confirmed that cities have wide latitude in defining what constitutes a nuisance.

Importantly, the *Code* gives cities the ability to establish nuisance abatement procedures and cite owners of properties found to be in violation of city code. Section 364.12 says a city may perform a required nuisance abatement action, after a reasonable time and notice to the property owner, and assess the cost against the property for collection in the same manner as a property tax. The section also allows cities to pursue reimbursement for costs under a civil action. Section 364.22 allows cities to establish municipal infractions for violations to its nuisance ordinance.

Cities are also able to take possession of abandoned and unsafe buildings through Chapter 657A while Chapter 446 allows cities to acquire properties at tax sales, assign a certificate to someone who intends to rehabilitate the property or build a new structure, or negotiate with the holder of a certificate for voluntary assignment.

### City Ordinances

Many cities have adopted nuisance ordinances that use similar language as the state code to define property nuisances in their community. In addition, it is common for cities to add specific regulations that help define nuisances to fit their community's standards. For example, some city ordinances will put a specific maximum height of grass before it is deemed a nuisance or describe what is considered a noxious weed or vegetation. Furthermore, some cities include regulations on property maintenance, use of land and property, zoning and more that all work in concert along with the nuisance provisions.

It is essential that ordinances also describe the actions the city may take to abate nuisances and how property owners may respond. This includes how the city will notify owners of violations, the processes that will be used to resolve issues, penalties or fines that may be assessed, how owners may file appeals and other potential actions. Section 2 of this manual fully describes the various nuisance abatement processes cities may use.

Given the legal ramifications of enforcing a nuisance ordinance cities need to work closely with their city attorney when developing or amending their regulations. Nuisance abatement procedures must also ensure that due process of the law is followed by providing proper notice of violations and the ability to appeal citations or orders.

### ***Working with the Public***

It is vital for city officials to effectively communicate their nuisance ordinance and abatement program to the public. Many citizens and property owners want their local government to enforce nuisance codes to keep neighborhoods clean, maintain property values and promote a positive community image. It is also true that some residents will be skeptical of nuisance regulations and have concerns that the city will violate their private property rights. Balancing these two elements is often challenging, but something all cities must try to accomplish.

As mentioned, not all cities define nuisances the same way as some communities use a strict nuisance code while others prefer more flexibility. The important thing is that a city's nuisance regulations match what the community supports. City council members and city employees should work with residents, neighborhood associations, business leaders and other civic groups to effectively communicate the city's nuisance ordinance and encourage suggestions for improvements.

### ***Identifying Nuisances***

Having strong ordinances and abatement procedures is only half the battle as a city must also be ready to enforce its nuisance regulations. A key element to this is assigning nuisance code enforcement duties. This can be handled by a city employee, such as a code enforcement officer, police officer or other personnel. It can also be done by an elected official, which is sometimes the case in smaller cities. Other cities may find it advantageous to hire a private contractor or partner with another city or the county to complete the work. Cities can also work with citizens and volunteers to help identify issues around the community.

Whoever is assigned the task must have a full understanding of the city's nuisance code. Identifying nuisances may result from observing a violation in person, hearing of issues from other city officials or receiving complaints from citizens.

It is possible that a city will need to obtain an administrative search warrant in order to inspect a property for a possible nuisance violation. If so, the city will need to file an application for an administrative search warrant supported by an affidavit of the inspector with the district court. The court may hold a hearing on the matter and issue an order for an administrative search warrant, which is then served on the property owner. The property owner must then provide access for inspection.

However the city becomes aware of nuisance code violations it is imperative that each property is treated in a fair and consistent manner. No citizen or property should be given favorable treatment or leniency that is not given to others.



It is also common for cities to receive complaints from citizens that fall outside of the city's purview. Private property disputes are certainly important to the parties involved but do not require the city to take any action if there is no public nuisance or public safety issue. A common example is a tree on private property that is affecting two or more neighbors (such as tree limbs or debris falling from one property into an adjacent yard). It is often best in these cases for the city to explain that it is a private matter, and the city has no role in finding a resolution.

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## Section 2: Nuisance Abatement Processes

There are a variety of ways to abate nuisances, and cities should be prepared to use any lawful methods that will be effective in their community. Any abatement process the city desires to employ should first be included and well described in the city code. This includes defining nuisances, how the city will identify nuisances and notify property owners, and what actions the city and property owners may take to abate nuisances.

City officials should also be mindful of the need to treat all citizens and properties equally and to enforce the city's nuisance ordinance in a consistent manner. Ignoring provisions of the city code or allowing certain property owners lenience but not others will likely lead to legal challenges.

### Informal Process

It is recommended to start most nuisance abatement processes informally, especially those that may be considered minor violations. This can include contacting property owners over the phone or knocking on their door and politely notifying them of the nuisance and a plan to remedy the situation. If another reminder is needed an informal letter can also be sent. Working with a property owner informally is often effective and keeps the city from starting the formal process, which can include expenses and the use of city resources. It can also help build a trusting relationship with residents and business owners in the community. It is still recommended for cities to document their efforts in the informal process and gather evidence, such as photos of the nuisance, in the event the problem persists and formal processes become necessary.

### Administrative Process

When the informal process does not achieve the desired response, cities will need to turn to formal procedures. The administrative nuisance abatement process under Section 364.12 of the *Code of Iowa* is commonly used and begins with an Order to Abate Nuisance. The order should include the following:

- Location and description of the nuisance
- Order to abate the nuisance by taking specific action
- Order to abate the nuisance by a specific date
- Advise property owner of right to request a hearing before the city council or council designee within a certain period of time
- Advise property owner that if the nuisance is not abated as ordered and no request for a hearing is made within the time prescribed, the city may:
  - o Abate the nuisance and assess costs against the property for collection in the same manner as property taxes
  - o File a civil citation to initiate a municipal infraction proceeding against the registered property owner

The order can be mailed by certified mail or published as a public notice.

If the property owner does not comply and abate the nuisance as ordered, the city may perform the required action and assess the costs to the property owner. It is recommended that cities abate nuisances under this process for relatively minor cases involving minimal abatement costs, such as mowing weeds, clearing brush, removing trash, debris or solid waste, or clearing snow and ice accumulations from public sidewalks.

For more serious nuisance violations, such as the removal and disposal of junk vehicles or the demolition of dangerous buildings, it is recommended the city use the municipal infraction process when the property owner does not comply.

### **Municipal Infractions**

Under Section 364.22 of the state code, cities are allowed to issue civil citations for violations of municipal code. This process moves beyond relatively minor nuisance issues by including the possibility of court-ordered actions. The process begins when an officer authorized by the city issues a civil citation to a person in violation of city code. The citation may be served in person, mailed by certified mail or published as a public notice and must include the following:

- Name and address of the defendant
- Name or description of the infraction attested to by the officer issuing the citation
- Location and time of the infraction
- Amount of civil penalty to be assessed (state code allows a penalty of up to \$750 for the first offense and up to \$1,000 for each repeat offense) or alternate relief
- Manner, location and time in which the penalty may be paid
- Time and place of court appearance
- Penalty for failure to appear in court
- Legal description of the affected real property (not street address)

The citation may also request the property owner to take specific action to abate the nuisance and request the property owner be enjoined and restrained from future violations.

### **Impact of Sale of Nuisance Property during Abatement Proceeding**

It is possible that a property owner will attempt to sell a nuisance property to a third party after being cited by a city for a municipal infraction. If a city duly notifies the court of the municipal infraction and includes a legal description of the property, the city's nuisance abatement proceeding is put on the *lis pendens* list, which provides notice to potential third party purchasers of the proceeding. The court is given jurisdiction over the process, and the court may make the third party subject to the nuisance abatement order. Due to the requirement to notify the court, cities should take steps to ensure infractions involving real estate are included in the *lis pendens* list.

In a municipal infraction proceeding the court can approve a consent decree negotiated by the city and property owner that outlines actions the property owner agrees to take to abate the nuisance. If the proceeding goes to trial and the property owner is found to have committed the infraction, the court may impose a civil penalty by entry of personal judgment against the property owner and enter an order directing the property owner to take specific action within a certain time period to abate the nuisance.

If a property owner fails to abate a nuisance as provided in a consent decree or by order of the court, the court can:

- Hold the property owner in contempt (if the owner is a natural person)
- Impose a civil penalty by entry of a personal judgment against the property owner
- Authorize the city to abate the nuisance
- Order the city's costs of abating the nuisance be entered as a personal judgment against the defendant or assessed against the property where the violation occurred, or both

## Collecting Costs

Under both the administrative and municipal infraction processes it is possible that a city will need to perform nuisance abatement work and incur costs. It is appropriate to charge private property owners for such expenses.

As previously detailed, cities may bill property owners under the administrative process for the actual cost of nuisance abatement work performed by the city. Under the municipal infraction process the court may order a property owner to pay the city for its costs in performing nuisance abatement work. A city could also bring suit against a property owner and seek judgment for abatement costs.

Another avenue is to assess the costs of nuisance abatement work as allowed under Section 364.12 of the state code, which says that if a property owner does not perform an action required by a city within a reasonable amount of time “a city may perform the required action and assess the costs against the property for collection in the same manner as a property tax.”

An assessment schedule pursuant to Section 384.59 must be prepared showing the description and parcel number of each lot to be assessed, the valuation of each lot and the amount to be assessed against each lot. The city council must adopt a resolution approving the assessment schedule; the resolution shall:

- Confirm and levy assessments
- State the number of annual installments (if any), not exceeding 15, into which the assessments of \$500 or more are divided
- Provide for interest on all unpaid installments at a rate not exceeding that set by the state treasurer
- State the time when assessments are payable
- Direct the city clerk to certify the final assessment schedule to the treasurer of the county and to publish notice of the schedule once each week for two consecutive

weeks. The first publication shall not be more than 15 days from the date of filing of the final schedule.

A city is allowed to accumulate abatement costs from multiple properties until there is a sufficient amount to justify the procedure. This provides a measure of needed flexibility for small cities.

On or before the date of the second publication of the assessment schedule, the clerk is required to send, by mail, a copy of the notice to each property owner identified on the schedule. The notice is required to include a statement that assessments may be paid in full or in part without interest within 30 days after the date of the first notice of the assessment schedule. Thereafter, all unpaid assessments shall bear interest as determined by the council, but not exceeding the amount set by the treasurer of the state pursuant to Chapter 74A. The notice is also required to state that the property owners may elect to pay any installment semiannually in advance. If a property is shown by the records to be in the name of more than one owner at the same mailing address, a single notice may be mailed to all owners at that address. The *Code* specifically states that failure to receive a mailed notice is not a defense to the assessment. Once completed the clerk must forward the certified assessment schedule to the county treasurer for processing.

A person with interest in a property subject to the special assessment has 20 days from the date the resolution was passed to test the regularity of the proceedings or the legality of the assessment by filing a petition with the district court in the county the property is located. A property owner may also appeal the amount of the assessment at any time during the proceedings, up to 20 days after the date of the second publication of the notice.

Cities need to be mindful that under this process it must pay its attorney fees and cannot collect them from a defendant. A city would also be forced to pay court costs if the court rules against the city. The state code places the burden of proof in a municipal infraction proceeding on the city and the proof “shall be clear, satisfactory, and convincing.” In addition, municipal infraction rulings may be appealed, which can further delay a result.

### ***Acquisition of Title through Tax Sale***

The state code permits cities in Iowa to obtain title to certain types of properties at tax sales as well as work with developers to receive properties designated for rehabilitation. When a property becomes so dilapidated that it is no longer feasible to remedy the nuisance conditions, it is common to see a property owner stop paying taxes. Chapter 446 of the *Code* offers several solutions to cities to assist in the abatement of nuisances on abandoned and vacant nuisance properties.

#### ***Right to redeem property***

Prior to using any of the four options detailed below cities must understand that a tax sale certificate is considered a lien against the property until the tax sale is redeemed by the property owner or a tax sale deed is issued to the certificate holder.

