



[CITY OF]

OTTUMWA

TENTATIVE AGENDA
OTTUMWA CITY COUNCIL

SPECIAL WORK SESSION NO. 7
Room 8B – Depot Conference Room

February 25, 2025
5:30 O'Clock P.M.

PLEDGE OF ALLEGIANCE

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

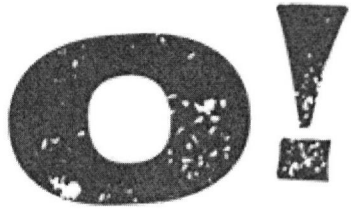
APPROVAL OF AGENDA

1. Finance – FY25/26 Budget Workshop.

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

ADJOURN

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



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O T T U M W A

FAX COVER SHEET

City of Ottumwa

DATE: 2/21/2025 TIME: 8:30 AM NO. OF PAGES 2
(Including Cover Sheet)

TO: News Media CO: _____

FAX NO: _____

FROM: Christina Reinhard

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

MEMO: Tentative Agenda for the Special City Council Budget Workshop #7 to be held on 2/25/2025 at 5:30 P.M. in Room 8B – 2nd Floor Depot Conference Room, 210 West Main Street.

 FAX MULTI TX REPORT

JOB NO. 0371
 DEPT. ID 4717
 PGS. 2

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 916416823269
 ERROR 916416847834
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KTVO
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ST. TIME 02/21 08:27
SHEETS 2
FILE NAME

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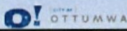
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CITY OF OTTUMWA
BUDGET REVIEW
 FEBRUARY 25, 2025



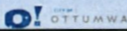
ORDER OF BUSINESS

- GENERAL FUND
- SPECIAL REVENUE FUNDS
 - ROAD USE TAX
 - AIRPORT
 - LIBRARY
 - CEMETERY
- ENTERPRISE FUNDS
 - SEWER
 - LANDFILL
 - RECYCLING
- CAPITAL FUNDS
 - STREETS
 - PARKS
 - AIRPORT
 - SEWER
- REVENUES
- BALANCES



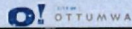
GENERAL FUND

- PUBLIC SAFETY
- DEPT 110 POLICE
 - TOTAL EXPENDITURES INCREASE BY \$596,933 (10.31%)
 - \$125,000 IN LEGAL FEES FOR LOCAL PROSECUTION
 - PROJECTED \$38,000 IN ANNUAL BUILDING MAINTENANCE CONTRIBUTION
 - PERSONNEL COSTS INCREASE \$406,583 (\$203,226 EMPL. BEN.)
- DEPT 111 DISPATCH
 - TOTAL EXPENDITURES **DECREASE** BY \$56,319 (-5.66%)
 - CHANGE IN PERSONNEL



GENERAL FUND

- DEPT. 112 DRUG GRANT
 - TOTAL EXPENDITURES INCREASE BY \$70,504 (\$70,504)
 - ADDITIONAL PERSONNEL COST (+\$23,671 EMPL. BEN.)
 - \$86,700 OF EXPENSE OFFSET BY GRANT
- DEPTS. 113 & 122 ARE ONE TO ONE GRANT TO EXPENDITURES



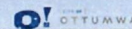
GENERAL FUND

- PUBLIC SAFETY
- FUND 150 FIRE DEPARTMENT
 - TOTAL EXPENDITURES INCREASE BY \$573,480 (15.58%)
 - PERSONNEL COSTS INCREASE BY \$581,187
 - \$162,000 IN FLSA OVERTIME
 - SUSTENANCE SUPPLIES BUDGET \$40,000 FOR UNIFORMS
- DEPT 190 ANIMAL CONTROL
 - TOTAL INCREASE OF \$19,640 (32.06%)
 - +\$10,000 LEGAL FEES
 - +\$8,000 PROFESSIONAL FEES



