

Public Participation in a City Council Meeting:

The Public Comment portion of the meeting is the time to address the Mayor and City Council on topics not on the agenda. If a member of the public wishes to comment on an item on the agenda, they may do so while that item is being discussed by coming to the microphone and stating your name and address. Comments should be limited to 3 minutes or less and should be addressed to the Mayor and Council as a whole and not individually. Response from elected officials or staff is at the Mayor's discretion.

**CITY OF MARSHALLTOWN COUNCIL AGENDA
CITY HALL COUNCIL CHAMBERS
10 WEST STATE STREET
APRIL 8, 2024, 5:30 PM**

A. CALL TO ORDER**B. PLEDGE OF ALLEGIANCE****C. ROLL CALL**

Kell, Ladehoff, Mitchell, Nichols, Schneider, Thompson, Vacancy
(4th Ward)

D. PUBLIC COMMENT

Members of the public may make comments on any item which was not on the agenda during this time. The speaker shall approach the microphone, and state his or her name and address. Comments shall be limited to three minutes unless a longer comment is authorized by the Mayor. The speaker shall direct comments to the Mayor and to the Council as a whole.

The Mayor and Councilors shall not engage in discussion or debate on items raised by members of the public, and no action may be taken on items raised in public comments in order to comply with open meeting laws.

E. MAYOR, COUNCIL AND ADMINISTRATOR COMMENTS**F. CONSENT AGENDA****1. APPROVE MINUTES 03/25/24 AND 04/01/24 MEETINGS
AND BILL LIST \$1,507,213.77**

Documents:

[2024-03-25_SIGNED Council Minutes.pdf](#)
[2024-04-01_SIGNED Council Minutes.pdf](#)
[2024-04-01_SIGNED Council Minutes Work](#)

[Session.pdf](#)
[2024-04-08_BILL LIST Summary.pdf](#)
[2024-04-08_BILL LIST Detail.pdf](#)

2. APPROVE ALCOHOL LICENSE RENEWALS

- Adelina's, 101 N Center St
- The Spot, 217 1/2 N 13th St
- La Carretta, 308 Iowa Ave E
- Casey's #1441, 1402 S 12th Ave
- Smokin' G's, 25 W Main St
- American Legion, 1301 S 6th St

3. APPOINT MARK EATON TO THE BOARD OF ADJUSTMENT, TERM 4/1/24-3/31/29

4. RECEIPT OF BUILDING & TRADE PERMIT REPORT-MARCH 2024

Documents:

[0324.pdf](#)

5. RESOLUTION 2024-067 SETTING A PUBLIC HEARING ON THE HUD SECTION 8 RENT ASSISTANCE PROGRAM ADMINISTRATIVE PLAN

Documents:

[2024-04-08_2024-067_Resolution Set Public Hearing Section 8 Administrative Plan.pdf](#)
[2024-04-08_2024-067_Annual and 5-year Plan.pdf](#)
[Adm Plan Glossary 1-24.pdf](#)
[Chapter 1 Plan Overview.pdf](#)
[Chapter 2 Fair Housing.pdf](#)
[Chapter 3 Eligibility.pdf](#)
[Chapter 4 Applications.pdf](#)
[Chapter 5 Briefings and Voucher Issuance.pdf](#)
[Chapter 6 Income.pdf](#)
[Chapter 7 Verifications.pdf](#)
[Chapter 8 NSPIRE.pdf](#)
[Chapter 9 General Leasing Policies.pdf](#)
[Chapter 10 Moving and Portability.pdf](#)
[Chapter 11 Reexaminations.pdf](#)
[Chapter 12 Termination of Assistance and Tenancy.pdf](#)
[Chapter 13 Owners.pdf](#)
[Chapter 14 Program Integrity.pdf](#)
[Chapter 15 Special Housing Types.pdf](#)
[Chapter 16 Program Administration.pdf](#)

6. RESOLUTION 2024-068 APPROVING AGREEMENT BETWEEN THE CITY OF MARSHALLTOWN AND THE INTERNATIONAL ASSOCIATION OF FIREFIGHTERS, LOCAL UNION NO. 16

Documents:

[2024-04-08_2024-068_Resolution Approving Union Contract-Fire.pdf](#)

7. RESOLUTION 2024-069 APPROVING AGREEMENT BETWEEN THE CITY OF MARSHALLTOWN AND THE MARSHALLTOWN POLICE DEPARTMENT CHAUFFEURS, TEAMSTERS AND HELPERS LOCAL NO. 238 AFFILIATED WITH THE INTERNATIONAL BROTHERHOOD OF TEAMSTERS

Documents:

[2024-04-08_2024-069_Resolution Approving Union Contract-Police.pdf](#)

8. RESOLUTION 2024-070 APPROVING AGREEMENT BETWEEN THE CITY OF MARSHALLTOWN AND THE MARSHALLTOWN ENGINEERING DIVISION, SEWER DIVISION, STREET DIVISION, AND UTILITY DIVISION OF THE PUBLIC WORKS DEPARTMENT PUBLIC, PROFESSIONAL AND MAINTENANCE EMPLOYEES LOCAL NO. 2003, IUPAT

Documents:

[2024-04-08_2024-070_Resolution Approving Union Contract-PPME.pdf](#)

9. RESOLUTION 2024-071 SETTING A PUBLIC HEARING FOR THE CONVEYANCE AND TRANSFER OF TITLE OF CITY OWNED VACANT LOTS

Documents:

[2024-04-08_2024-071_Resolution Setting PH for Sale of Vacant Lots.pdf](#)
[2024-04-08_2024-071_Request for Sealed Bids Vacant Lots 03.13.24.pdf](#)
[2024-04-08_2024-071_Bid Tab Vacant Lots 04.02.24.pdf](#)

10. RESOLUTION 2024-072 SETTING PUBLIC HEARING PRIOR TO APPROVING THE BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2025 AND CERTIFYING THE PROPERTY TAX LEVY

Documents:

[2024-04-08_2024-072_Resolution Set Public Hearing FY25 Budget.pdf](#)
[2024-04-08_2024-072_Memo for FY25 Budget to set public hearing.pdf](#)
[FY25 Budget and Certification of Property Taxes.pdf](#)
[Projected Fund Balance Report.pdf](#)
[Budget comparison report for revenues.pdf](#)
[Budget Comparison Report for total expenses all funds.pdf](#)
[Transfers for FY24 and FY25.pdf](#)
[LOST detail for FY24 and FY25.pdf](#)
[MARSHALLTOWN WATER WORKS BUDGET.pdf](#)

11. RESOLUTION 2024-073 SETTING PUBLIC HEARING PRIOR TO APPROVING THE AMENDED BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2024

Documents:

[2024-04-08_2024-073_Resolution Set Public Hearing FY24 Budget Amendment.pdf](#)
[Memo for FY24 Budget Amendment to set public hearing.pdf](#)
[Notice of Public Hearing - Amendment of Current Budget.pdf](#)
[FY24 Budget Comparison for Revenues.pdf](#)
[FY24 Budget Comparison for Expenses.pdf](#)
[Projected Fund Balance Report.pdf](#)
[Transfers for FY24 and FY25.pdf](#)
[LOST detail for FY24 and FY25.pdf](#)
[MARSHALLTOWN WATER WORKS BUDGET.pdf](#)

12. RESOLUTION 2024-074 TO APPROVE THE CODE BUILDING UPGRADE GRANT APPLICATION FOR 202 E. CHURCH ST, MARSHALLTOWN, IOWA

Documents:

[2024-04-08_2024-074_Resolution Approve Code Building Upgrade - 202 E Church St.pdf](#)
[2024-04-08_2024-074_REM Homes_202 E. Church_City Code Request 4.3.24.pdf](#)

13. RESOLUTION 2024-075 APPROVING THE COMPLETION OF THE DEMOLITION OF 24 NORTH 1ST AVENUE BY LANSING BROTHERS CONSTRUCTION

Documents:

[2024-04-08_2024-075_Resolution Approving Completion of Demo 24 N 1st Ave.pdf](#)
[2024-04-08_2024-075_Memo Project Acceptance_24](#)

G. MOTIONS

- 1. MOTION TO APPROVE A NEW 8 MONTH SPECIAL CLASS C RETAIL ALCOHOL LICENSE FOR BREWSTERS INC AT THE MARSHALLTOWN SOFTBALL COMPLEX, 801 S 6TH ST**
- 2. MOTION TO APPOINT GARY THOMPSON TO THE SOLID WASTE COMMISSION, TERM ENDING 1/13/25**
- 3. MOTION TO APPOINT MARK MITCHELL AS AN ALTERNATE ON THE SOLID WASTE COMMISSION, TERM ENDING 12/31/2026**
- 4. MOTION TO SUSPEND THE COUNCIL MANUAL RULES FOR A MOTION TO RECONSIDER**

Per the council manual: Council rules may be temporarily suspended by a vote of two-thirds of all Council members (7), or the unanimous consent of all the Council members present if fewer than five are present.