The state code in Section 447.9 requires tax sale certificate holders to provide written notice to property owners of their right to redeem the property. The notice should be served by both regular mail and certified mail to the person’s last known address. Notice must also be provided to any other party that has an interest in the property. The city, as a certificate holder, must then file an affidavit of the service to the property owner with the county treasurer. The time allowed under state code for a property owner to redeem a property begins when the affidavit is filed (redemption periods for each tax sale process can be found below).

If the property owner does not redeem a property within the specified timeframe a tax sale deed is issued to the certificate holder. The holder must then return the certificate of purchase and remit the appropriate deed issuance fee and recording fee to the county treasurer within 90 days after the redemption period expires.

Finally, after receiving the tax sale deed and taking possession of the property, Section 448.15 allows the city to file an affidavit with the county recorder that gives any person claiming right, title or interest in the property to file a claim within 120 days to challenge the deed. If no such claim is filed within 120 days, the city receives title to the property and may sell it.

#### ***City negotiation for voluntary assignment of tax sale certificate (Section 446.31)***

A city may negotiate with a tax sale certificate holder for voluntary assignment to the city. Under this option any type of real estate, including mobile homes, can be included. The city may be able to acquire a certificate for less than the total principal and interest owing to the certificate holder if the property is in poor condition with little chance the owner will redeem the property by paying the full amount of taxes and interest owing.

- Initial redemption period: 18 months after tax sale
- Redemption period after notice served on property owner: 90 days
- Cost: Negotiable

*City purchase of abandoned housing property at tax sale (Section 446.19A)*

Cities are allowed to purchase abandoned residential or commercial multifamily housing property. This can only be done if the county has adopted an ordinance authorizing cities in its county to do so. Prior to the purchase, a city shall file with the county treasurer a verified statement that a parcel to be purchased is abandoned property and the parcel is suitable for use as housing following rehabilitation or that a parcel to be purchased is a vacant lot.

A city may then purchase the property and receive the tax sale certificate. The tax sale certificate may be assigned (sold) to a person who demonstrates “the intent to rehabilitate the abandoned property for habitation or build a residential structure on the vacant lot if the property is not redeemed.”

- Initial redemption period: 3 months after tax sale
- Redemption period after notice served on property owner: 90 days
- Cost: The city incurs no cost as taxes owing on the property are charged off to the city and all other taxing bodies

*City purchase of tax sale certificate for abandoned housing property from certificate holder (Section 446.19A)*

As above, this process may only be used if the county has adopted an ordinance authorizing cities to purchase tax sale certificates of abandoned housing property or vacant lots. After a tax sale is done, the city may file a verified statement with the county treasurer identifying a parcel sold at tax sale as abandoned residential or commercial multifamily housing property. The city may require the purchaser of the tax sale certificate to assign the certificate to the city by paying the holder the total amount of principal and interest.

If the holder fails to assign the certificate to the city or county the county treasurer may issue a duplicate certificate of purchase to the city, which takes the place of the original certificate. The tax sale certificate may be assigned (sold) to a person who demonstrates “the intent to rehabilitate the abandoned property for habitation or build a residential structure on the vacant lot if the property is not redeemed.”

- Initial redemption period: 18 months
- Redemption period after notice served on property owner: 90 days
- Cost: Principal and interest due on the tax sale certificate, paid to the certificate holder

*Redeveloper purchase of tax sale certificate at “public nuisance” tax sale (Section 446.19B)*

The county must adopt an ordinance authorizing the county treasurer to separately offer and sell at the annual tax sale parcels that are abandoned property and are assessed as residential property or as commercial multifamily housing property and that are, or are likely to become, a public nuisance.

On or before May 15 a city may file with the county treasurer a verified statement that contains a listing of parcels and declares that each parcel is abandoned property, assessed as residential property or as commercial multifamily housing property, is, or is likely to become, a public nuisance, and is suitable for use as housing following rehabilitation.

On the day of the tax sale the treasurer separately offers and sells such properties at the “public nuisance tax sale” and only persons who have entered into an agreement with the city to rehabilitate the property as housing are eligible to bid at the public nuisance tax sale. After a tax sale deed has been issued to the holder of a certificate of purchase at the public nuisance tax sale and the holder determines that a building, structure or other improvement located on the parcel cannot be rehabilitated for habitation, the holder may request approval from the city council to remove, dismantle or demolish the building, structure or other improvement.

### **Impact of Intervening Tax Sale on City Nuisance Abatement Proceeding**

After a city issues a municipal citation or nuisance abatement order it is possible that a property owner will cease to pay property taxes. If the city files the infraction with the county treasurer, the county is prevented from selling the property at tax sale.

- Initial redemption period: 3 months after tax sale
- Redemption period after notice served on property owner: 90 days
- Cost: The city incurs no cost as the redeveloper who bids at the tax sale pays all amounts due

### **Award of Title to Abandoned Property by Court**

Section 657A.10B (previously Section 657A.10A) of the *Code of Iowa* allows cities to be awarded title to abandoned property. Under this process the city must petition the court to enter judgment awarding title to the abandoned property to the city (see below for what constitutes “abandoned” in this process). The petition must include a legal description of the property and filed with the district court of the county in which the property is located. The city must also serve notice on the owner and any other named respondents by certified mail and by posting notice in a conspicuous place on the building.

The city may request a hearing no sooner than 60 days after filing the petition. In determining whether a property is abandoned, the court shall consider the following:

- Whether any property taxes or special assessments were delinquent when the petition was filed
- Whether any utilities are currently being provided
- Whether the building is unoccupied
- Whether the building meets the city’s housing code for being fit for human habitation, occupancy or use
- Whether the building is exposed to the elements such that deterioration of the building is occurring
- Whether the building is boarded up or otherwise secured from unauthorized entry
- Past efforts to rehabilitate the building and grounds
- The presence of vermin, accumulation of debris and uncut vegetation
- The effort expended by the petitioning city to maintain the building and grounds
- Past and current compliance with orders of the local housing or building code official
- Any other evidence the court deems relevant

If the court finds that the property is abandoned, the court can enter judgment awarding title to the property to the city “free and clear of any claims, liens, or encumbrances held by the respondents”. The court can also grant title to the city if the city is able to establish that all parties with an interest in the property have received proper notice and either consented to the entry of awarding title to the city or did not make a good faith effort to comply with the order of the city within 60 days after the petition was filed.

This process can be effective in removing blighted and nuisance properties that are detrimental to the community. It gives the ability to the city to put such properties in the hands of developers or organizations that are committed to redevelopment that return the property to an active status. However, city officials must understand that until a property has a new owner the city will be responsible for maintenance and upkeep as well as the potential that a new owner may not be identified immediately, leaving the property empty until that occurs.

- Time period for starting process: Begins when petition for title to property is filed with the district court and owner and respondents have been provided notice by certified mail
- Time period for completing process: Varies depending on whether the matter is contested and whether the court's decision is appealed
- Cost: Varies, but can include a lien search, court filing fee, certified mail cost, other attorney or guardian ad litem, asbestos/environmental abatement, actual demolition work and any tax certificate holders investment. In some cases, courts have required a city to pay just compensation for the property, less prior enforcement and abatement costs incurred by the city.

### **Condemnation & Acquisition of Title to Nuisance Residential Property**

Section 364.12A allows cities to acquire title to nuisance residential property through condemnation “for the public purpose of disposing of the property under Section 364.7 by conveying the property to a private individual for rehabilitation or for demolition and construction of housing.” Early in the process it is wise for the city to obtain an administrative search warrant (as detailed in the administrative process) to enter the property and conduct an investigation of the nuisances. The city official conducting the search should note all nuisance violations and take photos to record the condition of the property (this can also help an appraiser establish a property value).

It is then recommended to issue the property owner a municipal infraction citation if the court has not previously found the property to be a nuisance. This helps establish in court that the property is a public nuisance and a court order declaring such also supports the city's assertion that condemnation is required. Issuing a citation and court order also provides evidence that the property owner was duly notified and given an opportunity to a hearing on the matter.

The council should then approve a resolution finding the property to be a public nuisance and that it is in the public's interest for the city to acquire the property under Section 364.12A for the public purpose of disposing it and conveying it to a private party for rehabilitation or for demolition and construction of housing. A copy of the proposed resolution with a cover letter may also be sent to the property owner informing the owner of the date and time of the council meeting where the resolution will be discussed. This provides the owner additional notice and opportunity to be heard.

The city must first offer to purchase the property for its fair market value as determined by appraisal. If the offer is not accepted, the city may initiate eminent domain proceedings under Chapter 6B of the *Code* by serving notice of condemnation upon the property owner and all lien and encumbrance holders. A compensation commission must meet to determine the fair market value of the property and make an award of just compensation to the property owner and other interest holders.

- Time period for starting process: Varies depending on time to complete an appraisal and make initial purchase offer as well as time for compensation commission to meet and determine fair market value, which can be four to six weeks
- Time period for completing process: The city has the right to possession upon payment of award of the compensation commission; however, the process to determine just compensation may continue if the award is appealed to court. The city becomes the title holder once all appeals have been exhausted.

- Cost: The city must pay just compensation for the award as set by the compensation committee or as determined by the court if there is an appeal. In addition, the city would need to pay for its appraisal of the property, its attorney fees and cost of the eminent domain proceedings before the compensation commission. If the award of the compensation commission is 110 percent or more of the city's final offer, the city is required to pay the property owner's reasonable attorney fees and cost of the property owner's appraisal. If the award of the compensation commission is appealed and the award is increased by the court, the city must also pay attorney fees incurred by the property owner for the appeal.
  - The City must convey the property to a private individual for rehabilitation or for demolition and construction of housing. If the property later sells for more than the city's costs, the difference goes to the previous owner.

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## Section 3: Programs, Resources and Other Considerations

### Other Nuisances and Land Use Concerns

It is common for city ordinances to regulate general property nuisances, such as overgrown grass and weeds, junk vehicles and unsafe buildings. However, there are some types of nuisances that may require their own section in the city code due to the unique issues they present. The following are some examples of nuisances that may require additional regulation in city ordinances.

#### *Business Nuisances*

As with all properties, businesses fall under a city's nuisance code as well as property maintenance and zoning codes. In this sense, any business must maintain its property as required by city code. In addition, some cities have found the need to specify different standards for business properties due to the impact they have on the community.

City code sections that directly affect business properties typically state a violation occurs if the business, or operation thereof, endangers the public health or safety or the health or safety of persons residing or working on the premises or in the surrounding area. This may include activities such as disturbing the peace, illegal drug activity, public drunkenness, harassment of passersby, assaults, excessive noise, illegal parking, citations, arrests and other illegal activities. It may also address how the building is used and prohibit businesses from creating noxious exhalations, offensive smells or other issues that result in a threat to public health and safety.

When a business commits a violation of a city's nuisance code, the city may use any available process to rectify the issue. It is likely that the city would pursue either an administrative process by issuing an order to abate the nuisance or issue a municipal infraction along with an order to abate.

In either case, the city will need to notify the property owner of the nuisance violation and order the nuisance to be abated. Depending on the nature of the nuisance, the city may need to collect more evidence than a traditional case. Digital photographs, high definition video or statements from surrounding property owners may all be necessary to provide an accurate depiction of the nuisance. Like all nuisance proceedings, city officials must be aware that the property owner can appeal the city's action and be prepared for the matter to go to court.



### *Nuisance Bars and Liquor Licensing*

Chapter 123 of the *Code of Iowa* regulates alcoholic beverages, including the licensing of establishments that wish to sell and/or allow the consumption of alcohol on its premises. Section 123.49 prohibits persons or clubs holding a liquor license or permit from knowingly permitting or engaging in any criminal activity on the premises covered by the license or permit. Consequently, allowing criminal activity on licensed premises is a liquor license violation and may be considered by the licensing authority when determining whether to renew, suspend, revoke or deny a liquor license.

According to the Iowa Alcoholic Beverages Division (IABD), the absence of security personnel on the licensed premises is insufficient, without additional evidence, to prove that criminal activity which occurred on the licensed premises was knowingly permitted in violation of Section 123.49(2)(j). Moreover, the law requires that the licensee knowingly engaged in or permitted such illegal activity. This is a stringent standard; it is not sufficient to prove that a licensee should have known or could have concluded that criminal activity was taking place.

