

City of Centerville

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Centerville, IA 52544

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(E) cityhall@centerville-ia.org**Mike O'Connor, Mayor**

Brad Brauman, Councilmember

Ron Creagan, Councilmember

Darrin Hamilton, Councilmember

Kris Hoffman, Councilmember

Ahna Kruzic, Councilmember

www.centerville-ia.org**Regular Council Meeting Agenda of the City of Centerville Council****Monday, September 21, 2026, 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**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 or 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. Under Iowa Public Meeting laws, the Council cannot discuss business raised during the Public Forum. Still, it may address the questions during the Council's General Business discussion.

The Mayor will call for public comment during the meeting. Please state your name and address before making your comments. Public Forum speakers are limited to 5 minutes each, for a total of 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:

09-21-2026

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- a. Approval of Minutes of September 8, 2026, Regular Council Meeting
- b. Approval of Committee/Board Minutes: Library Board Meeting 08-12-2026; Airport Commission Meeting 08-11-2026
- c. Approval of Beer/Liquor License(s): Casey's Marketing Company LE0003199 (Ownership Amendment)
- d. Approval of Tobacco License(s): Casey's Marketing Company 871065007 (Ownership Amendment)
- e. Approval of Deer Hunting in City Limits Rules and Regulations Revision 16 2026-2027
- f. Approval of Res. 2026-4267 - FY26 Street Finance Report
- g. Approval of Res. 2026-4268 – Authorizing the Sale of Fire Mini-Pumper to Fairbank Iowa Fire Department.
- h. Approval of Res. 2026-4269 Approving a Tax Increment Financing Incentive Payment for the Creation of Eight New Residential Units at the Majestic Lofts, 104 N. 13th St.
- i. Approval of Res. 2026-4270 Approving a Tax Increment Financing Incentive Payment for the Creation of a Residential Property at 620 N. 10th.
- j. Approval of Res. 2026-4271 Fixing Date for a meeting on the Authorization of a Loan Agreement and the Issuance of Not to Exceed \$265,000 General Obligation Capital Loan Notes for the City of Centerville, State of Iowa (For Essential Corporate Purposes), and Providing Publication of Notice Thereof.

4. Public Hearing

- a. Public Hearing on the Matter of the Proposed Authorization of a Loan Agreement and the Issuance of Note to Exceed \$265,000 General Obligation Capital Loan Notes of the City (For Essential Corporate Purpose).

5. Discussion/Action Items/General Business/Old Business

- a. Approval of Bills
- b. Approval of July 2026 Financial Report
- c. Departmental Reports
 - i. City Administrator
 - 1. Special Report – FY25 Audit Report
 - ii. Public Works
 - iii. Library Director
 - iv. Fire and EMS
 - 1. Swearing-in of Brian Templeton as Full-time Firefighter
 - 2. Swearing-in of Robert Perry as Full-time Firefighter
 - 3. Swearing-in of Jeremy Barber as Fire Captain
 - 4. Swearing-in of Tim Wells as Fire Captain
 - 5. Swearing-in of Billy Howington as Volunteer Assistant Chief
 - 6. Swearing-in of Jamie Bills as Volunteer Firefighter
 - 7. Swearing-in of Forrest Bills as Volunteer Firefighter
- d. Approval of Res. 2026-4272 Instituting Proceedings to take Additional Action for the Issuance of Not to Exceed \$265,000 General Obligation Capital Loan Notes
- e. Initial Discussion on FY28 Budget.

- 6. **Adjourn** to 6:00 p.m. on Monday, October 5, 2026, for the Regular City Council Meeting.

Jason Fraser
City Administrator

Posted: 09/16/2026

09-21-2026

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CITY OF CENTERVILLE

REGULAR SESSION MEETING MINUTES

September 8, 2026

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

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

Mayor O'Connor led the Pledge of Allegiance.

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

Public Forum Comments were provided by Patti Fadiga of Centerville.

Brauman moved, seconded by Hoffman, to approve the consent agenda as presented, including the approval of the approval of Approval of Minutes of August 17, 2026, Regular Council Meeting; Approval of Committee/Board Minutes: Special Meeting Minutes for CDBG Public Hearing 08-10-2026; Approval of Beer/Liquor License(s): White Sport Lounge & Motel (pending dramshop review), Mystique Vintage & Unique WBN001430, Hy-Vee Fast & Fresh Express LE0003142; Approval of Res. 2026-4248 FY25 Advancement of Costs for an Urban Renewal Project and Certification of Expenses Incurred by the City for Payment Under Iowa Code Section 403.19; Approval of Res. 2026-4249 FY26 Advancement of Costs for an Urban Renewal Project and Certification of Expenses Incurred by the City for Payment Under Iowa Code Section 403.19; Approval of Res. 2026-4250 FY27 Advancement of Costs for an Urban Renewal Project and Certification of Expenses Incurred by the City for Payment Under Iowa Code Section 403; Approval of Res. 2026-4258 Approving the Application of Amcor Flexibles North America, Inc. for the purpose of Receiving Benefits Under 2026 Iowa Code Section 15.502-15.511, the Business Incentives for Growth (BIG) Program; Approval of Res. 2026-4259 Appointing Brian Templeton as a Full-time Firefighter for the Centerville Fire Department; Approval of Res. 2026-4260 Appointing Robert Perry as a Full-time Firefighter for the Centerville Fire Department; Approval of Grant Period 17 Pledge Letter to CVRHTF; Acceptance of the resignation of Sarah Lind from the Planning and Zoning Commission; Acceptance of the resignation of Tonya Clawson from the Planning and Zoning Commission; Approval of the Mayor's Appointment of Alesia McDaniels to the Planning and Zoning Commission to replace Sarah Lind, with a term ending July 1, 2028; Approval of the Mayor's Reappointment of Paula Dal Ponte to the Airport Commission with a term ending April 1, 2031; Approval of the Mayor's Reappointment of Janelle Armstrong to the Drake Public Library Board with a term ending July 1, 2032; Approval of the Mayor's Reappointment of Richard Turner to the Municipal Waterworks Board with a term ending August 1, 2031; Approval of the Mayor's Reappointment of Brian Hargrave to the Municipal Housing Agency Board with a term ending September 1, 2028; Approval of the Mayor's Reappointment of Ed Pancrazio to the Municipal Housing Agency Board with a term ending September 1, 2028; Approval of the Mayor's Reappointment of Annette Kane to the Municipal Housing Agency Board with a term ending September 1, 2028; Approval of the Mayor's Reappointment of John Humphrey to the Municipal Housing Agency Board with a term ending September 1, 2028; Approval of the Mayor's Reappointment of Debbie Miller to the Fair Housing Commission with a term ending July 1, 2028; Approval of the Mayor's Reappointment of Phoebe O'Connor to the Fair Housing Commission with a term ending July 1, 2029; Approval of the Mayor's Reappointment of Alison Fraser to the Hotel-Motel Tax Committee with a term ending July 1, 2029; Approval of Res. 2026-4261 of the Acquisition of Real Property at 605 E. State; Approval of Res. 2026-4262 – Tax Abatement – 2003 Drake Ave. –

Davis. Roll Call Vote: Ayes: Brauman, Creagan, Hamilton, Hoffman, and Kruzic. Nays: None. Motion carried.

Hamilton moved, seconded by Kruzic, to open a public hearing on the opening of bids and conveying real property at 525 W. Van Buren. Roll Call Vote: Ayes: Brauman, Creagan, Hamilton, Hoffman, and Kruzic. Nays: None. Motion carried.

One bid was received from Marie and Steve Mehls for \$2000.

Public Comments were provided by Steve Mehls.

Creagan moved, seconded by Brauman, to close the public hearing on the opening of bids and conveying real property at 525 W. Van Buren. Ayes: All. Motion carried. Nays: None. Motion carried.

Hoffman moved, seconded by Brauman, to open a public hearing on the conveyance of real property at 919 S. 16th to Chariton Valley Regional Housing Trust Fund (CVRHTF). Roll Call Vote: Ayes: Brauman, Creagan, Hamilton, Hoffman, and Kruzic. Nays: None. Motion carried.

No Public Comments were received.

Kruzic moved, seconded by Creagan, to close the public hearing on the conveyance of real property at 919 S. 16th to Chariton Valley Regional Housing Trust Fund (CVRHTF). Ayes: All. Motion carried. Nays: None. Motion carried.

Hamilton moved, seconded by Brauman, to approve the bills as presented. Ayes: All. Motion carried. Nays: None. Motion carried.

Department Reports were provided by the Police Department.

A Discussion on the Sale of Bella Vista Outlot. The council requested additional information on the property before taking any action.

Hamilton moved, seconded by Creagan, to approve Res. 2026-4263, Approving the Conveyance of Real Property at 525 W. Van Buren. Roll Call Vote: Ayes: Brauman, Creagan, Hamilton, Hoffman, and Kruzic. Nays: None. Motion carried.

Brauman moved, seconded by Hoffman, to approve Res. 2026-4264 Approving the Conveyance of Real Property at 919 S. 16th – CVRHTF. Roll Call Vote: Ayes: Brauman, Creagan, Hamilton, Hoffman, and Kruzic. Nays: None. Motion carried.

Creagan moved, seconded by Brauman, to approve Res. 2026-4265, Approving the Emergency Abatement of 815 E. Jackson. Roll Call Vote: Ayes: Brauman, Creagan, Hamilton, Hoffman, and Kruzic. Nays: None. Motion carried.

Hamilton moved, seconded by Brauman, to approve Res. 2026-4266, Approving the Emergency Abatement of 303 E. Washington. Roll Call Vote: Ayes: Brauman, Creagan, Hamilton, Hoffman, and Kruzic. Nays: None. Motion carried.

Creagan moved, seconded by Hoffman, to adjourn at 6:47 pm until the Regular City Council Meeting at 6:00 pm, September 21, 2026. Ayes: All. Motion carried.

Jason Fraser, City Administrator

Mike O'Connor, Mayor

Drake Public Library Board of Trustees
Wednesday, August 12, 2026, 5 p.m.
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, Shelly Baldwin, Elizabeth Hargrave, Janell Armstrong, and Kathy Cridlebaugh.

Board Members Absent: Noel Gordon, Dennis Beeson and Mike Cockrum.

Library Staff Present: None

City Staff Present: None

Agenda Approval: Approved as presented.

Minutes Approval: The Annual Meeting minutes and the Regular Board Meeting minutes for July 8, 2026, approved as presented.

Visitors/Public Comment: None

Approval of Bills: Michelle Moore moved to approve the payment of bills, second Kathy Cridlebaugh, approved by all.

Director's Report: Library Director JeNel Barth provided a report for the boards review including: 1) DPL will be an access point for a telehealth tablet for appointments, 2) September 23rd at noon the library is hosting an Alzheimer's Awareness Program, 3) Fall activities will begin in September for library kids.

Report from the City: None

Report from Friends of DPL: None

Report on the Drake Public Library Foundation: The Foundation met and are in the process of reviewing the organization's bylaws.

Reports from Standing Committees (Executive, Budget and Finance, Governance, Building, Public Relations, Personnel): **None**

Old Business: None

New Business:

Policy Review: Patron Behavior Policy: Review tabled until September meeting

Agenda Items for Future Meetings: Policy Reviews

Upcoming Meeting: Regular Board Meeting Wednesday, September 9, 2026, at 5 p.m.

Adjournment: Meeting adjourned by President Janell Armstrong.

Centerville Municipal Airport
Airport Commission
August 11, 2025

The meeting of the Centerville Airport Commission was called to order at 5:46 p.m. by Chairman Danny Glenn. Present were: John Arnold, Annette Harvey, Paula Dal Ponte, and Glenn. Absent: Mike Zintz. Also present: Dave Joens; McClure Engineering, and Tony Kury; FBO.

The agenda was approved on a motion by Harvey, seconded by Dal Ponte. All ayes. Motion carried.

Minutes of the July 14, 2025, regular meeting were approved on a motion by Harvey, seconded by Arnold. All ayes. Motion carried.

Financial Reports were approved on a motion by Harvey, seconded by Arnold. All ayes. Motion carried.

The bills were approved on a motion by Harvey, seconded by Dal Ponte. All ayes. Motion carried.

Dave Jones reported that the solar project is physically complete. Discussed Solar Project completion, and testing by Alliant. There will be a walk through, Commission approval, and release of retainage to follow. The Commission looked at different options for the Hangar Project. McClure Engineering will also explore options to reduce costs available.

Discussed SWPPP training. Planes, Trains, and Automobiles was a success once again. #& rides were given

FBO report by Tony Kury: 60 planes landed during business hours. Of those, 1 helicopter, 2 were charter planes and 6 training flights, and 52 spray planes. It is estimated that 23 planes landed during non-business hours. Fuel sold: LL: 1290.65 gal. (46 transactions); Jet A: 4151.15 gal. (28 transactions); and Mogas: 64.75 gal. (5 transactions). The courtesy car was checked out 8 times.

Moved to adjourn 6:57 p.m. motion by Harvey with a second coming from Arnold. All ayes. Motion carried.

Paula Dal Ponte, Secretary,
Centerville Airport
Commission

Centerville Police Department Bow Hunting of Deer Within Centerville Rules & Regulations

**Centerville 2026-2027 deer season dates are:
October 1 – December 4, 2026, and December 21 – January 10, 2027
(The archery season is closed during shotgun seasons.)**

- The purpose of this program is to SAFELY reduce the deer population within Centerville.
- Each hunter must possess a State of Iowa hunting license and a City of Centerville Deer Hunting Permit. In order for the permit to be issued, the hunter must agree to abide by the following rules and regulations. Non-compliance with these rules is a violation of the Centerville City Code.
- Each hunter must pass a shooting proficiency test which shall be valid for a period of three (3) years. The test consists of successfully placing four (4) out of five (5) shots at a 9-inch target, twenty yards away. Proof of the completed test must be presented with the permit application. Hunters must pass the test with the bow they will be using to hunt. Testing at one of the following businesses will be accepted:
 - Bluff Creek Archery, 117 Washington Ave E., Albia, IA., 641-932-2422
 - Marshalls, 107 Walnut St., Numa, IA., 641-856-2697
 - Tennessee Mountain Outfitters, 605 B St., Centerville, IA., 641-895-7173
 - Whitetail Archery, 212 W. Main St., Agency, IA. 641-937-0600
- The hunter agrees to comply with all Iowa DNR rules covering bow hunting of deer. Centerville permits are valid within the City of Centerville. Cost of a permit is \$10 for all qualified hunters.
- Safety is our foremost concern. Hunters must ensure that all shots are made carefully and safely.
- The hunter agrees to maintain a minimum distance of 150 feet from any inhabited buildings, 150 feet from any property owned by the Centerville School District, 75 feet from any unoccupied buildings, and 75 feet from any street or trail, unless permission is granted from a property owner and will not take a shot at a deer that is within this restricted area. Hunters may hunt the property lines (except property owned by the School District) but may not shoot across the property line without permission of the adjoining property owner.
- To maximize safety, hunters are encouraged to take shots of twenty-five (25) yards or less from an elevated position.
- The hunter **must** report to the City the following: date, time, and place of deer harvested, number of arrows shot, and any complaints received from citizens or landowners.
- Deer are to be checked in at the Centerville Fire Station from 7:00am to 8:00pm. If no personnel are available at the Fire Station, check in deer at the Centerville Police Department at the Law Center. All deer harvested in the City must be reported to the IDNR through their harvest reporting system as well.

- Portable tree stands are preferred. However, ground blinds may be used on private property with the permission of the landowner.
- Hunters **must** obtain permission from property owners before hunting on private land. **Anyone hunting on private property without permission is trespassing and subject to criminal charges.**
- Hunters on private property must abide by the rules of the property owner, in addition to the Iowa DNR and the Centerville Police Department Rules & Regulations.
- Two (2) antlerless deer must be harvested before a buck can be taken.
- Field dressing inside the City limits is not allowed unless on own property or with the permission of the property owner.
- Deer must be covered or enclosed when transporting. Any problems with locating shot deer should be reported to the Centerville Police Department.
- Should the hunter not want to use the meat for his family, the meat must be donated to the HUSH (Help Us Stop Hunger) program through any local meat locker.
- **No baiting, driving, or stalking of deer is allowed.**
- Violation of these rules will result in the revocation of the permit and/or criminal charges. Any hunter who is found to be in violation of these Rules and Regulations will be prohibited from obtaining a permit for the following season.
- **Any** problems or questions should be directed to the Centerville Police Department officer on duty at 641-437-7100.

ARROW MARKINGS

Each registered hunter will be issued a number for the purposes of tracking the ownership of unrecovered deer and investigating complaints. This number will be written on the cock vane of every arrow used in the City limits of Centerville. The numbers will be written with a permanent marker in a color that can be seen.

PROPERTY AVAILABLE FOR HUNTING INCLUDES:

- **Bella Vista** – A maximum of 4 portable stands will be permitted on the parcel of land identified on Enclosure 2
- **Private Property** when authorized by the owner and according to the bow hunting Rules and Regulations.

City of Centerville
Bow Hunting Proficiency Test
2026-2027 Deer Hunting Season

This test is used to show the hunter's proficiency with a bow and arrows. This test consists of five (5) arrows shot at an 9-inch target at a distance of 20 yards. Placement of four (4) arrows within the target is considered as a passing score.

Date _____

Location _____

Test administered by _____

Hunter's Name _____

Address _____

Phone _____

Pass _____ Fail _____

Bow used to qualify _____

Compound _____ Other _____

Crossbow _____

A copy of this test is needed before issuance of a City of Centerville bow-hunting permit.

City of Centerville
Deer Hunter Registration
2026-2027

Date _____ Name _____

Telephone _____ Address _____

City _____ State _____

SSN _____ IA Hunting License _____

Applicant Signature _____

City Official _____

IA deer tag _____ Antlerless _____ Buck

Proof of Proficiency attached

Arrow ID # _____ to be written on vain or fletching with permanent marker.

City of Centerville
Deer Hunter Registration
2026-2027

Date _____ Name _____

Telephone _____ Address _____

City _____ State _____

SSN _____ IA Hunting License _____

Applicant Signature _____

City Official _____

IA deer tag _____ Antlerless _____ Buck

Proof of Proficiency attached

Arrow ID # _____ to be written on vain or fletching with permanent marker.