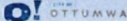
GENERAL FUND

- PUBLIC WORKS
- DEPT 260 ENGINEERING
 - OPERATIONAL EXPENDITURES INCREASE BY \$2,078
 - PERSONNEL EXPENSES BEING CHARGED TO SPECIFIC PROJECTS
- DEPT 290- GARBAGE
 - TOTAL EXPENDITURES INCREASE BY \$93,380 (3.99%)
 - INCREASE IN HAULER FEES & ADMIN FEES



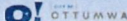
GENERAL FUND

- HEALTH & SOCIAL SERVICES
- DEPT 340 BUILDING AND CODE
 - TOTAL EXPENDITURES INCREASED BY \$112,644 (16.07%)
 - EMPLOYEE BENEFITS +\$75,675 ANTICIPATING NEW HIRE
 - WEED MOWING EXPENSE +\$10,000
- DEPT 341 CLEANUPS
 - TOTAL EXPENDITURES DOWN \$7,000
 - ALLOCATING \$100,000 FOR PROPERTY CLEANUPS



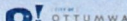
GENERAL FUND

- CULTURE AND RECREATION
- DEPT 430 PARKS
 - TOTAL EXPENDITURES INCREASE BY \$164,295 (18.30%)
 - ADDITIONAL POSITION- TURF SPECIALISTS
 - ADDITIONAL COSTS FOR CARE & UPKEEP OF SOCCER COMPLEX
- DEPT 439 DEPOT
 - OPERATIONAL EXPENSES DECREASE
 - TOTAL BUDGET INCREASES DUE TO CAPITAL EXPENSE (\$115,000)



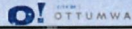
GENERAL FUND

- DEPT. 445 BEACH
 - TOTAL BUDGET **DECREASED** BY \$17,168
 - SHIFTED PART OF PARKS DIRECTOR SALARY TO OTHER DEPARTMENTS
 - ESTIMATES BASED ON HISTORICAL ACTUALS



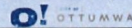
GENERAL FUND

- COMMUNITY & ECONOMIC DEVELOPMENT
- DEPT. 540 PLANNING & DEVELOPMENT
 - TOTAL EXPENDITURES INCREASED BY \$11,229 (5.51%)
 - ADDITIONAL PERSONNEL COSTS (\$5,552 EMPL. BEN.)



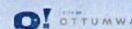
GENERAL FUND

- GENERAL GOVERNMENT
- DEPT. 610
 - TOTAL EXPENDITURES INCREASED BY \$77,915 (13.58%)
 - INCREASED PERSONNEL COSTS \$26,223 (\$6,341 EMPL. BEN)
 - INCREASED STAFF DEVELOPMENT (COUNCIL TRAINING)
 - PROFESSIONAL SERVICES INCREASE
 - LEGAL FEES \$12,000
 - WB HOSTING \$6,900
 - ENVISIO GOVERNMENT PLANNING SOFTWARE \$25,000



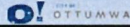
GENERAL FUND

- DEPT. 615 HUMAN RESOURCES
 - TOTAL EXPENDITURES INCREASED BY \$43,065 (13.78%)
 - LEADERSHIP TRAINING COURSES +\$16,240
 - LEGAL FEES +\$5,000 (CONTRACT NEGOTIATIONS)
 - ADVERTS +\$5,000
- DEPT 620 CITY CLERK
 - TOTAL EXPENDITURES INCREASED BY \$12,668 (5.03%)
 - ELECTION COST INCLUDES PRIMARY COSTS



GENERAL FUND

- DEPT. 625 FINANCE
 - TOTAL EXPENSES **DECREASED** BY \$34,586 (-6.54%)
 - ELIMINATION OF ONE POSITION DUE TO ATTRITION
 - ADDITIONAL COSTS FOR SOFTWARE SUPPORT (\$14,145)
- DEPT. 630 IT
 - TOTAL EXPENDITURES INCREASED BY \$31,550 (10.41%)
 - \$21,307 IN EMPLOYEE BENEFITS ASSUMING NEW HIRE TAKES FAMILY LEAVE
- DEPT. 650 CITY HALL MAINTENANCE
 - TOTAL EXPENSES REFLECT OCCUPANCY
 - NEW BUILDING MAINTENANCE POSITION