Licensing authorities are not allowed to file criminal or civil charges against nuisance bar licensees. They are allowed, however, to review whether criminal activities are knowingly engaged in or permitted by a liquor licensee on the licensed premises in determining whether to renew, suspend or revoke a liquor license or permit.

In order for a licensing authority to revoke, suspend, deny or refuse to renew a liquor license or permit based upon Section 123.49(2)(j), due process must be followed. In this case, the licensee must be notified of the claimed violation, proposed action and provided a hearing. At the hearing the liquor licensing authority must prove that a crime occurred on the licensed premises, including parking lots and areas adjacent to the licensed premises, and must also prove that the liquor licensee, or the licensee's agents or employees, knew about the criminal activity and either engaged in or permitted the criminal activity.

■ *The LABD helped provide guidance for this section and cities are encouraged to contact them for assistance with liquor licensing issues.*

### *Sidewalks*

Section 364.12 of the *Code of Iowa* allows cities to enact ordinances requiring property owners to maintain and repair adjacent sidewalks and many communities have found it beneficial to detail such requirements in city code. Some communities have implemented sidewalk programs that help plan for maintenance, repair, replacement and installation. Such plans should detail when sidewalks need to be repaired or replaced, how and when the city will inspect sidewalks, scheduling of repair or replacement projects and how the city will fund the program. Failure by property owners to properly maintain sidewalks can result in the city incurring costs for required work and the costs may be assessed pursuant to *Code* Section 364.12 as previously detailed.

Cities also have the authority to approve ordinances that require the installation of sidewalks following proper notice. This is typically done to address areas of the city that do not have a sidewalk or where new construction occurs.

### *Noise*

Many cities have enacted noise control ordinances that address concerns over disturbing noises. While each community must gauge its tolerance for different noise levels and what may be considered disturbing, it is common to see city codes identify unacceptable decibel levels of sounds coming from different things, such as vehicles, homes, equipment, musical instruments, moving and loading, and more.

City codes typically identify different times of day and different areas of the city (residential, commercial and industrial) where certain noises may be allowed or prohibited. Exceptions should also be included, such as public safety alarm testing, festivals and other public events, public transportation and other governmental vehicles, solid waste collection operations, repair or construction of public streets, and others. Accurately measuring a potential noise violation may be difficult and cities must use equipment or other means that allow them to enforce its noise ordinance consistently. If the standard is a decibel level, then the enforcement officer needs to have a decibel meter.

### *Animal Control*

While not necessarily a component of maintaining property or keeping a property clear of nuisances, some cities find that animal control issues coincide with nuisance or zoning problems. Animal control ordinances help regulate the pet population in a community and provide a framework for residents to safely enjoy pets. Ordinances should detail the duties of animal owners, the number of pets allowed, types of pets not allowed in the city, that pets are not allowed to run at large, that pets are prohibited from biting or attacking other animals or humans, that proper care of pets is required and that it is unlawful to neglect any pet.

Pet licensing and vaccination programs should also be detailed in the ordinance along with the city's actions when an animal is found at large and impounded. Finally, it is wise to describe the process and enforcement when pets bite another animal or human.

### *Junkyards*

Junkyards are regulated in the state code in Chapter 306C while cities have the ability to regulate junkyards through its zoning code and often require their location to be in an industrial or heavy use commercial zone. It is also common for cities to require junkyards to erect sight obscuring fencing to prevent junk being visible outside of the junkyard's property boundary.

A pre-existing junkyard that was established prior to a city's adoption of zoning restrictions on the location of junkyards that is not compliant with city zoning regulations will be considered "non-conforming" and will likely have "grandfather rights" to continue that use at that location, even if the zoning ordinance now prohibits the use at that location. However, the owner of a pre-existing junkyard who wishes to expand that use may be prohibited from doing so at that location if that use is prohibited. If the use is allowed, the expansion will likely have to conform to current zoning regulations regarding setbacks and screening.

Cities must be cognizant of relevant administrative rules as governed by the Iowa Department of Transportation. In particular, junkyards which are located within 1000 feet of and visible to a state highway on the National Highway System are subject to control and need to be screened or removed. The administrative rules provide that "screening shall be designed to eliminate the visual impact of the junkyard contents by obscuring it from view from the main traveled portion of the highway", and that "screens shall be made of wood, metal or other materials commonly used in the building trade, and shall be of a height and type necessary to provide obscurement." As a reminder, city codes and land use regulations cannot be less stringent than state regulations.

### *Fire Damaged Property*

In some cases, the city may have an interest in ensuring a fire damaged property is properly reconstructed or demolished. Section 515.139 of the *Code* requires a demolition reserve on fire and casualty claims on property. The reserve must be \$10,000 or ten percent, whichever is greater, of the payment for damages to the property excluding personal property if the following are applicable:

- The property is located within the city
- The damage to the property renders it uninhabitable or unfit for the purpose for which it was intended, without repair
- Proof of loss has been submitted by the policyholder for a sum in excess of 75 percent of the face value of the policy covering the building or other insured structure

The *Code* then requires insurers who have received proof of loss in excess of 75 percent of the face value of the policy covering a building or other structure to notify the city council in which the property is located. The notice shall be made by certified mail within five working days after receipt of the proof of loss.

The city has 180 days after receiving notice to institute legal proceedings for the demolition of the building or other insured structure and notify the insurer in writing of the institution of legal proceedings. Failure to notify the insurer of the legal proceedings terminates the city's claim to any proceeds from the reserve.

If the city has instituted legal proceedings, undertaken emergency action, or is required to demolish the damaged property at city expense, the city shall present to the insurer costs incurred, since the date of the fire or other occurrence, including but not limited to legal costs, engineering costs and demolition costs related directly to the enforcement of any local ordinance. The insurer shall compensate the city for the incurred costs up to the amount in the demolition cost reserve. Any amount left from the demolition cost reserve after the cost of demolition of the property is paid to the city shall be paid to the insured if the insured is entitled to the remaining proceeds under the policy.

The demolition cost reserve is no longer needed if the insurer receives notice from both the insured and the city council that the insured has completed repairs to the property or has completed demolition of the property in compliance with all applicable statutes and local ordinances.

### **State Programs and Funding**

The following are different state agencies and programs that may be of assistance to cities in nuisance abatement efforts, including some funding opportunities. In some cases, a local match is required in order to obtain funding and cities should ensure it has budgeted properly for such grant opportunities.

#### *IDNR Derelict Building Program*

The Iowa Department of Natural Resources (IDNR) Derelict Building Program offers funding assistance to cities with populations of 5,000 or less to address neglected buildings that have been vacant for at least six months. The program's main focus is landfill diversion through recycling and reusing building materials. Grants are awarded on an annual basis.

### *Brownfields/Grayfields*

Established by the U.S. Environmental Protection Agency, the Brownfields Program helps prevent, assess, cleanup and reuse brownfields, which are defined as properties that “the expansion, redevelopment or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant or contaminant.” Grand funding is available to conduct environmental site assessments, technical assistance, planning and site cleanups of hazardous materials. The Iowa Economic Development Authority (IEDA) also offers tax credits for qualifying brownfields properties.

Grayfields are abandoned, obsolete or underutilized commercial or industrial properties that have been developed with infrastructure in place but the property’s current use is outdated or prevents a better use of the property. The IEDA offers tax credits for qualifying sites.

### *IDNR Solid Waste Alternative Program*

Another potential funding source is the Solid Waste Alternatives Program (SWAP) through the IDNR. Funding assistance is available through forgivable loans, zero interest loans, and three percent interest loans for a variety of projects, including waste reduction, recycling, collection, processing or hauling equipment, educational materials, purchase of recycled content products, and salaries directly related to implementation and operation of a qualified project.

### *Keep Iowa Beautiful*

The mission of Keep Iowa Beautiful (KIB) is to bring cultural and economic vitality to communities through improvement and enhancement programs. KIB offers several programs that help community beautification and improvement efforts, including funding for painting projects, tools for community enhancement projects, recycling plastic bags and more. Several communities have enlisted in the Hometown Pride program and enjoyed positive results through working with a community coach and collaborating with neighboring communities.

### *IEDA Abandoned Nuisance Properties Loan Program*

A relatively new program administered by the IEDA that offers financial assistance for dealing with abandoned nuisance properties. Funding is available through low-interest loans to finance projects that address abandoned nuisance properties.

### *Community Development Block Grants*

The IEDA administers the federal Community Development Block Grant (CDBG) program, which is designed to help communities develop housing and expand economic opportunities. Funding is available for a variety of community initiatives, such as housing rehabilitation, public facilities and buildings (including municipal water and sewer utilities), economic development, downtown revitalization and job training.

## **City Programs and Funding**

The following details various ways cities can proactively work on nuisance abatement to rectify current issues and prevent future problems.

### *Budgeting for Nuisance Abatement*

As mentioned throughout this manual, it is likely a city will incur expenses when working to remedy nuisance problems in its community. Whether going through formal nuisance abatement processes or offering a city program to encourage citizens to better maintain their property, the city budget will need to be able to absorb some ongoing costs. As with any budget item, city officials must assess what revenues are available. This may include issuing general obligation bonds as Section 384.24 of the state code includes nuisance abatement costs as an essential corporate purpose.

With that in mind, it is prudent for city officials to discuss the city's nuisance abatement efforts annually and determine the costs it must budget for. Some cities are active in their nuisance abatement efforts and may simultaneously use formal processes to abate nuisances while also conducting cleanup programs. Other cities may be less active and only wish to handle a couple nuisance issues per year. In either case, the city council and city staff need to assess the desire to abate nuisances and the impact to the city budget.

Remember, in addition to the costs described in the abatement processes, the city will also have costs in staff time when managing nuisance proceedings as well as any related city programs. The success of any nuisance abatement effort is heavily dependent upon the city taking an active role in developing plans and working to inform the community of different issues and solutions.

### *City Cleanup Days*

Many cities host citywide cleanup days that encourage citizens and businesses to pick up litter, trash, debris, yard waste, household items and more that can be taken to the landfill. Cleanup days offer a way to rid the city of unnecessary items and boost community morale. Programs should outline which items the city will pick up or allowed to be dropped off, use appropriate schedules that take into account the season, and have adequate funding and staff support from the city. Some cities have also implemented "amnesty days" where property owners can rectify a nuisance, perhaps junk or debris on their property, and notify the city for cleanup assistance and not be subject to code violations.

### *Recycle/Swap/Garage Sale Events*

Another program cities have found successful offers citizens a way to recycle or swap goods. This can be done through a swap event where citizens bring certain types of items to a central location and are able to offload things they no longer want to possess while giving others a chance to take something home that they find valuable. A similar event is a city garage sale where the city and/or businesses and residents participate by hosting a large garage sale or smaller ones throughout the city that encourages residents to sell and purchase items rather than dispose of them.

### *Property Recognition Programs*

While much of nuisance abatement can be challenging and anything but fun, a program that recognizes properties for being well maintained can help boost morale and pride in the community. Cities should be sure to notify the public of such a program and publicize the properties that are awarded to help build support. Some cities may consider also using small rewards to incentivize owners and grow participation in the program.