**City of Centerville
Deer Check-in Form
2026-2027**

Date _____ Time _____

Hunter Name _____ Telephone _____

Address _____

Quadrant Deer Harvested NE _____ NW _____ SE _____ SW _____

DNR Tag # _____ Arrow ID # _____

Number of Arrows shot _____ Registered by City Official _____

This form must be completed by the hunter prior to registering the deer

**City of Centerville
Deer Check-in Form
2026-2027**

Date _____ Time _____

Hunter Name _____ Telephone _____

Address _____

Quadrant Deer Harvested NE _____ NW _____ SE _____ SW _____

DNR Tag # _____ Arrow ID # _____

Number of Arrows shot _____ Registered by City Official _____

This form must be completed by the hunter prior to registering the deer



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2026
Centerville
9/14/2026 1:10:31 PM

Expenses

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Salaries - Roads/Streets	\$98,629	\$215,423					\$314,052
Training & Dues		\$64					\$64
Building & Grounds Maint. & Repair		\$102					\$102
Vehicle & Office Equip Operation and Repair		\$25,205					\$25,205
Operational Equipment Repair		\$24,027					\$24,027
Other Utilities		\$17,692					\$17,692
Insurance		\$30,176					\$30,176
Printing		\$56					\$56
Street Maintenance Expense		\$35,918					\$35,918
Technology Expense		\$13,095					\$13,095
Other Professional Services		\$1,145					\$1,145
Other Contract Services		\$350					\$350
Minor Equipment Purchases		\$146					\$146
Office Supplies	\$165						\$165
Operating Supplies		\$78,124					\$78,124
New Posts & Signs		\$5,005					\$5,005



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2026

Centerville

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	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Heavy Equipment		\$19,950					\$19,950
Office Equipment		\$868					\$868
Street - Capacity Improvement		\$106,856					\$106,856
Other Capital Outlay		\$29,218					\$29,218
Principal Payment				\$495,000			\$495,000
Interest Payment				\$13,612			\$13,612
Bond Registration Fees				\$500			\$500
Street Lighting		\$103,659					\$103,659
Traffic Control/Safety		\$17,103					\$17,103
Snow Removal Salaries		\$1,800					\$1,800
Total	\$98,794	\$725,982		\$509,112			\$1,333,888



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2026
Centerville
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Revenue

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Levied on Property	\$83,241		\$0	\$491,119			\$574,360
Licenses & Permits	\$13,847						\$13,847
State Revenues - Road Use Taxes		\$762,600					\$762,600
Charges/fees						\$0	\$0
Assessments				\$17,993			\$17,993
Fuel Tax Refund	\$1,706						\$1,706
Total	\$98,794	\$762,600	\$0	\$509,112		\$0	\$1,370,506



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City Street Finance Report

Fiscal Year 2026
Centerville
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Bonds/Loans

Bond/Loan Description	Principal Balance As of 7/1	Total Principal Paid	Total Interest Paid	Principal Roads	Interest Roads	Principal Balance As of 6/30
State Street Project	\$495,000	\$495,000	\$13,612	\$495,000	\$13,612	\$0
Total	\$495,000	\$495,000	\$13,612	\$495,000	\$13,612	\$0



Bureau of Local Systems
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City Street Finance Report

Fiscal Year 2026
Centerville
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Equipment

Description	Model Year	Usage Type	Cost	Purchased Status
John Deere Skid Loader 325G	2025	Purchased	\$75,000	No Change
John Deere 85 P	2024	Purchased	\$148,000	No Change
John Deere 335 P	2024	Purchased	\$106,000	No Change
H & H Trailer	2024	Purchased	\$106,000	No Change
Chevy Silverado	2010	Purchased	\$26,087	No Change
International 7300 Dump Truck	2011	Purchased	\$67,986	No Change
Crafco Crack Sealer	2006	Purchased	\$27,500	No Change
Bush Hog	1985	Purchased	\$3,500	No Change
Proforce Powermate Generator	2005	Purchased	\$3,500	No Change
JD Brush Cutter	1990	Purchased	\$3,500	No Change
Monroe Sander (4)	1988	Purchased	\$2,500	No Change
Wacker Concrete Vibrator	1998	Purchased	\$2,500	No Change
Pacer Water Pump	2005	Purchased	\$300	No Change
Safety Cage & Forks	2000	Purchased	\$900	No Change
Freightliner Dump Truck	2023	Purchased	\$126,000	No Change
International Dump Truck, Plow, Sander	2019	Purchased	\$75,493	No Change
International 7300 SFA 4x2	2018	Purchased	\$75,493	No Change
Chevy Silverado 4x4 Pickup	2017	Purchased	\$33,415	No Change
Mig Welder	1995	Purchased	\$2,300	No Change
Milwaukee Concrete Drill	2006	Purchased	\$1,600	No Change
Mikasa Walk Behind Tamper	1988	Purchased	\$1,500	No Change



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City Street Finance Report

Fiscal Year 2026

Centerville

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Description	Model Year	Usage Type	Cost	Purchased Status
Mikita Cut Off Saw	2006	Purchased	\$900	No Change
International Dump Truck	2011	Purchased	\$67,986	No Change
Husqvarna Concrete Saw	2019	Purchased	\$15,076	No Change
Bobcat 773 Skid Steer	2001	Purchased	\$18,508	No Change
JD 670C Motograder	2000	Purchased	\$132,664	No Change
Okado Tamper	2001	Purchased	\$4,000	No Change
Okado Paving Breaker #303B	2004	Purchased	\$7,000	No Change
Hercules Sheeps Foot Roller Model SW112	1995	Purchased	\$7,000	No Change
Pentax Transit	1998	Purchased	\$3,500	No Change
John Deere 544K Wheel Loader	2020	Purchased	\$110,000	No Change
11 ft. Flink Snow Plow	1990	Purchased	\$3,500	No Change
Coates 11ft Snow Plow	1998	Purchased	\$3,000	No Change
300' of 6" forms & hdwr	1992	Purchased	\$3,600	No Change
Flink Reversible Snow Plow #11PA38	1999	Purchased	\$5,408	No Change
HP Trailer - tilt 26'	2018	Purchased	\$7,800	No Change
100' of 12" forms & hdwr	1992	Purchased	\$5,300	No Change
Power Screed	1993	Purchased	\$6,873	No Change
11 ft Flink Snow Plow #273	1990	Purchased	\$5,408	No Change
11 ft Flink Snow Plow # 272	1990	Purchased	\$5,408	No Change
BDC Pressure Washer	1992	Purchased	\$4,000	No Change
LeRoi Air Compressor	1991	Purchased	\$11,000	No Change
JD 2755 Tractor	1985	Purchased	\$34,591	No Change
Elgin Pelican Street Sweeper	2014	Purchased	\$149,053	No Change



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Description	Model Year	Usage Type	Cost	Purchased Status
Western Snow Pusher	2015	Purchased	\$4,100	No Change
Post Hole Digger (2 Augers)	1998	Purchased	\$600	No Change



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City Street Finance Report

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Street Projects

Project Description	Contract Price	Final Price	Contractor Name
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Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2026
Centerville
9/14/2026 1:10:31 PM

Summary

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Begining Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SubTotal Expenses (-)	\$98,794	\$725,982		\$509,112			\$1,333,888
Subtotal Revenues (+)	\$98,794	\$762,600	\$0	\$509,112		\$0	\$1,370,506
Ending Balance	\$0	\$36,618	\$0	\$0	\$0	\$0	\$36,618

Resolution Number: 2026-4267

Execution Date:

Signature:

RESOLUTION NO. 2026-4268

AUTHORIZING THE SALE OF A 2015 ALEXIS MINI-PUMPER TO THE CITY OF FAIRBANK, IOWA

WHEREAS, the City of Centerville, Iowa, owns a 2015 Alexis Mini-Pumper formerly utilized by Centerville Fire Rescue; and

WHEREAS, the City of Centerville has determined that the Mini-Pumper is no longer necessary for the City's current fire protection and emergency response operations and may be disposed of in the best interests of the City; and

WHEREAS, representatives of the Fairbank Fire Department inspected and evaluated the Mini-Pumper and expressed an interest in purchasing the apparatus; and

WHEREAS, the City of Fairbank and Fairbank Fire Department have offered to purchase the 2015 Alexis Mini-Pumper from the City of Centerville for the sum of Eighty Thousand Dollars (\$80,000.00); and

WHEREAS, the City Council of the City of Centerville finds that the proposed sale and purchase price are reasonable and that the sale of the apparatus to another Iowa municipality for continued use in providing fire and emergency services serves a public purpose and is in the best interests of the City of Centerville.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CENTERVILLE, IOWA:

Section 1. The sale of the City's 2015 Alexis Mini-Pumper to the City of Fairbank, Iowa, for \$80,000.00 is hereby approved.

Section 2. The Mini-Pumper shall be sold AS IS, WHERE IS, without warranty or representation by the City of Centerville as to its condition or fitness for any particular purpose.

Section 3. The purchaser shall be responsible for taking possession of and transporting the Mini-Pumper after paying the full purchase price and completing all necessary transfer documents.

Section 4. The Mayor and City Clerk are hereby authorized and directed to execute the vehicle title, bill of sale, and any other documents necessary to complete the sale and transfer of ownership.

Section 5. The City Administrator is authorized to coordinate the transfer of the apparatus and take any administrative actions reasonably necessary to carry out the intent of this Resolution.

Section 6. The Mayor and City Administrator are hereby authorized to execute any and all documents necessary to carry out the intent of this Resolution.

Section 7. This Resolution shall be effective upon its adoption.

ADOPTED AND PASSED BY THE CITY COUNCIL OF THE CITY OF
CENTERVILLE, STATE OF IOWA, this 21st day of September 2026.

Mike O'Connor, Mayor

ATTEST:

Jason Fraser, City Administrator

FAIRBANK FIRE AND EMS ASSOCIATION

301 Grove Street, Fairbank, Iowa 50629



Chris West
Chief

Brad Gordon
Asst. Chief EMS

Drake Mangrich
Asst. Chief Fire

Cody Kleitsch
Fire Captain

Jake Schwartz
1st Lieutenant

Ryan Westemeier
2nd Lieutenant

Ryan Rausch
Fire Training

Collin Woods
President

To: Centerville FD & City of Centerville

Date: 9/15/2026

Chief Chris West of the Fairbank Fire Department was made aware that Centerville FD and or the City of Centerville was going to be sell a 2015 mini pumper, with roughly 12,000 mile, 1,500 gpm pump with an Alexis body and a pump that was gone through and pump tested 3/26.

Chief West worked with Tim Wells as an asking price was set at \$80,000.00. This was brought to the members of the Fairbank Fire Department and where it was decided to look at the truck. Four members traveled to Centerville on Aug 29th, 2026 to see the truck in person. Tim took the members on a drive and explained the truck to those members. It was reviewed at the September 8th meeting and approved by the membership to purchase the truck. Chief West took the approval from the Fairbank membership to the September 14th city council meeting where the purchase was discussed and approved to purchase the truck from Centerville for \$80,000.00.

This letter is to inform you that the purchase was approved by the Fairbank Fire Department and the City of Fairbank for a set agreed upon price of \$80,000.00 for the 2015 Alexis Mini Pumper previously owned by the Centerville.

Office- 319-635-2981 Fax-319-635-2981 Dispatch-1-800-334-2568
www.fairbank-ia.org

RESOLUTION NO. 2026-4269

A RESOLUTION APPROVING A TAX INCREMENT FINANCING (TIF) INCENTIVE PAYMENT FOR THE CREATION OF EIGHT NEW RESIDENTIAL UNITS AT THE MAJESTIC LOFTS, 104 N. 13TH STREET

WHEREAS, the City of Centerville, Iowa, has established an Urban Renewal Area and adopted a Tax Increment Financing (TIF) plan pursuant to Iowa Code Chapter 403 to encourage removal of slum and blight within the City; and

WHEREAS, Michael Matthes (the “Developer”) is completing the Majestic Lofts project located at 104 N. 13th Street, Centerville, Iowa, which will create eight (8) new one-bedroom residential loft units in a previously abandoned space in a mixed-use building within the designated Urban Renewal Area; and

WHEREAS, the Developer anticipates completion of the eight new residential units on or about November 1, 2026, following renovation of the property and installation of required building systems, including elevator and fire sprinkler improvements; and

WHEREAS, the City has determined that a TIF cash rebate incentive is appropriate to support the removal of blight, creation of new housing units, encouragement of reinvestment in the downtown area, and further the objectives of the City’s adopted Urban Renewal Plan; and

WHEREAS, the proposed TIF rebate shall be limited to an amount not to exceed Nine Thousand Dollars (\$9,000.00) per qualifying residential unit, for a total incentive not to exceed Seventy-Two Thousand Dollars (\$72,000.00), with the final rebate amount to be determined based upon the final taxable valuation of the completed project and subject to the terms and conditions of a TIF Rebate Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CENTERVILLE, IOWA, THAT:

Section 1. The City Council hereby approves a Tax Increment Financing Rebate Agreement with Michael Matthes for the creation of eight (8) new residential units at the Majestic Lofts, 104 N. 13th Street, Centerville, Iowa.

Section 2. The approved TIF incentive shall consist of a one-time cash rebate of up to \$9,000.00 per qualifying residential unit, for a total amount not to exceed \$72,000.00, with the actual rebate determined by the final taxable valuation of the completed project and payable in accordance with the terms of the Rebate Agreement and applicable City policies.

Section 3. The Mayor and City Administrator are hereby authorized to execute any and all documents necessary to carry out the intent of this Resolution.

Section 4. This Resolution shall be effective upon its adoption.

ADOPTED AND PASSED BY THE CITY COUNCIL OF THE CITY OF CENTERVILLE, STATE OF IOWA, this 21st day of September 2026.

Mike O’Connor, Mayor

ATTEST:

Jason Fraser, City Administrator

RESOLUTION NO. 2026-4270

APPROVING A TAX INCREMENT FINANCING (TIF) INCENTIVE PAYMENT FOR THE COMPLETION OF A RESIDENTIAL PROPERTY AT 620 N. 10TH STREET

WHEREAS, the City of Centerville, Iowa, has established an Urban Renewal Area and adopted a Tax Increment Financing (TIF) plan pursuant to Iowa Code Chapter 403 to encourage residential development and reinvestment within the City; and

WHEREAS, Austin Moorman (“Developer”) has completed improvements to the residential property located at 620 N. 10th Street, Centerville, Iowa, within the designated Urban Renewal Area; and

WHEREAS, the Developer has completed a Minimum Assessment Agreement approved by the Appanoose County Assessor establishing a minimum assessed value of \$200,000 for the property; and

WHEREAS, the City has determined that a TIF cash rebate incentive is appropriate to support this residential investment and is consistent with adopted City policies and the approved Urban Renewal Plan; and

WHEREAS, the proposed TIF rebate shall be limited to an amount not to exceed Nine Thousand Dollars (\$9,000.00) per qualifying residential unit, with the final rebate amount determined based on the final taxable valuation of the completed project and subject to the terms and conditions of a TIF Rebate Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CENTERVILLE, IOWA, THAT:

Section 1. The City Council hereby approves a Tax Increment Financing Rebate Agreement with Austin Moorman for the completed residential property at 620 N. 10th Street

Section 2. The approved TIF incentive shall consist of a one-time cash rebate of up to \$9,000.00, payable in accordance with the terms of the Rebate Agreement and applicable City policies.

Section 3. The Mayor and City Administrator are hereby authorized to execute any and all documents necessary to carry out the intent of this Resolution.

Section 4. This Resolution shall be effective upon its adoption.

ADOPTED AND PASSED BY THE CITY COUNCIL OF THE CITY OF CENTERVILLE, STATE OF IOWA, this 21st day of September 2026.

Mike O’Connor, Mayor

ATTEST:

Jason Fraser, City Administrator

Council Member _____ introduced the following Resolution entitled "RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF A LOAN AGREEMENT AND THE ISSUANCE OF NOT TO EXCEED \$285,000 GENERAL OBLIGATION CAPITAL LOAN NOTES OF THE CITY OF CENTERVILLE, STATE OF IOWA (FOR ESSENTIAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF", and moved that the same be adopted. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the Mayor declared the resolution duly adopted as follows:

RESOLUTION NO. _____

RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF A LOAN AGREEMENT AND THE ISSUANCE OF NOT TO EXCEED \$285,000 GENERAL OBLIGATION CAPITAL LOAN NOTES OF THE CITY OF CENTERVILLE, STATE OF IOWA (FOR ESSENTIAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that the City of Centerville, State of Iowa, should provide for the authorization of a Loan Agreement and issuance of General Obligation Capital Loan Notes, to the amount of not to exceed \$285,000, as authorized by Sections 384.24A and 384.25, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out essential corporate purpose project(s) as hereinafter described; and

WHEREAS, the Loan Agreement and Notes shall be payable from the Debt Service Fund; and

WHEREAS, before a Loan Agreement may be authorized and General Obligation Capital Loan Notes, issued to evidence the obligation of the City thereunder, it is necessary to comply with the provisions of the Code of Iowa, as amended, and to publish a notice of the proposal and of the time and place of the meeting at which the Council proposes to take action for the authorization of the Loan Agreement and Notes and to receive oral and/or written objections from any resident or property owner of the City to such action.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF CENTERVILLE, STATE OF IOWA:

Section 1. That this Council meet in the Council Chambers, City Hall, 312 E. Maple Street, Centerville, Iowa, at _____ .M., on the 5th day of October, 2026, for the purpose of taking action on the matter of the authorization of a Loan Agreement and issuance of not to exceed \$285,000 General Obligation Capital Loan Notes, for essential corporate purposes, the proceeds of which notes will be used to provide funds to pay the costs of acquisition and equipping of a fire truck.

Section 2. To the extent any of the projects or activities described in this resolution may be reasonably construed to be included in more than one classification under Subchapter III of Chapter 384 of the Code of Iowa, the Council hereby elects the "essential corporate purpose" classification and procedure with respect to each such project or activity, pursuant to Section 384.28 of the Code of Iowa.

Section 3. The Clerk is authorized and directed to proceed on behalf of the City with the negotiation of terms of a Loan Agreement and the issuance of General Obligation Capital Loan Notes, evidencing the City's obligations to a principal amount of not to exceed \$285,000, to select a date for the final approval thereof, to cause to be prepared such notice and sale information as may appear appropriate, to publish and distribute the same on behalf of the City and this Council and otherwise to take all action necessary to permit the completion of a loan on a basis favorable to the City and acceptable to the Council.

Section 4. That the Clerk is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the City. The publication to be not less than four clear days nor more than twenty days before the date of the public meeting on the issuance of the Notes.