GENERAL FUND

- TRANSFERS OUT
 - SUPPORT FOR LIBRARY AND CEMETERY HELD AT FY 25 LEVELS
 - BVC SUPPORT INCREASED AT 2.5% ACCORDING TO CONTRACT
- GENERAL FUND TOTALS
 - EXPENSES INCREASED \$1,985,864 (10.17%)
 - \$305,952 OF INCREASE OFFSET BY EMPLOYEE BENEFIT TRANSFER
 - \$115,000 IN PROCEEDS OF DEBT FOR DEPOT PROJECT
 - \$1,564,912 IN NEW OPERATIONAL COSTS
 - \$984,019 IS INCREASED WAGE AND SALARY COSTS



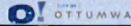
SPECIAL REVENUES

- ROAD USE TAX
- DEPT. 210 STREET MAINTENANCE
 - TOTAL EXPENSES **DECREASED** BY \$783,004
 - SHIFTED \$750,000 IN EXPENSES TO 301 ANNUAL STREET MAINTENANCE
 - CAPITAL PURCHASES OF \$394,750
- DEPT. 212 BRIDGE MAINTENANCE
 - \$110,000 FOR BIENNIAL INSPECTION AND JEFFERSON BRIDGE FEASIBILITY
- DEPT. 230 STREET LIGHTING
 - NO APPRECIABLE CHANGE



SPECIAL REVENUES

- DEPT. 240 TRAFFIC MAINTENANCE
 - TOTAL EXPENSES **DECREASED** BY \$19,859 (-4.55%)
 - \$36,000 LESS IN CAPITAL PURCHASES
- DEPT. 242 TRAFFIC LIGHT MAINTENANCE
 - TOTAL EXPENSES **DECREASED** BY \$37,671 (-12.15%)
 - \$41,264 LESS IN CAPITAL PURCHASES
- DEPT. 250 SNOW REMOVAL
 - TOTAL EXPENSES INCREASED \$113,900 (44.64%)
 - \$82,000 IN CAPITAL PURCHASES
 - \$28,750 INCREASE IN MATERIALS



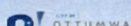
SPECIAL REVENUES

- DEPT. 260 ENGINEERING
 - TOTAL EXPENSES **DECREASED** BY \$358,649 (-48.11%)
 - REALLOCATED EMPLOYEE EXPENSES TO SPECIFIC PROJECTS
- DEPT. 297 PUBLIC WORKS BUILDING
 - TOTAL EXPENSES INCREASED BY \$17,182 (11.44%)
 - \$15,000 IN CAPITAL PURCHASES
- DEPT. 298 PUBLIC WORKS GARAGE
 - TOTAL EXPENSES INCREASED BY \$21,318 (2.28%)
 - INCREASES IN INSURANCE COST TO REFLECT ACTUAL EXPENSES



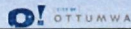
SPECIAL REVENUES

- EMPLOYEE BENEFITS
 - RETIREE BENEFIT COSTS
 - TRANSFERS TO OTHER DEPARTMENTS FOR BENEFITS
 - HEALTH INSURANCE RESERVES WILL BE USED TO COVER RETIREE EXPENSES
- LOCAL OPTION SALES TAX
 - \$2,775,000 TO 301 FOR ANNUAL STREET MAINTENANCE PROGRAM
 - \$908,850 TO GENERAL FUND REFLECTS 1/2 OF NEW DISTRIBUTION
 - \$750,000 TO RUT FOR STREET MAINTENANCE SUPPORT
 - \$285,473 TO DEBT SERVICE