## Section 4: Sample Documents and Court Cases

*The League strongly urges consulting with the city attorney prior to using any samples included in this manual. The samples are included as a resource, but cities should carefully review any documents they intend to use in local proceedings and make any necessary changes.*

### Sample City Codes

Spencer  
Wahpeton (includes junk vehicle and dangerous building ordinances)  
West Des Moines  
Windsor Heights (includes noise ordinance)

### Sample Nuisance Abatement Documents

Administrative Search Warrant Application  
Order for Administrative Search Warrant  
Administrative Search Warrant  
Order to Abate Nuisance  
Municipal Infraction Citation  
Special Assessment Resolution  
Special Assessment Schedule

#### *Small Claims Court Actions:*

- Confidential Information Form
- Verification and Affidavit Re: Military Service
- Proposed Settlement Agreement
- Certificate of City Clerk
- Order Accepting Settlement Agreement
- Report to Court of Noncompliance
- Rule to Show Cause Application
- Rule to Show Cause Affidavit
- Rule to Show Cause Order
- Precipe
- Notice of Garnishment
- Letter to Clerk
- Letter to Sheriff
- Motion to Remove to District Court
- Order Granting Removal to District Court

#### *Tax Sale Actions:*

- Resolution Approving City Acquisition/Assignment of Tax Sale Certificate
- Affidavit/Verified Statement of Abandoned or Public Nuisance Property
- Notice to Property Owner to Redeem From Tax Sale
- Affidavit of Service to Property Owner
- Affidavit for 120 Days to File Claim
- Resolution Approving Agreement for Assignment of Tax Sale Certificate to Developer
- Agreement for Voluntary Assignment of Tax Sale Certificate to City

*Due to the unique nature of tax sale processes, the accompanying list should not be considered comprehensive. The League encourages cities to work closely with its city attorney and the county treasurer to assess options and select the proper tax sale process.*

*Award of Title to Abandoned Property Actions:*

- Petition for Award of Title to Property
- Original Notice to Defendants
- Directions to Sheriff for Posting Service to Property
- Verified Statement
- Notice to Court that Verified Statement was Delivered to Treasurer's Office
- Affidavit of Certified Mailings
- Notice of Intent to File Written Application for Default
- Application for Hearing Date
- Order Setting Hearing Date
- Application to Publish Notice if Defendant Cannot be Found
- Order Authorizing Publication
- Affidavit of Publication
- Application for Appointment of Attorney and Guardian Ad Litem
- Order Appointing Guardian Ad Litem
- Order to Award Title to City
- Resolution Accepting Acquisition of Property

*Condemnation and Acquisition of Title to Nuisance Residential Property Actions:*

- Resolution Finding Property to be a Nuisance
- Application for Condemnation

*Relevant Court Cases*

*Municipal Authority to Abate Nuisances*

Independence v. Purdy, 46 Iowa 202 (1877)

A city has the right and power by resolution to require lots within the city limits upon which water becomes stagnant to be filled up by the owners thereof.

Bush v. Dubuque, 69 Iowa 233, 28 N.W. 542 (1886)

A city has no right, without the owner's consent, to raise the grade of a lot higher than is necessary for the abatement of the nuisance caused by water stagnating there.

Sioux City v. Simmons Warehouse Co., 151 Iowa 334, 129 N.W. 978 (1911)

Under *Code*, § 696, empowering cities to prevent annoyance from anything dangerous, offensive, or unhealthy, and to cause any nuisance to be abated, a city anticipating danger from the obstruction of a stream within its limits, may declare by a general ordinance that no structure shall be erected over the stream without leaving a specified area unobstructed for the flow of the water in its natural channel, provided the ordinance is reasonable; and one violating the ordinance must show that the requirement is unreasonable, and that his structure does not imperil the safety of the public as to free passage of the water of the stream at any stage, resulting from causes which may in their nature and extent be anticipated.

Wilson v. Ottumwa, 181 Iowa 303, 164 N.W. 613 (1917)

The power conferred by *Code Supp.* 1913, § 696, authorizing municipal corporations to abate nuisances, can be exercised only in accordance with ordinance regularly and legally adopted.

Hancock v. City Council of City of Davenport, 392 N.W.2d 472 (Iowa 1986)

Municipality, in exercise of its police power, may declare and abate nuisances by adopting and enforcing reasonable ordinances, but power is subject to procedural due process requirements. U.S.C.A. Const. Amend. 14.

City of Iowa City v. Iowa Dist. Court for Johnson County, Iowa, 456 N.W.2d 178 (Iowa 1990)  
Cities have authority to investigate, to declare, and to seek abatement of nuisances. I.C.A. § 364.1.

Kelley v. Story County Sheriff, 611 N.W.2d 475 (Iowa 2000)

While the police power is very broad, and not capable of exact definition, it is not boundless, and, as a rule, is subject to constitutional limitations, and while police power may allow public nuisances to be abated, in all such cases, the necessity for summary action must exist, and one who would justify on the ground of necessity must be able to convince a jury that the occasion was present which authorized his act.

City of Muscatine v. Northbrook, 619 N.W.2d 362 (Iowa 2000)

City may pursue a personal judgment to recover demolition costs incurred by the city in abating a nuisance.

Meyer v. Jones, 696 N.W.2d 611 (Iowa 2005)

Before a city can declare a property a nuisance and order its abatement in a nonemergency situation, the city should inform the property owner of the city's declaration that a property is a nuisance, inform the owner of what the owner must do to prevent the city from abating the nuisance at the owner's expense, and provide the owner with a hearing to contest the declaration and abatement order.

### *Municipal Infractions*

Kistler v. City of Perry, 719 N.W.2d 804 (Iowa 2006)

The seizure of junk vehicles without a pre-deprivation hearing denied the plaintiffs due process.

City of Des Moines v. Gruen, 457 N.W.2d 340 (Iowa 1990)

Landowner was found guilty in the District Court, Polk County, Joel D. Novak, J., of violation of a municipal ordinance which restricts the parking and storage of lawfully unregistered vehicles to enclosed buildings, at least when such vehicles are parked and stored in a residential neighborhood. Landowner appealed. The Supreme Court, McGiverin, C.J., held that the ordinance was not "inconsistent" with the statute which provides that automobile dealers may lawfully possess unregistered vehicles under certain conditions, and thus, the ordinance did not violate the Home Rule Amendment. Affirmed.

### *Award of Title to Abandoned Property by Court*

City of Council Bluffs v. Harder, 2009 Iowa App. LEXIS 1914 (Iowa Ct. App. 2009)

House was damaged by fire and the insurance company refused payment. House sat vacant for over three years during which neighbors complained of break-ins. Property owners continued to pay taxes and mortgage and hired nephew to maintain property, but could not afford to repair the house without insurance proceeds. Court found that despite those efforts, the house was abandoned under Section 657A.10A. Affirmed.

City of Waterloo v. Bainbridge, 749 N.W. 2d 245 (Iowa 2008)

The Supreme Court held that actions under Section 657A.10A can cut off lien of purchaser at tax sale.

City of Winfield v. Douglas, 832 N.W.2d 385 (Iowa App. 2013)

The Court of Appeals held that current use of a property as commercial does not make Section 657A.10A inapplicable if at one time it was used as residential. (League: The state code has been modified since this case as Section 657A.10A now allows commercial and industrial properties in addition to residential properties).



City of Eagle Grove v. Calahan Investments, LLC 904 N.W.2d 552 (Iowa 2017)

The city filed petitions alleging two properties owned by Cahalan Investments, LLC were abandoned and in an advanced state of disrepair and asked for transfer of ownership to the city under Section 657A.10A. The district court dismissed the petitions, concluding the transfer of ownership of the properties to the city without just compensation to Cahalan would constitute an unconstitutional taking. On appeal, the city contended the district court erred in failing to transfer ownership of the properties to it in furtherance of a lawful exercise of its police power authorized by the statute. The Supreme Court ruled the city's claim fits as a public nuisance action and the process under 657A.10A does not result in a taking requiring compensation.

*Condemnation of Residential Buildings*

Lewis Investments, Inc. v. City of Iowa City, 703 N.W.2d 180 (Iowa 2005)

Property owner alleged city did not follow due process. District court found the city had provided due notice. Supreme Court did not rule on the issue, but advised property owners to use a certiorari action to determine whether a city council's declaration of a public nuisance was procedurally flawed.



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# CITY OF CENTERVILLE

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## City-Owned Properties Available for Development As of March 10, 2025

As part of the City of Centerville's Nuisance and Derelict Property Program, the City acquires and clears vacant properties to eliminate blight and support the development of new housing. The goal of this initiative is to improve neighborhood stability, encourage private investment, and expand the city's housing options.

Below is a list of properties currently owned by the City and available for development. Individuals or developers interested in purchasing a property for housing construction should contact Jason Fraser at [jfraser@centerville-ia.org](mailto:jfraser@centerville-ia.org) for further details and discussion.

340011020520000	1001 W. Washington	Bare Lot
340011020660000	515 N. Park	Bare Lot
340011030380000	608 N. Haynes	Bare Lot
340011009570000	612 N. Haynes	Bare Lot
340011002170000	614 N. Haynes	Bare Lot
340011015760000	541 N. 12 <sup>th</sup>	Bare Lot
341011025650000	E. Jackson	Bare Lot
341011013660000	902 E. Jackson	Bare Lot
340011024750000	114 N. 15 <sup>th</sup>	Bare Lot
340011025350000	513 W. Elm	Bare Lot
340011012830000	519 W. Elm	Bare Lot
340011016410000	515 W. Van Buren	Bare Lot
341011033950000	1418 S. 22 <sup>nd</sup>	Bare Lot
340011023860000	717 N. 13 <sup>th</sup>	Bare Lot
341011001390000	217 E. State	Bare Lot
340011018280000	633 N. 7 <sup>th</sup>	Bare Lot
341011024540000	1521 S. 21 <sup>st</sup>	Bare Lot
340011035070000	W. Van Buren	Old Law Center Ground

### Methods for Property Purchase

The City of Centerville offers three primary paths for the sale of properties:

1. **Inclusion in a Larger Economic Development Agreement** – Properties may be incorporated into broader development projects that align with City priorities.
2. **Public Bidding Process** – The property is posted for public bid, and a blind bid opening is held at a public hearing. The highest responsible bid is then considered for approval.
3. **Direct Purchase Offer** – A buyer submits an offer, which is publicly posted. A public hearing is held before the City Council reviews and approves the sale.



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### **Proposal Evaluation Criteria**

When evaluating property purchase proposals, the City prioritizes:

1. **Construction of a New Residence** or rehabilitating an existing structure.
2. **Development of Other Structures**, such as a garage or accessory building.
3. **Purchase Price Offered.**
4. **Proposals from Adjacent Property Owners** seeking to expand their existing lot.

The City of Centerville is committed to fostering residential growth and reinvestment in our community. We encourage responsible development and welcome inquiries from potential buyers.

Address	Approx. Sq. Ft.	Assessor Value	City Acq. Date	Legal Fees	Acquisition Cost	Asbestos Testing	Asbestos Removal	Actual Dump Fees	Demolition Cost	Total Project Cost	Sale	Recouped Amount?
505 E. State	800	\$ 3,320.00	2/10/2023		\$ 1,800.00					\$ 1,800.00	\$ 500.00	\$ (1,300.00)
515 N Park	800	\$ 23,660.00	3/17/2023		\$ 1,500.00				\$ 8,775.00	\$ 10,275.00	\$ -	\$ (10,275.00)
509 E. Clark	840	\$ 5,860.00	1/11/2024		\$ 1,700.00					\$ 1,700.00	\$ 1,500.00	\$ (200.00)
908 S. 16th	1068	\$ 13,530.00	8/4/2023		\$ 1,500.00		\$ 3,475.00			\$ 4,975.00	\$ 1,025.00	\$ (3,950.00)
904 S. 16th	1068	\$ 3,950.00	4/8/2024		\$ 1,068.00			\$ 7,412.00		\$ 8,480.00	\$ 1,025.00	\$ (7,455.00)
520 W. Cottage	840	\$ 5,600.00	9/1/2023		\$ -	\$ 450.00	\$ 1,275.00			\$ 1,725.00	\$ 10.00	\$ (1,715.00)
217 E. State	899	\$ 44,090.00	9/19/2023		\$ -	\$ 930.00	\$ -		\$ 5,500.00	\$ 6,430.00	\$ -	\$ (6,430.00)
515 W. Van Buren	0	\$ 3,720.00	6/13/2023		\$ 2,500.00					\$ 2,500.00	\$ -	\$ (2,500.00)
520 E. Elm	888	\$ 6,980.00	12/21/2023		\$ 5,000.00					\$ 5,000.00	\$ -	\$ (5,000.00)
717 N. 13th	974	\$ 6,030.00	10/29/2024		\$ 4,000.00					\$ 4,000.00	\$ -	\$ (4,000.00)
1337 Haynes	760	\$ 13,580.00	5/30/2024							\$ -	\$ -	\$ -
620 N. 10th	9010	\$ 9,010.00	9/17/2024		\$ -			\$ 4,965.60		\$ 4,965.60	\$ 500.00	\$ (4,465.60)
641 N. Park	936	\$ 9,560.00	5/1/2025		\$ 5,000.00					\$ 5,000.00	\$ -	\$ (5,000.00)
202 W. Wall	1244	\$ 13,720.00	2/16/2024			\$ -	\$ -	\$ -		\$ -	\$ 10.00	\$ 10.00
827 S. 16th	1173	\$ 5,210.00	9/19/2023		\$ 1,000.00					\$ 1,000.00	\$ 5,000.00	\$ 4,000.00
114 N. 15th	0	\$ 2,530.00	10/6/2023							\$ -	\$ -	\$ -
1418 S. 22nd		\$ 2,510.00	12/1/2023		\$ 8,000.00					\$ 8,000.00	\$ -	\$ (8,000.00)
801 S. Main	1088	\$ 5,460.00	2/23/2024		\$ 4,756.66					\$ 4,756.66	\$ 5,000.00	\$ 243.34
519 W. Elm	748	\$ 15,820.00	11/26/2023		\$ 2,000.00					\$ 2,000.00	\$ -	\$ (2,000.00)
633 N. 7th	1076	\$ 38,560.00	1/16/2025		\$ 3,108.00					\$ 3,108.00	\$ -	\$ (3,108.00)