Section 5. The notice of the proposed action to issue notes shall be in substantially the following form:

NOTICE OF MEETING OF THE CITY COUNCIL OF THE
CITY OF CENTERVILLE, STATE OF IOWA, ON THE
MATTER OF THE PROPOSED AUTHORIZATION OF A
LOAN AGREEMENT AND THE ISSUANCE OF NOT TO
EXCEED \$265,000 GENERAL OBLIGATION CAPITAL LOAN
NOTES OF THE CITY (FOR ESSENTIAL CORPORATE
PURPOSES), AND THE HEARING ON THE ISSUANCE
THEREOF

PUBLIC NOTICE is hereby given that the City Council of the City of Centerville, State of Iowa, will hold a public hearing on the 21st day of September, 2026, at 6:00 P.M., in the Council Chambers, City Hall, 312 E. Maple Street, Centerville, Iowa, at which meeting the Council proposes to take additional action for the authorization of a Loan Agreement and the issuance of not to exceed \$265,000 General Obligation Capital Loan Notes, for essential corporate purposes, to provide funds to pay the costs of the acquisition and equipping of an ambulance. Principal and interest on the proposed Loan Agreement will be payable from the Debt Service Fund.

The annual increase in property taxes as the result of the issuance on a residential property with an actual value of one hundred thousand dollars is estimated not to exceed \$9.50. This estimate only considers the impact on property taxes of financing authority established by this hearing for the above-described project(s). The note may be issued in one or more series over a number of years. Finance authority established by this hearing may be combined with additional finance authority, causing the estimate for the annual increase in property taxes for the entire issuance to be greater than the estimate stated herein. Changes in other levies may cause the actual annual increase in property taxes to vary.

At the above meeting the Council shall receive oral or written objections from any resident or property owner of the City to the above action. After all objections have been received and considered, the Council will at the meeting or at any adjournment thereof, take additional action for the authorization of a Loan Agreement and the issuance of the Notes to evidence the obligation of the City thereunder or will abandon the proposal to issue said Notes.

This notice is given by order of the City Council of the City of Centerville, State of Iowa, as provided by Sections 384.24A and 384.25 of the Code of Iowa.

Dated this 17th day of August, 2026.

City Clerk, City of Centerville, State of Iowa

(End of Notice)

City of Centerville
Regular Council Meeting
Bills Approved
September 21st, 2026

ACCO	POOL CHEMICALS	\$867.60
ALL AMERICAN TERMITE & PEST CONTROL INC	SPECIAL SERVICE	\$200.00
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	\$2,239.44
AMAZON CAPITAL SERVICES	EVIDENCE ROOM CARDS	\$60.97
AXON ENTERPRISE INC	TASER CONTRACT	\$9,548.15
BITUMINOUS MATERIALS AND SUPPLY	CRS-2	\$561.03
BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	\$850.61
BRATZ SHELL STATION	FUEL	\$52.92
BROWNELLS INC	GUN SIGHT & MOUNT	\$606.55
CANTERA AGGREGATES LLC	ROCK	\$3,939.02
CENTERVILLE BODY SHOP	INSURANCE DEDUCTABLE	\$200.00
CENTERVILLE PRODUCE	SEED	\$162.24
COLLECTION SERVICES CENTER	CHILD SUPPORT	\$451.72
EASTERN IOWA TIRE	TIRES FOR 4-73	\$2,527.66
EMILIE DONAHOO	TRAINING REIMBURSEMENT	\$188.30
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	\$67,699.08
FIRST NATIONAL BANK OMAHA	CREDIT CARD CHARGES	\$7,360.67
GALLS, LLC	UNIFORMS	\$317.68
HY-VEE	MEDICATIONS	\$174.28
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	\$27,593.30
IOWA LEAGUE OF CITIES	FY27 DUES	\$3,389.00
IOWA MEDIA NETWORK	PUBLICATIONS	\$314.15
MACQUEEN EQUIPMENT	SUPPLIES	\$2,236.27
MAID 2 ORDER LLC	CITY HALL CLEANING	\$425.00
MCCLURE	HANGAR PROJECT ENG.	\$8,482.92
MEDLINE INDUSTRIES INC	MEDICAL SUPPLIES	\$177.60
MERCYONE EAST DES MOINES OCCUPATIONAL HEALTH CLINIC	PHYSICALS	\$1,908.00
O'REILLY AUTOMOTIVE STORE INC	PARTS	\$10.07
OTTUMWA COURIER	PUBLICATION	\$85.54
PARKSIDE ANIMAL HOSPITAL LLC	ZEVEN PHYSICAL	\$368.70
PRECISION LAWN CARE	MOWING & NUISANCE	\$16,738.50
QUILL LLC	SUPPLIES	\$42.00
RACOM CORPORATION	SUPPLIES	\$2,270.72
RATHBUN AREA SOLID WASTE COMMISSION	TRANSFER STATION FEES	\$4,864.40
SAPPHIRE REPAIR CENTER LLC	REPAIR OF AMBULANCE	\$1,846.23
SJ SMITH CO INC	OXYGEN	\$52.90
STRYKER SALES LLC	STRAP, STABILIZATION	\$96.10
SUPERIOR ELECTRIC & DATA LLC	SERVICE CALL	\$190.00
SURVEYING & MAPPING LLC	GIS WEB MAINTENANCE	\$3,960.00
VC3 INC	VC3 MONTHLY BILLING	\$7,204.27
WEX BANK	FUEL/SERVICE CHARGES	\$11,060.99
ACCOUNTS PAYABLE		\$191,324.58
PAYROLL CHECKS		\$94,824.86

*****REPORT TOTAL*****	\$286,149.44
GENERAL FUND	\$131,635.48
POLICE K-9 FUND	\$435.66
ROAD USE TAX	\$19,877.12
EMPLOYEE BENEFIT	\$101,081.76
LOST - LAW CENTER	\$9,548.15
CITY WATER	\$19,152.22
SEWER UTILITY OPERATING	\$19,762.28
AIRPORT - CITY	\$9,201.96
INSURANCE TRUST FUND	-\$23,688.80
FLEX ACCOUNT	-\$856.39
TOTAL FUNDS	\$286,149.44



Claims Report - Detail

By Fund

Payable Dates 9/9/2026 - 9/21/2026

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
Fund: 001 - GENERAL FUND				
Department: 050 - LIABILITY				
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/14/2026	091426	3,715.86
COLLECTION SERVICES CENTE	CASE # 1007883 - JOSHUA A HOBBS	09/10/2026	INV0002405	89.43
COLLECTION SERVICES CENTE	CASE # 1027046 DALTON L MOSLEY	09/10/2026	INV0002406	131.53
COLLECTION SERVICES CENTE	CASE # 1001879 - ZACKARY R MUSGROVE	09/10/2026	INV0002408	115.38
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	5,886.24
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	2,706.90
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	6,915.10
Department 050 - LIABILITY Total:				19,560.44
Department: 110 - POLICE DEPT				
GALLS, LLC	UNIFORMS	09/21/2026	030169544	135.62
EMILIE DONAHOO	TRAINING REIMBURSEMENT	09/21/2026	092026	188.30
FIRST NATIONAL BANK OMAH	POLICE DEPARTMENT	09/21/2026	0926-0215	1,154.51
FIRST NATIONAL BANK OMAH	POLICE DEPARTMENT	09/21/2026	0926-0215	11.50
FIRST NATIONAL BANK OMAH	POLICE DEPARTMENT	09/21/2026	0926-0215	36.35
FIRST NATIONAL BANK OMAH	POLICE DEPARTMENT	09/21/2026	0926-0215	4.78
FIRST NATIONAL BANK OMAH	POLICE DEPARTMENT	09/21/2026	0926-3196	317.07
FIRST NATIONAL BANK OMAH	POLICE CHIEF	09/21/2026	0926-7592	12.18
FIRST NATIONAL BANK OMAH	POLICE CHIEF	09/21/2026	0926-7592	208.00
FIRST NATIONAL BANK OMAH	POLICE CHIEF	09/21/2026	0926-7592	55.27
FIRST NATIONAL BANK OMAH	POLICE DEPARTMENT	09/21/2026	0926-7931	370.78
FIRST NATIONAL BANK OMAH	POLICE DEPARTMENT	09/21/2026	0926-7931	22.04
CENTERVILLE BODY SHOP	INSURANCE DEDUCTABLE	09/21/2026	103252	200.00
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	3,073.95
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	-66.72
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	108.00
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	1,719.40
AMAZON CAPITAL SERVICES	EVIDENCE ROOM CARDS	09/21/2026	1XNL-GXP4-FFL1	60.97
BROWNELLS INC	GUN SIGHT & MOUNT	09/21/2026	2026413140632	606.55
RACOM CORPORATION	KEYBOARDS FOR DURANGO'S	09/21/2026	INV49399	2,051.78
RACOM CORPORATION	ARM REST FOR DURANGO	09/21/2026	INV49402	218.94
Department 110 - POLICE DEPT Total:				10,489.27
Department: 150 - FIRE DEPARTMENT				
GALLS, LLC	UNIFORM - BARBER	09/21/2026	03608240	25.88
EASTERN IOWA TIRE	TIRES FOR 4-73	09/21/2026	0850032975	2,162.44
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	362.50
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	15.67
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	99.49
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	8.45
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	16.44
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	19.59
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	25.60
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	16.95
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	17.02
FIRST NATIONAL BANK OMAH	CITY CLERK	09/21/2026	0926-7870	15.00
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	-13.58
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	625.57
ALL AMERICAN TERMITE & PE	SPECIAL SERVICE	09/21/2026	274839	100.00
QUILL LLC	PAPER	09/21/2026	50211449	7.24
QUILL LLC	SUPPLIES	09/21/2026	50283053	4.34

Claims Report - Detail
Payable Dates: 9/9/2026 - 9/21/2026

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
SAPPHIRE REPAIR CENTER LLC	REPAIR OF AMBULANCE	09/21/2026	7201	1,846.23
RATHBUN AREA SOLID WASTE	DISPOSE OF MATTRESSES	09/21/2026	83126	10.00
Department 150 - FIRE DEPARTMENT Total:				5,364.83
Department: 160 - EMS				
GALLS, LLC	PRN UNIFORMS	09/21/2026	036137174	156.18
HY-VEE	MEDICATIONS	09/21/2026	09-2026	174.28
FIRST NATIONAL BANK OMAH	EMS SUPERVISOR	09/21/2026	0926-1020	463.84
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	31.34
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	99.49
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	8.45
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	1,087.50
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	1,030.60
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	-22.37
MEDLINE INDUSTRIES INC	MEDICAL SUPPLIES	09/21/2026	2443636607	177.60
ALL AMERICAN TERMITE & PE	SPECIAL SERVICE	09/21/2026	274839	100.00
QUILL LLC	PAPER	09/21/2026	50211449	7.24
QUILL LLC	SUPPLIES	09/21/2026	50283053	4.34
SJ SMITH CO INC	OXYGEN	09/21/2026	6972175	52.90
RATHBUN AREA SOLID WASTE	DISPOSE OF MATTRESSES	09/21/2026	83126	10.00
BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	09/21/2026	86343883	741.62
BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	09/21/2026	86351421	108.99
STRYKER SALES LLC	STRAP, STABILIZATION	09/21/2026	9213554597	96.10
Department 160 - EMS Total:				4,328.10
Department: 170 - BUILDING INSPECTION				
PRECISION LAWN CARE	MOWING & NUISANCE	09/21/2026	0022-2026	643.50
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	6.37
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	6.37
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	6.37
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	12.74
Department 170 - BUILDING INSPECTION Total:				675.35
Department: 430 - PARKS				
PRECISION LAWN CARE	MOWING & NUISANCE	09/21/2026	0022-2026	5,870.00
PRECISION LAWN CARE	MOWING	09/21/2026	022-2026	2,925.00
ALLIANT ENERGY	ELECTRIC UTILITIES	09/21/2026	09-2026 C4	26.27
ALLIANT ENERGY	ELECTRIC UTILITIES	09/21/2026	09-2026 C5	21.93
ALLIANT ENERGY	ELECTRIC UTILITIES	09/21/2026	09-2026 C6	47.90
Department 430 - PARKS Total:				8,891.10
Department: 450 - CEMETERY				
PRECISION LAWN CARE	MOWING & NUISANCE	09/21/2026	0022-2026	3,650.00
PRECISION LAWN CARE	MOWING	09/21/2026	022-2026	3,650.00
ALLIANT ENERGY	ELECTRIC UTILITIES	09/21/2026	09-2026 C7	22.69
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	34.59
Department 450 - CEMETERY Total:				7,357.28
Department: 499 - POOL				
ACCO	POOL CHEMICALS	09/21/2026	0266418-IN	867.60
FIRST NATIONAL BANK OMAH	PUBLIC WORKS	09/21/2026	0926-1080	33.22
Department 499 - POOL Total:				900.82
Department: 530 - HOUSING REHAB 1				
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	81.37
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	87.94
RATHBUN AREA SOLID WASTE	DEMO - 525 W VAN BUREN	09/21/2026	8/31/26	4,747.90
Department 530 - HOUSING REHAB 1 Total:				4,917.21
Department: 599 - ECONOMIC DEVELOPMENT				
ALLIANT ENERGY	ELECTRIC UTILITIES	09/21/2026	09-2026 C7	41.80
Department 599 - ECONOMIC DEVELOPMENT Total:				41.80
Department: 650 - CITY HALL & GEN BLDGS				
MAID 2 ORDER LLC	CITY HALL CLEANING - AUGUST 2026	09/21/2026	09-2026	425.00

Claims Report - Detail
Payable Dates: 9/9/2026 - 9/21/2026

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	779.00
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	65.52
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	118.63
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	239.88
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	79.20
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	9.00
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	126.38
FIRST NATIONAL BANK OMAH	CITY CLERK	09/21/2026	0926-7870	34.98
IOWA LEAGUE OF CITIES	FY27 DUES - MAYORS ASSOC.	09/21/2026	108376	35.00
IOWA LEAGUE OF CITIES	FY27 DUES	09/21/2026	108857	3,354.00
QUILL LLC	PAPER	09/21/2026	50211449	7.27
QUILL LLC	SUPPLIES	09/21/2026	50283053	4.33
OTTUMWA COURIER	MINUTES PUBLICATION	09/21/2026	650945	85.54
IOWA MEDIA NETWORK	COUNCIL MEETING	09/21/2026	I-10268	187.90
	BILLS/MINUTES 8/17/26			
IOWA MEDIA NETWORK	PUBLIC HEARING - PROPOSED	09/21/2026	I-10276	40.37
	LOAN AGREEMENT			
IOWA MEDIA NETWORK	CONVEY REAL ESTATE - DRAKE	09/21/2026	I-10277	24.22
	AND STALEYS ADD.			
IOWA MEDIA NETWORK	SALE OF REAL ESTATE BID -	09/21/2026	I-10280	27.16
	WILSON'S ADDITION			
IOWA MEDIA NETWORK	AUGUST 2026 REVENUE	09/21/2026	I-10285	34.50
VC3 INC	VC3 MONTHLY BILLING -	09/21/2026	VC3-260967	13.38
	SEPTEMBER 2026			
VC3 INC	VC3 MONTHLY BILLING -	09/21/2026	VC3-260967	410.52
	SEPTEMBER 2026			
VC3 INC	VC3 MONTHLY BILLING -	09/21/2026	VC3-260967	340.48
	SEPTEMBER 2026			
VC3 INC	VC3 MONTHLY BILLING -	09/21/2026	VC3-260967	229.54
	SEPTEMBER 2026			
VC3 INC	VC3 MONTHLY BILLING -	09/21/2026	VC3-260967	183.84
	SEPTEMBER 2026			
VC3 INC	VC3 MONTHLY BILLING -	09/21/2026	VC3-260967	175.70
	SEPTEMBER 2026			
VC3 INC	VC3 MONTHLY BILLING -	09/21/2026	VC3-260967	55.93
	SEPTEMBER 2026			
VC3 INC	VC3 MONTHLY BILLING -	09/21/2026	VC3-260967	1,377.42
	SEPTEMBER 2026			
VC3 INC	VC3 MONTHLY BILLING -	09/21/2026	VC3-260967	1,041.11
	SEPTEMBER 2026			
VC3 INC	VC3 MONTHLY BILLING -	09/21/2026	VC3-260967	856.68
	SEPTEMBER 2026			
Department 650 - CITY HALL & GEN BLDGS Total:				10,362.48
Fund 001 - GENERAL FUND Total:				72,888.68

Fund: 002 - POLICE K-9 FUND
Department: 110 - POLICE DEPT

FIRST NATIONAL BANK OMAH	POLICE DEPARTMENT	09/21/2026	0926-0215	66.96
PARKSIDE ANIMAL HOSPITAL L	ZEVEN PHYSICAL	09/21/2026	PAC-19475	368.70
Department 110 - POLICE DEPT Total:				435.66
Fund 002 - POLICE K-9 FUND Total:				435.66

Fund: 004 - LIBRARY
Department: 410 - LIBRARY DEPT

VC3 INC	VC3 MONTHLY BILLING -	09/21/2026	VC3-260967	965.91
	SEPTEMBER 2026			
Department 410 - LIBRARY DEPT Total:				965.91
Fund 004 - LIBRARY Total:				965.91

Fund: 110 - ROAD USE TAX FUND
Department: 050 - LIABILITY

INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/14/2026	091426	301.29
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Claims Report - Detail

Payable Dates: 9/9/2026 - 9/21/2026

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
COLLECTION SERVICES CENTE	CASE # 849554 - ZACHARY J BEDFORD	09/10/2026	INV0002407	54.38
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	602.88
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	1,001.42
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	234.26
Department 050 - LIABILITY Total:				2,194.23