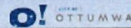
SPECIAL REVENUES

- TIF FUNDS
 - TIF REVENUES WILL MATCH EXPENDITURES
 - EXPENSES ARE PROJECT SPECIFIC OR FOR DEBT SERVICE
 - PROJECT EXPENSES BASED ON DEVELOPMENT AGREEMENTS OR ECONOMIC DEVELOPMENT OBLIGATIONS
- RISK MANAGEMENT
 - TOTAL EXPENSES **DECREASED** BY \$160,898
 - BASED ON PROPERTY/LIABILITY INSURANCE ESTIMATES



SPECIAL REVENUES

- AIRPORT
 - TOTAL EXPENSES INCREASED BY \$21,090 (1.17%)
 - ADD ONE POSITION
- LIBRARY
 - TOTAL EXPENSES INCREASED \$54,251 (5.98%)
 - INCREASED SALARY AND BENEFITS
- CEMETERY
 - TOTAL EXPENDITURES **DECREASED** BY \$19,083 (-4.55%)
 - REALLOCATION OF SALARY AND BENEFITS OF THE PARKS DIRECTOR



ENTERPRISE FUNDS

- SEWER
- DEPT. 815 WPCF
 - TOTAL EXPENDITURES **DECREASED** BY \$401,601 (-7.18)
 - \$112,642 LESS IN CAPITAL EXPENDITURES
 - \$500,000 LESS IN REPAIRS & MAINTENANCE
- SEWER COLLECTIONS
 - TOTAL EXPENDITURES INCREASED BY \$1,116,151 (65.10%)
 - \$910,603 IN CAPITAL EXPENSES
 - INCREASES IS WAGES AND BENEFITS (\$234,181)



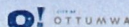
ENTERPRISE FUNDS

- **LANDFILL**
 - TOTAL EXPENSES INCREASED BY \$746,692 (29.49%)
 - \$300,000 FOR COVER DIRT
 - \$232,300 IN NEW CAPITAL EXPENSES
 - ADDITIONAL DEBT SERVICE TRANSFER
 - \$450,000 TO RECYCLING
- **RECYCLING**
 - TOTAL EXPENSES INCREASED BY \$183,448 (5.57%)
 - \$172,917 IN NEW CAPITAL EXPENSES



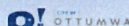
CAPITAL FUNDS

- **STREET CAPITAL**
 - \$4,003,166 FOR STREET ANNUAL MAINTENANCE
 - FINANCED WITH LOST
 - \$2,450,000 MARY ST RECONSTRUCTION
 - \$2,700,000 LAKE ROAD RECONSTRUCTION
 - TOTAL OF \$9,153,156 IN STREET PROJECTS
- **AIRPORT CAPITAL**
 - \$1,405,444 APRON IMPROVEMENT
 - \$717,682 T-6 HANGAR
 - NEED TO CONFIRM NUMBERS WITH ENGINEERS



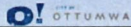
CAPITAL FUNDS

- **PARKS CAPITAL**
 - \$300,000 SKATE PARK
 - \$40,000 WAVE POOL PAINT
 - \$87,000 SOCCER COMPLEX EQUIPMENT
- **SEWER CAPITAL**
 - \$258,788 HWY 149 SEPARATION ENGINEERING
 - \$2,100,000 DIVISION 2 COMPLETION
 - \$5,350,000 DIVISION 3



REVENUES

- GENERAL FUND
 - TOTAL REVENUES INCREASED BY \$1,185,929
 - \$443,850 ADDITIONAL LOST
 - 10% JULY TO DECEMBER
 - 30% JANUARY TO JUNE
 - \$305,952 FOR EMPLOYEE BENEFITS
 - \$100,788 LESS THAN EXPENSES
 - COMPENSATES FOR CONSOLIDATED GENERAL FUND LEVY
 - \$115,000 PROCEEDS OF BONDS