# DRAKE PUBLIC LIBRARY MARCH FY25 DIRECTORS REPORT

**A welcoming center for lifelong learning  
We celebrate the freedom to read, discover and discuss**

## PROGRAMS FOR CHILDREN

- \*Mondays: Little Listeners Storytime: 10:30am  
Wii Play: After School
- \*Thursdays: Create Crew: After School
- \*Fridays: LEGO Day: After School
- \*The Children's Library Staff will represent DPL at the 2025 Healthy Kids Fair on April 5th



## PROGRAMS FOR ADULTS

- \*Book Chat is the Last Wednesday of each month @ 12:15 or 4:15pm. March is all about Biographies/Memoirs. Check our Biography section in the Swab Reading Room.
- \*Adult Coloring is Thursdays @ 1:30pm
- \*The puzzle in the Swab Reading Room continues to be worked on by our patrons.

## CURRENT HAPPENINGS

- \*PI Day is Friday, March 14th! Buy a pie and support the Friends of the Drake Public Library! Look at the information table for their current membership forms and newsletter.
- \*The staff has helped create and edit clearer closing procedures for all three floors to create a more consistent and transferable process. Signage was also created to guide patrons.



## FUTURE PLANNING

- \*Adult Programming Surveys are being reviewed and contacts are being made with community partners to present on several topics including crafts, local trees and plant-life, birds, history (Iowa and local), travel, and current events. Follow Drake Public Library on Facebook for future events.

## STATISTICS

CIRCULATION: 3,265  
ILLS: 42  
BRIDGES: 753  
REFERENCE: 127  
PROGRAMMING:  
ADULTS-41  
CHILDREN-55  
MTG ROOMS: 24  
COMPUTER USE: 246  
WIFI: 295 TOTAL VISITS  
TOTAL LIBRARY PATRONS: 6,326  
TOTAL LIBRARY COLLECTION: 39,092



[HTTPS://WWW.CENTERVILLE-  
IA.ORG/DRAKE-PUBLIC-LIBRARY](https://www.centerville-ia.org/drake-public-library)

DRAKE PUBLIC LIBRARY FB  
DRAKE PUBLIC LIBRARY KIDS FB



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Agenda Item # N/A

Council Meeting Date: XX

## COUNCIL ACTION FORM

### AGENDA ITEM: Planning for FY26 (July 1, 2025- June 30, 2026) City Budget

#### HISTORY:

Below is a summary of the significant budget items for discussion in the FY26 budget. This working document will be updated at each council meeting as more information is developed from stakeholders' comments and information. Items listed in yellow are still pending additional information.

The City Administrator has met with department heads to discuss initial budget needs. The big-ticket items are listed in this report. Additionally, discussions have been held with the Public Safety Committee, Public Works Committee, Airport Commission, Library Board, and Waterworks Board.

Significant changes to the budget process will impact the Council's timeline for approval of the FY26 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:

~~November 2024: Department Heads and Administrator Review Capital Project Needs~~

~~December 2024: Department Heads and Administrator Draft Department Budgets~~

~~January 6, 2025:~~

~~January 20, 2025: Council Discussion on FY26 Budget~~

~~February 3, 2025: Council Discussion on FY26 Budget.~~

~~February 17, 2025: Date for Res. Setting PH for the Property Tax Levy Hearing.~~

~~February 17, 2025: Council Discussion on FY26 Budget~~

~~March 3, 2025: Res. Setting April 7<sup>th</sup>, 2025, PH for the Property Tax Levy Hearing~~

~~March 5, 2025: Property Tax Levy Hearing Information due to County Auditor~~

~~March 19, 2025: Publish Notice for April 7th, 2025, Property Tax Levy Hearing~~

~~March 20, 2025: Earliest Date to hold initial Property Tax Levy Hearing~~

~~March 26, 2025: Fallback date for Publish Notice for April 7, 2025, Property Tax Levy Hearing.~~

April 7, 2025: PH on Property Tax Levy – Separate Agenda

April 7, 2025: Approval of Res. to Set a PH for the Adoption of FY25 Budget



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April 9, 2025: Publish Notice on PH for Adoption of FY26 Budget

April 21, 2025: PH on the Adoption of the FY26 Budget

April 21, 2025: Adoption of FY26 Budget

April 30, 2025: 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 1%. This falls short of inflation by 1.5%.

In 2024, the Iowa State Legislature 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 through the condensing of the 8.10 Levy, the Emergency Levy (.27), and the Library Levy (.27), which was a total of 8.64 Levy in FY24. In FY25, was capped at 8.38835. For FY26, our CGFL is capped at 8.38835 due to an overall valuation growth of less than 3%.

The overall tax rate for FY25 is \$44.80525/\$1000, an increase of 1.5% from FY24's \$44.136/\$1000 tax levy. The city-only tax rate for FY25 is \$19.13806/\$1000, an increase of 6.7% from the FY24 city-only rate of \$17.93/\$1000 tax levy. The proposed FY26 Tax as of initial notice publication is currently projected at \$19.10/\$1000, a .2% decrease from the FY25 rate. This number can be revised down as we go through the budget hearing process but cannot increase above that amount. 44.32764

The overall City tax rate for FY25 was \$44.80525, the 27th (27 out of 940) highest rate in the State, which is a slight slip from the 32<sup>nd</sup> in FY24. That levy rate can be further broken down as:

City	19.13806	(62 out of 933)
School	16.65908	
County	6.86019	33 out of 99 (Rural Only is 40/99)
Other (IHCC, Ag Extension)	2.14792	

If all tax rates were adopted as proposed, the overall tax rate for FY26 is \$44.33/\$1000, a change of roughly 1%. That levy rate can be further broken down as:.47761

City	19.09793
School	16.71481
County	6.3914
Other (IHCC, Ag Extension)	<u>2.1235</u>
	44.32764



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**Iowa Legislature:** The Iowa Legislature has indicated some of its priorities for the current session. The most relevant areas are the reduction of property taxes and the consolidation of redundant services. The Legislature has proposed an overhaul of the Property tax system in the form of HSB 313 and SSB 1208. A broad overview of the proposed legislation is:

### **Key Changes:**

- The general fund can increase by a maximum of 2% plus new construction.
- This removes the disincentive for communities to grow, as faster-growing cities will no longer have their revenue scaled back.
- Eliminates the rollback system. This change simplifies things for taxpayers and makes revenue forecasting more predictable.
- Removes homestead credits, meaning the state will no longer cover them. Instead, they become deductions—generally less beneficial than credits since credits directly reduce tax liability.
- Increases deductions for homestead, veterans, and disabled homeowners.

### **Pros:**

- Prevents cities from being penalized for growth.
- Simplifies the tax system.
- Shifts the tax burden away from homeowners who are veterans, disabled, or senior citizens.

### **Cons:**

- Reduces flexibility—during periods of low property valuations, cities will gain more future revenue, but in times of high valuations or inflation, cities will receive less future revenue.
- Increases taxes on renters, landlords, and businesses. Since a city's debt remains the same, reducing the burden for some means shifting it to others.

The full impact of the changes on cities is still being determined. The legislature believes that this will create a larger reduction in property taxes than the drastic changes implemented by HF718.

**Grants:** The City is currently slated to serve as a fiscal agent for multiple grants in FY 26. This will require to expend the initial funds on the project to be reimbursed by grant funds. This budget projects receiving the following grants: FAA grant (\$1,000,000), Downtown Catalyst Grant (\$100,000), Wellmark Park Grant (\$100,000), and Assistance Fire Grant (\$330,000).

**Wages:** The CPI (a measure of inflation) on the Public Employment Relations Board (PERB) shows that inflation was 2.5% for December 2024. This number is used for our Collective Bargaining negotiations and staff increases this fiscal year.





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**Employee Health Insurance:** The City received its premium renewal for Health Insurance for FY26. The health insurance increase is 0%. Based on Appanoose County's renewal for their life insurance, the estimated increase for life insurance is 4.5%.

**Liability Insurance**—The City utilizes the Iowa Communities Assurance Pool (ICAP) for 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 10% over FY25. The City spent approximately \$281,554 in FY25, resulting in a projected cost of \$310,000 for FY26.

**Workers Compensation Insurance**—As of 01/07/2025, the City has not received information on IMWCA's projection for FY25. A 5% increase is being used as a baseline increase for planning.

**Rollback:** The rollback on residential properties is set at 47.4316% for FY26. This is an increase from the FY25 rate of 46.3428%. An example of the impact of this change is that a home with a 100% valuation of \$100,000 in FY25 would have been taxed based on \$46,342.80 of that value in FY25. In FY26, a home with a 100% valuation of \$100,000 would be taxed on \$47,431.60 of that value. The industrial rollback is 90%. The Commercial rollback is 47.4319% for the first \$150,000 and 90% for above \$150,000.

**Industrial Offset (Backfill):** Based on the backfill phase-out plan passed by the Iowa Legislature, the revenue for FY26 is \$42367.26, which will be slowly phased out over the next few years. The anticipated revenue in future years is \$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. Previously, this was a tax credit to be funded by the state, but it has been passed onto property tax through a tax exemption.

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, 925 applications were approved for a total valuation reduction of \$3,107,000. For FY26, that number increased to 1055 applications for a total valuation reduction of \$6,857,500. This deduction will be reflected in the final valuation number provided by the Appanoose County Auditor. Using our FY25 levy rates, this exemption would reflect a \$64,739 reduction in levied dollars.

**Road Use Tax (RUT):** RUT is the primary funding source for our street department. The distribution of RUT is based on the population of Centerville. The rate for FY26 is projected as \$139.50 per capita. For Centerville, that means a projection of \$760,386 (5412 x \$140.50), a .7%



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increase over last year's allotment (\$754,974). 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. General Obligation bonds are issued with the backing of the City's tax authority. This means that tax dollars will guarantee the bond. There is a cap of 5% of the total valuation of all property in the City. For FY26, the 100% valuation is \$347,127,165, making our constitutional debt limit roughly \$17,356,358, of which the City currently uses \$1,964,112.50 (11%). An overall usage percentage of 11% is considered a strong debt position (less than 25%). This includes City Pool Debt, Street Project Debt, Sewer Project Debt, and Water Project Debt.

Revenue bonds are another type of bond that a city can issue. Revenue bonds are guaranteed by a utility's future revenue. There is no cap to the amount that can be borrowed through Revenue bonds, except that the utilities must charge a rate sufficient to cover the debt and its annual operating costs. The City currently has two General Obligation Bonds and two Revenue Bonds.

- City Pool Debt:
  - General Obligation debt.
  - The total debt on the pool as of July 1, 2024, will be approximately \$1,455,000, 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 \$151,250.
  
- State Street Project Debt:
  - General Obligation debt.
  - The total State Street Project Debt as of July 1, 2025, will be approximately \$495,000, 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 \$509,112.50.
  
- Sewer Project Debt:
  - Revenue-backed Debt does not affect the GO debt limit.
  - The total Wastewater Project Debt as of July 1, 2025, will be approximately \$9,069,445, with an anticipated payoff date of 2042.
  - The Wastewater Project Debt is paid through Sewer Utility Revenue.
  - The FY25 payment is projected to be \$572,081.
  