4.1. MOTION TO RECONSIDER THE DISPOSAL OF DANGEROUS AND DILAPIDATED BUILDINGS FROM THE 3/11/24 MEETING

Per the council manual: A motion to reconsider shall only be made by a Council Member who voted with the majority on the original motion. A motion to reconsider requires a two-thirds vote of the City Council (7) to pass.

If the motion to reconsider passes, then the original matter is back before the City Council, and a new original motion is in order. The matter may be discussed and debated as if it were on the floor for the first time.

4.1.1. DISPOSAL OF DANGEROUS AND DILAPIDATED BUILDINGS

Documents:

[2024-03-11_DISCUSSION4_Memo_Demo vs Sale_City Owned Residential Houses.pdf](#)
[2024-03-11_DISCUSSION4_Example Real Estate Purchase Agreement Sale As Is.pdf](#)

H. RESOLUTIONS

- 1. RESOLUTION 2024-065 TO REALLOCATE THE 2020 GO BOND FUNDS UP TO \$750,000 FOR THE DOWNTOWN STREET CONSTRUCTION PROJECTS IN LIEU OF THE RAILROAD SAFETY AND QUIET ZONE**

Documents:

[2024-04-08_2024-065_Resolution Approving the Repurpose of 2020A GO Bond.pdf](#)
[Memo to reallocate 2020 GO bond funds.pdf](#)

2. RESOLUTION 2024-076 APPROVING AMENDED DEVELOPMENT AGREEMENT WITH GLENWOOD MARSHALLTOWN, LLC

Documents:

[2024-04-08_2024-076_Res Approve Amend Dev Agmt - Glenwood \(Marshalltown 57 2024\)-v1.pdf](#)
[2024-04-08_2024-076_Memo Amendment to Glenwood Agreement.pdf](#)
[2024-04-08_2024-076_Amended Development Agreement \(Glenwood\) \(Marshalltown 57 2024\)-v1.pdf](#)

3. PUBLIC HEARING AND RESOLUTION 2024-077 APPROVING THE STATUS OF FUNDING UPDATE FOR THE IOWA ECONOMIC DEVELOPMENT AUTHORITY COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) DOWNTOWN REVITALIZATION PROJECT

Documents:

[2024-04-08_2024-077_Resolution PH Status of Funding Update DTR.pdf](#)
[2024-04-08_2024-077_Memo_ECO 21-002 DTR _Status of Funds_24 04 08.pdf](#)

I. ORDINANCES

1. ORDINANCE 15084 TO AMEND THE CODE OF ORDINANCES, CITY OF MARSHALLTOWN, IOWA CHAPTER 91: FIRE PREVENTION AND PROTECTION, VIOLATION PENALTY

3RD READING

Documents:

[2024-04-08_ORD 15084_Amend CH 91 Fire Prevention - Penalties.pdf](#)
[2024-04-08_ORD 15084_Memo Amend CH 91 Fire Prevention - Penalties.pdf](#)

J. DISCUSSION

1. MCBF REQUEST FOR CARTWRIGHT PAVILLION IMPROVEMENTS FOR FOOD TRUCK PARK

Documents:

[2024-04-08_DISCUSSION1_MCBD_Cartwright Food Truck Park Memo.pdf](#)
[2024-04-08_DISCUSSION1_MCBD_Cartwright Food Truck Park_Renderings.pdf](#)

2. 4TH WARD VACANCY

Documents:

[2024-04-08_DISCUSSION_Memo Council Vacancy 4th Ward.pdf](#)
[2024-04-08_DISCUSSION_Vacancy Guide.pdf](#)
[2024-04-08_DISCUSSION_IA Code 372.13 The Council..pdf](#)

3. DISCUSSION WITH MGT OF AMERICA CONSULTING FOR CITY ADMINISTRATOR RECRUITMENT

Documents:

[2024-04-08_DISCUSSION2_City Administrator Recruitment Kick-Off Meeting.pdf](#)

K. ADJOURNMENT

MISSION STATEMENT

The City of Marshalltown collaborates to provide a welcoming, safe, vibrant, and growing community.

Please visit the City's website for the complete agenda packet and to subscribe to agenda notices and department news at www.marshalltown-ia.gov.



**MARSHALLTOWN
MORE THAN EVER**

COUNCIL PROCEEDINGS
MARCH 25, 2024

Mayor Greer called the meeting to order at 5:30 p.m., March 25, 2024, at the City Hall Council Chambers, 10 W State Street, and led the pledge of allegiance. Roll call—Present: *Kell, Ladehoff, Mitchell, Nichols, *Schneider, Thompson (*via Go-To-Meeting). There is a vacancy for 4th Ward Councilor.

PUBLIC COMMENT

- Joe Carter, 610 Elmwood Dr, encouraged the council to continue growth in the community.
- Amber Danielson, 803 W Main St, reminded everyone we are on Team Marshalltown and encouraged unity, hope, and optimism.
- Jim Shaw, 522 N 2nd St, spoke about a dog at large incident.
- Erin Carpenter, 802 N 1st St, would like to see more dialogue with the council so citizens feel heard.
- Ray Mitchem, 1402 S 3rd Ave, appreciates how the council has handled recent challenging questions and votes.
- Joa LaVille, 103 N 15th St, Library Youth Services Manager, recognized the work of the library board members and asked members of the crowd to stand if they were there to support the library.
- Sue Cahill, 1500 Lincoln Towers Circle, voiced her support for the library director and the board of trustees.
- Dillon Does, 302 N 1st St, voiced his support of the library both personally and professionally.
- The City Clerk read a written comment by Diatiana Fernandez, 1260 S Jordan Creek Pkwy, West Des Moines, about her gratitude for the library and their services.

MAYOR, COUNCIL, ADMINISTRATOR COMMENTS

- Mayor Greer held a moment of silence for the passing of 4th Ward Councilor, Al Hoop. Councilor Hoop served as 4th Ward councilor since January 1, 2008. His life was dedicated to service to his community through coaching and civic duty. Each councilor shared kind words about Councilor Hoop. Services will be held at the Marshalltown High School Roundhouse on Tuesday, March 26th at 6 pm.
- Mayor Greer recognized March's years of service - 5 years: David Fogt and Larry Atcher; 10 years: Jason Johnston; 15 years: Brian Abel.
- Chief Tupper recognized the appointment of Reserve Officer Daniel Faas and recognized volunteer Dan Brandt who has given 53 years of service to the Police Reserve Program through the Marshalltown Police Department and the Reserve Police Officer's Association.