REVENUES

- FRANCHISE FEES
 - SLIGHT CHANGE BASED ON HISTORY
- ROAD USE TAX
 - REVENUES INCREASED BY \$303,292 (6.2%)
 - \$516,878 TRANSFERS IN FOR BENEFITS
 - 1/2 FROM BENEFITS LEVY 1/2 FROM INSURANCE RESERVES
 - INTEREST ON RUT FUNDS CANNOT BE DEPOSITED IN THE FUND
 - INTEREST IS CREDITED TO 301 STREET CAPITAL PROJECTS
 - STAFF NEEDS TO REVIEW FUEL CHARGES



REVENUES

- LOSST
 - SLIGHT INCREASE OF \$150,000
- AIRPORT
 - RENT AND HANGER RENT IS EXPECTED TO BE DOWN AS CERTAIN AIRCRAFT WILL BE TEMPORARILY OUT
 - AVIATION FUEL SALES ARE EXPECTED TO STAY STRONG
- LIBRARY
 - REVENUES ARE FLAT WITH GENERAL FUND SUPPORT THE SAME AS CURRENT FISCAL YEAR



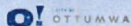
REVENUES

- CEMETERY
 - SIMILAR TO LIBRARY
 - GENERAL FUND SUPPORT SAME AS CURRENT FISCAL YEAR
- SEWER
 - ADDITIONAL \$792,282 IN FEES BASED ON THE REVISED RATE SCHEDULE
- LANDFILL
 - TOTAL ESTIMATED REVENUE INCREASE OF \$151,100
- RECYCLING
 - MODEST INCREASE



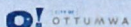
REVENUES

- PROPERTY TAXES
 - TAXABLE VALUATIONS INCREASED 2.56%
 - MAINTAIN CURRENT CONSOLIDATED TAX RATE
 - ADDITIONAL REVENUE OF \$154,712
 - LOWERED EMPLOYEE BENEFITS BY \$100,788
 - NET INCREASE TO GENERAL FUND OF \$53,924
 - INSURANCE AND EMPLOYEE BENEFIT LEVIES INCREASE
 - LEVYING % OF RUT BENEFITS
 - DEBT SERVICE
 - LEVY DECREASES EVEN WITH ADDITIONAL DEBT ISSUANCE
 - \$56,173 LESS IN TAX DOLLARS REQUESTED



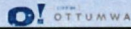
REVENUES

- TOTAL TAX LEVY
 - INCREASES BY \$0.186
 - PROPOSED TOTAL LEVY OF \$20.99396/1,000 OF TAXABLE VALUATION
 - ADDITIONAL TAX DOLLARS REQUESTED IS \$485,914 (3.0%)
- PROPERTY TAX HEARING WILL BE SET FOR APRIL 1ST
 - NOTICE DUE TO AUDITOR BY MARCH 5TH
 - ONCE SUBMITTED, LEVY RATES CAN BE DECREASED BUT NOT INCREASED

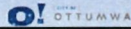


BALANCES

- SEVERAL FUNDS EXPECTED TO BE IN DEFICIT BY END OF FY 26
 - FRANCHISE FEE DEFICIT WILL BE COVERED BY ADJUSTING TRANSFERS
 - WILDWOOD TIF WILL REQUIRE TIME AS PROJECTS ARE COMPLETED
 - AIRPORT PROJECTS WILL REQUIRE CONSULTATION WITH ENGINEERS
- MANY FUNDS FACE OPERATIONAL SHORTFALLS
 - GENERAL FUND (\$1,001,435)
 - AIRPORT (\$82,364)
 - LIBRARY (\$35,806)
 - LANDFILL (\$757,982)
 - RECYCLING (\$117,534)