- Water Project Debt:
  - Revenue-backed Debt does not affect the GO debt limit.



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- The total Water Project Debt as of July 1, 2025, will be approximately \$1,203,307 with an anticipated payoff date is 2061.
- The Water project Debt is paid through Water Utility Revenue.
- 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 FY26, 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. **Council Comment Notes and Possible Solutions**

**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 FY25 and FY24, totaling approximately \$780,000 for FY26. 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 \$200,000
  - Committed to paying off the Pool construction debt or other lawful purposes.
- 8% for equipping and capital expenses for the fire department.
  - Projected at \$67,000
  - 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 \$42,000
  - These funds support the work PACT does for business recruitment, retention, and development.
  - **See Council Comment Notes and Possible Solutions**
- 20% for infrastructure capital projects
  - Projected at \$165,000
  - These funds are for infrastructure projects and are not 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 \$230,000
  - 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 \$110,000
  - These funds are obligated to lease the new law center and related expenses.



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**Franchise Fees:** Cities impose Franchise Fees on utilities for the use of the public right of way and the city's maintenance of that space. Although the fee is charged to the utilities, the utility companies tend to pass that charge through to customers as a line item on their bill.

The State of Iowa allows up to a 5% Franchise to be charged to utilities. The City of Centerville currently has a 3% Franchise on both Gas and Electricity. This franchise currently generates about \$350,000 which is anticipated to increase with the increases to base rates that Alliant has enacted in the past year. The City could increase the rate to 5% which would increase the revenue generation to around \$500,000.

### 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 adjusted the sewer rate since FY21. Based on increased operations costs, the Administrator recommends a 2.5% increase in the base usage rate.

**Water:** An increase of 2.5% 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. Additionally, the rate tiers for water services are being consolidated.

It is also recommended that the water board increase the rate for a mailed water bill to \$2 (from \$1) to cover the cost of the mailing better and further promote the adoption of email billing.

**Stormwater Utility:** Each utility bill includes a \$3 monthly charge to cover current work on our stormwater system. The City is facing two considerable stormwater challenges: replacing a large arch culver on E. State Street and replacing the Street Sweeper. An increase in the Stormwater charge to \$5 is recommended to help offset the projected expenses. The City can use the increase to fund a debt issuance to replace the Culvert. This utility charge was enacted in 2008 at the same \$3/month. With the annual increase of the rate of inflation (Midwest CPI-U), that rate would now be \$4.50/month.

### Public Works and Utilities

**Wastewater treatment plant:** Two wastewater clarifiers must be replaced in FY26. The total cost of the replacement project is approximately \$200,000 which Sewer Capital Reserves will cover.



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**Replacement of State Street Culvert:** A large culvert that passes under E. State Street at the Cemetery is failing. Replacing the culvert will be a significant undertaking based on its size and depth. A rough cost estimate is between \$300,000 - \$400,000. Alternatively, this section of State Street is a secondary route out of town with a relatively low traffic count. This section of the road could be closed indefinitely until we have the additional funds in reserve. **See Council Comment Notes and Possible Solutions**

**Street Sweeper:** The City's street sweeper is nearing the end of its useful life. The purchase of a new street sweeper will be necessary for FY26. Current prices are estimated at \$350,000, which is reduced to around \$250,000 with the trade of our current sweeper. This cost can be split between the Storm Water Utility and the Street Department. **See Council Comment Notes and Possible Solutions**

### Centerville Municipal Waterworks

The Water Board Approved the water budget at their February 10, 2025, meeting. Their budget shows \$2,522,200 in operational Revenue with \$2,521,059 in operational expenses. Of that budget, a proposed \$1,000,000 capital expense for the maintenance of water towers is listed as both a revenue and expense. The funding and timeline for this project are still in development, making this line item a placeholder only. 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 skid loader.
- Replacement of Water Mains and services (Projected at \$235,000)
  - Oak from Haynes to 18<sup>th</sup>
    - 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.

**Replacement of Water Mains** – Waterworks has planned to replace the water mains and service lines on Oak Street between 17<sup>th</sup> and 18<sup>th</sup> Street and additional side streets in that area. The work is estimated at \$235,000 to be completed by our in-house crew. This project was approved as part of the Waterworks budget.



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### Airport

The city-funded portion of the airport continues one item: a 50% cost share for management/FBO services through Centerville Air Techs, which is \$22,821.75(50% of \$45,643.50). The Administrator proposes reducing the City contribution over the next three fiscal years. The proposed schedule would be \$11,411 for FY26 and 5705 for FY27, ultimately eliminated in FY28.

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 FY26 and FY27, the airport is slated to complete the construction of a \$1.1 Million hangar project that will increase the airport's capacity by six aircraft. As the fiscal agent for the airport, the City would provide initial funds to be reimbursed 95% by the FAA and 5% 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 will consider adopting its FY26 Budget at its February 10, 2025 meeting.

### Public Safety

#### Fire

**Replacement of Air Packs and Tanks – AFG application** - 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, two 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. The City has applied for the Assistance to Firefighters Grant to cover this expense. If successful, the City will only have to cover the local match funds to complete the replacement. If unsuccessful, the City would likely be successful in FY26 in getting the grant.

**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, Gray 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 end goal of purchasing new bunker gear would be to have two full sets of functional equipment for each firefighter. This would allow for items to be cleaned more frequently and thoroughly after each use.



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**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

**Repayment of Purchase of Ambulance** – the purchase of an Ambulance, Monitor, Power Lift Cot, and LifePak 15 Monitor was funded through an internal loan with \$100,000 coming from LOST-Fire (123) fund and 196,700 from the Economic Development Fund (160). Repayment of the loan will be over 3 years at a rate of 5%. The payment amount for FY26 will be \$113,735 (\$98,900 Principal, \$14,835 Interest), with 33.7% going to LOST-Fire and 66.3% going to Economic Development; FY27 will be \$108,790 (\$98,900 Principal, \$9,890 Interest); FY28 \$103,845 (\$98,900 Principal, \$4945 Interest)

**Additional funding from County for County Services -28E.** In January 2025, the City provided a revised 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 based on the annual budget projection for the following fiscal year. The initial term for the 28E would begin on July 1, 2025, and be renewable annually. The County has indicated they will use the revenue from the EMS property tax levy to fund EMS.

The initial EMS fee sent from the city to the county for FY26 is \$390,000. This is projected to be a \$.62/\$1000 levy at the County level, compared to a \$2.42/\$1000 levy if only assessed on the City of Centerville.

### Police

**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 \$55,000. The revenue generated from the LOSST funds for the Law Center has enough capacity to cover the cost of one outfitted vehicle.

**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.



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**SRO:** The school District anticipates having 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 the district would fully reimburse it.

**Equipment nearing End of life:** There are multiple pieces of technology that the PD will need to replace in the next few fiscal years. This includes Dashcams (\$2500 per unit), Dual Head Car Radios (\$7,000/unit), Radar systems (\$2500/unit), and spike Strips (\$500/unit). A replacement schedule is currently being developed that will balance these acquisitions over the course of the next few years.

## Culture and Recreation

### Library

A significant change for FY26 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 \$44,000 in revenue for the library. The library board will review the approval of its final budget at its February 12, 2025 meeting. The current proposal follows past year's proposals for the City to fund staff wages and benefits. The City's contribution to the library operations is projected at \$308,328 for FY26 which includes the City backfilling the gap created by the removal of the library levy using Local Option Sales Tax.

To fund this gap, the Administrator proposes utilizing current debt service capacity to fund the current pool debt. This would free up the capacity for LOSST-Pool funds to backfill the library's funding gap.

As a side note, this is a service underfunded by the County and other contracting cities compared to the services they receive. Services 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 roughly \$56.54 per resident for the same service. This is the same issue we experience with EMS but on a smaller scale. This issue needs to be further addressed for future budget years.

### Parks and Recreation

**Pool and Recreation Management:** The City contracts with the Rathbun Lake Area YMCA to manage the City Pool and provide Recreation services. This allows the City to have a Parks and Recreation department without the full cost of hiring sufficient staff to operate pools and parks.





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**Mowing:** The cost of mowing the parks and cemetery for calendar year 2024 was roughly \$160,000; it is anticipated that this will grow by 3% for FY26, putting the total estimate at about \$165,000. This includes mowing the Cemetery, the Square, and all Parks. **See Council Comment Notes and Possible Solutions**

**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. This concept is being considered for addition to All-Play.

**All Play:** The City has received a quote of \$1050 for engineering services to renovate two of the existing ball fields. In FY26, a design project is anticipated to plan the renovation of the current ball fields and possibly construct two new fields. This anticipates having permanent tenants at the facility beginning in the summer of 2026.

**Cemetery:** Continue the repair of orphaned headstones. - \$10,000

### Council Comment Notes and Possible Solutions

As currently proposed, the City has reduced the City only tax rate from FY25. There is, however, an increase in the actual dollars that the overall budget increased. The city would need to reduce its levies by \$31,425 to achieve the same City dollar figure as FY25. Below is an evaluation of possible cost savings based on suggestions from the staff and Council. The list is savings in order of impact on operation (least to most):

**Banking RFP:** The City Council was provided with an RFP for Banking Services. This has the potential to increase our overall interest income. Based on our current holdings across all City funds, this could generate an additional \$250,000-\$350,000 per year.

**Storm Sewer Replacement:** City crews have developed a project estimate of \$100,000-\$150,000 using City labor and rented equipment to complete the work on the State Street Culvert. This will reduce the time available for other city projects; however, it will make the cost more affordable. This makes the project feasible for inclusion in the FY26 project list using current Storm sewer reserves.

**Street Sweeper:** Delaying the replacement of the Street sweeper will eliminate the need for a \$250,000 replacement. Maintenance will likely be around \$20,000 per year for the current sweeper. Additionally, the current sweeper's value will continue diminishing the replacement value we can receive for the sweeper's trade-in. Still, it will allow the City to continue accruing Storm and Street funds to purchase a sweeper.



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**Micro/Lawn Clover Pilot:** Mowing is a significant cost that the City incurs yearly. The Administrator proposes planting a 1-acre test plot of White Dutch Lawn Clover. The pilot cost would be less than \$5000. Changing to this instead of grass could reduce our mowing requirements to a handful of times a summer instead of the 20-ish that we currently use

**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 \$23,078, with a total budget impact of approximately \$49,800. As a positive, this change would allow staff to meet possible changes to four-day school weeks and an improved work-life balance. Conversely, it would reduce public access to in-person City Hall Services. **Levy Savings—\$23,078**

**LOSST – Economic Development:** In 2020, the City held a public vote on renewing our 2011 Local Option Sales and Service Tax. This vote included the renewal of an allotment of 5% of the LOSST directed to economic development. Since its original adoption, this fund has helped support hiring a full-time economic development staff position at AEDC and its successor, PACT. The return on this investment has included the recruitment of RMA Armament, Alliance Outdoor Group (RAMBO bikes), the expansion/retention of C&C manufacturing, and other projects. Based on the projects listed above, this reflects a valuation growth of \$4, 123,380 which will generate approximately \$71,000 in tax revenue this year far exceeding the City's annual economic development investment into PACT.

**Hotel/Motel (Tourism):** For FY26, the City projects approximately \$115,000 in revenue from the Hotel/Motel Tax. The Ballot Language voted on in 2014 requires 100% of the funds to be spent on Tourism. While the Library likely has visitors from outside of Appanoose County visit, using Hotel/Motel to backfill library general operating funds would be difficult to sell to our auditor. The current use of the funds is effective in generating tourism and measuring the impact of that tourism, as highlighted in the Feb. 17<sup>th</sup> annual tourism report.