CONSENT AGENDA

Motion by Ladehoff, second by Nichols to adopt the consent agenda less items 2, 3, and 9: APPROVE MINUTES 03/11/24 MEETING AND BILL LIST \$2,320,278.51; REAPPOINT NORMAN BACH TO THE INVESTMENT COMMITTEE, TERM 4/1/24-4/1/28; REAPPOINT JON BOSTON TO THE PLAN & ZONING COMMISSION, TERM 4/1/24-3/31/29; REAPPOINT LAURA EILERS TO THE PLAN AND ZONING COMMISSION, TERM 4/1/24-3/31/29; REAPPOINT ADRIAN SANCHEZ TO THE BOARD OF ADJUSTMENT, TERM 04/01/24-03/31/29; REAPPOINT LAURA EILERS TO THE MARSHALLTOWN WATER WORKS BOARD OF TRUSTEES, TERM 5/1/24-4/30/30; APPROVE FEBRUARY 2024

FINANCIAL STATEMENTS; RESOLUTION 2024-052 SETTING A PUBLIC HEARING FOR THE STATUS OF FUNDING UPDATE FOR THE IOWA ECONOMIC DEVELOPMENT AUTHORITY COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) DOWNTOWN REVITALIZATION PROJECT; RESOLUTION 2024-053 APPROVING THE APPOINTMENT OF RESERVE POLICE OFFICER DANIEL FAAS; RESOLUTION 2024-054 ACCEPTING THE GRANT AGREEMENT WITH THE STATE OF IOWA, GOVERNOR'S TRAFFIC SAFETY BUREAU, STATE AND COMMUNITY HIGHWAY SAFETY GRANT, CONTRACT PERIOD OCTOBER 1, 2024 – SEPTEMBER 30, 2025; RESOLUTION 2024-055 APPROVING CITY FEE SCHEDULE; RESOLUTION 2024-056 APPROVING THE 2024 BOLTON AND MENK PROFESSIONAL SERVICES AGREEMENT FOR GENERAL ENGINEERING SERVICES; RESOLUTION 2024-057 APPROVING THE 2024 BOLTON AND MENK PROFESSIONAL SERVICES AGREEMENT FOR GEOGRAPHIC INFORMATION SYSTEM SERVICES; RESOLUTION 2024-058 APPROVING THE 2024 BOLTON AND MENK PROFESSIONAL SERVICES AGREEMENT FOR GENERAL PARK PLANNING AND DESIGN SERVICES; RESOLUTION 2024-059 APPROVING THE 2024 BOLTON AND MENK PROFESSIONAL SERVICES AGREEMENT FOR GENERAL COMMUNITY PLANNING SERVICES; RESOLUTION 2024-060 APPROVING AMENDMENT TO AN AGREEMENT CONCERNING THE REMOVAL, TRANSPORTATION, AND DISPOSAL OF CITY'S SEWER SLUDGE BY AND BETWEEN THE CITY OF MARSHALLTOWN, IOWA, AND NUTRI-JECT SYSTEMS, INC.; RESOLUTION 2024-061 APPROVING A FUNDING AGREEMENT FOR A CITY HIGHWAY BRIDGE PROGRAM PROJECT (HBP) WITH IOWA DEPARTMENT OF TRANSPORTATION FOR BHM-4797(629)--8K-64 ON FHWA BRIDGE #035410, THE SOUTH CENTER STREET OVER RAILROAD AND MADISON STREET PROJECT, #STR21-002. Motion carried 6-0.

Motion by Thompson, second by Nichols to approve the APPOINTMENT OF GABRIEL ISOM TO THE PLAN & ZONING COMMISSION, TERM 4/1/24-3/31/29. Public comment: Neil Dalal, 1504 Brentwood Ter, voiced his support of Gabe. Jim Shaw, 522 N 2nd St, has no objection to his appointment. Motion carried 5-1, Mitchell dissenting.

Motion by Ladehoff, second by Kell to approve the APPOINTMENT OF GABRIEL ISOM TO THE BOARD OF ADJUSTMENT, TERM 4/1/24-3/31/29. Councilor Thompson advised Gabe is a good fit for Plan and Zoning and would like to see someone else get involved instead of having him serve on both. Councilors Ladehoff, Kell, and Schneider felt it would be a benefit to have a PZ member on BOA as allowed by code to provide background. Motion failed 3-3, Mitchell, Nichols, and Thompson dissenting.

Motion by Ladehoff, second by Nichols to approve the REAPPOINTMENT OF TONYA GAFFNEY TO THE LIBRARY BOARD OF TRUSTEES, TERM 7/1/24-6/30/30. Councilor Thompson advised he does not agree with how the board handled a request for material. Public comment: Linda Holvik, 2908 W Lincoln Way, voiced support for Tonya as a professional board president. Jeff Hutton, 1810 S 3rd St, voiced support from the Friends of the Library to approve the reappointment. Serina Stabenow, 1403 W Main St, commented she loves the library and provided an example of some library content she has checked out. Leigh Bauder, 401 Orchard Dr, would like to see the Epoch Times carried at the library. Sarah Rosenblum, Library Director, thanked the council for their support and thanked current and past library board members for their service. Tonya Gaffney, 3205 Lily Lane, thanked the council for support of the library and the public for their community support. She is humbled by the opportunity to continue to grow readers. Ray

Mitchem, 1402 S 3rd Ave, supports Tonya's reappointment. Erin Carpenter, 802 N 3rd St, appreciates the library board's efforts with the materials provided. Mark Eaton, 1007 S 10th Ave, supports Tonya's reappointment to continue work on the freedom to read policy. Shelly Barron, 2627 160th St, supports Tonya's reappointment and noted the duties of the board which are being followed. Jim Shaw, 522 N 2nd St, asked what Point of Order means. Motion carried 5-1, Thompson dissenting.

RESOLUTIONS

Motion by Thompson, second by Nichols to adopt RESOLUTION 2024-062 ACCEPTING AND AWARDING THE BID FOR GRINDING AND DISPOSING OF WOOD MATERIAL AT THE CITY'S COMPOST FACILITY TO HANDELAND GRINDING IN THE TOTAL AMOUNT OF NOT TO EXCEED \$58,000. Heather Thomas, Public Works Director advised the low bid came in at \$1.94/CY for grinding and \$1.63/CY for disposing. The contractor should complete the work within 60 days. Motion carried 6-0.

Motion by Ladehoff, second by Kell to adopt RESOLUTION 2024-063 ACCEPTING THE AGREEMENT WITH ARC MANAGEMENT GROUP, LLC FOR THE COLLECTION OF UNPAID AUTOMATED TRAFFIC ENFORCEMENT CITATIONS. Chief Tupper advised this agreement would allow the city to pursue the collection of unpaid citations. The company would be paid 25% of any amount they collect on behalf of the city. Motion carried 4-2, Mitchell and Thompson dissenting.

Motion by Ladehoff, second by Mitchell to adopt RESOLUTION 2024-064 SETTING PUBLIC HEARING PRIOR TO APPROVING THE FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) FOR FISCAL YEARS ENDING JUNE 30, 2024-2028. Diana Steiner, Finance Director advised the public hearing will be set for April 22nd. Motion carried 6-0.

RESOLUTION 2024-065 TO REALLOCATE THE 2020 GO BOND FUNDS UP TO \$750,000 FOR THE STATE STREET RECONSTRUCTION PROJECT IN LIEU OF THE RAILROAD SAFETY AND QUIET ZONE was withdrawn from the agenda for correction.

Motion by Nichols, second by Ladehoff to adopt RESOLUTION 2024-066 IN SUPPORT OF THE WORKFORCE HOUSING TAX CREDITS APPLICATION TO BE SUBMITTED TO THE IOWA ECONOMIC DEVELOPMENT AUTHORITY FOR A HOUSING DEVELOPMENT PROJECT BY COMMERCIAL EDGE. John Hall, Marshalltown Area Chamber of Commerce, advised the developer Commercial Edge plans to construct duplex and triplex units at Creekside Estates. Motion carried 6-0.

ORDINANCES

Motion by Nichols, second by Mitchell to adopt the second reading of ORDINANCE 15084 TO AMEND THE CODE OF ORDINANCES, CITY OF MARSHALLTOWN, IOWA CHAPTER 91: FIRE PREVENTION AND PROTECTION, VIOLATION PENALTY. Motion carried 6-0.