Department: 210 - STREET DEPT

O'REILLY AUTOMOTIVE STORE	PARTS	09/21/2026	0367-415606	5.27
O'REILLY AUTOMOTIVE STORE	PARTS	09/21/2026	0367-415666	4.80
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	34.65
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	32.41
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	43.19
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	41.50
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	182.07
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	399.26
FIRST NATIONAL BANK OMAH	PUBLIC WORKS	09/21/2026	0926-1827	248.38
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	-46.65
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	2,149.03
CENTERVILLE PRODUCE	SEED	09/21/2026	132542	162.24
SURVEYING & MAPPING LLC	GIS WEB MAINTENANCE	09/21/2026	201335061	1,320.00
BITUMINOUS MATERIALS AN	CRS-2	09/21/2026	2213426401	561.03
CANTERA AGGREGATES LLC	ROCK	09/21/2026	29467	2,724.75
CANTERA AGGREGATES LLC	ROCK	09/21/2026	29491	1,214.27
RATHBUN AREA SOLID WASTE	TRANSFER STATION FEES	09/21/2026	8-31-26	66.00
BRATZ SHELL STATION	FUEL	09/21/2026	969819	52.92
MACQUEEN EQUIPMENT	BROOMS AND SHOES	09/21/2026	INV24006	2,236.27
VC3 INC	VC3 MONTHLY BILLING - SEPTEMBER 2026	09/21/2026	VC3-260967	416.44
VC3 INC	VC3 MONTHLY BILLING - SEPTEMBER 2026	09/21/2026	VC3-260967	73.54
VC3 INC	VC3 MONTHLY BILLING - SEPTEMBER 2026	09/21/2026	VC3-260967	27.94

Department 210 - STREET DEPT Total: 11,949.31**Department: 240 - STREET LIGHTS & ELECTRIC**

ALLIANT ENERGY	ELECTRIC UTILITIES	09/21/2026	09-2026 C7	74.18
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	43.94
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	39.70
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	64.03
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	100.51
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	157.77
SUPERIOR ELECTRIC & DATA L	SERVICE CALL	09/21/2026	11511	190.00

Department 240 - STREET LIGHTS & ELECTRIC Total: 670.13**Fund 110 - ROAD USE TAX FUND Total: 14,813.67****Fund: 112 - EMPLOYEE BENEFIT****Department: 110 - POLICE DEPT**

EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	1,840.74
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	15.40
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	26.40

Department 110 - POLICE DEPT Total: 1,882.54**Department: 150 - FIRE DEPARTMENT**

EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	382.52
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	6.60
MERCYONE EAST DES MOINES	PHYSICALS - TEMPLTON, PERR	09/21/2026	000070205-00	1,908.00

Department 150 - FIRE DEPARTMENT Total: 2,297.12**Department: 160 - EMS**

EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	15.40
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Department 160 - EMS Total: 15.40

Claims Report - Detail
Payable Dates: 9/9/2026 - 9/21/2026

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
Department: 210 - STREET DEPT				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	8.80
Department 210 - STREET DEPT Total:				8.80
Department: 410 - LIBRARY DEPT				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	2.20
Department 410 - LIBRARY DEPT Total:				2.20
Department: 620 - CITY CLERK				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	2.20
Department 620 - CITY CLERK Total:				2.20
Department: 651 - OFFICE STAFF				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	4.40
Department 651 - OFFICE STAFF Total:				4.40
Department: 950 - GENERAL REVENUES				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	64,929.31
Department 950 - GENERAL REVENUES Total:				64,929.31
Department: 952 - FLEX PLAN				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	55.20
Department 952 - FLEX PLAN Total:				55.20
Fund 112 - EMPLOYEE BENEFIT Total:				69,197.17
Fund: 131 - LOST - LAW CENTER				
Department: 110 - POLICE DEPT				
AXON ENTERPRISE INC	TASERS	09/21/2026	INUS479344	311.46
AXON ENTERPRISE INC	TASER CONTRACT	09/21/2026	INUS479439	9,236.69
Department 110 - POLICE DEPT Total:				9,548.15
Fund 131 - LOST - LAW CENTER Total:				9,548.15
Fund: 609 - CITY WATER				
Department: 050 - LIABILITY				
COLLECTION SERVICES CENTE	CASE # 849554 - ZACHARY J BEDFORD	09/10/2026	INV0002407	57.68
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	862.80
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	352.12
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	1,505.68
Department 050 - LIABILITY Total:				2,778.28
Department: 810 - WATER				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	6.60
FIRST NATIONAL BANK OMAH	PUBLIC WORKS	09/21/2026	0926-1827	128.00
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	1,949.83
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	-42.32
SURVEYING & MAPPING LLC	GIS WEB MAINTENANCE	09/21/2026	201335061	1,320.00
QUILL LLC	PAPER	09/21/2026	50211449	7.24
VC3 INC	VC3 MONTHLY BILLING - SEPTEMBER 2026	09/21/2026	VC3-260967	27.94
VC3 INC	VC3 MONTHLY BILLING - SEPTEMBER 2026	09/21/2026	VC3-260967	416.44
VC3 INC	VC3 MONTHLY BILLING - SEPTEMBER 2026	09/21/2026	VC3-260967	73.54
Department 810 - WATER Total:				3,887.27
Fund 609 - CITY WATER Total:				6,665.55
Fund: 610 - SEWER UTILITY OPERATING				
Department: 050 - LIABILITY				
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/14/2026	091426	502.15
COLLECTION SERVICES CENTE	CASE # 849554 - ZACHARY J BEDFORD	09/10/2026	INV0002407	3.32
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	1,092.66
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	1,477.84
INTERNAL REVENUE SERVICE	FEDERAL INCOME TAX	09/10/2026	INV0002412	345.60
Department 050 - LIABILITY Total:				3,421.57

Claims Report - Detail

Payable Dates: 9/9/2026 - 9/21/2026

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
Department: 815 - SEWER				
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	394.51
EMPLOYEE BENEFIT SYSTEMS	HEALTH/LIFE BENEFITS	09/21/2026	000054942	8.80
ALLIANT ENERGY	ELECTRIC UTILITIES	09/21/2026	09-2026 C7	89.57
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	650.08
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	118.26
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	225.42
ALLIANT ENERGY	ELECTRIC/GAS UTILITIES	09/21/2026	09-2026 C8	-252.28
FIRST NATIONAL BANK OMAH	PUBLIC WORKS	09/21/2026	0926-1080	31.51
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	-13.22
WEX BANK	FUEL/SERVICE CHARGES	09/21/2026	114837301	609.47
SURVEYING & MAPPING LLC	GIS WEB MAINTENANCE	09/21/2026	201335061	1,320.00
RATHBUN AREA SOLID WASTE	TRANSFER STATION FEES	09/21/2026	8-31-26	30.50
EASTERN IOWA TIRE	TIRES	09/21/2026	850033123	365.22
VC3 INC	VC3 MONTHLY BILLING - SEPTEMBER 2026	09/21/2026	VC3-260967	27.94
VC3 INC	VC3 MONTHLY BILLING - SEPTEMBER 2026	09/21/2026	VC3-260967	416.44
VC3 INC	VC3 MONTHLY BILLING - SEPTEMBER 2026	09/21/2026	VC3-260967	73.54
Department 815 - SEWER Total:				4,095.76
Fund 610 - SEWER UTILITY OPERATING Total:				7,517.33
Fund: 660 - AIRPORT-CITY				
Department: 280 - AIRPORT - CITY				
FIRST NATIONAL BANK OMAH	CITY ADMIN	09/21/2026	0926-2530	719.04
MCCLURE	HANGAR PROJECT ENG.	09/21/2026	171051	8,482.92
Department 280 - AIRPORT - CITY Total:				9,201.96
Fund 660 - AIRPORT-CITY Total:				9,201.96
Grand Total:				191,234.08

Report Summary

Fund Summary

Fund	Payment Amount
001 - GENERAL FUND	72,888.68
002 - POLICE K-9 FUND	435.66
004 - LIBRARY	965.91
110 - ROAD USE TAX FUND	14,813.67
112 - EMPLOYEE BENEFIT	69,197.17
131 - LOST - LAW CENTER	9,548.15
609 - CITY WATER	6,665.55
610 - SEWER UTILITY OPERATING	7,517.33
660 - AIRPORT-CITY	9,201.96
Grand Total:	191,234.08

Account Summary

Account Number	Account Name	Payment Amount
001-050-2120	FEDERAL W/H PAYABLE	9,602.10
001-050-2121	FICA W/H PAYABLE	9,622.00
001-050-2126	CHILD SUPPORT PAYABL	336.34
001-110-6230	SCHOOL & TRAINING	2,030.66
001-110-6330	GASOLINE/DIESEL	3,007.23
001-110-6332	OIL & FILTERS	108.00
001-110-6333	REPAIR & MAINTENANC	1,919.40
001-110-6435	RADIOS-UPKEEP & MAIN	2,270.72
001-110-6506	OFFICE SUPPLIES	60.97
001-110-6508	POSTAGE	45.72
001-110-6529	AMMUNITION & GUN S	850.90
001-110-6546	UNIFORM EXPENSE	135.62
001-110-6570	GENERAL EXPENSE	60.05
001-150-6310	BUILDING MAINTENANC	496.11
001-150-6330	GASOLINE/DIESEL	611.99
001-150-6333	REPAIR & MAINTENANC	4,044.70
001-150-6435	RADIOS-UPKEEP & MAIN	25.60
001-150-6490	PROFESSIONAL SERVICE	115.00
001-150-6506	OFFICE SUPPLIES	11.58
001-150-6508	POSTAGE	33.97
001-150-6546	UNIFORM EXPENSE	25.88
001-160-6230	SCHOOL & TRAINING	463.84
001-160-6310	BUILDING MAINTENANC	1,236.78
001-160-6330	GASOLINE/DIESEL	1,008.23
001-160-6350	EQUIPMENT REPAIR &	96.10
001-160-6490	PROFESSIONAL SERVICE	100.00
001-160-6505	MEDICAL SUPPLIES	1,255.39
001-160-6506	OFFICE SUPPLIES	11.58
001-160-6546	UNIFORM EXPENSE	156.18
001-170-6499	OTHER CONTRACTUAL S	643.50
001-170-6508	POSTAGE	31.85
001-430-6371	ELECTRICITY	96.10
001-430-6499	OTHER CONTRACTUAL S	8,795.00
001-450-6371	ELECTRICITY	57.28
001-450-6499	OTHER CONTRACTUAL S	7,300.00
001-499-6501	POOL CHEMICALS	867.60
001-499-6507	POOL OPERATING SUPPL	33.22
001-530-6490	PROFESSIONAL SERVICE	4,917.21
001-599-6371	ELECTRICITY	41.80
001-650-6210	MEMBERSHIP FEES	3,389.00
001-650-6220	SUBSCRIPTIONS & EDUC	779.00
001-650-6310	BUILDING MAINTENANC	184.15
001-650-6414	OFFICIAL PUBLICATIONS	399.69
001-650-6419	DATA PROCESSING EXPE	5,003.68

Account Summary

Account Number	Account Name	Payment Amount
001-650-6490	PROFESSIONAL SERVICE	135.38
001-650-6499	OTHER CONTRACTUAL S	425.00
001-650-6506	OFFICE SUPPLIES	46.58
002-110-6530	K-9 ACQUISITIONS	435.66
004-410-6419	DATA PROCESSING EXPE	965.91
110-050-2120	FEDERAL W/H PAYABLE	904.17
110-050-2121	FICA W/H PAYABLE	1,235.68
110-050-2126	CHILD SUPP/GARNISHM	54.38
110-210-6330	GASOLINE/DIESEL	2,155.30
110-210-6350	EQUIPMENT REPAIR &	2,807.37
110-210-6370	HEATING FUEL	110.25
110-210-6371	ELECTRICITY	622.83
110-210-6372	GARBAGE/RECYCLING FE	66.00
110-210-6417	STREET MAINTENANCE S	162.24
110-210-6419	DATA PROCESSING EXPE	1,837.92
110-210-6525	ROCK	3,939.02
110-210-6559	ASPHALT	248.38
110-240-6365	ELECTRICITY-STOP LIGHT	83.64
110-240-6366	ELECTRICITY-STREET LIG	586.49
112-110-6150	HEALTH INSURANCE	1,840.74
112-110-6155	DISPATCH LIFE INSURAN	15.40
112-110-6156	LIFE INSURANCE	26.40
112-150-6150	HEALTH INSURANCE	382.52
112-150-6156	LIFE INSURANCE	6.60
112-150-6198	PHYSICALS	1,908.00
112-160-6156	LIFE INSURANCE	15.40
112-210-6156	LIFE INSURANCE	8.80
112-410-6156	LIFE INSURANCE	2.20
112-620-6156	LIFE INSURANCE	2.20
112-651-6156	LIFE INSURANCE	4.40
112-950-6199	EMPLOYEE BENEFITS EX	64,929.31
112-952-6153	FLEX ADMIN-FEES	55.20
131-110-6723	CAPITAL OUTLAY - EQUIP	9,548.15
609-050-2120	FEDERAL W/H PAYABLE	862.80
609-050-2121	FICA W/H PAYABLE	1,857.80
609-050-2126	CHILD SUPP/GARNISHM	57.68
609-810-6156	LIFE INSURANCE	6.60
609-810-6330	GASOLINE/DIESEL	1,907.51
609-810-6350	EQUIPMENT REPAIR &	128.00
609-810-6419	DATA PROCESSING EXPE	1,837.92
609-810-6506	OFFICE SUPPLIES	7.24
610-050-2120	FEDERAL W/H PAYABLE	1,594.81
610-050-2121	FICA W/H PAYABLE	1,823.44
610-050-2126	CHILD SUPP/GARNISHM	3.32
610-815-6150	HEALTH INSURANCE	394.51
610-815-6156	LIFE INSURANCE	8.80
610-815-6330	GASOLINE/DIESEL	596.25
610-815-6370	HEATING FUEL	650.08
610-815-6371	ELECTRICITY	180.97
610-815-6372	GARBAGE/RECYCLING FE	30.50
610-815-6419	DATA PROCESSING EXPE	1,837.92
610-815-6524	PLANT MAINTENANCE S	31.51
610-815-6535	SEWER MAINTENANCE S	365.22
660-280-6407	ENGINEERING SERVICES	8,482.92
660-280-6531	MISCELLANEOUS EXPEN	719.04
Grand Total:		191,234.08

Project Account Summary

Project Account Key	Payment Amount
None	186,486.18
2023-001-6490	4,747.90
Grand Total:	<u>191,234.08</u>



City of Centerville, IA

Distribution Report

Payroll Set: 01

Expense Range -

Payment Range 9/7/2026-9/21/2026

			Amount
Payroll Department: 110 - POLICE DEPT			
Fund: 001 - GENERAL FUND			
001-110-6010	SALARIES & LONGEVITY PAY		32,243.09
001-110-6012	DISPATCHERS SALARIES & LONGEVI		15,986.00
		Fund 001 - GENERAL FUND Total:	1,504.00 48,229.09
		Payroll Department 110 - POLICE DEPT Total:	1,504.00 48,229.09
Payroll Department: 150 - FIRE DEPT			
Fund: 001 - GENERAL FUND			
001-150-6010	SALARIES & LONGEVITY PAY		8,086.26
001-150-6035	VOLUNTEER FIRE SALARIES		3,303.70
		Fund 001 - GENERAL FUND Total:	448.00 11,389.96
		Payroll Department 150 - FIRE DEPT Total:	448.00 11,389.96
Payroll Department: 160 - EMS			
Fund: 001 - GENERAL FUND			
001-160-6010	SALARIES & LONGEVITY PAY		17,509.42
001-160-6036	PARTTIME/PRN EMS SALARIES		4,272.30
		Fund 001 - GENERAL FUND Total:	937.40 21,781.72
		Payroll Department 160 - EMS Total:	937.40 21,781.72
Payroll Department: 410 - LIBRARY			
Fund: 001 - GENERAL FUND			
001-410-6010	SALARIES & LONGEVITY PAY		2,806.46
001-410-6020	PART TIME SALARY		4,495.59
		Fund 001 - GENERAL FUND Total:	347.50 7,302.05
		Payroll Department 410 - LIBRARY Total:	347.50 7,302.05
Payroll Department: 610 - MAYOR & COUNCIL			
Fund: 001 - GENERAL FUND			
001-610-6010	SALARIES & LONGEVITY PAY		384.62
		Fund 001 - GENERAL FUND Total:	384.62
		Payroll Department 610 - MAYOR & COUNCIL Total:	384.62
Payroll Department: 815 - SEWER DEPT			
Fund: 110 - ROAD USE TAX FUND			
110-210-6010	SALARIES & LONGEVITY PAY		80.00
		Fund 110 - ROAD USE TAX FUND Total:	32.00 80.00
Fund: 609 - CITY WATER			
609-810-6010	SALARIES & LONGEVITY PAY		347.50
		Fund 609 - CITY WATER Total:	64.00 347.50
Fund: 610 - SEWER UTILITY OPERATING			
610-815-6010	SALARIES & LONGEVITY PAY		8,230.97
		Fund 610 - SEWER UTILITY OPERATING Total:	276.50 8,230.97
		Payroll Department 815 - SEWER DEPT Total:	372.50 8,658.47
Payroll Department: 99999 - SPLIT PAY			
Fund: 001 - GENERAL FUND			
001-210-6010	SALARIES & LONGEVITY PAY		5,868.05
001-610-6011	ADMIN SALARY/LONGEVITY		1,237.95
001-651-6010	SALARIES & LONGEVITY PAY		1,566.62
		Fund 001 - GENERAL FUND Total:	501.21 8,672.62

Distribution Report

Expense Range: - Payment Range: 9/7/2026-9/21/2026

		Amount
Fund: 110 - ROAD USE TAX FUND		
110-210-6010	SALARIES & LONGEVITY PAY	7,303.37
110-210-6011	ADMIN SALARY/LONGEVITY	1,237.95
Fund 110 - ROAD USE TAX FUND Total:		290.41
		8,541.32
Fund: 609 - CITY WATER		
609-810-6010	SALARIES & LONGEVITY PAY	11,375.40
609-810-6011	ADMIN SALARY/LONGEVITY	1,237.95
Fund 609 - CITY WATER Total:		635.21
		12,613.35
Fund: 610 - SEWER UTILITY OPERATING		
610-815-6010	SALARIES & LONGEVITY PAY	3,437.10
610-815-6011	ADMIN SALARY/LONGEVITY	1,237.96
Fund 610 - SEWER UTILITY OPERATING Total:		171.17
		4,675.06
Payroll Department 99999 - SPLIT PAY Total:		1,598.00
		34,502.35

Fund Summary

Fund	Units	Amount
001-GENERAL FUND	3,738.11	97,760.06
110-ROAD USE TAX FUND	322.41	8,621.32
609-CITY WATER	699.21	12,960.85
610-SEWER UTILITY OPERATING	447.67	12,906.03
Grand Total:	5,207.40	132,248.26



Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - GENERAL FUND	469,763.18	269,134.94	910,584.28	-171,686.16
002 - POLICE K-9 FUND	11,379.85	0.00	82.40	11,297.45
003 - ARPA FUND	0.00	0.00	0.00	0.00
004 - LIBRARY	40,096.51	3,878.50	16,197.98	27,777.03
005 - LIBRARY MEMORIAL	93,869.31	345.25	0.00	94,214.56
006 - FIRE DEPT CAP RESERVE	91,436.90	0.00	0.00	91,436.90
007 - EMS CAPITAL RESERVE	0.00	0.00	0.00	0.00
008 - UTILITY FRANCHISE	0.00	103,127.23	103,127.23	0.00
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	71,342.97	143,331.89	176,056.74	38,618.12
112 - EMPLOYEE BENEFIT	245,080.94	38,318.05	239,563.74	43,835.25
119 - EMERGENCY LEVY FUND	0.00	0.00	0.00	0.00
120 - HOTEL/MOTEL TAX	24,944.84	25,830.16	24,155.36	26,619.64
121 - LOST - LIBRARY	0.00	0.00	0.00	0.00
122 - LOST - POOL	391,296.62	37,702.35	7,133.02	421,865.95
123 - LOST - FIRE	144,722.05	12,064.75	1,000.00	155,786.80
124 - LOST - SCHOOL	0.00	0.00	0.00	0.00
125 - TIF	48,694.93	539.81	0.00	49,234.74
127 - LOST - ECONOMIC DEV	3,252.71	7,540.47	7,369.21	3,423.97
128 - LOST - INFRASTRUCTURE	383,660.17	30,161.88	0.00	413,822.05
129 - LOST - SEWER	599,722.48	42,980.68	0.00	642,703.16
130 - PARK MEMORIALS	107.00	0.00	0.00	107.00
131 - LOST - LAW CENTER	12,748.53	20,359.27	0.00	33,107.80
132 - POOL DEBT	0.00	0.00	0.00	0.00
160 - ECONOMIC DEVELOPMENT	64,551.59	7,500.00	0.00	72,051.59
200 - DEBT SERVICE	143,784.88	12,309.86	0.00	156,094.74
300 - CAPITAL RESERVES-LEVY	0.00	0.00	0.00	0.00
301 - CAP PROJ - STATE STREET	0.00	0.00	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	28,766.90	808.50	0.00	29,575.40
501 - CEMETERY PERPETUAL CARE - CITY	232,786.32	1,941.37	0.00	234,727.69
502 - FRIENDS OF OAKLAND CEMETERY	1,350.00	0.00	0.00	1,350.00
600 - WATER UTILITY	1,803,716.95	262,831.79	232,435.93	1,834,112.81
601 - WATER CUSTOMER DEPOSITS	134,851.51	840.00	919.02	134,772.49
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	40,000.00	0.00	0.00	40,000.00
607 - SEWER	0.00	0.00	0.00	0.00
609 - CITY WATER	-701.29	89,892.56	89,658.03	-466.76
610 - SEWER UTILITY OPERATING	1,127,159.23	164,463.11	197,976.59	1,093,645.75
611 - SEWER BOND SINKING	659,160.04	0.00	425.25	658,734.79
612 - SEWER REVENUE RESERVE	1,577,504.70	110,078.97	0.00	1,687,583.67
613 - SEWER IMPROVEMENT RESERVE	13,664.65	0.00	0.00	13,664.65
660 - AIRPORT-CITY	-183,835.59	197.37	5,460.99	-189,099.21
661 - MUNICIPAL AIRPORT	76,789.32	64,717.17	86,938.28	54,568.21
740 - STORM WATER RESERVE	259,650.03	14,408.62	2,112.07	271,946.58
820 - INSURANCE TRUST FUND	-7,019.17	105,721.81	66,947.84	31,754.80
821 - FLEX ACCOUNT	6,284.71	4,403.95	2,515.69	8,172.97
950 - EMS RESERVE	9,255.16	0.00	0.00	9,255.16
Report Total:	8,692,084.03	1,575,430.31	2,170,659.65	8,096,854.69



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City Administrator Report 09/21/2026

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

General Election: The City Council Chambers will serve as a polling place for the November 3, 2026 General Election.

Comprehensive Plan: Work on the update of the City's Comprehensive Plan with Chariton Valley Planning and Development (CVPD) has begun. Public meetings will take place in conjunction with monthly Planning and Zoning (P&Z) meetings on the fourth Monday of the month at 5:30 pm. The next meeting will be September 28th.

Airport Hangar Project: The pre-construction meeting with McClure Engineering and Jim Barton Construction took place on August 26, 2026. Construction of a new 80' x 80' hangar at the airport is slated to begin in March of 2027. This project is estimated at \$930,000, with 95% to be covered by an FAA grant.

FY25 Audit: The audit report is included with the September 21st, 2026, meeting.

FY26 Audit: The City is engaging an outside auditing firm to help resolve some of the systemic issues highlighted in the FY25 Audit report. This work will be completed in preparation of completing our FY26 Audit.

Policy Updates: The administrator is working on multiple policy updates to be presented to the Council and various boards over the next few months, this includes updates to the employee handbook, the safety handbook, development of an official AI Policy for the City, as well as development of a policy regarding the development of data centers.

Stabilize, Tear-Down and Renovate (STAR):

(S) Stabilization: Ongoing stabilization efforts are through the Code Enforcement Department and the rental inspection program. City Hall is assessing the possibility of bringing the rental inspection process into the Fire Department as we complete the final round of the initial three-year rental inspection cycle this winter.

(T): Housing Abandonments/Demolitions for 2026: Current list of projected properties: 525 W. Van Buren (Demolished, pending Conveyance); 1618 S. 19th (Condemned); 701 S. 19th (Condemned); 809 S. 18th (Condemned); 1307 S. 16th (Condemned); 813 S. 16th (Condemned, Pending City Acquisition); 413 S. 15th (Condemned); 1702 S. 15th (Condemned); 1727 & 1725 S. Main (Condemned); 1913 S. Main (Condemned); 405 S. 12th (Condemned); 815 E. Jackson (Condemned); 220 E. Franklin (Condemned); 516 N. 6th (Condemned); 532 N. 6th (Condemned);



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623 N. 8th (Condemned); 1606 Drake Ave. (Condemned); 206 S. 18th (Condemned); 603 W. Jackson (Condemned); 1500 N. 14th (Condemned), 506 Haynes (Condemned, remediation deadline of August 20th, 2026). 418-422 E. Van Buren (Pending Acquisition), 814 S. 20th (Pending Acquisition)

(T) Demolition Grant Program: 12 properties have been approved for the demolition grant: 1418 S. 20th, 1229 S. 11th, 714 S. 17th, 706 W. Maple, 505 N. Park, 1115 S. 18th, 109 N. 18th, 115 N. 18th, 1604 Drake, 724 W. Washington, 626 W. Van Buren, 108 ½ E. Maple. Based on the City's estimated demolition cost, this represents approximately \$96,000 in cost avoidance to date.

(R)Renovate: Two structures acquired through the STAR program are currently being renovated by local contractors and groups (801 S. Main and 202 W. Wall). Renovations help remediate blighted structures while reducing the City's overall costs by avoiding City demolition.

FISH (Financial Incentive to Stabilize Housing):

TIF Rebate: This program provides up to \$9,000 in cash incentives to developers who construct or significantly renovate properties. The City recoups the incentive through TIF. To receive the rebate, the owner must complete a minimum valuation agreement and a City Occupancy Certification.

To date, the City has authorized \$7600 in rebates.



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Agenda Item FY25 Audit Report

Council Meeting Date: September 21, 2026

This packet includes a copy of the FY25 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. These findings highlight deficiencies in the City's policies and procedures and help limit the risk in our financial operations. The City-provided report on the findings is meant to inform the Council about the steps City Staff is taking to remedy any findings or recommendations to improve our financial operations.

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

INTERNAL CONTROL DEFICIENCIES:

2025-001 Segregation of Duties

Criteria - Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody, and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the City of Centerville's (City) financial statements.

Condition - 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:

Cash- reconciling bank accounts, initiating cash receipts, and handling and recording cash.

Investments - detailed record keeping, custody and reconciling.

Long-term debt - recording and reconciling.

Receipts - collecting, depositing, posting and reconciling.



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Accounting system - performing all general accounting functions and having custody of City assets.

Disbursements - preparing checks, signing checks, and access to the accounting records.

Petty cash - custody, reconciling and recording.

Payroll - recordkeeping, preparation and distribution.

Cause - The City has a limited number of employees, and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect- Inadequate segregation of duties could adversely affect the City's ability to prevent or detect and correct misstatements, errors, or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation- The City should review its control activities to obtain the maximum internal control possible under the circumstances utilizing currently available staff.

This will be a continued finding as the City does not have the administrative staffing size to resolve the finding. The City works to limit the risk of a lack of segregation of duties by having a Council person review our monthly bank reconciliations. The City is coordinating training with ABDO Financial Solutions for councilmembers to better read our financial statements and provide an additional layer of risk reduction.

2025-002 Preparation of Financial Statements

Criteria - A properly designed system of internal control over financial reporting includes the preparation of an entity's financial statements and accompanying notes to the financial statements by internal personnel of the entity.

Condition - As auditors, we were requested to draft the financial statements and accompanying 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 cost or other considerations.

Cause - We recognize that with a limited number of office employees, preparation of the financial Statements and accompanying notes to the financial statements is difficult.

Effect - The effect of this condition is that the year-end financial reporting is prepared by a party outside of the City. The outside party does not have the constant contact with ongoing financial transactions.



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Recommendation - We recommend that City officials continue reviewing operating procedures in order to obtain the maximum internal control possible under the circumstances to enable staff to draft the financial statements and accompanying notes to the financial statements internally.

Response - These are very technical issues that the average citizen would not understand. This issue relates to auditor independence issues, and we accept the risk associated with not being able to prepare these documents and apply accounting principles in accordance with an other comprehensive basis of accounting.

Current and previous City staff lack the technical training to be able to complete this annual report. Our auditing firm has completed the work on our behalf for more than the last 10 years. This will be a difficult finding to overcome without a significant training effort that may not financially beneficial when compared to the risk.

2025-003 Monthly Bank Reconciliations and Journal Entries

Criteria - An effective internal control system provides for internal controls related to reconciling monthly financial reports to all bank accounts. Its investments and that all journal entries are adequately supported.

Condition -Although monthly bank reconciliations were prepared, the reconciliations did not reconcile with the monthly financial reports. As a result, the City made a \$59,734 adjustment to cash in fiscal year 2025 in order 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 \$41,000 in adjustments were made to reconcile cash during the fiscal year, on a fund-by-fund basis.

Cause - Policies have not been established, and procedures have not been implemented to ensure a complete and accurate bank reconciliation exists for all accounts and investments and that all journal entries are adequately supported.

Effect - Lack of accurate bank reconciliations could result in undetected errors or unauthorized activity. In addition, inadequate supporting documentation for journal entries could result in unauthorized activity.

Recommendation - The City should establish procedures to ensure bank and investment account balances are accurately reconciled to the general ledger monthly. Variances, if any, should be reviewed and resolved timely. Procedures should also be established to ensure all financial reports reconcile on a fund-by-fund basis and that all journal entries are supported by adequate supporting documentation.



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The City is engaging a secondary audit firm to help resolve the issues related to this matter. The underlying issue stems from adopting new accounting software in 2022. It is believed that background functions in the system are making proper reconciliation difficult or impossible.

2025-004 Financial Reporting and Chart of Accounts

Criteria - A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statement on a timely basis. Properly designed policies and procedures and implementation of the policies and procedures are an integral part of ensuring the reliability and accuracy of the City's financial statements.

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

Cause - City policies do not require and procedures have not been established to provide for an independent review of receipts and disbursements to ensure the City financial statements are accurate.

Effect - Lack of City policies and procedures resulted in employees not detecting the errors in the normal course of performing their assigned functions. As a result, material adjustments to the City's financial statements were necessary.

Recommendation - The City should establish procedures to ensure all receipts and disbursements are properly recorded and classified on the accounting records.

This issue stems from operating two companies under one financial system. The City collects all payments for municipal utility bills. The split transactions are recorded to the proper accounts; however, the City deposits the cash in a single batch. At the end of each month, the City makes a lump-sum transfer to Waterworks based on a monthly transaction report. During FY26, it was realized that some transactions were not being included in the monthly report. The City has since resolved the issue, but the solution occurred after the end of FY25. This finding may occur in the future unless the City pushes to dissolve the Waterworks into a single entity with the City.

Part II: Other Findings Related to Required Statutory Reporting:

2025-A Certified Budget- Disbursements during the year ended June 30, 2025 exceeded the amounts budgeted in the public safety, culture and recreation, general government, and capital



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projects functions. Chapter 384.20 of the Code of Iowa states, "Public monies may not be expended or encumbered except under an annual or continuing appropriation."

Recommendation - 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 issue was also reflected in the FY24 finding. This stems from needing to have tighter control on expenditures as we get to the end of the fiscal year to ensure that regular transactions don't push us past these thresholds. Additionally, starting earlier in the year with any necessary budget amendments as opposed to waiting until Q4 will reduce the likelihood of this issue in the future.

2025-B Questionable Disbursements - Disbursements we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979, in that the public benefits to be derived have not been clearly documented, were noted. These disbursements are detailed as follows:

Amount

IPERS Interest\$156

According to the opinion, it is possible for such disbursements to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to deserved close scrutiny. The line to be drawn between a proper and improper purpose is very thin.

Recommendation: The City of Centerville (City) should determine and document the public purpose served by these disbursements before authorizing any further payments.

This issue resulted from a missed payment to IPERS in a three-pay-period month. We updated our procedures to reduce the risk of this happening again. We will include this in the discussion for ABDO as to how to best document and resolve issues related to the "public benefit" determination.

2025-D Business Transactions - Business transactions between the City and City officials or employees are detailed as follows:

Name, Title, and Business Connection	Transaction/ Description	Amount
Joe Sivetts, City employee, Son owns 4S Service Mowing services		
\$33,385		
Jeremy Barber, City employee	Mowing services	2,335



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In accordance with Chapter 362.5(3)(j) of the Code of Iowa, the transactions with Jeremy Barber do not appear to represent a conflict of interest since total transactions with the individual were less than \$6,000 during the fiscal year. 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 City has consulted with the City Attorney on this issue based on the findings of the FY24 Audit. The City has stopped services with the above entities to avoid future issues.

2025-I Revenue Notes - The sewer revenue note resolutions require the City to make monthly transfers to a separate sewer revenue note sinking account for the purpose of making the note principal and interest payments when due. The City did not properly fund the sewer revenue note sinking account each month as required.

Recommendation - The City should make transfers in a timely manner and amount to the sewer revenue note sinking account for the purpose of making the note principal and interest payments when due.

This will be addressed as part of the policy work that ABDO is assisting us with. The City has sufficient funds in our sewer reserve for this but did not have an independent fund account set up for that purpose.

2025-J Financial Condition-The Capital Projects Fund had a deficit balance of \$61,384 at June 30, 2025.

Recommendation - The City should investigate alternatives to eliminate this deficit in order to return this fund to a sound financial position.

This issue was subsequently resolved in FY26.

2025-K Tax Increment Financing (TIF) - Chapter 403.19 of the Code of Iowa provides that a municipality may certify loans, advances, indebtedness, and bonds (indebtedness) to the County Auditor which qualify for reimbursement from incremental property tax. The County Auditor provides for the division of property tax to repay the certified indebtedness and provides available incremental property tax in subsequent fiscal years without further certification by the City until the amount of certified indebtedness is paid. Indebtedness incurred is to be certified to the County Auditor, and then the divided property tax is to be used to pay the principal of and interest on the certified indebtedness. Chapter 403.19 of the Code of Iowa requires the date the City Council initially approved the debt be included on the TIF certification. Based on our review, the following concerns were noted:



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We noted the City's TIF debt certifications to the County Auditor include amounts relating to a rebate and economic development agreement obligation that includes an annual appropriation clause. Until appropriated, these payments do not represent debt and, accordingly, should not have been certified as debt.

We were unable to determine the propriety of the TIF disbursements made to the developer during the year ended June 30, 2025.

Recommendation - The City should consult TIF legal counsel to determine the disposition of these issues.

Response - The City will consult TIF legal counsel and ensure the future certifications are in compliance with the Code of Iowa requirements.

This issue was addressed at the September 08, 2026 City Council meeting and should not be an issue going forward.

2025-L - 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 ending obligation balances reported on the Levy Authority Summary do not agree with the City's records.

Recommendation - The City should ensure the balances reported on the Levy Authority Summary agree with the City's records.

The City is still reviewing this issue to determine why the report that is being used from the City System is providing different data than what the accounting firm is reviewing.