QUESTIONS & DISCUSSION



Fund #	Fund	Beginning Balance 6/30/2024	Restimated FY 25 Revenues	Restimated FY 25 Expenditures	Estimated Ending Balance FY 25 6/30/2025	Estimated FY 26 Revenues	Estimated FY 26 Expenditures	Estimated Ending Balance FY 26	Change in Balance
001	GENERAL OPERATING FUND - GEN	\$ 5,613,087.73	\$ 19,832,661.11	\$ 20,183,107.54	\$ 5,262,641.30	\$ 20,515,931.00	\$ 21,517,365.75	4,261,206.55	(1,001,434.75)
002	PARKING RAMP - PARKING RAMP	\$ 66,097.42	\$ 12,200.00	\$ 7,000.00	\$ 71,297.42	\$ 12,000.00	\$ 7,500.00	75,797.42	4,500.00
003	ARPA - ARPA - ARPA - ARPA - ARP	\$ 986,941.42	\$ -	\$ 986,941.00	\$ 0.42	\$ -	\$ -	0.42	0.00
005	FRANCHISE FEES - FRANCHISE FEE	\$ 14,586.55	\$ 1,410,000.00	\$ 1,600,000.00	\$ (175,413.45)	\$ 1,415,000.00	\$ 1,415,000.00	(175,413.45)	0.00
110	ROAD USE TAX	\$ 4,720,407.99	\$ 4,553,000.00	\$ 7,966,424.00	\$ 1,306,983.99	\$ 5,193,399.00	\$ 5,991,159.57	509,223.42	(797,760.57)
112	EMPLOYEE BENEFITS - EMPLOYEE	\$ (60,249.95)	\$ 5,365,823.00	\$ 5,242,783.00	\$ 62,790.05	\$ 5,728,316.00	\$ 6,119,854.00	188,130.05	125,340.00
119	EMERGENCY FUND	\$ (1,062.27)	\$ 80.00	\$ -	\$ (982.27)	\$ -	\$ -	(982.27)	0.00
121	SALES TAX 1% - SALES TAX 1% - SA	\$ 1,919,573.49	\$ 4,700,000.00	\$ 5,360,984.00	\$ 1,258,589.49	\$ 4,800,000.00	\$ 4,719,323.00	1,339,266.49	80,677.00
123	BONITA TIF	\$ -	\$ 90,700.00	\$ 90,000.00	\$ 700.00	\$ 90,700.00	\$ 90,000.00	1,400.00	700.00
125	WESTGATE TIF - WESTGATE TIF - V	\$ 33,902.66	\$ 1,029,826.00	\$ 705,148.00	\$ 358,580.66	\$ 795,227.00	\$ 788,819.00	364,988.66	6,408.00
126	AIRPORT TIF - AIRPORT TIF - AIRP	\$ 106,361.82	\$ 210,650.00	\$ 206,650.00	\$ 110,361.82	\$ 214,650.00	\$ 210,950.00	114,061.82	3,700.00
128	WILDWOOD HWY 34 TIF - WILDW	\$ (81,252.42)	\$ 140,800.00	\$ 211,504.00	\$ (151,956.42)	\$ 210,414.00	\$ 210,664.00	(152,206.42)	(250.00)
129	RISK MANAGEMENT - RISK MANA	\$ 699,964.07	\$ 597,474.00	\$ 518,669.00	\$ 778,769.07	\$ 642,594.00	\$ 553,097.00	868,266.07	89,497.00
130	411 MEDICAL COSTS - 411 MEDIC	\$ -	\$ 171,000.00	\$ 171,000.00	\$ -	\$ 171,000.00	\$ 171,000.00	0.00	0.00
131	AIRPORT - AIRPORT - AIRPORT - A	\$ 583,832.87	\$ 1,617,177.00	\$ 1,654,121.00	\$ 546,888.87	\$ 1,735,824.00	\$ 1,818,188.41	464,524.46	(82,364.41)
133	LIBRARY - LIBRARY - LIBRARY - LIB	\$ 281,722.29	\$ 903,246.00	\$ 894,853.00	\$ 290,115.29	\$ 925,091.00	\$ 960,896.67	254,309.62	(35,805.67)
135	CEMETERY - CEMETERY - CEMETE	\$ 491,442.18	\$ 423,029.00	\$ 426,621.00	\$ 487,850.18	\$ 414,114.00	\$ 399,869.12	502,095.06	14,244.88