DISCUSSION

Cindy Kendall, Consultant, presented a request from Mobius Group, DBA Vaughn's Pub, 22 North 1st Avenue, to purchase the city lot at 24 North 1st Avenue which is adjacent to their property. The council had previously directed staff to pave this parcel as part of the City Centre parking lot with \$71,500 coming from council-designated local option sales tax for the project. Public comment:

Mark Eaton, 1007 S 10th Ave, confirmed the purchaser would need to comply with zoning requirements. Linda Clark, 306 S 2nd Ave, would like to see Mr. Vaughn's offer considered since he is the neighboring property. Motion by Nichols, second by Ladehoff to direct staff to cease design on the parking lot extension and issue a request for sealed bids to sell the parcel. Motion carried 6-0.

Alicia Hunter, City Clerk, presented a request from Linn Street Properties to utilize a sealed bid process for neighborhood improvement for the sale of the city lot at 411 W Linn Street. This process is used with the requirement that housing be placed on the vacant lot. Motion by Ladehoff, second by Kell to issue a request for sealed bids with neighborhood improvement for the city lot at 411 W Linn Street. Motion carried 6-0.

Geoff Hubbard, Parks and Recreation Director, advised the irrigation at the softball complex is 30-35 years old and they are unable to get parts to repair so a new system is required. Motion by Schneider, second by Nichols to issue requests for bids and authorize the use of up to \$100,000 in Automated Traffic Enforcement revenue for the project. Motion carried 6-0.

Heather Thomas, Public Works Director, presented discussion on the amendment of Chapter 72: Parking Rules. Topics covered were allowable driveway materials, parking pads, number of operable vehicles allowed in rear and side yards, modified driveway width allowances, and parking in business and residential yards. Motion by Schneider, second by Nichols to have Plan and Zoning review Chapter 72 with Chapter 156 Zoning and provide suggested changes. Motion carried 6-0.

ADJOURNMENT

The meeting adjourned at 7:40 p.m.

Respectfully Submitted,



Alicia Hunter, City Clerk

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

COUNCIL PROCEEDINGS
APRIL 1, 2024

Mayor Greer called the special meeting to order at 5:30 p.m., April 1, 2024, at the City Hall Council Chambers, 10 W State Street, and led the pledge of allegiance. Roll call—Present: Kell, Ladehoff, Mitchell, Nichols, *Schneider, Thompson (*via Go-To-Meeting). There is a vacancy for 4th Ward Councilor.

DISCUSSION

Mayor Greer opened a public hearing at 5:31 pm for the Proposed Property Tax Levies for Fiscal Year 2025. The City Clerk did not receive any written comments. Public comment: Mark Eaton, 1007 S 10th Ave, noted there is a \$600,069 balance in the 78% local option sales tax fund for property tax relief which would be worth \$0.67 per \$1,000 on property taxes. He also questioned the changes in the employee benefits fund and transit authority fund. Diana Steiner, Finance Director, in order keep the rate the same as the current fiscal year at \$16.00 an additional \$1M was contributed from Local Option Sales Tax for property tax relief for a total of \$4,120,000. There was no council comments or questions. The public hearing was closed at 5:33 pm.

ADJOURNMENT

The meeting adjourned at 5:33 p.m.

Respectfully Submitted,



Alicia Hunter, City Clerk

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

COUNCIL PROCEEDINGS
APRIL 1, 2024

Mayor Greer called the special meeting for a work session to order at 5:41 p.m., April 1, 2024, at the City Hall Council Chambers, 10 W State Street, and led the pledge of allegiance. Roll call—Present: Kell, Ladehoff, Mitchell, Nichols, *Schneider, Thompson (*via Go-To-Meeting). There is a vacancy for 4th Ward Councilor.

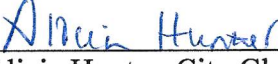
DISCUSSION

Cindy Kendall, Consultant, provided a training on Urban Renewal and Revitalization. An overview was provided of these tools as allowed under Iowa Code Chapter 403 and 404. The active plans and amendments were reviewed.

ADJOURNMENT

The meeting adjourned at 6:25 p.m.

Respectfully Submitted,



Alicia Hunter, City Clerk

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

BILL LIST 04/08/24

Advertising

FirstIntBank/7 500.00

Buildings/Improvements

BDH/2 4,410.00

Consulting & Professional Fees

AHLERS.COONEY/1 3,501.02
Bernie.Lowe/1 2.91
Bolton&Menk.Inc/3 23,910.00
CkendallConsult/1 7,680.00
FirstIntBank/1 75.00
I.L.E.A./1 50.00
IA Pub Defender/5 4,790.53
Ins.Strat.Consu/1 975.00
Iowa.One.Call/3 130.80
Lynch.Dallas.PC/5 2,854.00
Myers, Laura/1 350.00
Tyler.Technolog/1 250.00

Contracts

AAA.Septic/2 350.00
Acuren Inspect/1 2,599.00
BDH/32 9,242.49
City.Laundering/2 45.27
Cornerstone Com/1 119,963.76
FirstIntBank/14 9,271.37
Hopkins PropLLC/1 50,000.00
Marsh.Co.Landfi/1 136.90
Mead.OBrien/1 1,617.60
Prairie Waste/7 1,460.32
RICOH.USA.INC/4 52.78
Safe Building/1 6,560.00
TotalAdmin.Serv/6 1,635.42
Veenstra & Kimm/2 30,047.35

ElectionExpense

Marshall.Co.Aud/1 3,346.49

Library Books

FirstIntBank/10 726.45

Medical

Bernie.Lowe/1 85.36
HARTFORD.ACCTS/2 3,520.70
Health.Partners/8 258,279.64
Hunter Lane LLC/2 1,162.15

Payroll.Net

Payroll/1 318,253.78

Refund/Reimbursed

FirstIntBank/13 -1,339.76
Hansen, Eric/1 100.00
Pebbles Prop/1 607.06
Powers, Claudia/1 75.00
Raveling,K/1 41.21
Reglado, Ramon/1 75.00
Slifer Solution/1 1,175.00
Smiths Electric/1 85.00

Rents/Leases

201 E Main MT/14 4,159.00
6 Pack Propert/1 713.00
A.White/1 332.00
Ackley.Housing/4 810.00
Arrowhead Homes/1 329.00
Bahr,Larry/1 766.00
Barnes,L/1 263.00
BJ&J.LLC/1 243.00
BLOOD,A/1 427.00
BOC Properties/1 467.00
Borota,K/2 757.00
Brodin,C/1 76.00
Brown, Larry/1 341.00
Buchanan,Steven/1 259.00
Buckaroo.LLC/2 937.00
CIRSI/6 510.00
Clark,Nicolynne/1 68.00
Colson, Mary/1 205.00
Crestview Apts/17 6,342.00
D.D.Rentals/4 1,512.00
Daters, Toni Ra/1 410.00
Double.D.Entrp/1 189.00
Douglas Ter Apt/2 954.00
ECKLOR,S/1 490.00
Elwayne.Inc./5 1,362.00
Engel, Drew/1 449.00
EPC LLC/4 907.00
Etter, W/1 650.00
Eubanks,C/1 262.00
Frese.Propts/1 270.00
Friendly.Valley/3 343.00
Gonzales,G/2 760.00
Gorrell, Joseph/1 381.00
Gray,D/4 2,714.00
Gutierrez,Humbe/2 615.00
Hala,J/5 1,702.00
HARRIS,T/1 317.00
Hatch,R/3 1,560.00
Hilltop.Village/3 732.00
Hinmon,Linda/1 248.00
HOWARD,J/1 181.00
Hubbard MapleSt/2 307.00
JBI.COOP.Assn/3 1,130.00
Judge, John/1 260.00
Judge,M/20 5,223.00
Kading Prop LLC/4 2,823.00
Kramer, Marcia/1 92.00
Lawson, Rodney/1 93.00
Lawthers.Prop.M/2 1,105.00
Lopez, Jaime/1 421.00
LUENSE,B/8 3,681.00
Manship,W/1 897.00
Marion.Manor2/1 247.00
Moore, Michelle/1 320.00
Mtown Lofts LLC/13 3,818.00