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FY 2026 BUDGET PRESENTATION

03/17/2025

# 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 2025 CONSOLIDATED TAX LEVY

Current Total Levy: 44.80525

- City: 19.13806
- Schools: 16.65908
- County: 6.86019
- IHCC and Ag Ext.: 2.14792

## FY 2026 CONSOLIDATED TAX LEVY

Proposed Total Levy: 44.32764

- City: 19.09793
- Schools: 16.71481
- County: 6.3914
- IHCC and Ag. Ext.: 2.1235

# City Only Tax Breakdown

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## FY 2025 CITY ONLY TAX LEVY

Current Tax Levy: 19.13806

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

Total Tax Dollars: \$2,856,507

## FY 2026 CITY ONLY PROP. TAX LEVY

Proposed Tax Levy: 19.09793

- Cons. General Fund: 8.38835
- Liability, Property, and Self Ins.: 1.20245
- Emergency Management: .03368
- MFPRSI: 1.65107
- FICA and IPERS: 1.03143
- Other Emp. Benefits (Health Ins.): 2.69815
- Debt Service: 4.09280

Total Tax Dollars: \$2,886,087

Increase of \$29,580 = 1% increase



**Taxing District:** 340-2 - CENTERVILLE CENTERVILLE CTV Blight  
 APPANOOSE AUDITOR  
 201 N 12th St Room 11  
 Centerville, IA 52544



Proposed property taxation for July 1, 2025 – June 30, 2026 will be presented at your respective School, County and City public hearings detailed below. Oral or written comments from residents or taxpayers will be received – but **hearing attendance is optional. THIS IS NOT A TAX BILL.**

000947 - 007479



City Of Centerville, Iowa  
 312 E Maple PO Box 578  
 Centerville, IA 52544-

The referenced 'Effective Tax Rate' would be a rate produced by holding current taxation constant using next fiscal year's taxable values.

See reverse side for distribution examples and notes.

**CENTERVILLE SCHOOL**

**Public Hearing on Proposed Property Taxation**

Date: 3/24/2025 Time: 05:30 PM Location: Centerville Administration Building, Board Room, 634 North Main Street, Centerville

Telephone: 6418560601 Website: <https://www.centervilleschools.org/school-tax-rate-and-levy-information/>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds	5337678	16.65908	16.24278	5492957	16.71481

Reasons Proposed Property Tax exceeds the Current Property Tax:

District is on Budget Guarantee due to declining enrollment & low State Supplementary Assistance. Budget Guarantee is all property tax. District chose to reduce future year interest costs by paying down additional bond principal in the upcoming year by levying the full rate authorized by the vo

**APPANOOSE COUNTY**

**Public Hearing on Proposed Property Taxation**

Date: 4/7/2025 Time: 08:00 AM Location: Boardroom, 1st Floor Courthouse, 201 N 12th Street, Centerville, IA 52544

Telephone: 6418566191 Website: <https://appanoosecounty.iowa.gov>

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
Urban Resident	3909323	6.86019	6.59858	3786578	6.3914
Rural Resident	5065918	9.96699	9.54805	4980977	9.43728

Reasons Proposed Property Tax exceeds the Current Property Tax:

Due to rural valuation growth and the Iowa Code 331.429 requirement to transfer a minimum of amount from Rural Services to the Secondary Roads Fund, the transfer increased from \$957,182 to \$1,006,181 resulting in an increase in taxable dollars.

**CITY OF CENTERVILLE**

**Public Hearing on Proposed Property Taxation**

Date: 4/7/2025 Time: 05:30 PM Location: Centerville City Hall, 312 E. Maple St, Centerville, IA

Telephone: 6414374339 Website: [www.centerville-ia.org](http://www.centerville-ia.org)

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
General Non-Ag	2855616	19.13806	18.90632	2885171	19.09793
Ag Only	891	3.00375	2.92367	916	3.00375

Reasons Proposed Property Tax exceeds the Current Property Tax:

The tax rate increase is due to a rise in the debt service levy, freeing up General Fund revenue to support essential services. This shift ensures the City meets its debt obligations while maintaining funding for public safety, infrastructure, and community programs.

**Taxing District:** 340-2 - CENTERVILLE CENTERVILLE CTV Blight

The table below shows how current taxes levied within this taxing district are distributed. TIF tax included where applicable. If all fields below are blank, this is a new taxing district, with nothing currently to report. Rural taxing districts do not show any city taxes, except for any TIF tax levied by the city on rural property.

Taxing Authority	Non-TIF Property Tax	TIF Property Tax	Total Property Tax	Authority % of Tax
School				
County				
City				
All Others				

The hypothetical example below compares the amount of property taxes on a Residential property with a value of 100,000 in the current year and 110,000 in the proposed year:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
School	772	872	12.95
County	318	333	4.72
City	887	996	12.29

The hypothetical example below compares the amount of property taxes on a Commercial property with a value of 300,000 in the current year and 330,000 in the proposed year:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
School	3407	3897	14.38
County	1403	1490	6.2
City	3914	4453	13.77

- 1) Final tax rates will change due to final adopted amounts, legislative changes, and other levy authorities not included on this mailing.
- 2) The proposed property tax levies on the front of this notice do not include any Self-Supported Municipal Improvement District (SSMID) tax within cities.
- 3) The examples of change in estimated taxes to be paid shown above are calculated using the full city rate, even for city agricultural land tax districts.
- 4) Rural taxing districts do not show any city rate information.
- 5) FOR POLK COUNTY ONLY – the proposed tax levy on the front of this notice does not include fire/EMS levies included in the County budget for certain townships.

For assistance interpreting this document visit: <https://dom.iowa.gov/local-government/citizen-property-tax-guide>



# 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 2025 - \$100,000 VALUATION

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

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

$$\$46.3428 * \$44.80525 = \$2,076.40$$

**\$2,076.40 is the expected individual property tax.**

FY 2026 - \$110,000 VALUATION

$$\$100,000 \times 0.474316 = \$47,431.60$$

$$\$47,431.60 / \$1000 = \$47.73160$$

$$\$47.73160 * \$44.32764 = \$2,115.83$$

**\$2,115.83 is the expected individual property tax. An increase of \$39.43 or 2%**

# 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 2025 - \$100,000 VALUATION

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

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

$$\$46.3428 * \$19.13806 = \$886.91$$

**\$886.91 is the expected individual property tax.**

FY 2026 - \$110,000 VALUATION

$$\$110,000 \times 0.474316 = \$52,174.76$$

$$\$52,174.76 / \$1000 = \$52.17476$$

$$\$52.17476 * \$19.09793 = \$996.43$$

**\$996.43 is the expected individual property tax. An increase of \$109.52 or 12%**

# Comp. Based on Real Example

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

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FY 2025 - \$102,010 (2023 VALUE)

$\$102,010 \times 0.463428 = \$47,274.29$

$\$47,274.29 / \$1000 = \$47.27429$

$\$47.27429 * \$ 19.13806 = \$904.74$

**\$904.74 is the expected individual property tax.**

FY 2026 - \$102,010 (2024 VALUE)

$\$102,010 \times 0.474316 = \$48,384.98$

$\$48,384.98 / \$1000 = \$48.38498$

$\$48.38498 * \$ 19.09793 = \$924.05$

**\$924.05 is the expected individual property tax. An increase of \$19.31 or 2%**

Calculated based on 410 S. 12th

# Comp. Based on Real Example

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

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FY 2025 - \$102,010 (2023 VALUE)

$$\$102,010 \times 0.463428 = \$47,274.29$$

$$\$47,274.29 / \$1000 = \$47.27429$$

$$\$47.27429 * \$ 44.80525 = \$2,118.14$$

**\$2,118.14 is the expected individual property tax.**

FY 2026 - \$102,010 (2024 VALUE)

$$\$102,010 \times 0.474316 = \$48,384.98$$

$$\$48,384.98 / \$1000 = \$48.38498$$

$$\$48.38498 * \$ 44.32764 = \$2,144.79$$

**\$2144.79 is the expected individual property tax. An increase of \$26.65 or 1%**

Calculated based on 410 S. 12th

# The End

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# CITY OF CENTERVILLE

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Agenda Item 5E

Meeting Date: 03/17/2025

## Centerville Fire Department Analysis for City Council Discussion

On March 7, 2025, the City completed its initial review of resumes for the Fire/EMS Chief position. This process yielded only two applicants, both of whom did not meet the minimum qualifications for the role. In response, the City Administrator proposes restructuring Centerville Fire Rescue (CFR) as we prepare for Chief Milburn's retirement in April.

This restructuring enhances operational efficiency, ensures service sustainability, and addresses staffing and financial challenges. The key proposed changes are outlined below and will be expanded upon in subsequent sections of this document.

### Key Proposed Changes

#### 1. Separation of Fire and EMS Departments

- The Fire and EMS Departments will be structured as independent entities to improve efficiency, accountability, and service delivery.
- Firefighters will operate on a 24-hour on / 48-hour off schedule.
- EMS personnel will operate on a 24-hour on / 72-hour off schedule.

#### 2. Staffing Adjustments

- Fire Department: 3 full-time firefighter positions.
  - One firefighter will be appointed as the Fire Chief, receiving a stipend reallocated from the Volunteer Stipend to compensate for additional responsibilities.
- EMS Department: 9 full-time EMS personnel, including a newly hired EMS Director.

#### 3. Operational Modifications

- Firefighters will focus on fire-related responsibilities, while EMS personnel will manage medical responses.
- Firefighters will provide second-crew EMS support, reducing reliance on volunteers and improving response times.
- The rental inspection program will be transferred to the Fire Department in January 2027, generating a new revenue stream and enhancing fire prevention efforts.
- Necessary City Code revisions will be proposed to reflect the updated departmental responsibilities and authority structures.

#### 4. Financial Adjustments

- The proposed restructuring will require an additional \$95,268 in funding compared to the current model.
- The Fire Capital Reserve will cover the FY26 financial shortfall with the plan to transition these costs to the General Fund levy in FY27 and beyond.



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- Cost savings from reduced second crew call-back pay will positively impact closing the funding gap.
- In future fiscal years, the rental inspection program will generate between \$35,000 and \$45,000 in annual revenue to offset the FY26 use of the Fire Capital Reserve.

5. Next Steps and Recommended Actions. The Council should consider approving the following actions:

- Formal separation of the Fire and EMS Departments.
- Implementation of the new staffing model for both departments.
- Hiring an EMS Director to oversee EMS operations.
- Reassignment of rental inspections under the Fire Department, effective January 1, 2027.
- Amendments to the City Code to reflect departmental restructuring.

### **Staffing Adjustments**

Currently, CFR operates with 10 positions split between Fire and EMS:

- 1 Fire Chief
- 1 Firefighter
- 3 EMTs (one EMT role filled by a firefighter)
- 5 Paramedics

Under the proposed restructuring, the total number of positions would increase to 12:

- 3 full-time Firefighters (one serving as Fire Chief)
- 8 full-time EMS personnel
- 1 EMS Director

The Fire Chief will be selected based on the Civil Service Commission's recommendation and appointed by the City Council. All firefighter positions will be compensated at the AFSCME-negotiated rate, with the Fire Chief receiving an additional stipend for leadership responsibilities.

### **Operational Modifications**

The proposed restructuring will ensure firefighters focus primarily on fire suppression and prevention while EMS personnel handle medical responses. However, the Fire Department will assume responsibility for the rental inspection program in January 2027. Building and rental inspection is a fire prevention tactic to improve our department's fire response and rating. This change will allow firefighters to proactively identify fire hazards, improve safety in rental properties, and increase awareness of internal spaces for emergency responses. Waiting until 2027 to assume this responsibility will allow for the completion of the current three-year rental inspection cycle and allow Firefighters to achieve the needed training and experience to be effective inspectors.

Firefighters will continue to assist as second-crew EMS support, reducing dependence on volunteers and enhancing response times.



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## **Financial Adjustments**

The City has finalized its maximum tax levy for FY26. To fund the restructuring, the city must recover approximately \$95,000 in general fund revenue from salary increases.

### **Funding Plan:**

- Fire Capital Reserve: \$60,000 allocated for FY26 to offset expenses, with plans to transition these costs to the General Fund levy in FY27.
- Potential savings: Though exact figures are difficult to project, the EMS director's secondary coverage reduces second-crew EMS costs. An additional reduction in OT will allow us to absorb the remaining \$35,000.
- In FY27 (January 2027), the Fire department will take over the rental inspection program. This would be in conjunction with completing the current three-year rental inspection cycle. This would generate between \$35,000 - \$45,000 in additional revenue

The benefit reserve fund will cover the increase in benefits expenses (\$23,000), ensuring no additional impact on the FY26 budget.