City of Centerville, IA

Monthly Budget Report Group Summary

For Fiscal: Current Period Ending: 08/31/2026

Account Typ...	August Budget	August Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
Function: 10 - PUBLIC SAFETY									
Revenue	163,703.22	46,966.06	-116,737.16	-71.31%	327,406.44	108,661.72	-218,744.72	-66.81%	1,965,225.00
Expense	342,094.35	261,279.31	80,815.04	23.62%	684,188.70	763,502.09	-79,313.39	-11.59%	4,106,778.00
Total Function: 10 - PUBLIC SAFETY:	-178,391.13	-214,313.25	-35,922.12		-356,782.26	-654,840.37	-298,058.11		-2,141,553.00
Function: 20 - PUBLIC WORKS									
Revenue	175,325.99	93,813.04	-81,512.95	-46.49%	350,651.98	174,280.38	-176,371.60	-50.30%	2,104,754.00
Expense	192,546.55	86,488.07	106,058.48	55.08%	385,093.10	232,199.31	152,893.79	39.70%	2,311,484.00
Total Function: 20 - PUBLIC WORKS:	-17,220.56	7,324.97	24,545.53		-34,441.12	-57,918.93	-23,477.81		-206,730.00
Function: 40 - CULTURE & RECREATION									
Revenue	25,801.49	26,088.01	286.52	1.11%	51,602.98	49,536.57	-2,066.41	-4.00%	309,742.00
Expense	60,593.94	71,107.46	-10,513.52	-17.35%	121,187.88	225,414.42	-104,226.54	-86.00%	727,419.00
Total Function: 40 - CULTURE & RECREATION:	-34,792.45	-45,019.45	-10,227.00		-69,584.90	-175,877.85	-106,292.95		-417,677.00
Function: 50 - COMMUNITY & ECONOMIC DEVELOPMENT									
Revenue	18,884.52	11,053.58	-7,830.94	-41.47%	37,769.04	15,580.28	-22,188.76	-58.75%	226,705.00
Expense	21,341.46	10,895.58	10,445.88	48.95%	42,682.92	19,510.10	23,172.82	54.29%	256,200.00
Total Function: 50 - COMMUNITY & ECONOMIC DEVELOPMENT:	-2,456.94	158.00	2,614.94		-4,913.88	-3,929.82	984.06		-29,495.00
Function: 60 - GENERAL GOVERNMENT									
Revenue	24,440.22	38,214.66	13,774.44	56.36%	48,880.44	74,948.15	26,067.71	53.33%	293,400.00
Expense	39,320.32	32,369.41	6,950.91	17.68%	78,640.64	86,042.08	-7,401.44	-9.41%	472,032.00
Total Function: 60 - GENERAL GOVERNMENT:	-14,880.10	5,845.25	20,725.35		-29,760.20	-11,093.93	18,666.27		-178,632.00
Function: 70 - DEBT SERVICE									
Revenue	12,832.36	421.22	-12,411.14	-96.72%	25,664.72	12,309.86	-13,354.86	-52.04%	154,050.00
Expense	12,832.36	0.00	12,832.36	100.00%	25,664.72	0.00	25,664.72	100.00%	154,050.00
Total Function: 70 - DEBT SERVICE:	0.00	421.22	421.22		0.00	12,309.86	12,309.86		0.00
Function: 80 - BUSINESS TYPE ACTIVITIES									
Revenue	433,514.84	464,766.73	31,251.89	7.21%	867,029.68	852,914.88	-14,114.80	-1.63%	5,204,260.00
Expense	403,351.04	231,426.64	171,924.40	42.62%	806,702.08	608,046.17	198,655.91	24.63%	4,842,151.00
Total Function: 80 - BUSINESS TYPE ACTIVITIES:	30,163.80	233,340.09	203,176.29		60,327.60	244,868.71	184,541.11		362,109.00
Function: 90 - OTHER ACTIVITIES									
Revenue	228,371.41	171,572.08	-56,799.33	-24.87%	456,742.82	287,198.47	-169,544.35	-37.12%	2,741,554.00
Expense	0.00	167,642.13	-167,642.13	0.00%	0.00	235,945.48	-235,945.48	0.00%	0.00
Total Function: 90 - OTHER ACTIVITIES:	228,371.41	3,929.95	-224,441.46		456,742.82	51,252.99	-405,489.83		2,741,554.00
Report Total:	10,794.03	-8,313.22	-19,107.25		21,588.06	-595,229.34	-616,817.40		129,576.00

Fund Summary

Fund	August Budget	August Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
001 - GENERAL FUND	-46,565.25	-125,173.87	-78,608.62		-93,130.50	-641,449.34	-548,318.84		-559,006.00
002 - POLICE K-9 FUND	-583.10	-82.40	500.70		-1,166.20	-82.40	1,083.80		-7,000.00
004 - LIBRARY	-4,078.63	-8,981.22	-4,902.59		-8,157.26	-12,319.48	-4,162.22		-48,963.00
005 - LIBRARY MEMORIAL	0.00	172.80	172.80		0.00	345.25	345.25		0.00
006 - FIRE DEPT CAP RESERVE	0.00	0.00	0.00		0.00	0.00	0.00		0.00
008 - UTILITY FRANCHISE	35,402.50	0.00	-35,402.50		70,805.00	0.00	-70,805.00		425,000.00
110 - ROAD USE TAX FUND	-18,272.67	19,333.26	37,605.93		-36,545.34	-32,724.85	3,820.49		-219,360.00
112 - EMPLOYEE BENEFIT	4,264.82	-120,757.24	-125,022.06		8,529.64	-201,245.69	-209,775.33		51,195.00
120 - HOTEL/MOTEL TAX	-416.50	-412.39	4.11		-833.00	1,674.80	2,507.80		-5,000.00
122 - LOST - POOL	12,911.50	17,119.87	4,208.37		25,823.00	30,569.33	4,746.33		155,000.00
123 - LOST - FIRE	5,581.10	4,478.36	-1,102.74		11,162.20	11,064.75	-97.45		67,000.00
125 - TIF	14,469.62	129.61	-14,340.01		28,939.24	539.81	-28,399.43		173,705.00
127 - LOST - ECONOMIC DEV	0.00	-692.53	-692.53		0.00	171.26	171.26		0.00
128 - LOST - INFRASTRUCTURE	13,744.50	13,695.89	-48.61		27,489.00	30,161.88	2,672.88		165,000.00
129 - LOST - SEWER	19,575.50	19,516.65	-58.85		39,151.00	42,980.68	3,829.68		235,000.00
131 - LOST - LAW CENTER	2,873.85	9,244.73	6,370.88		5,747.70	20,359.27	14,611.57		34,500.00
160 - ECONOMIC DEVELOPMENT	0.00	7,500.00	7,500.00		0.00	7,500.00	7,500.00		0.00
200 - DEBT SERVICE	0.00	421.22	421.22		0.00	12,309.86	12,309.86		0.00
304 - CAP PROJ - SHANAHAN ADI	624.75	808.50	183.75		1,249.50	808.50	-441.00		7,500.00
501 - CEMETERY PERPETUAL CAR	416.50	1,257.90	841.40		833.00	1,941.37	1,108.37		5,000.00
502 - FRIENDS OF OAKLAND CEM	83.30	0.00	-83.30		166.60	0.00	-166.60		1,000.00
600 - WATER UTILITY	-357.38	33,196.54	33,553.92		-714.76	30,395.86	31,110.62		-4,291.00
601 - WATER CUSTOMER DEPOSIT	0.00	570.00	570.00		0.00	-79.02	-79.02		0.00
609 - CITY WATER	0.00	114.76	114.76		0.00	234.53	234.53		0.00
610 - SEWER UTILITY OPERATING	-22,870.80	30,301.79	53,172.59		-45,741.60	-33,513.48	12,228.12		-274,560.00
611 - SEWER BOND SINKING	-51,349.44	-425.25	50,924.19		-102,698.88	-425.25	102,273.63		-616,440.00
612 - SEWER REVENUE RESERVE	54,686.45	52,684.67	-2,001.78		109,372.90	110,078.97	706.07		656,500.00
660 - AIRPORT-CITY	-3,590.56	-1,891.72	1,698.84		-7,181.12	-5,263.62	1,917.50		-43,104.00
661 - MUNICIPAL AIRPORT	0.00	-12,671.06	-12,671.06		0.00	-22,221.11	-22,221.11		0.00
740 - STORM WATER RESERVE	-5,339.53	4,931.01	10,270.54		-10,679.06	12,296.55	22,975.61		-64,100.00
820 - INSURANCE TRUST FUND	0.00	46,740.70	46,740.70		0.00	38,773.97	38,773.97		0.00
821 - FLEX ACCOUNT	0.00	556.20	556.20		0.00	1,888.26	1,888.26		0.00
950 - EMS RESERVE	-416.50	0.00	416.50		-833.00	0.00	833.00		-5,000.00
Report Total:	10,794.03	-8,313.22	-19,107.25		21,588.06	-595,229.34	-616,817.40		129,576.00



City of Centerville, IA

Monthly Budget Report Group Summary

For Fiscal: Current Period Ending: 08/31/2026

Account Typ...	August Budget	August Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
Department: 110 - POLICE DEPT									
Revenue	30,377.00	20,985.25	-9,391.75	-30.92%	60,754.00	45,807.50	-14,946.50	-24.60%	364,670.00
Expense	161,837.82	143,156.02	18,681.80	11.54%	323,675.64	383,421.22	-59,745.58	-18.46%	1,942,832.00
Total Department: 110 - POLICE DEPT:	-131,460.82	-122,170.77	9,290.05		-262,921.64	-337,613.72	-74,692.08		-1,578,162.00
Department: 130 - EMPLOYEE BENEFITS									
Expense	450.81	0.00	450.81	100.00%	901.62	0.00	901.62	100.00%	5,412.00
Total Department: 130 - EMPLOYEE BENEFITS:	450.81	0.00	450.81	100.00%	901.62	0.00	901.62	100.00%	5,412.00
Department: 150 - FIRE DEPARTMENT									
Revenue	38,859.45	5,597.39	-33,262.06	-85.60%	77,718.90	17,237.52	-60,481.38	-77.82%	466,500.00
Expense	76,869.43	40,653.56	36,215.87	47.11%	153,738.86	178,706.45	-24,967.59	-16.24%	922,803.00
Total Department: 150 - FIRE DEPARTMENT:	-38,009.98	-35,056.17	2,953.81		-76,019.96	-161,468.93	-85,448.97		-456,303.00
Department: 160 - EMS									
Revenue	91,263.89	19,351.52	-71,912.37	-78.80%	182,527.78	42,843.80	-139,683.98	-76.53%	1,095,605.00
Expense	92,267.70	72,927.91	19,339.79	20.96%	184,535.40	189,498.66	-4,963.26	-2.69%	1,107,656.00
Total Department: 160 - EMS:	-1,003.81	-53,576.39	-52,572.58		-2,007.62	-146,654.86	-144,647.24		-12,051.00
Department: 170 - BUILDING INSPECTION									
Revenue	2,603.12	971.90	-1,631.22	-62.66%	5,206.24	2,702.90	-2,503.34	-48.08%	31,250.00
Expense	9,435.68	3,941.82	5,493.86	58.22%	18,871.36	5,505.92	13,365.44	70.82%	113,274.00
Total Department: 170 - BUILDING INSPECTION:	-6,832.56	-2,969.92	3,862.64		-13,665.12	-2,803.02	10,862.10		-82,024.00
Department: 190 - ANIMAL CONTROL									
Revenue	599.76	60.00	-539.76	-90.00%	1,199.52	70.00	-1,129.52	-94.16%	7,200.00
Expense	1,232.91	600.00	632.91	51.33%	2,465.82	6,369.84	-3,904.02	-158.33%	14,801.00
Total Department: 190 - ANIMAL CONTROL:	-633.15	-540.00	93.15		-1,266.30	-6,299.84	-5,033.54		-7,601.00
Department: 210 - STREET DEPT									
Revenue	63,340.15	79,477.52	16,137.37	25.48%	126,680.30	143,331.89	16,651.59	13.14%	760,386.00
Expense	79,710.72	70,551.29	9,159.43	11.49%	159,421.44	204,045.03	-44,623.59	-27.99%	956,912.00
Total Department: 210 - STREET DEPT:	-16,370.57	8,926.23	25,296.80		-32,741.14	-60,713.14	-27,972.00		-196,526.00
Department: 212 - STREET IMPROVE									
Revenue	741.37	540.94	-200.43	-27.04%	1,482.74	589.24	-893.50	-60.26%	8,900.00
Expense	0.00	1,993.75	-1,993.75	0.00%	0.00	2,021.25	-2,021.25	0.00%	0.00
Total Department: 212 - STREET IMPROVE:	741.37	-1,452.81	-2,194.18		1,482.74	-1,432.01	-2,914.75		8,900.00
Department: 240 - STREET LIGHTS & ELECTRIC									
Expense	11,745.30	11,952.62	-207.32	-1.77%	23,490.60	20,672.04	2,818.56	12.00%	141,000.00

Monthly Budget Report

For Fiscal: Current Period Ending: 08/31/2026

Account Typ...	August Budget	August Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
Total Department: 240 - STREET LIGHTS & ELECTRIC:	11,745.30	11,952.62	-207.32	-1.77%	23,490.60	20,672.04	2,818.56	12.00%	141,000.00
Department: 280 - AIRPORT - CITY									
Revenue	97,499.97	98.69	-97,401.28	-99.90%	194,999.94	197.37	-194,802.57	-99.90%	1,170,468.00
Expense	101,090.53	1,990.41	99,100.12	98.03%	202,181.06	5,460.99	196,720.07	97.30%	1,213,572.00
Total Department: 280 - AIRPORT - CITY:	-3,590.56	-1,891.72	1,698.84		-7,181.12	-5,263.62	1,917.50		-43,104.00
Department: 299 - OTHER PUBLIC WORKS									
Revenue	13,744.50	13,695.89	-48.61	-0.35%	27,489.00	30,161.88	2,672.88	9.72%	165,000.00
Total Department: 299 - OTHER PUBLIC WORKS:	13,744.50	13,695.89	-48.61	-0.35%	27,489.00	30,161.88	2,672.88	9.72%	165,000.00
Department: 410 - LIBRARY DEPT									
Revenue	6,392.59	2,483.34	-3,909.25	-61.15%	12,785.18	3,878.50	-8,906.68	-69.66%	76,742.00
Expense	33,156.35	30,446.96	2,709.39	8.17%	66,312.70	91,338.81	-25,026.11	-37.74%	398,036.00
Total Department: 410 - LIBRARY DEPT:	-26,763.76	-27,963.62	-1,199.86		-53,527.52	-87,460.31	-33,932.79		-321,294.00
Department: 411 - LIBRARY MEMORIAL ACCT									
Revenue	0.00	172.80	172.80	0.00%	0.00	345.25	345.25	0.00%	0.00
Total Department: 411 - LIBRARY MEMORIAL ACCT:	0.00	172.80	172.80	0.00%	0.00	345.25	345.25	0.00%	0.00
Department: 430 - PARKS									
Revenue	83.30	100.00	16.70	20.05%	166.60	225.00	58.40	35.05%	1,000.00
Expense	10,112.20	21,621.64	-11,509.44	-113.82%	20,224.40	57,851.63	-37,627.23	-186.05%	121,395.00
Total Department: 430 - PARKS:	-10,028.90	-21,521.64	-11,492.74		-20,057.80	-57,626.63	-37,568.83		-120,395.00
Department: 450 - CEMETERY									
Revenue	2,249.10	6,212.00	3,962.90	176.20%	4,498.20	7,385.47	2,887.27	64.19%	27,000.00
Expense	7,167.46	10,987.35	-3,819.89	-53.29%	14,334.92	35,235.58	-20,900.66	-145.80%	86,044.00
Total Department: 450 - CEMETERY:	-4,918.36	-4,775.35	143.01		-9,836.72	-27,850.11	-18,013.39		-59,044.00
Department: 499 - POOL									
Revenue	17,076.50	17,119.87	43.37	0.25%	34,153.00	37,702.35	3,549.35	10.39%	205,000.00
Expense	10,157.93	8,051.51	2,106.42	20.74%	20,315.86	40,988.40	-20,672.54	-101.76%	121,944.00
Total Department: 499 - POOL:	6,918.57	9,068.36	2,149.79		13,837.14	-3,286.05	-17,123.19		83,056.00
Department: 520 - COMMUNITY BEAUTIFICATION									
Revenue	3,498.60	10,923.97	7,425.37	212.24%	6,997.20	15,040.47	8,043.27	114.95%	42,000.00
Expense	3,915.10	4,116.50	-201.40	-5.14%	7,830.20	7,869.21	-39.01	-0.50%	47,000.00
Total Department: 520 - COMMUNITY BEAUTIFICATION:	-416.50	6,807.47	7,223.97		-833.00	7,171.26	8,004.26		-5,000.00
Department: 527 - CDBG - STORM SEWERS									
Expense	416.50	1,993.75	-1,577.25	-378.69%	833.00	1,993.75	-1,160.75	-139.35%	5,000.00
Total Department: 527 - CDBG - STORM SEWERS:	416.50	1,993.75	-1,577.25	-378.69%	833.00	1,993.75	-1,160.75	-139.35%	5,000.00
Department: 529 - SAFE ROUTES TO SCHOOL									
Expense	8,330.00	0.00	8,330.00	100.00%	16,660.00	0.00	16,660.00	100.00%	100,000.00
Total Department: 529 - SAFE ROUTES TO SCHOOL:	8,330.00	0.00	8,330.00	100.00%	16,660.00	0.00	16,660.00	100.00%	100,000.00

Monthly Budget Report

For Fiscal: Current Period Ending: 08/31/2026

Account Typ...	August Budget	August Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
Department: 530 - HOUSING REHAB 1									
Expense	0.00	1,103.00	-1,103.00	0.00%	0.00	5,868.40	-5,868.40	0.00%	0.00
Total Department: 530 - HOUSING REHAB 1:	0.00	1,103.00	-1,103.00	0.00%	0.00	5,868.40	-5,868.40	0.00%	0.00
Department: 538 - TIF URBAN RENEWAL									
Revenue	15,385.92	129.61	-15,256.31	-99.16%	30,771.84	539.81	-30,232.03	-98.25%	184,705.00
Expense	916.30	0.00	916.30	100.00%	1,832.60	0.00	1,832.60	100.00%	11,000.00
Total Department: 538 - TIF URBAN RENEWAL:	14,469.62	129.61	-14,340.01		28,939.24	539.81	-28,399.43		173,705.00
Department: 599 - ECONOMIC DEVELOPMENT									
Expense	7,763.56	3,682.33	4,081.23	52.57%	15,527.12	3,778.74	11,748.38	75.66%	93,200.00
Total Department: 599 - ECONOMIC DEVELOPMENT:	7,763.56	3,682.33	4,081.23	52.57%	15,527.12	3,778.74	11,748.38	75.66%	93,200.00
Department: 610 - MAYOR & COUNCIL									
Expense	4,018.71	3,979.96	38.75	0.96%	8,037.42	9,696.01	-1,658.59	-20.64%	48,244.00
Total Department: 610 - MAYOR & COUNCIL:	4,018.71	3,979.96	38.75	0.96%	8,037.42	9,696.01	-1,658.59	-20.64%	48,244.00
Department: 620 - CITY CLERK									
Expense	3,083.65	53.88	3,029.77	98.25%	6,167.30	106.22	6,061.08	98.28%	37,019.00
Total Department: 620 - CITY CLERK:	3,083.65	53.88	3,029.77	98.25%	6,167.30	106.22	6,061.08	98.28%	37,019.00
Department: 630 - ELECTIONS									
Expense	299.88	0.00	299.88	100.00%	599.76	0.00	599.76	100.00%	3,600.00
Total Department: 630 - ELECTIONS:	299.88	0.00	299.88	100.00%	599.76	0.00	599.76	100.00%	3,600.00
Department: 650 - CITY HALL & GEN BLDGS									
Revenue	14,860.72	26,196.37	11,335.65	76.28%	29,721.44	49,117.99	19,396.55	65.26%	178,400.00
Expense	18,184.53	11,413.89	6,770.64	37.23%	36,369.06	29,002.10	7,366.96	20.26%	218,300.00
Total Department: 650 - CITY HALL & GEN BLDGS:	-3,323.81	14,782.48	18,106.29		-6,647.62	20,115.89	26,763.51		-39,900.00
Department: 651 - OFFICE STAFF									
Expense	4,154.05	4,491.00	-336.95	-8.11%	8,308.10	23,582.39	-15,274.29	-183.85%	49,869.00
Total Department: 651 - OFFICE STAFF:	4,154.05	4,491.00	-336.95	-8.11%	8,308.10	23,582.39	-15,274.29	-183.85%	49,869.00
Department: 659 - HOTEL/MOTEL									
Revenue	9,579.50	12,018.29	2,438.79	25.46%	19,159.00	25,830.16	6,671.16	34.82%	115,000.00
Expense	9,579.50	12,430.68	-2,851.18	-29.76%	19,159.00	23,655.36	-4,496.36	-23.47%	115,000.00
Total Department: 659 - HOTEL/MOTEL:	0.00	-412.39	-412.39		0.00	2,174.80	2,174.80		0.00
Department: 710 - DEBT SERVICE									
Revenue	12,832.36	421.22	-12,411.14	-96.72%	25,664.72	12,309.86	-13,354.86	-52.04%	154,050.00
Expense	12,832.36	0.00	12,832.36	100.00%	25,664.72	0.00	25,664.72	100.00%	154,050.00
Total Department: 710 - DEBT SERVICE:	0.00	421.22	421.22		0.00	12,309.86	12,309.86		0.00
Department: 810 - WATER									
Revenue	215,305.50	170,900.35	-44,405.15	-20.62%	430,611.00	353,564.35	-77,046.65	-17.89%	2,584,700.00
Expense	215,662.88	137,019.05	78,643.83	36.47%	431,325.76	323,012.98	108,312.78	25.11%	2,588,991.00
Total Department: 810 - WATER:	-357.38	33,881.30	34,238.68		-714.76	30,551.37	31,266.13		-4,291.00