BILL LIST 04/08/24

Mtown/Westown/22	5,954.00	Mtwn.Wtrwrks/3	9,464.68
Neave, Mia/1	46.00	Murphy.Tractor./1	3,973.93
North.Tama.Hsg/1	128.00	ONE.SOURCE/2	51.00
Oetker,D/2	295.00	Quality.Srvcs.C/1	891.00
Palisade.Holdng/2	471.00	S&S Plumb HVAC/1	10,711.00
Patton,Camille/1	26.00	SanDiegoHousing/1	50.13
Pebworth Homes/2	263.00	Scharnweber.Wtr/1	27.00
PizanoCisnerosA/1	348.00	T.S.Y.S./2	490.05
Plymat Jr, Will/1	683.00	Whitmore, Diane/1	75.00
Premier.RE.Mgmt/7	3,277.00	Wickham,Michael/1	760.00
PremierIowaCity/8	2,852.00	Supplies/Parts	
Pyramid Propert/3	724.00	Airgas.U.S.A./4	458.76
RA.Rental.Prop/3	1,327.00	Arnold.Motor/16	3,436.30
Ramirez, Sergio/1	375.00	BDH/2	917.60
Rasmussen,Lynn/1	50.00	BG.HVAC.INC/1	220.28
Redborg,Kirsten/1	389.00	Cessford.Constr/1	1,401.90
Reed,T/4	1,834.00	City.Laundering/8	323.44
River.Birch/5	1,773.00	Cntrl.IA.Distr/2	3,351.08
River.Oaks/6	2,870.00	Doll Distrib/1	228.00
RMB Cooperative/2	839.00	Fastenal.Co/1	62.05
Roth, Kamaria/1	381.00	Fire Serv Trn/1	50.00
S.E.Invst/2	815.00	FirstIntBank/99	22,217.26
SanDiegoHousing/1	1,844.00	FIRSTNET.ATT/1	831.40
Schmidt,M/3	1,531.00	Galls.LLC/2	205.00
Steffensen, G/1	436.00	Gervich.Sons/1	296.20
Sunrise.Apt/1	112.00	Grimes.Asphalt/1	4,150.50
Superior.Rental/5	2,423.00	Hoglund.Bus/1	161.82
Sweet Pea Prop/1	247.00	Hunter,A/1	33.98
Swiff, Scott/1	421.00	IA.D.O.T/1	2,503.80
Tallcorn.Tower/19	5,109.00	IA.Prison.Ind/1	6,609.50
TOWN.APARTMENT/2	232.00	Karl of Mtown/1	347.60
TTLC.Hsg/4	2,027.00	Kreimeyer,Brian/1	148.29
Walker, Angela/1	309.00	Macqueen.Equip/2	5,161.49
Weatherly.Erin/2	421.00	McAtee.Tire/1	69.95
Werner,Jessica/1	13.00	Menards/9	371.11
Wirth, Tammy/1	50.00	Microbac Lab/1	122.00
Worent.Inc/1	167.00	Midland.Scienti/8	1,910.36
Worsfold Farm/1	361.00	Midwest.Wheel/1	2,249.64
Service/Repairs		Murphy.Tractor./1	873.58
Affektive.Softw/1	503.96	Napa.Auto/1	170.20
Airgas.U.S.A./1	130.25	Quality.Srvcs.C/1	2,490.80
Cline, Troy/1	195.00	Racom.Corp/1	46.00
FirstIntBank/53	4,827.62	Rainbow Carwash/4	607.20
FIRSTNET.ATT/1	329.67	Shetler,D/1	36.00
FrontlinePublic/1	1,323.00	ShoBiz,Minutema/3	120.09
Global Paymt/1	510.07	St.Paul.City/1	540.00
Heart.of.Iowa/24	5,223.40	STAPLES/4	811.32
Hogeland.Auto.P/1	175.00	Stevenson,K/1	284.08
Hopkins PropLLC/4	1,000.00	Thiesens.Supply/6	670.39
HUPP.ELECTRIC.M/1	2,500.00	Trojan Tech/1	9,799.19
IA.Treasurer/3	25,529.63	Turnout Managem/1	62.05
M.Co.Recorder/1	213.00	Van.Meter.Inc/1	2,916.37
Macqueen.Equip/2	7,696.53	Wausau Equip Co/1	11,322.93
McAtee.Tire/2	53.00	Ziegler/1	3,871.37
Menards/2	66.40	Taxes Paid	

BILL LIST 04/08/24

IA.Treasurer/1	2.15
Travel/Training	
FirstIntBank/17	1,444.90
Utilities	
Alliant.Energy/61	34,713.26
FirstIntBank/1	48.00
I.R.U.A./1	172.54
Mtwn.Wtrwrks/6	47.03
WoodRiver.Enrgy/3	3,629.88
Wage Assignment	
American.Educa./1	64.41
Collection.Svs./5	1,228.86
Colonial.Life/1	321.13
Fidelity.Securt/2	454.29
FirstIntBank/8	-94.13
Hudnutt, Tonya/1	300.00
I.P.E.R.S./8	83,083.65
I.R.S./6	83,422.44
IA.Treasurer/2	16,275.30
ICMA457Mission/12	13,663.90
M.F.P.R.S.I./4	125,226.26
Thiesens.Supply/1	1.79
TotalAdmin.Serv/5	7,066.01
United.Way/4	1,404.30
Total/902	1,507,213.77

