

TRANSFERS BETWEEN FUNDS

Fund	Transferred From	Fund	Transferred To	Explanation of activity	2023-2024
001	General fund	110	Road use tax fund	Prior year Expenses Recorded in the RUT Fund that are Gen Fund Expenditures	\$ -
001	General fund	355	D&D Fund	Landfill revenue in excess of expenses for prior fiscal year	\$ 20,000
001	General fund	690	Transit	Property taxes collected in general (as required) with the cash being transferred to the transit enterprise fund	\$ 275,000
030	Capital Reserve	110	Road use tax fund	PD and P&R portion of Project purchased in RUT	\$ 8,100
030	Capital Reserve	312	Airport Project Fund	City portion of Airport Grant Project	\$ 50,000
031	Building Maint Fund	133	Grants: Other Federal	City Portion of Coliseum Generator Project	\$ 26,775
031	Building Maint Fund	312	Airport Project Fund	Airport Sewer Repairs	\$ 11,500
110	Road use tax fund	001	General	Reimbursement to general fund for employee wages associated with the public works department	\$ 1,176,363
110	Road use tax fund	311	RISE Street Grants	Edgewood Ext Project Costs	
110	Road use tax fund	395	Economic Development Project Fund	Various street projects	
110	Road use tax fund	362	2020 GO Bonds & Projects	Railroad Quite Zone Expenses	\$ 642,803
112	Employee benefits fund	001	General	Reimbursement to general fund for employee benefits: FICA, IPERS, group health insurance, workman's comp, retirees health savings contributions (non-union payout in lieu of sick and vacation based upon guidelines for payouts)	\$ 3,070,871
117	Police & fire retirement	001	General	Reimbursement to general fund for civil service retirement payments to Municipal Fire & Police Retirement System of Iowa (MFPSI)	\$ 1,180,148
119	Emergency Levy Fund	001	General	Property taxes collected in Emergency fund with the cash being transferred to the general fund	\$ 262,974
121	LOST - Council Desig	001	General	FY 23: Council Designated: Reimbursement of Inflationary Payment. FY24: Council Designated to offset General Fund deficit	\$ 328,526
121	LOST - Council Desig	010	Cash Flow Reserve Fund	Transfer to have Reserve Fund at 16% in FY23 and 17% in FY24, of Fund 001 budgeted expenses	\$ 288,000
121	LOST - Council Desig	132	Grants: State and Local	Downtown Revitalization (DTR) grant	\$ 375,000
121	LOST - Council Desig	183	Economic Development Project Fund	Clear deficit in fund now that property has sold	
121	Local Option Sales Tax	200	Debt Service Fund	Property tax relief from local option sales tax (LOST) collected to pay for bond payments	\$ 3,333,609
121	LOST - Storm Sewer/Street Improvements	311	RISE Street Grants	City Portion of Project Costs, Edgewood Ext	\$ 25,000
121	LOST - Council Desig	340	Bike Trail Fund	Bike Trail Engineering Expenses	