Monthly Budget Report

For Fiscal: Current Period Ending: 08/31/2026

Account Typ...	August Budget	August Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
Department: 815 - SEWER									
Revenue	160,677.37	154,711.26	-5,966.11	-3.71%	321,354.74	317,097.51	-4,257.23	-1.32%	1,928,900.00
Expense	160,635.66	52,633.40	108,002.26	67.23%	321,271.32	197,976.59	123,294.73	38.38%	1,928,400.00
Total Department: 815 - SEWER:	41.71	102,077.86	102,036.15		83.42	119,120.92	119,037.50		500.00
Department: 825 - GAS FRANCHISE									
Revenue	35,402.50	103,127.23	67,724.73	191.30%	70,805.00	103,127.23	32,322.23	45.65%	425,000.00
Total Department: 825 - GAS FRANCHISE:	35,402.50	103,127.23	67,724.73	191.30%	70,805.00	103,127.23	32,322.23	45.65%	425,000.00
Department: 835 - MUNICIPAL AIRPORT									
Revenue	14,849.05	28,984.81	14,135.76	95.20%	29,698.10	64,717.17	35,019.07	117.92%	178,260.00
Expense	14,849.05	41,655.87	-26,806.82	-180.53%	29,698.10	86,938.28	-57,240.18	-192.74%	178,260.00
Total Department: 835 - MUNICIPAL AIRPORT:	0.00	-12,671.06	-12,671.06		0.00	-22,221.11	-22,221.11		0.00
Department: 865 - STORM WATER									
Revenue	7,280.42	7,043.08	-237.34	-3.26%	14,560.84	14,408.62	-152.22	-1.05%	87,400.00
Expense	12,203.45	118.32	12,085.13	99.03%	24,406.90	118.32	24,288.58	99.52%	146,500.00
Total Department: 865 - STORM WATER:	-4,923.03	6,924.76	11,847.79		-9,846.06	14,290.30	24,136.36		-59,100.00
Department: 910 - TRANSFERS									
Revenue	0.00	103,552.48	103,552.48	0.00%	0.00	103,552.48	103,552.48	0.00%	0.00
Expense	0.00	103,552.48	-103,552.48	0.00%	0.00	103,552.48	-103,552.48	0.00%	0.00
Total Department: 910 - TRANSFERS:	0.00	0.00	0.00		0.00	0.00	0.00		0.00
Department: 950 - GENERAL REVENUES									
Revenue	228,371.41	19,521.12	-208,850.29	-91.45%	456,742.82	73,520.23	-383,222.59	-83.90%	2,741,554.00
Expense	0.00	62,832.87	-62,832.87	0.00%	0.00	62,832.87	-62,832.87	0.00%	0.00
Total Department: 950 - GENERAL REVENUES:	228,371.41	-43,311.75	-271,683.16		456,742.82	10,687.36	-446,055.46		2,741,554.00
Department: 951 - INSURANCE CLAIMS									
Revenue	0.00	46,740.70	46,740.70	0.00%	0.00	105,721.81	105,721.81	0.00%	0.00
Expense	0.00	0.00	0.00	0.00%	0.00	66,947.84	-66,947.84	0.00%	0.00
Total Department: 951 - INSURANCE CLAIMS:	0.00	46,740.70	46,740.70		0.00	38,773.97	38,773.97		0.00
Department: 952 - FLEX PLAN									
Revenue	0.00	1,757.78	1,757.78	0.00%	0.00	4,403.95	4,403.95	0.00%	0.00
Expense	0.00	1,256.78	-1,256.78	0.00%	0.00	2,612.29	-2,612.29	0.00%	0.00
Total Department: 952 - FLEX PLAN:	0.00	501.00	501.00		0.00	1,791.66	1,791.66		0.00
Report Total:	10,794.03	-8,313.22	-19,107.25		21,588.06	-595,229.34	-616,817.40		129,576.00

Fund Summary

Fund	August Budget	August Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
001 - GENERAL FUND	-46,565.25	-125,173.87	-78,608.62		-93,130.50	-641,449.34	-548,318.84		-559,006.00
002 - POLICE K-9 FUND	-583.10	-82.40	500.70		-1,166.20	-82.40	1,083.80		-7,000.00
004 - LIBRARY	-4,078.63	-8,981.22	-4,902.59		-8,157.26	-12,319.48	-4,162.22		-48,963.00
005 - LIBRARY MEMORIAL	0.00	172.80	172.80		0.00	345.25	345.25		0.00
006 - FIRE DEPT CAP RESERVE	0.00	0.00	0.00		0.00	0.00	0.00		0.00
008 - UTILITY FRANCHISE	35,402.50	0.00	-35,402.50		70,805.00	0.00	-70,805.00		425,000.00
110 - ROAD USE TAX FUND	-18,272.67	19,333.26	37,605.93		-36,545.34	-32,724.85	3,820.49		-219,360.00
112 - EMPLOYEE BENEFIT	4,264.82	-120,757.24	-125,022.06		8,529.64	-201,245.69	-209,775.33		51,195.00
120 - HOTEL/MOTEL TAX	-416.50	-412.39	4.11		-833.00	1,674.80	2,507.80		-5,000.00
122 - LOST - POOL	12,911.50	17,119.87	4,208.37		25,823.00	30,569.33	4,746.33		155,000.00
123 - LOST - FIRE	5,581.10	4,478.36	-1,102.74		11,162.20	11,064.75	-97.45		67,000.00
125 - TIF	14,469.62	129.61	-14,340.01		28,939.24	539.81	-28,399.43		173,705.00
127 - LOST - ECONOMIC DEV	0.00	-692.53	-692.53		0.00	171.26	171.26		0.00
128 - LOST - INFRASTRUCTURE	13,744.50	13,695.89	-48.61		27,489.00	30,161.88	2,672.88		165,000.00
129 - LOST - SEWER	19,575.50	19,516.65	-58.85		39,151.00	42,980.68	3,829.68		235,000.00
131 - LOST - LAW CENTER	2,873.85	9,244.73	6,370.88		5,747.70	20,359.27	14,611.57		34,500.00
160 - ECONOMIC DEVELOPMENT	0.00	7,500.00	7,500.00		0.00	7,500.00	7,500.00		0.00
200 - DEBT SERVICE	0.00	421.22	421.22		0.00	12,309.86	12,309.86		0.00
304 - CAP PROJ - SHANAHAN ADI	624.75	808.50	183.75		1,249.50	808.50	-441.00		7,500.00
501 - CEMETERY PERPETUAL CAR	416.50	1,257.90	841.40		833.00	1,941.37	1,108.37		5,000.00
502 - FRIENDS OF OAKLAND CEM	83.30	0.00	-83.30		166.60	0.00	-166.60		1,000.00
600 - WATER UTILITY	-357.38	33,196.54	33,553.92		-714.76	30,395.86	31,110.62		-4,291.00
601 - WATER CUSTOMER DEPOSIT	0.00	570.00	570.00		0.00	-79.02	-79.02		0.00
609 - CITY WATER	0.00	114.76	114.76		0.00	234.53	234.53		0.00
610 - SEWER UTILITY OPERATING	-22,870.80	30,301.79	53,172.59		-45,741.60	-33,513.48	12,228.12		-274,560.00
611 - SEWER BOND SINKING	-51,349.44	-425.25	50,924.19		-102,698.88	-425.25	102,273.63		-616,440.00
612 - SEWER REVENUE RESERVE	54,686.45	52,684.67	-2,001.78		109,372.90	110,078.97	706.07		656,500.00
660 - AIRPORT-CITY	-3,590.56	-1,891.72	1,698.84		-7,181.12	-5,263.62	1,917.50		-43,104.00
661 - MUNICIPAL AIRPORT	0.00	-12,671.06	-12,671.06		0.00	-22,221.11	-22,221.11		0.00
740 - STORM WATER RESERVE	-5,339.53	4,931.01	10,270.54		-10,679.06	12,296.55	22,975.61		-64,100.00
820 - INSURANCE TRUST FUND	0.00	46,740.70	46,740.70		0.00	38,773.97	38,773.97		0.00
821 - FLEX ACCOUNT	0.00	556.20	556.20		0.00	1,888.26	1,888.26		0.00
950 - EMS RESERVE	-416.50	0.00	416.50		-833.00	0.00	833.00		-5,000.00
Report Total:	10,794.03	-8,313.22	-19,107.25		21,588.06	-595,229.34	-616,817.40		129,576.00



City of Centerville, IA

Income Statement Group Summary

For Fiscal: 2026-2027 Period Ending: 08/31/2026

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 001 - GENERAL FUND					
Revenue	3,626,490.00	3,626,490.00	166,573.11	269,134.94	3,357,355.06
Expense	4,185,496.00	4,185,496.00	291,746.98	910,584.28	3,274,911.72
Fund: 001 - GENERAL FUND Surplus (Deficit):	-559,006.00	-559,006.00	-125,173.87	-641,449.34	82,443.34
Fund: 002 - POLICE K-9 FUND					
Expense	7,000.00	7,000.00	82.40	82.40	6,917.60
Fund: 002 - POLICE K-9 FUND Total:	7,000.00	7,000.00	82.40	82.40	6,917.60
Fund: 004 - LIBRARY					
Revenue	76,742.00	76,742.00	2,483.34	3,878.50	72,863.50
Expense	125,705.00	125,705.00	11,464.56	16,197.98	109,507.02
Fund: 004 - LIBRARY Surplus (Deficit):	-48,963.00	-48,963.00	-8,981.22	-12,319.48	-36,643.52
Fund: 005 - LIBRARY MEMORIAL					
Revenue	0.00	0.00	172.80	345.25	-345.25
Fund: 005 - LIBRARY MEMORIAL Total:	0.00	0.00	172.80	345.25	-345.25
Fund: 006 - FIRE DEPT CAP RESERVE					
Revenue	22,000.00	22,000.00	0.00	0.00	22,000.00
Expense	22,000.00	22,000.00	0.00	0.00	22,000.00
Fund: 006 - FIRE DEPT CAP RESERVE Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00
Fund: 008 - UTILITY FRANCHISE					
Revenue	425,000.00	425,000.00	103,127.23	103,127.23	321,872.77
Expense	0.00	0.00	103,127.23	103,127.23	-103,127.23
Fund: 008 - UTILITY FRANCHISE Surplus (Deficit):	425,000.00	425,000.00	0.00	0.00	425,000.00
Fund: 110 - ROAD USE TAX FUND					
Revenue	760,386.00	760,386.00	79,477.52	143,331.89	617,054.11
Expense	979,746.00	979,746.00	60,144.26	176,056.74	803,689.26
Fund: 110 - ROAD USE TAX FUND Surplus (Deficit):	-219,360.00	-219,360.00	19,333.26	-32,724.85	-186,635.15
Fund: 112 - EMPLOYEE BENEFIT					
Revenue	1,080,589.00	1,080,589.00	19,301.12	38,318.05	1,042,270.95
Expense	1,029,394.00	1,029,394.00	140,058.36	239,563.74	789,830.26
Fund: 112 - EMPLOYEE BENEFIT Surplus (Deficit):	51,195.00	51,195.00	-120,757.24	-201,245.69	252,440.69
Fund: 120 - HOTEL/MOTEL TAX					
Revenue	115,000.00	115,000.00	12,018.29	25,830.16	89,169.84
Expense	120,000.00	120,000.00	12,430.68	24,155.36	95,844.64
Fund: 120 - HOTEL/MOTEL TAX Surplus (Deficit):	-5,000.00	-5,000.00	-412.39	1,674.80	-6,674.80
Fund: 122 - LOST - POOL					
Revenue	205,000.00	205,000.00	17,119.87	37,702.35	167,297.65
Expense	50,000.00	50,000.00	0.00	7,133.02	42,866.98
Fund: 122 - LOST - POOL Surplus (Deficit):	155,000.00	155,000.00	17,119.87	30,569.33	124,430.67
Fund: 123 - LOST - FIRE					
Revenue	67,000.00	67,000.00	5,478.36	12,064.75	54,935.25
Expense	0.00	0.00	1,000.00	1,000.00	-1,000.00
Fund: 123 - LOST - FIRE Surplus (Deficit):	67,000.00	67,000.00	4,478.36	11,064.75	55,935.25
Fund: 125 - TIF					
Revenue	184,705.00	184,705.00	129.61	539.81	184,165.19
Expense	11,000.00	11,000.00	0.00	0.00	11,000.00
Fund: 125 - TIF Surplus (Deficit):	173,705.00	173,705.00	129.61	539.81	173,165.19
Fund: 127 - LOST - ECONOMIC DEV					
Revenue	42,000.00	42,000.00	3,423.97	7,540.47	34,459.53

Income Statement

For Fiscal: 2026-2027 Period Ending: 08/31/2026

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Expense	42,000.00	42,000.00	4,116.50	7,369.21	34,630.79
Fund: 127 - LOST - ECONOMIC DEV Surplus (Deficit):	0.00	0.00	-692.53	171.26	-171.26
Fund: 128 - LOST - INFRASTRUCTURE					
Revenue	165,000.00	165,000.00	13,695.89	30,161.88	134,838.12
Fund: 128 - LOST - INFRASTRUCTURE Total:	165,000.00	165,000.00	13,695.89	30,161.88	134,838.12
Fund: 129 - LOST - SEWER					
Revenue	235,000.00	235,000.00	19,516.65	42,980.68	192,019.32
Fund: 129 - LOST - SEWER Total:	235,000.00	235,000.00	19,516.65	42,980.68	192,019.32
Fund: 131 - LOST - LAW CENTER					
Revenue	110,000.00	110,000.00	9,244.73	20,359.27	89,640.73
Expense	75,500.00	75,500.00	0.00	0.00	75,500.00
Fund: 131 - LOST - LAW CENTER Surplus (Deficit):	34,500.00	34,500.00	9,244.73	20,359.27	14,140.73
Fund: 160 - ECONOMIC DEVELOPMENT					
Revenue	0.00	0.00	7,500.00	7,500.00	-7,500.00
Fund: 160 - ECONOMIC DEVELOPMENT Total:	0.00	0.00	7,500.00	7,500.00	-7,500.00
Fund: 200 - DEBT SERVICE					
Revenue	154,050.00	154,050.00	421.22	12,309.86	141,740.14
Expense	154,050.00	154,050.00	0.00	0.00	154,050.00
Fund: 200 - DEBT SERVICE Surplus (Deficit):	0.00	0.00	421.22	12,309.86	-12,309.86
Fund: 304 - CAP PROJ - SHANAHAN ADDITION					
Revenue	7,500.00	7,500.00	808.50	808.50	6,691.50
Fund: 304 - CAP PROJ - SHANAHAN ADDITION Total:	7,500.00	7,500.00	808.50	808.50	6,691.50
Fund: 501 - CEMETERY PERPETUAL CARE - CITY					
Revenue	7,500.00	7,500.00	1,257.90	1,941.37	5,558.63
Expense	2,500.00	2,500.00	0.00	0.00	2,500.00
Fund: 501 - CEMETERY PERPETUAL CARE - CITY Surplus (Deficit):	5,000.00	5,000.00	1,257.90	1,941.37	3,058.63
Fund: 502 - FRIENDS OF OAKLAND CEMETERY					
Revenue	1,000.00	1,000.00	0.00	0.00	1,000.00
Fund: 502 - FRIENDS OF OAKLAND CEMETERY Total:	1,000.00	1,000.00	0.00	0.00	1,000.00
Fund: 600 - WATER UTILITY					
Revenue	2,534,700.00	2,534,700.00	131,358.24	262,831.79	2,271,868.21
Expense	2,538,991.00	2,538,991.00	98,161.70	232,435.93	2,306,555.07
Fund: 600 - WATER UTILITY Surplus (Deficit):	-4,291.00	-4,291.00	33,196.54	30,395.86	-34,686.86
Fund: 601 - WATER CUSTOMER DEPOSITS					
Revenue	50,000.00	50,000.00	570.00	840.00	49,160.00
Expense	50,000.00	50,000.00	0.00	919.02	49,080.98
Fund: 601 - WATER CUSTOMER DEPOSITS Surplus (Deficit):	0.00	0.00	570.00	-79.02	79.02
Fund: 609 - CITY WATER					
Revenue	0.00	0.00	38,972.11	89,892.56	-89,892.56
Expense	0.00	0.00	38,857.35	89,658.03	-89,658.03
Fund: 609 - CITY WATER Surplus (Deficit):	0.00	0.00	114.76	234.53	-234.53
Fund: 610 - SEWER UTILITY OPERATING					
Revenue	1,037,400.00	1,037,400.00	82,935.19	164,463.11	872,936.89
Expense	1,311,960.00	1,311,960.00	52,633.40	197,976.59	1,113,983.41
Fund: 610 - SEWER UTILITY OPERATING Surplus (Deficit):	-274,560.00	-274,560.00	30,301.79	-33,513.48	-241,046.52
Fund: 611 - SEWER BOND SINKING					
Expense	616,440.00	616,440.00	425.25	425.25	616,014.75
Fund: 611 - SEWER BOND SINKING Total:	616,440.00	616,440.00	425.25	425.25	616,014.75
Fund: 612 - SEWER REVENUE RESERVE					
Revenue	656,500.00	656,500.00	52,684.67	110,078.97	546,421.03
Fund: 612 - SEWER REVENUE RESERVE Total:	656,500.00	656,500.00	52,684.67	110,078.97	546,421.03
Fund: 660 - AIRPORT-CITY					
Revenue	1,170,468.00	1,170,468.00	98.69	197.37	1,170,270.63
Expense	1,213,572.00	1,213,572.00	1,990.41	5,460.99	1,208,111.01