BILL LIST 04/08/24

Account Number	Vendor Name	Description (Item)	Amount
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 427.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 459.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 444.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 284.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 399.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 339.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 316.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 304.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 294.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 19.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 108.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 287.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 230.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	\$ 249.00
184.5030.5242.000	6 Pack Properties LLC	Rent Assistance	\$ 713.00
001.4030.5342.000	AAA SEPTIC SERVICE INC	West End Park rental 3/18-4/17	\$ 175.00
001.4030.5342.000	AAA SEPTIC SERVICE INC	Mega 10 Park rental 3/18-4/17	\$ 175.00
184.5030.5242.000	ACKLEY HOUSING INC	Rent Assistance	\$ 83.00
184.5030.5242.000	ACKLEY HOUSING INC	Rent Assistance	\$ 215.00
184.5030.5242.000	ACKLEY HOUSING INC	Rent Assistance	\$ 236.00
184.5030.5242.000	ACKLEY HOUSING INC	Rent Assistance	\$ 276.00
610.8015.5342.000	Acure Inspection Inc	Crane & hoist inspections	\$ 2,599.00
001.4045.5280.000	Affektive Software LLC	DigiQuatics softwareMa 2024-April 2025	\$ 503.96
001.6040.5235.000	Ahlers & Cooney	Labor relations	\$ 3,501.02
110.2010.5380.000	AIRGAS USA, LLC	Street dept rentals	\$ 130.25
110.2010.5600.000	AIRGAS USA, LLC	Street dept nozzles, hand torch parts	\$ 153.58
110.2010.5600.000	AIRGAS USA, LLC	electrode for plasma cutter	\$ 62.50
110.2010.5600.000	AIRGAS USA, LLC	rental and nozzle mig	\$ 115.24
110.2010.5600.000	AIRGAS USA, LLC	weld shop band saw blade	\$ 127.44
001.1030.5481.000	Alliant Energy	25 N Center St Civil Defense Sirens	\$ 100.00
001.1030.5481.000	Alliant Energy	Tornado siren	\$ 20.13
001.1099.5481.000	Alliant Energy	909 S 2nd St Fire & Police Bldg	\$ 4,752.23
001.1099.5482.000	Alliant Energy	909 S 2nd St Fire & Police Bldg	\$ 364.59
001.2020.5481.000	Alliant Energy	NE corner S 1st Ave / Church St parking lot	\$ 130.56
001.2080.5481.000	Alliant Energy	2651 170th St Runway lights	\$ 188.74
001.2080.5481.000	Alliant Energy	2651 170th St TEMP	\$ 349.51
001.4010.5481.000	Alliant Energy	Library - 105 W Boone St	\$ 2,602.61
001.4030.5481.000	Alliant Energy	220 N 13th St Rest room	\$ 20.50
001.4030.5481.000	Alliant Energy	311 E ANSON ST PARK	\$ 21.49
001.4030.5481.000	Alliant Energy	Arnolds Park	\$ 13.54
001.4030.5481.000	Alliant Energy	516 N 3rd St Elks Park	\$ 28.65
001.4030.5481.000	Alliant Energy	500 Plaza Hts Rd	\$ 34.98
001.4030.5481.000	Alliant Energy	802 S 3rd St Skate Park	\$ 19.08
001.4030.5481.000	Alliant Energy	915 S 4th Ave Anson Park	\$ 21.20
001.4030.5481.000	Alliant Energy	108 N 2nd Ave Alley - Farmers Market	\$ 17.89
001.4030.5481.000	Alliant Energy	HIGHLAND ACRES RD	\$ 30.13
001.4030.5481.000	Alliant Energy	S 3rd Ave Kiwanis Park	\$ 23.02
001.4030.5481.000	Alliant Energy	Broadmore Assistance League	\$ 14.98
001.4045.5481.000	Alliant Energy	Aquatic Center	\$ 171.87
001.4065.5481.000	Alliant Energy	10 W State St COLISEUM	\$ 2,944.45
001.4065.5482.000	Alliant Energy	10 W State St COLISEUM	\$ 424.04
001.6050.5481.000	Alliant Energy	24 N Center St Municipal Bldg	\$ 82.71
001.6051.5481.000	Alliant Energy	36 N Center St- Carnegie Bldg	\$ 889.94
001.6051.5482.000	Alliant Energy	36 N Center St- Carnegie Bldg	\$ 444.21
110.2010.5481.000	Alliant Energy	1600 S Center St irrigation system	\$ 19.82
110.2030.5481.000	Alliant Energy	S 6th Street	\$ 47.79
110.2030.5481.000	Alliant Energy	MARSHALLTOWN	\$ 19,132.62
110.2030.5481.000	Alliant Energy	407 Player St Bridge Light	\$ 80.52
110.2030.5481.000	Alliant Energy	N 13th Street lights	\$ 87.12
110.2030.5481.000	Alliant Energy	25 N 13th St	\$ 60.35
110.2030.5481.000	Alliant Energy	17 N Center St metered	\$ 28.46
110.2030.5481.000	Alliant Energy	3098 Lincoln Way sign	\$ 33.00
110.2030.5481.000	Alliant Energy	6 S 2nd St Alley	\$ 40.42
110.2030.5481.000	Alliant Energy	36 W Main St alley	\$ 41.65

110.2030.5481.000 Alliant Energy	106 S Center St metered	\$	37.55
110.2030.5481.000 Alliant Energy	220 E Main St alley	\$	43.76
110.2030.5481.000 Alliant Energy	1707 Laurel Dr Viaduct Light	\$	31.58
110.2030.5481.000 Alliant Energy	404 1/2 S Center St Viaduct	\$	75.28
110.2030.5481.000 Alliant Energy	N Center St & Church St	\$	33.15
110.2030.5481.000 Alliant Energy	36 E Main St Alley	\$	39.67
110.2030.5481.000 Alliant Energy	120 E MAIN ST ALLEY	\$	44.99
110.2030.5481.000 Alliant Energy	MARKET ST BRIDGE LIGHTS	\$	68.76
110.2040.5481.000 Alliant Energy	Westwood Dr cnr Center	\$	30.13
110.2040.5481.000 Alliant Energy	W Meadowlane cnr Center	\$	35.13
110.2040.5481.000 Alliant Energy	219 Westwood flashing lights	\$	21.74
110.2040.5481.000 Alliant Energy	S Center St & South St	\$	36.19
110.2040.5481.000 Alliant Energy	E Anson St cnr 4th Ave	\$	21.74
110.2040.5481.000 Alliant Energy	5 N 5th St cnr State St	\$	21.74
110.2040.5481.000 Alliant Energy	E Anson St cnr 3rd Ave	\$	49.97
110.2040.5481.000 Alliant Energy	S Center St cnr Boone St	\$	42.56
110.2040.5481.000 Alliant Energy	S CENTER ST CNR LINN	\$	32.71
110.2040.5481.000 Alliant Energy	S Center St cnr Anson	\$	63.57
110.2040.5481.000 Alliant Energy	W High St & S 6th St	\$	25.38
110.2040.5481.000 Alliant Energy	S 1st Ave & E Anson St	\$	53.10
110.2040.5481.000 Alliant Energy	S 3rd Ave cnr Linn St	\$	98.14
110.2040.5481.000 Alliant Energy	S Center St cnr Olive St	\$	42.41
110.2040.5481.000 Alliant Energy	S 6th St cnr Olive St	\$	33.12
142.4030.5481.000 Alliant Energy	800 S 6th St Softball Diamonds	\$	117.34
610.8016.5481.000 Alliant Energy	S 2nd St cnr Player	\$	268.83
610.8016.5481.000 Alliant Energy	N 22nd St	\$	61.92
999.1121.000 American Education Services	Wage Withholding	\$	64.41
001.1010.5565.000 Arnold Motor Supply	#521 brake pads	\$	190.24
001.4030.5565.000 Arnold Motor Supply	Parks 836- engine oil filters	\$	24.19
110.2010.5565.000 Arnold Motor Supply	Truck #3 cabin air filter	\$	24.16
110.2010.5600.000 Arnold Motor Supply	couplings	\$	(210.23)
110.2010.5600.000 Arnold Motor Supply	Street 68 fog lamp bulb	\$	6.33
110.2010.5600.000 Arnold Motor Supply	hydro coupler	\$	49.74
110.2010.5600.000 Arnold Motor Supply	Street dept shop supplies	\$	1,175.81
110.2010.5600.000 Arnold Motor Supply	couplings	\$	206.03
110.2010.5600.000 Arnold Motor Supply	Street 28 hydro couplers	\$	191.69
110.2010.5600.000 Arnold Motor Supply	hydro couplers	\$	311.40
110.2010.5600.000 Arnold Motor Supply	hydraulic couplers	\$	138.96
110.2010.5600.000 Arnold Motor Supply	hydraulic couplers	\$	664.33
110.2010.5600.000 Arnold Motor Supply	hydraulic couplers	\$	111.48
110.2010.5600.000 Arnold Motor Supply	hydraulic couplers	\$	374.60
110.2010.5600.000 Arnold Motor Supply	hydraulic couplers	\$	121.83
110.2010.5600.000 Arnold Motor Supply	hydraulic couplers	\$	55.74
184.5030.5242.000 Arrowhead Homes LLC	Rent Assistance	\$	329.00
140.4030.5611.000 B&G HVAC INC	Reunion Hall toilet repair	\$	220.28
184.5030.5242.000 Bahr, Larry	Rent Assistance	\$	766.00
184.5030.5242.000 Barnes, Lonnie	Rent Assistance	\$	263.00
001.1010.5347.000 BDH INFORMATION TECHNOLOGY LLC	Block time 20 hrs PD	\$	1,266.25
001.1010.5347.000 BDH INFORMATION TECHNOLOGY LLC	PD 4500 Backup and Recovery	\$	54.00
001.1010.5347.000 BDH INFORMATION TECHNOLOGY LLC	PD Covert internet service	\$	79.34
001.4010.5347.000 BDH INFORMATION TECHNOLOGY LLC	Block time 10 hrs Library	\$	633.13
001.4030.5344.000 BDH INFORMATION TECHNOLOGY LLC	BDH FortiGate annual fee	\$	164.10
001.4030.5611.000 BDH INFORMATION TECHNOLOGY LLC	Public Works Facility WiFi/Camera Improvements	\$	490.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Block time 50 hrs GF	\$	3,165.62
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Housing remote monitoring/ management	\$	70.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Coliseum remote monitoring/ management	\$	40.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Veeam monthly subscription for Tyler servers	\$	198.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	remote monitoring and management	\$	9.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Fire dept remote monitoring/ management	\$	165.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	SentinelOne Singularity Complete Advanced EDR	\$	216.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Aquatic remote monitoring/ management	\$	20.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	City Council remote monitoring/ management	\$	20.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Admin remote monitoring/ management	\$	25.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Standalone advanced SPAM/ virus emailing	\$	175.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Finance remote monitoring/ management	\$	30.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Parks remote monitoring/ management	\$	30.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Library remote monitoring/ management	\$	130.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	City Hall remote monitorin/ management	\$	150.00