Fund	Transferred From	Fund	Transferred To	Explanation of activity	2023-2024
121	LOST - Storm Sewer/Street Improvements	363	2021 GO Bonds & Projects	Street Improvement Projects	
121	LOST - Storm Sewer/Street Improvements	364	2022 GO Bonds & Projects	Street Improvement Projects	\$ 115,250
121	LOST - Storm Sewer/Street Improvements	395	Economic Development Project Fund	South 7th Ave Ext Proj Costs	
121	LOST - Council Desig	611	WPCP Revenue Fund	Council Designated: Reimbursement of Inflationary Payment	
121	LOST - Council Desig	690	Transit	Council Designated: Reimbursement of Inflationary Payment	
121	LOST - Council Desig	740	Storm Water Fund	Council Designated: Reimbursement of Inflationary Payment	
125	TIF tax collection fund	001	General	MCBD, Chamber, and façade/code grant expenses paid by general fund. Cash is transferred from TIF collection fund where the property taxes are collected.	\$ 127,915
125	TIF tax collection fund	200	Debt Service Fund	To Pay for TIF portion of GO Debt	\$ 325,806
130	City Tort Liabilty	140	PR Donation Fund	Remaining Insurance Funds	
130	City Tort Liabilty	156	Fire Donation Fund	Remaining Insurance Funds	
130	City Tort Liabilty	170	Library Donation Fund	Remaining Insurance Funds	
130	City Tort Liabilty	312	Airport Project Fund	Remaining Insurance Funds	
130	City Tort Liabilty	615	WPCP Plant & Improvement	Insurance Reimbursement For Project Expenses	
140	PR Donation Fund	133	Undesignated Federal Grants	Portion of Coliseum Generator Project	\$ 82,275
140	PR Donation Fund	760	Aquatic Center Concession	Reimbursement of Aquatic Center Painting Costs	
145	Tornado Fund	110	Road use tax fund	Purchase of New Drump Truck, replacement of truck used during Tornado clean up.	\$ 141,000
145	Tornado Fund	130	City Tort Liability	Tornado Related Expenditures	
149	FEMA- Winds	130	City Tort Liability	Derecho Related Expenditures	
300	CIP Tax Collection Fund	030	Capital Improvement Reserve Fund	Capital expenditures paid from governmental capital reserve fund. Cash is transferred from the capital improvement levy funds where the property taxes were receipted.	\$ 696,423
300	CIP Tax Collection Fund	32	CIP Large Equipment	Capital expenditures paid from governmental capital reserve fund. Cash is transferred from the capital improvement levy funds where the property taxes were receipted. For future fire truck purchase.	\$ 94,086
360	2019 GO Bonds & Projects	110	Road use tax fund	Move Bond Proceeds to Corresponding Bond Projects	

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360	2019 GO Bonds & Projects	363	2021 GO Bonds	Move Bond Proceeds to Corresponding Bond Projects	
360	2019 GO Bonds & Projects	395	Economic Development Project Fund	Move Bond Proceeds to Corresponding Bond Projects	
363	2021 GO Bonds & Projects	110	Road use tax fund	Move Bond Proceeds to Corresponding Bond Projects	
363	2021 GO Bonds & Projects	360	2019 GO Bonds & Projects	Move Bond Proceeds to Corresponding Bond Projects	
363	2021 GO Bonds & Projects	395	Economic Development Project Fund	Move Bond Proceeds to Corresponding Bond Projects	\$ 7,000
364	2022 GO Bonds & Projects	363	2021 GO Bonds & Projects	Move Bond Proceeds to Corresponding Bond Projects	\$ 2,463,464
389	American Rescue Plan	001	General	Cover Budgeted General Fund Deficit	\$ 49,389
389	American Rescue Plan	311	RISE Street Grants	Edgewood Ext Project Costs	
389	American Rescue Plan	363	2021 GO Bonds & Projects	State Street Reconstruction Project costs	\$ 2,461,741
610	WPCP	200	Debt Service Fund	Fund WPCP GO Bond Payments	\$ 504,518
611	WPCP Rev Fund	363	2021 GO Bonds & Projects	Sanitary Sewer Project Costs	\$ 523,900
611	WPCP Rev Fund	395	Economic Development Project Fund	Sanitary Sewer Project Costs	
615	WPCP Plant & Improvement	364	2022 GO Bonds & Projects	Sanitary Sewer Project Costs	\$ 489,500
740	Storm Sewer Utility	200	Debt Service Fund	Fund Storm Sewer GO Bond Payments	\$ 541,506
740	Storm Sewer Utility	395	Economic Development Project Fund	Storm Sewer Costs for Project	
				TOTAL FOR BUDGET SUBMISSION	\$ 19,698,442
610/611	WPCP funds	610, 612,615, 617	WPCP funds	Cover consolidation of project funds within WPCP series and move dollars from WPCP revenue fund to WPCP expenditure fund	\$ 9,111,901
TOTALS INCLUDING INTERFUND TRANSFERS					