Income Statement

For Fiscal: 2026-2027 Period Ending: 08/31/2026

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 660 - AIRPORT-CITY Surplus (Deficit):	-43,104.00	-43,104.00	-1,891.72	-5,263.62	-37,840.38
Fund: 661 - MUNICIPAL AIRPORT					
Revenue	178,260.00	178,260.00	28,984.81	64,717.17	113,542.83
Expense	178,260.00	178,260.00	41,655.87	86,938.28	91,321.72
Fund: 661 - MUNICIPAL AIRPORT Surplus (Deficit):	0.00	0.00	-12,671.06	-22,221.11	22,221.11
Fund: 740 - STORM WATER RESERVE					
Revenue	87,400.00	87,400.00	7,043.08	14,408.62	72,991.38
Expense	151,500.00	151,500.00	2,112.07	2,112.07	149,387.93
Fund: 740 - STORM WATER RESERVE Surplus (Deficit):	-64,100.00	-64,100.00	4,931.01	12,296.55	-76,396.55
Fund: 820 - INSURANCE TRUST FUND					
Revenue	0.00	0.00	46,740.70	105,721.81	-105,721.81
Expense	0.00	0.00	0.00	66,947.84	-66,947.84
Fund: 820 - INSURANCE TRUST FUND Surplus (Deficit):	0.00	0.00	46,740.70	38,773.97	-38,773.97
Fund: 821 - FLEX ACCOUNT					
Revenue	0.00	0.00	1,757.78	4,403.95	-4,403.95
Expense	0.00	0.00	1,201.58	2,515.69	-2,515.69
Fund: 821 - FLEX ACCOUNT Surplus (Deficit):	0.00	0.00	556.20	1,888.26	-1,888.26
Fund: 950 - EMS RESERVE					
Expense	5,000.00	5,000.00	0.00	0.00	5,000.00
Fund: 950 - EMS RESERVE Total:	5,000.00	5,000.00	0.00	0.00	5,000.00
Total Surplus (Deficit):	129,576.00	129,576.00	-8,313.22	-595,229.34	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
001 - GENERAL FUND	-559,006.00	-559,006.00	-125,173.87	-641,449.34	82,443.34
002 - POLICE K-9 FUND	-7,000.00	-7,000.00	-82.40	-82.40	-6,917.60
004 - LIBRARY	-48,963.00	-48,963.00	-8,981.22	-12,319.48	-36,643.52
005 - LIBRARY MEMORIAL	0.00	0.00	172.80	345.25	-345.25
006 - FIRE DEPT CAP RESERVE	0.00	0.00	0.00	0.00	0.00
008 - UTILITY FRANCHISE	425,000.00	425,000.00	0.00	0.00	425,000.00
110 - ROAD USE TAX FUND	-219,360.00	-219,360.00	19,333.26	-32,724.85	-186,635.15
112 - EMPLOYEE BENEFIT	51,195.00	51,195.00	-120,757.24	-201,245.69	252,440.69
120 - HOTEL/MOTEL TAX	-5,000.00	-5,000.00	-412.39	1,674.80	-6,674.80
122 - LOST - POOL	155,000.00	155,000.00	17,119.87	30,569.33	124,430.67
123 - LOST - FIRE	67,000.00	67,000.00	4,478.36	11,064.75	55,935.25
125 - TIF	173,705.00	173,705.00	129.61	539.81	173,165.19
127 - LOST - ECONOMIC DEV	0.00	0.00	-692.53	171.26	-171.26
128 - LOST - INFRASTRUCTU...	165,000.00	165,000.00	13,695.89	30,161.88	134,838.12
129 - LOST - SEWER	235,000.00	235,000.00	19,516.65	42,980.68	192,019.32
131 - LOST - LAW CENTER	34,500.00	34,500.00	9,244.73	20,359.27	14,140.73
160 - ECONOMIC DEVELOPM...	0.00	0.00	7,500.00	7,500.00	-7,500.00
200 - DEBT SERVICE	0.00	0.00	421.22	12,309.86	-12,309.86
304 - CAP PROJ - SHANAHAN...	7,500.00	7,500.00	808.50	808.50	6,691.50
501 - CEMETERY PERPETUAL ...	5,000.00	5,000.00	1,257.90	1,941.37	3,058.63
502 - FRIENDS OF OAKLAND ...	1,000.00	1,000.00	0.00	0.00	1,000.00
600 - WATER UTILITY	-4,291.00	-4,291.00	33,196.54	30,395.86	-34,686.86
601 - WATER CUSTOMER DE...	0.00	0.00	570.00	-79.02	79.02
609 - CITY WATER	0.00	0.00	114.76	234.53	-234.53
610 - SEWER UTILITY OPERAT...	-274,560.00	-274,560.00	30,301.79	-33,513.48	-241,046.52
611 - SEWER BOND SINKING	-616,440.00	-616,440.00	-425.25	-425.25	-616,014.75
612 - SEWER REVENUE RESE...	656,500.00	656,500.00	52,684.67	110,078.97	546,421.03
660 - AIRPORT-CITY	-43,104.00	-43,104.00	-1,891.72	-5,263.62	-37,840.38
661 - MUNICIPAL AIRPORT	0.00	0.00	-12,671.06	-22,221.11	22,221.11
740 - STORM WATER RESERVE	-64,100.00	-64,100.00	4,931.01	12,296.55	-76,396.55
820 - INSURANCE TRUST FU...	0.00	0.00	46,740.70	38,773.97	-38,773.97
821 - FLEX ACCOUNT	0.00	0.00	556.20	1,888.26	-1,888.26
950 - EMS RESERVE	-5,000.00	-5,000.00	0.00	0.00	-5,000.00
Total Surplus (Deficit):	129,576.00	129,576.00	-8,313.22	-595,229.34	

Drake Public Library Directors Report for September 2026



Adult Services



- *DPL will be an access point for a telehealth tablet for telehealth appointments by the end of September
- *Book Chat is reading "When Crickets Cry" by Charles Martin
- *September 23, noon - Alzheimer's Awareness Program in the Maker Space

Statistics



Circulations	3,385
Reference/Computer Help	136
Computer Users	221
Program Participants	
Adults	56
Children	73
WiFi Users	550
Meeting Room Usage	30
ILLs	65
Mometrix	16
Bridges/Libby	900

Children's Services



- *Lakeview Back to School Open House was successful, with staff seeing more than 150 families to encourage library programs
- *Mondays: Storytimes at 10:30am and 4:00pm
- *Thursdays: Drop in Craft Day starting at 3:45pm
- *Back to School Dial a Story is out now

The Council then considered the proposed action and the extent of objections thereto.

Whereupon, Council Member _____ introduced and delivered to the Clerk the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO EXCEED \$265,000 GENERAL OBLIGATION CAPITAL LOAN NOTES", and moved:

- ☐ that the Resolution be adopted.
- ☐ to ADJOURN and defer action on the Resolution and the proposal to institute proceedings for the issuance of notes to the meeting to be held at _____ .M. on the _____ day of _____, 2026, at this place.

Council Member _____ seconded the motion. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the Mayor declared the measure duly adopted as follows:

RESOLUTION NO. _____

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE
ADDITIONAL ACTION FOR THE ISSUANCE OF NOT TO
EXCEED \$265,000 GENERAL OBLIGATION CAPITAL LOAN
NOTES

WHEREAS, pursuant to notice published as required by law, the City Council has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of a Loan Agreement and the issuance of not to exceed \$265,000 General Obligation Capital Loan Notes, for essential corporate purposes, in order to provide funds to pay the costs of acquisition and equipping of an ambulance, and has considered the extent of objections received from residents or property owners as to the proposed issuance of Notes; and following action is now considered to be in the best interests of the City and residents thereof.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CENTERVILLE, STATE OF IOWA:

Section 1. That this Council does hereby institute proceedings and take additional action for the authorization and issuance in the manner required by law of not to exceed \$265,000 General Obligation Capital Loan Notes, for the foregoing essential corporate purposes.

Section 2. This Resolution shall serve as a declaration of official intent under Treasury Regulation 1.150-2 and shall be maintained on file as a public record of such intent. It is reasonably expected that the general fund moneys may be advanced from time to time for capital expenditures which are to be paid from the proceeds of the above Notes. The amounts so advanced shall be reimbursed from the proceeds of the Notes not later than eighteen months after the initial payment of the capital expenditures or eighteen months after the property is placed in service. Such advancements shall not exceed the amount authorized in this Resolution unless the same are for preliminary expenditures or unless another declaration of intention is adopted.

PASSED AND APPROVED this 21st day of September, 2026.

Mayor

ATTEST:

City Clerk



CITY OF CENTERVILLE

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Agenda Item Special Budget Report
Council Meeting Date: September 21, 2026

FY28 Budget Discussion

Many constraints affect the City's annual budget. This report focuses on one initial aspect: keeping the Budget within the cap of new State legislation. As we move further into FY28 budget preparation, we will also face a second overarching constraint: keeping the Tax Rate within the cap residents find acceptable for the services they receive.

The impacts of HF 718 are now fully in effect. The prime impacts of this bill include:

- Removal of multiple levies previously available to cities
- Ratchet down of General Fund levies to \$8.10/\$1000
- Creation of the 65+ homestead exemption

New legislation, SF 2472, will also take effect for the FY28 budget. The prime impacts of this bill include:

- A cap on the growth of the overall general fund tax revenue to 2% of the previous year.
- Moving the Homestead Tax Credit to a Tax Exemption, which moves the cost burden from the State of Iowa to the local government entity.
- There are levies that remained uncapped under the new legislation that include:
 - Liability, property & self-insurance cost Levy
 - Support of A Local Emerg. Mgmt. Comm. Levy
 - Police & Fire Retirement
 - FICA & IPERS
 - Other Employee Benefits
 - Debt. Service Levy



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FY27 Budget Review

From our FY27 budget, the expenses below are fully or partially impacted by changes in state legislation. This is not all city expenses, as some are funded by other sources.

The “base” amount is what is listed on the FY27 State budget form; the amount listed as “GFCL” is the amount of the budget that is paid from the current Consolidated General Fund Levy:

Public Safety (\$2,607,720) (GFCL: \$1,271,562)

Police Department (Dept. 110): \$1,438,552 Base – (GFCL: \$992,723)

- Offset by \$254,670 of Reimbursements, Grants, and Fines.
- Offset by \$89,500 from LOSST Law Center.
- Offset by \$62,000 from LOSST Law Center
- Offset by \$39,659 from General Liability Insurance Levy

Fire Department (Dept. 150): \$330,982 Base – (GFCL: \$228,774)

- Offset by \$27,500 from fees for service.
- Offset by \$74,708 from General Liability Insurance Levy

Ambulance (Dept. 160): \$753,171 Base – (GFCL: \$0)

- Offset by \$434,705 from EMS Levy
- Offset by \$318,466 from Insurance and Reimb.

Building Inspections (Dept. 170): \$70,000 Base – (GFCL: \$38,750)

- \$31,250 offset by building permit payments

Animal Control (Dept. 190): \$15,015 Base – (GFCL: \$11,315)

- Offset by Animal License Revenue of \$3,700

Airport (\$22,800 base) (GFCL: \$22,800)

Airport Manager (Dept. 280): (GFCL: \$22,800)

Culture & Recreation (\$466,120 base) (GFCL: \$361,157)

Library Services (Dept. 410): \$206,587 base – (GFCL: \$133,413)

- \$26,869 offset by Liability Insurance Levy.
- \$46,305 offset from LOSST
- Parks (Dept. 430): \$99,092 base – (GFCL: \$99,092)



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- No Offset

Cemetery (Dept. 450): \$83,925 base – (GFCL: \$73,930)

- Mowing (\$83,925)
- \$ 9,995 offset by Liability Insurance Levy

Other Culture and Rec (Pool) (Dept. 499): \$76,516 base – (GFCL: \$54,722)

- \$21,794 offset by Liability Insurance Levy

Community & Economic Development (\$243,100) (GFCL: \$0)

Economic Development: \$153,100 base – (GFCL: \$0 from General Fund Levy)

- \$153,100 offset by TIF Reimbursement

Housing and Urban Renewal: \$90,000 base – (GFCL: \$0 from General Fund Levy)

- \$90,000 offset by TIF Reimbursement

General Government (\$294,266) – (GFCL: -\$258,791)

Mayor, Council & City Manager \$46,427 base – (GFCL: \$46,427)

Clerk \$15,027 base – (GFCL: \$15,027)

Elections \$3,212 base – (GFCL: \$3,212)

City Hall & General Buildings \$182,600 base – (GFCL: \$4,200)

- \$178,400 Offset from Licenses, Interest, and Permits

Other General Government \$47,000 base. – (GFCL: - \$327,657)

- \$374,657 offset by Franchise Fee

Summary of FY27 Information

Public Safety (\$2,607,720) (GFCL: \$1,271,562)

Airport (\$22,800 base) (GFCL: \$22,800)

Culture & Recreation (\$466,120 base) (GFCL: \$361,157)

Community & Economic Development (\$243,100) (GFCL: \$0)

General Government (\$294,266) – (GFCL: -\$258,791)

Our total General Fund need for FY27 was projected at **\$3,634,006**.

Of that expense, **\$1,396,728** was generated from the consolidated General Fund levy. This left a funding gap of \$2,237,278 to be funded by other sources.



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FY28 Budget Preview

Public Safety (\$XXXX) (GFCL: \$1,339,745)

Police Department (Dept. 110): \$XXXX Base – (GFCL: \$1,110,396)

- Reduction in LOSST Offset of \$86,500
- Increase of \$24,001 in salary for PD
- Increase of \$12,285.31 in salary for Dispatch
- Offset by an additional \$5113 in reimbursement from the Sheriff's Office

Fire Department (Dept. 150): \$XXXX Base – (GFCL: \$225,849)

- Increase of \$ 7,075 in salary for Fire Dept.
- Offset by \$10,000 from Rental Inspection Program

Ambulance (Dept. 160): \$XXXX Base – (GFCL: \$0)

- Keeping FY27 numbers, as the EMS Levy and Reimbursements will offset GFCL to \$0

Building Inspections (Dept. 170): \$0 Base – (GFCL: \$0)

- Reduction of all Building Inspection Dept. Cost.
- Assumes transition to Fire Dept. Inspection

Animal Control (Dept. 190): \$7,200 Base – (GFCL: \$3,500)

- Current commitment of \$600 per month with Furever Friends
- Offset by Animal License Revenue of \$3,700

Airport (\$22,800 base) (GFCL: \$22,800)

Airport Manager (Dept. 280): (GFCL: \$22,800)

Culture & Recreation (\$XXX base) (GFCL: \$367,136)

Library Services (Dept. 410): \$XXXX base – (GFCL: \$139,392)

- Projected Increase of \$5,979

Parks (Dept. 430): \$XXXX base – (GFCL: \$99,092)

- No Offset

Cemetery (Dept. 450): \$83,925 base – (GFCL: \$73,930)

- Mowing (\$83,925)
- \$ 9,995 offset by Liability Insurance Levy



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Other Culture and Rec (Pool) (Dept. 499): \$XXX base – (GFCL: \$54,722)

- \$21,794 offset by Liability Insurance Levy

Community & Economic Development (\$XXX) (GFCL: \$0)

Economic Development: \$XXX base – (GFCL: \$0 from General Fund Levy)

- Keeping FY27 numbers, as the cost will offset GFCL to \$0

Housing and Urban Renewal: \$XXX base – (GFCL: \$0 from General Fund Levy)

- Keeping FY27 numbers, as the cost will offset GFCL to \$0

General Government (\$296,395) – (GFCL: -\$258,791)

Mayor, Council & City Manager \$46,427 base – (GFCL: \$47,334)

- Increase of \$907 in salary

Clerk \$15,027 base – (GFCL: \$15,405)

- Increase of \$378 in salary

Elections \$3,212 base – (GFCL: \$3,212)

City Hall & General Buildings \$182,600 base – (GFCL: \$4,200)

- \$178,400 Offset from Licenses, Interest, and Permits

Other General Government \$47,000 base. – (GFCL: - \$327,657)

- \$374,657 offset by Franchise Fee
- Increase of \$844 in salary

Summary of FY28 Information

Public Safety (\$XXX base) (GFCL: \$1,339,745)

Airport (\$22,800 base) (GFCL: \$22,800)

Culture & Recreation (\$XXX base) (GFCL: \$367,136)

Community & Economic Development (\$xxx Base) (GFCL: \$0)

General Government (\$XXX Base) – (GFCL: -\$258,791)

\$1,424,662 (increase of \$27,934) is the projected cap of what the GCFL can cover in the best-case scenario. This figure was determined using a simple formula: the FY27 CGFL (**\$1,396,728**) multiplied by 102%.



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Using the FY27 numbers combined with known contracted obligations of the city (i.e., Union Contracts, Mowing Contracts, etc.), the current projected general fund need for FY28 is \$1,470,890. This leaves an additional funding gap of \$46,228 to be funded by other sources than in the previous fiscal year.

This funding gap will fluctuate as we get closer to the April 2027 deadline for our FY28 budget. The State and the County still need to provide data for us to fully determine the impact of the legislative changes. This gap is the starting point for the deficit we will have to overcome in the next fiscal year, with changes in valuations and exemptions being the major factors in how much that gap will fluctuate. This deficit will also increase in future years as inflation factors will outpace the 2% growth cap.

The initial bottom line of the budget issue we face for FY28 is how to increase funding, decrease spending, or transfer the \$46,228 cost burden.