## **Recommended Council Actions**

To facilitate the restructuring process, the City Administrator recommends the following motions for approval at tonight's meeting:

1. Approval of the formal separation of Fire and EMS Departments.
2. Approval of the job description and release of postings for:
  - EMS Director
  - Fire Chief
  - Firefighter (vacant position)
  - EMS personnel (vacant positions)
3. Authorization to draft and implement changes to Municipal Code sections related to:
  - Fire Chief and EMS Director responsibilities
  - Fire Department functions, including rental inspections
  - Fire and EMS departmental structures and oversight

The proposed restructuring of Centerville Fire Rescue is necessary to address staffing challenges, ensure sustainable service delivery, and enhance operational efficiency. Separating fire and EMS into distinct departments will improve specialization, accountability, and response times, and adding rental inspections will provide a new revenue stream to offset costs.



**FY26 - No Structure Change**

Fire				FY25 Rate	FY26 REG	New Rate OT	Hours REG	Hours OT	Other REG	Total
Chief		10/13/1996	7710M	\$ 82,400.00	\$ 27.55		2080	-		\$ 82,400.00
R. Moore		11/1/2012	7710M	\$ 25.12	\$ 27.99	\$ 41.99	1872	410	11,698.80	\$ 81,309.93
J. Powell		7/24/2023	7710M	\$ 25.12	\$ 25.75	\$ 38.62	2080	20		\$ 54,328.28
Volunteer Pay			7711		\$ 40,000.00					\$ 40,000.00
							430	Total		\$ 258,038.21

Ambulance				FY25 Rate	FY26 REG	New Rate OT	Hours REG	Hours OT	On Call REG	Total	
J. Barber		11/26/2018	7705	\$ 18.85	\$ 20.30	\$ 30.45	1872	410	11,324.40	\$ 61,810.50	
J. Beukema		12/13/2022	7705	\$ 25.12	\$ 25.75	\$ 38.63	1872	410	11,074.80	\$ 75,115.05	
C. Devoll		11/26/2018	7705	\$ 25.12	\$ 27.05	\$ 40.58	1872	410	11,324.40	\$ 78,597.75	
B. Davis		12/31/2024	7705	\$ 25.12	\$ 26.39	\$ 39.59	1872	410	10,950.00	\$ 76,581.93	
A/ McGill-Wells		12/1/2024	7705	\$ 18.85	\$ 19.32	\$ 28.98	1872	410	10,950.00	\$ 58,998.84	
Z. Musgrove		4/24/2020	7705	\$ 27.63	\$ 29.76	\$ 44.64	1872	410	10,950.00	\$ 84,963.12	
S. Sherwood		6/6/2022	7705	\$ 25.12	\$ 26.39	\$ 39.59	1872	410	10,950.00	\$ 76,581.93	
							Total			\$ 512,649.12	
											\$ 770,687.33

**FY26 - Move to Fire Medic/EMT**

Fire				FY25 Rate	FY26 REG	New Rate OT	Hours REG	Hours OT	Other REG	Total
R. Moore	Fire/EMT	11/1/2012	7710M	\$ 25.12	\$ 27.99	\$ 41.99	1872	410	11,698.80	\$ 81,309.93
J. Powell	Fire/EMT	7/24/2023	7710M	\$ 25.12	\$ 27.55	\$ 41.33	2080	20		\$ 58,130.50
J. Barber	Fire/EMT	11/26/2018	7710M	\$ 18.85	\$ 27.31	\$ 40.97	1872	410	11,324.40	\$ 79,244.37
J. Beukema	Fire/Medic	12/13/2022	7710M	\$ 25.12	\$ 28.52	\$ 42.78	1872	410	11,074.80	\$ 82,004.04
A/ McGill-Wells	Fire/EMT	12/1/2024	7710M	\$ 18.85	\$ 25.75	\$ 38.63	1872	410	10,950.00	\$ 74,990.25
Vacant	Fire/Medic	4/24/2020	7710M	\$ 27.63	\$ 27.15	\$ 40.73	1872	410	10,950.00	\$ 78,472.05
S. Sherwood	Fire/Medic	6/6/2022	7710M	\$ 25.12	\$ 28.52	\$ 42.78	1872	410	10,950.00	\$ 81,879.24
							2,480	Total		\$ 536,030.38

Ambulance				FY25 Rate	FY26 REG	New Rate OT	Hours REG	Hours OT	On Call REG	Total	
Vacant	D/FireRescue	10/13/1996	7710M	\$ 80,000.00	\$ 80,000.00		2080	-		\$ 80,000.00	
C. Devoll	Medic	11/26/2018	7705	\$ 25.12	\$ 27.05	\$ 40.58	1872	410	11,324.40	\$ 78,597.75	
B. Davis	Medic	12/31/2024	7705	\$ 25.12	\$ 26.39	\$ 39.59	1872	410	10,950.00	\$ 76,581.93	
Volunteer Pay										\$ 40,000.00	
							Total			\$ 275,179.68	
											\$ 811,210.06

FICA	Medicare	MFPRSI	Medical Insurance	Life Insurance	YMCA	
\$ -	\$ 1,194.80	\$ 18,688.32	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ -	\$ 1,178.99	\$ 11,883.70	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ -	\$ 787.76	\$ 12,146.46	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 2,480.00	\$ 580.00	\$ 3,724.00	\$ -			
\$ 2,480.00	\$ 3,741.55	\$ 42,718.49	\$ 42,857.00	\$ 166.50	\$ 2,409.00	\$ 94,372.54

FICA	Medicare	IPERS	Medical Insurance	Life Insurance	YMCA	
\$ 3,832.25	\$ 896.25	\$ 5,754.56	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,657.13	\$ 1,089.17	\$ 6,993.21	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,873.06	\$ 1,139.67	\$ 7,317.45	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,748.08	\$ 1,110.44	\$ 7,129.78		\$ 55.50	\$ 803.00	7/1/2025
\$ 3,657.93	\$ 855.48	\$ 5,492.79	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 5,267.71	\$ 1,231.97	\$ 7,910.07	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,748.08	\$ 1,110.44	\$ 7,129.78	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 31,784.25	\$ 7,433.41	\$ 47,727.63	\$ 76,161.00	\$ 388.50	\$ 5,621.00	\$ 169,115.79
\$ 34,264.25	\$ 11,174.97	\$ 90,446.12	\$ 119,018.00	\$ 555.00	\$ 8,030.00	\$ 263,488.33

FICA	Medicare	MFPRSI	Medical Insurance	Life Insurance	YMCA	
\$ -	\$ 1,178.99	\$ 11,883.70	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ -	\$ 842.89	\$ 12,996.55	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
	\$ 1,149.04	\$ 11,595.00	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
	\$ 1,189.06	\$ 12,108.72	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
	\$ 1,087.36	\$ 10,932.67	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
	\$ 1,137.84	\$ 11,527.06	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
	\$ 1,187.25	\$ 12,108.72	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
\$ -	\$ 7,772.44	\$ 83,152.43	\$ 84,078.00	\$ 388.50	\$ 5,621.00	\$ 181,012.37

FICA	Medicare	IPERS	Medical Insurance	Life Insurance	YMCA	
\$ 4,960.00	\$ 1,160.00	\$ 7,448.00	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,873.06	\$ 1,139.67	\$ 7,317.45	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,748.08	\$ 1,110.44	\$ 7,129.78		\$ 55.50	\$ 803.00	7/1/2025
\$ 2,480.00	\$ 580.00	\$ 3,724.00		\$ 55.50		
\$ 9,621.14	\$ 2,250.11	\$ 25,619.23	\$ 34,940.00	\$ 111.00	\$ 1,606.00	\$ 74,147.47
\$ 9,621.14	\$ 10,022.55	\$ 108,771.66	\$ 119,018.00	\$ 499.50	\$ 7,227.00	\$ 255,159.84

**FY26 - Move to 3 FFs and 8 EMS with EMS Director**

Fire				FY25 Rate	FY26 REG	New Rate OT	Hours REG	Hours OT	Other REG	Total
R. Moore	FF/EMT	11/1/2012	7710M	\$ 25.12	\$ 27.99	\$ 41.99	2912	20	748.80	\$ 83,095.38
J. Powell	FF/EMT	7/24/2023	7710M	\$ 25.12	\$ 27.55	\$ 41.33	2912	20		\$ 81,052.10
FF 3	FF/EMT	7/1/2025	7710M	\$ 25.12	\$ 27.55	\$ 41.33	2912	20		\$ 81,052.10
Volunteer Pay			7711		\$ 50,000.00					\$ 40,000.00
							60		Total	\$ 285,199.58

Ambulance				FY25 Rate	FY26 REG	New Rate OT	Hours REG	Hours OT	On Call REG	Total
J. Barber	EMT 1	11/26/2018	7705	\$ 18.85	\$ 20.30	\$ 30.45	1872	410		\$ 50,486.10
J. Beukema	PARA 1	12/13/2022	7705	\$ 25.12	\$ 25.75	\$ 38.62	1872	410		\$ 64,035.28
C. Devoll	PARA 2	11/26/2018	7705	\$ 25.12	\$ 27.05	\$ 40.58	1872	410		\$ 67,273.35
B. Davis	PARA 3	12/31/2024	7705	\$ 25.12	\$ 26.39	\$ 39.59	1872	410		\$ 65,631.93
A. McGill-Wells	EMT 2	12/1/2024	7705	\$ 18.85	\$ 19.32	\$ 28.98	1872	410		\$ 48,051.95
Z. Musgrove	PARA LEAD	4/24/2020	7705	\$ 27.63	\$ 29.76	\$ 44.64	1872	410		\$ 74,013.12
S. Sherwood	PARA 5	6/6/2022	7705	\$ 25.12	\$ 26.39	\$ 39.59	1872	410		\$ 65,631.93
Vacant - Para	PARA 6	7/1/2025	7705	\$ 25.12	\$ 26.39	\$ 39.59	1872	410		\$ 65,631.93
D/EMS	PARA 7	7/1/2025	7705	\$ 80,000.00	\$ 80,000.00		2080	-		\$ 80,000.00
									Total	\$ 580,755.58
										\$ 865,955.16

FICA	Medicare	MFPRSI	Medical Insurance	Life Insurance	YMCA	
\$ -	\$ 1,204.88	\$ 18,485.76	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ -	\$ 1,175.26	\$ 18,195.17	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
\$ -	\$ 1,175.26	\$ 18,195.17	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 2,480.00	\$ 580.00	\$ 3,724.00	\$ -			
\$ 2,480.00	\$ 4,135.39	\$ 36,680.93	\$ 33,304.00	\$ 166.50	\$ 2,409.00	\$ 79,175.82

FICA	Medicare	IPERS	Medical Insurance	Life Insurance	YMCA	
\$ 3,130.14	\$ 732.05	\$ 4,700.26	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 3,970.19	\$ 928.51	\$ 5,961.68	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,170.95	\$ 975.46	\$ 6,263.15	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,069.18	\$ 951.66	\$ 6,110.33		\$ 55.50	\$ 803.00	7/1/2025
\$ 2,979.22	\$ 696.75	\$ 4,473.64	\$ 17,470.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,588.81	\$ 1,073.19	\$ 6,890.62	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,069.18	\$ 951.66	\$ 6,110.33	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,069.18	\$ 951.66	\$ 6,110.33	\$ 7,917.00	\$ 55.50	\$ 803.00	7/1/2025
\$ 4,960.00	\$ 1,160.00	\$ 7,448.00	\$ 17,470.00	\$ 16.82	\$ 108.00	7/1/2025
\$ 36,006.85	\$ 8,420.96	\$ 54,068.34	\$ 101,548.00	\$ 460.82	\$ 6,532.00	\$ 207,036.96
\$ 38,486.85	\$ 12,556.35	\$ 90,749.27	\$ 134,852.00	\$ 627.32	\$ 8,941.00	\$ 286,212.78

**Total Diff between Plans \$ 95,267.83 \$ 22,724.45**