137	HAZMAT - HAZMAT - HAZMAT - H	\$ 131,520.80	\$ 127,550.00	\$ 129,383.00	\$ 129,687.80	\$ 115,000.00	\$ 142,117.31	102,570.49	(27,117.31)
141	2023 UPPER SOTRY HSG CDBG - 2	\$ 212,766.66	\$ 129,000.00	\$ -	\$ 341,766.66	\$ 9,000.00	\$ -	350,766.66	9,000.00
146	DOWNTOWN STR	\$ 146,509.49	\$ 5,000.00	\$ -	\$ 151,509.49	\$ 4,000.00	\$ -	155,509.49	4,000.00
147	CDBG P-2 MAS	\$ 18,160.00	\$ 600.00	\$ -	\$ 18,760.00	\$ -	\$ -	18,760.00	0.00
151	OTHER BOND PROJECTS - OTHER	\$ 1,989,636.02	\$ 4,947,729.00	\$ 3,789,086.00	\$ 3,148,279.02	\$ 45,000.00	\$ 1,724,600.00	1,468,679.02	(1,679,600.00)
162	SSMID DISTRICT - SSMID DISTRICT	\$ 241,541.64	\$ 131,577.00	\$ 75,000.00	\$ 298,118.64	\$ 122,128.00	\$ 75,000.00	345,246.64	47,128.00
167	FIRE BEQUEST - FIRE BEQUEST - F	\$ 12,942.54	\$ 2,500.00	\$ 3,774.00	\$ 11,668.54	\$ 2,500.00	\$ 2,000.00	12,168.54	500.00
171	RETIREE HEALTH	\$ 1.23	\$ -	\$ -	\$ 1.23	\$ -	\$ -	1.23	0.00
173	LIBRARY BEQUEST - LIBRARY BEQ	\$ 166,260.27	\$ 101,328.00	\$ 101,700.00	\$ 165,888.27	\$ 107,000.00	\$ 99,500.00	173,388.27	7,500.00
174	COMMUNITY DEVELOPMENT - CC	\$ 282,575.08	\$ 50,000.00	\$ 65,000.00	\$ 267,575.08	\$ 50,000.00	\$ 50,000.00	267,575.08	0.00
175	POLICE BEQUEST - POLICE BEQUE	\$ 210,947.76	\$ 27,850.00	\$ 19,000.00	\$ 219,797.76	\$ 26,350.00	\$ 19,000.00	227,147.76	7,350.00
176	REIMBURSEMENT GRANTS	\$ 1,831.18	\$ 21,679.00	\$ 22,944.00	\$ 566.18	\$ 100.00	\$ -	666.18	100.00
177	HISTORIC PRESERVATION	\$ 19,201.62	\$ 600.00	\$ -	\$ 19,801.62	\$ 600.00	\$ 600.00	19,801.62	0.00
200	DEBT SERVICE - DEBT SERVICE - D	\$ (57,913.15)	\$ 5,336,847.00	\$ 3,593,841.00	\$ 1,685,092.85	\$ 5,087,194.00	\$ 4,802,161.00	1,970,125.85	285,033.00
301	STREET PROJECTS - STREET PROJE	\$ 3,227,476.99	\$ 5,075,000.00	\$ 3,594,386.35	\$ 4,708,090.64	\$ 4,875,000.00	\$ 9,153,166.46	429,924.18	(4,278,166.46)
303	AIRPORT PROJECTS - AIRPORT PRO	\$ 483,903.37	\$ 702,822.00	\$ 1,495,168.00	\$ (308,442.63)	\$ 1,483,717.00	\$ 2,123,126.00	(947,851.63)	(639,409.00)
307	SIDEWALK & CURB PROJECTS - SII	\$ 32,582.03	\$ 1,000.00	\$ 42,321.00	\$ (8,738.97)	\$ -	\$ -	(8,738.97)	0.00
309	PARK PROJECTS - PARK PROJECTS	\$ -	\$ 2,224,000.00	\$ 2,210,586.00	\$ 13,414.00	\$ 428,000.00	\$ 427,000.00	14,414.00	1,000.00
310	EQUIPMENT PURCHASE - EQUIPM	\$ 1,365,733.30	\$ 1,235,000.00	\$ 1,100,227.00	\$ 1,500,506.30	\$ 15,000.00	\$ 258,000.00	1,257,506.30	(243,000.00)