001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Police remote monitoring/ management	\$ 390.00
001.6070.5612.000 BDH INFORMATION TECHNOLOGY LLC	10 Fortinet tokens	\$ 427.60
110.2010.5344.000 BDH INFORMATION TECHNOLOGY LLC	BDH FortiGate annual fee	\$ 468.86
110.2010.5347.000 BDH INFORMATION TECHNOLOGY LLC	PW remote monitoring/ management	\$ 70.00
110.2010.5776.000 BDH INFORMATION TECHNOLOGY LLC	Public Works Facility WiFi/Camera Improvements	\$ 2,205.00
110.2040.5344.000 BDH INFORMATION TECHNOLOGY LLC	BDH FortiGate annual fee	\$ 70.33
110.2060.5347.000 BDH INFORMATION TECHNOLOGY LLC	Engineering remote monitoring/ management	\$ 105.00
110.2060.5347.000 BDH INFORMATION TECHNOLOGY LLC	PW Veeam Backup and recovery	\$ 36.00
121.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	SIEM server device monitoring	\$ 200.00
121.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	SIEM infrastructure Device monitoring	\$ 650.00
610.8015.5347.000 BDH INFORMATION TECHNOLOGY LLC	WPCP Backup and recovery 4500 Veeam	\$ 110.00
610.8015.5347.000 BDH INFORMATION TECHNOLOGY LLC	Backup Veeam Backup & recovery (WPCP)	\$ 18.00
690.8050.5344.000 BDH INFORMATION TECHNOLOGY LLC	BDH FortiGate annual fee	\$ 468.86
690.8050.5347.000 BDH INFORMATION TECHNOLOGY LLC	Transit remote monitoring/ management	\$ 15.00
690.8050.5776.000 BDH INFORMATION TECHNOLOGY LLC	Public Works Facility WiFi/Camera Improvements	\$ 2,205.00
881.1010.5230.000 BERNIE LOWE & ASSOC Inc	411 medical claims	\$ 2.91
881.1010.5339.000 BERNIE LOWE & ASSOC Inc	411 medical claims	\$ 85.36
184.5030.5242.000 BJ&J LLC	Rent Assistance	\$ 243.00
184.5030.5242.000 Blood, Alex	Rent Assistance	\$ 427.00
184.5030.5242.000 BOC Properties LLC	Rent Assistance	\$ 467.00
001.5040.5230.000 Bolton & Menk Inc	Urban renewal map and updates	\$ 360.00
363.2012.5233.000 Bolton & Menk Inc	Professional Services - State Street Reconstructio	\$ 2,900.50
364.4030.5233.000 Bolton & Menk Inc	Water Plaza Construction Contract	\$ 20,649.50
184.5030.5242.000 Borota, Kent	Rent Assistance	\$ 330.00
184.5030.5242.000 Borota, Kent	Rent Assistance	\$ 427.00
184.5030.5242.000 Brodin, Chris	Rent Assistance	\$ 76.00
184.5030.5242.000 Brown, Larry	Rent Assistance	\$ 341.00
184.5030.5242.000 Buchanan, Steven	Rent Assistance	\$ 259.00
184.5030.5242.000 Buckaroo LLC	Rent Assistance	\$ 491.00
184.5030.5242.000 Buckaroo LLC	Rent Assistance	\$ 446.00
001.4030.5600.000 CENTRAL IOWA DISTRIBUTING INC	Parks- towels, tissues, bowl cleaner	\$ 2,896.08
610.8015.5600.000 CENTRAL IOWA DISTRIBUTING INC	WPCP office/ shop supplies	\$ 455.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$ 86.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$ 24.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$ 126.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$ 80.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$ 106.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	\$ 88.00
110.2010.5620.000 CESSFORD CONSTRUCTION COMPANY	Street dept road stone	\$ 1,401.90
110.2010.5132.000 CITY LAUNDERING COMPANY	uniform cleaning & insurance	\$ 6.42
110.2010.5132.000 CITY LAUNDERING COMPANY	uniform cleaning & insurance	\$ 20.92
110.2010.5342.000 CITY LAUNDERING COMPANY	other services	\$ 15.24
110.2010.5342.000 CITY LAUNDERING COMPANY	other services	\$ 30.03
110.2010.5600.000 CITY LAUNDERING COMPANY	supplies	\$ 30.67
110.2010.5600.000 CITY LAUNDERING COMPANY	supplies	\$ 103.09
110.2040.5132.000 CITY LAUNDERING COMPANY	Utility dept - uniform cleaning	\$ 40.00
110.2040.5132.000 CITY LAUNDERING COMPANY	Utility dept - uniform cleaning	\$ 40.00
690.8050.5132.000 CITY LAUNDERING COMPANY	Transit dept - uniform cleaning	\$ 41.17
690.8050.5132.000 CITY LAUNDERING COMPANY	Transit dept - uniform cleaning	\$ 41.17
001.1010.5460.000 CITY OF SAINT PAUL	PD Course Women's Leadership	\$ 540.00
001.6012.5230.000 CKendall Consulting LLC	Independent Contractor Agreement-March	\$ 7,680.00
184.5030.5242.000 Clark, Nicolynne	Rent Assistance	\$ 68.00
001.1075.5262.000 Cline, Troy	City Owned Lots _ Snow Removal	\$ 195.00
999.1121.000 COLLECTION SERVICES CENTER	Child Support	\$ 139.77
999.1121.000 COLLECTION SERVICES CENTER	Child Support	\$ 423.86
999.1121.000 COLLECTION SERVICES CENTER	Child Support	\$ 101.59
999.1121.000 COLLECTION SERVICES CENTER	Child Support	\$ 102.11
999.1121.000 COLLECTION SERVICES CENTER	Child Support	\$ 461.53
999.1133.000 COLONIAL LIFE	COLONIAL LIFE INSURANCE	\$ 321.13
184.5030.5242.000 Colson, Mary	Rent Assistance	\$ 205.00
132.5020.5342.000 Cornerstone Commercial Contractors Inc	Awarded Contract w/ Change Order #1	\$ 119,963.76
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$ 287.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$ 302.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$ 437.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$ 431.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$ 429.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$ 427.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$ 427.00