311	LEVEE PROJECTS - LEVEE PROJECT	\$ -	\$ 1,300,000.00	\$ 500,274.73	\$ 799,725.27	\$ -	\$ 760,000.00	39,725.27	(760,000.00)
313	EVENT CENTER CONSTR - EVENT C	\$ 52,454.65	\$ 420,160.00	\$ 289,470.00	\$ 183,144.65	\$ 100.00	\$ 183,245.00	(0.35)	(183,145.00)
315	SEWER CONSTRUCTION - SEWER	\$ 7,064,993.94	\$ 2,584,000.00	\$ 6,132,200.00	\$ 3,516,793.94	\$ 8,250,000.00	\$ 7,708,788.36	4,058,005.58	541,211.64
501	CEMETERY MEMORIAL - CEMETER	\$ 1,057.52	\$ 6,800.00	\$ 6,800.00	\$ 1,057.52	\$ 5,000.00	\$ 5,000.00	1,057.52	0.00
503	CEMETERY PERPETUAL CARE - CE	\$ 777.26	\$ 29,000.00	\$ 25,000.00	\$ 4,777.26	\$ 24,000.00	\$ 20,000.00	8,777.26	4,000.00
610	SEWER UTILITY - SEWER UTILITY -	\$ 1,203,655.08	\$ 7,410,350.00	\$ 6,564,502.00	\$ 2,049,503.08	\$ 8,256,182.00	\$ 8,730,684.74	1,575,000.34	(474,502.74)
611	SEWER SINKING - SEWER SINKING	\$ 828,804.57	\$ 25,000.00	\$ 604,528.00	\$ 249,276.57	\$ 593,456.00	\$ 590,456.00	252,276.57	3,000.00
613	SEWER IMPROVEMENT - SEWER I	\$ 5,246,909.21	\$ 690,000.00	\$ 1,000,000.00	\$ 4,936,909.21	\$ 50,000.00	\$ -	4,986,909.21	50,000.00
670	LANDFILL - LANDFILL - LANDFILL -	\$ 1,418,603.16	\$ 3,220,915.00	\$ 3,178,878.00	\$ 1,460,640.16	\$ 2,520,350.00	\$ 3,278,332.02	702,658.14	(757,982.02)
671	LANDFILL RESERVE - LANDFILL RE	\$ 1,361,988.85	\$ 80,000.00	\$ -	\$ 1,441,988.85	\$ 70,000.00	\$ -	1,511,988.85	70,000.00
673	RECYCLING	\$ 471,883.14	\$ 744,313.00	\$ 765,779.46	\$ 450,416.68	\$ 739,288.00	\$ 856,822.70	332,881.98	(117,534.70)
690	TRANSIT FUND	\$ 645,660.81	\$ 21,000.00	\$ -	\$ 666,660.81	\$ 20,000.00	\$ -	686,660.81	20,000.00
720	BRIDGEVIEW EVENT CENTER - BR	\$ 112,039.59	\$ 422,560.00	\$ 461,459.00	\$ 73,140.59	\$ 447,399.00	\$ 473,245.00	47,294.59	(25,846.00)
750	GOLF COURSE - GOLF COURSE - G	\$ (466.00)	\$ 59,600.00	\$ 28,464.00	\$ 30,670.00	\$ 57,600.00	\$ 54,316.00	33,954.00	3,284.00