184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	421.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	393.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	411.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	201.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	262.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	345.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	324.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	415.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	415.00
184.5030.5242.000 Crestview Apts LLC	Rent Assistance	\$	415.00
184.5030.5242.000 D & D RENTALS INC	Rent Assistance	\$	559.00
184.5030.5242.000 D & D RENTALS INC	Rent Assistance	\$	421.00
184.5030.5242.000 D & D RENTALS INC	Rent Assistance	\$	120.00
184.5030.5242.000 D & D RENTALS INC	Rent Assistance	\$	412.00
184.5030.5242.000 Daters, Toni Rae	Rent Assistance	\$	410.00
001.4066.5613.000 Doll Distributing LLC	Coliseum resale products	\$	228.00
184.5030.5242.000 Double D Enterprise	Rent Assistance	\$	189.00
184.5030.5242.000 Douglas Terrace Apartments LLC	Rent Assistance	\$	635.00
184.5030.5242.000 Douglas Terrace Apartments LLC	Rent Assistance	\$	319.00
184.5030.5242.000 Ecklor, Shane	Rent Assistance	\$	490.00
184.5030.5242.000 ELWAYNE INC	Rent Assistance	\$	147.00
184.5030.5242.000 ELWAYNE INC	Rent Assistance	\$	499.00
184.5030.5242.000 ELWAYNE INC	Rent Assistance	\$	259.00
184.5030.5242.000 ELWAYNE INC	Rent Assistance	\$	176.00
184.5030.5242.000 ELWAYNE INC	Rent Assistance	\$	281.00
184.5030.5242.000 Engel, Drew	Rent Assistance	\$	449.00
184.5030.5242.000 EPC LLC	Rent Assistance	\$	296.00
184.5030.5242.000 EPC LLC	Rent Assistance	\$	296.00
184.5030.5242.000 EPC LLC	Rent Assistance	\$	24.00
184.5030.5242.000 EPC LLC	Rent Assistance	\$	291.00
184.5030.5242.000 Etter, William	Rent Assistance	\$	650.00
184.5030.5242.000 Eubanks, Chad	Rent Assistance	\$	262.00
001.1010.5600.000 FASTENAL COMPANY	direct wiring for fast charger	\$	62.05
999.1125.000 FIDELITY SECURITY LIFE INSURANCE CO	VISION INSURANCE	\$	324.41
999.1125.000 FIDELITY SECURITY LIFE INSURANCE CO	VISION INSURANCE	\$	129.88
001.1050.5460.000 Fire Services Training Bureau	Fire officer certification fee	\$	50.00
001.1010.4875.000 First Interstate Bank	REFUND FOR TRAINING REGISTRATION	\$	(1,560.00)
001.1010.4875.000 First Interstate Bank	bank/vendor savings program	\$	(4.23)
001.1010.4875.000 First Interstate Bank	bank/vendor savings program	\$	(0.46)
001.1010.4875.000 First Interstate Bank	bank/vendor savings program	\$	(0.45)
001.1010.4875.000 First Interstate Bank	bank/vendor savings program	\$	(0.09)
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	36.13
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	47.60
001.1010.5132.000 First Interstate Bank	PATROL CLOTHING	\$	50.98
001.1010.5132.000 First Interstate Bank	Patrol flashlight	\$	128.53
001.1010.5132.000 First Interstate Bank	GLOVES FOR PATROL	\$	214.65
001.1010.5230.000 First Interstate Bank	INTEL REQUESTS	\$	75.00
001.1010.5280.000 First Interstate Bank	social media graphic creator subsc	\$	14.99
001.1010.5280.000 First Interstate Bank	MONTHLY SUBSCRIPTION CHARGE	\$	16.00
001.1010.5344.000 First Interstate Bank	CELLEBRITE SUBSC 3/2/24-3/1/25	\$	3,554.10
001.1010.5344.000 First Interstate Bank	CELLEBRITE SUBSC 3/2/24-3/1/25	\$	3,554.10
001.1010.5360.000 First Interstate Bank	POSTAGE	\$	5.08
001.1010.5360.000 First Interstate Bank	on line POSTAGE fee	\$	19.99
001.1010.5460.000 First Interstate Bank	TRAINING REGISTRATION FOR SGT SHELANGOSKI	\$	325.00
001.1010.5460.000 First Interstate Bank	TRAINING REGISTRATION FOR SGT HEITMAN	\$	325.00
001.1010.5464.000 First Interstate Bank	MEAL DURING Management/leadership	\$	6.60
001.1010.5464.000 First Interstate Bank	MEAL DURING Management/leadership	\$	6.88
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING -On Target	\$	9.41
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING -ILEA	\$	9.58
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING -FBI LEEDA	\$	9.58
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING -FBI LEEDA	\$	9.58
001.1010.5464.000 First Interstate Bank	MEAL DURING Management/leadership	\$	9.67
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING -ILEA	\$	10.00
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING -FBI LEEDA	\$	10.00
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING -FBI LEEDA	\$	10.00
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING -On Target	\$	10.00
001.1010.5464.000 First Interstate Bank	MEAL DURING TRAINING -FBI LEEDA	\$	10.00
001.1010.5464.000 First Interstate Bank	MEALS DURING TRAINING	\$	104.80

001.1010.5465.000 First Interstate Bank	HOTEL DURING TRAINING	\$	187.65
001.1010.5570.000 First Interstate Bank	FUEL DURING TRAINING -Iowa Homeland	\$	45.19
001.1010.5570.000 First Interstate Bank	FUEL DURING TRAINING	\$	46.20
001.1010.5600.000 First Interstate Bank	CLIPBOARDS FOR PATROL	\$	33.98
001.1010.5600.000 First Interstate Bank	Toaster oven, baking sheets, batteries	\$	51.45
001.1010.5600.000 First Interstate Bank	JANITOR SUPPLIES	\$	88.20
001.1010.5600.000 First Interstate Bank	JANITOR SUPPLIES	\$	119.98
001.1010.5600.000 First Interstate Bank	JANITOR SUPPLIES	\$	181.20
001.1010.5605.000 First Interstate Bank	INK CATRIDGES, LAPTOP CASE- Vaughn	\$	165.77
001.1010.5702.000 First Interstate Bank	PANEL FOR DESK	\$	69.00
001.1010.5703.000 First Interstate Bank	DOCKING STATION -Stevenson	\$	27.99
001.1010.5703.000 First Interstate Bank	MONITORS - Tupper	\$	239.98
001.1050.5347.000 First Interstate Bank	Smokin' G's- Fire Chief candidate meals	\$	113.77
001.1050.5470.000 First Interstate Bank	4Imprint Show N Write table top display	\$	690.82
001.1050.5475.000 First Interstate Bank	HyVee -Fire Chief candidate meeting	\$	38.97
001.1050.5475.000 First Interstate Bank	Fire Chief candidate hotel	\$	311.36
001.1050.5565.000 First Interstate Bank	Amazon PD Jeep vehicle liners	\$	124.99
001.1050.5600.000 First Interstate Bank	Fire dept boat fuel system part	\$	14.97
001.1050.5600.000 First Interstate Bank	Adland- plaque Chief Rierson	\$	79.25
001.1050.5600.000 First Interstate Bank	Fire Supply Depot 9' yellow tamper seals	\$	27.20
001.1050.5702.000 First Interstate Bank	Staples - Fire dept office chair	\$	299.99
001.1071.5360.000 First Interstate Bank	Nuisance postage	\$	46.24
001.1075.5360.000 First Interstate Bank	Endicia Nuisance certified mail	\$	76.39
001.1075.5360.000 First Interstate Bank	Endicia Sect 8 and Nuisance postage	\$	150.00
001.1075.5360.000 First Interstate Bank	Endicia Sect 8 and Nuisance postage	\$	150.00
001.1099.5410.000 First Interstate Bank	toilet repairs PD/FD bldg	\$	110.38
001.4010.5280.000 First Interstate Bank	American Library Membership - Rosenblum	\$	247.00
001.4010.5342.000 First Interstate Bank	shredding services	\$	51.52
001.4010.5360.000 First Interstate Bank	postage - ILL book	\$	8.83
001.4010.5410.000 First Interstate Bank	light bulbs for Library	\$	80.10
001.4010.5450.000 First Interstate Bank	AT&T charges	\$	33.52
001.4010.5450.000 First Interstate Bank	internet	\$	135.14
001.4010.5600.000 First Interstate Bank	self inking rubber stamp	\$	18.24
001.4010.5600.000 First Interstate Bank	book repair glue strips tape	\$	524.60
001.4010.5600.000 First Interstate Bank	T-shirt shopping bags	\$	143.05
001.4010.5601.000 First Interstate Bank	program supply - wind-up toys	\$	10.99
001.4010.5605.000 First Interstate Bank	employee nametag	\$	10.95
001.4010.5605.000 First Interstate Bank	address labels	\$	9.48
001.4010.5605.000 First Interstate Bank	office supplies - bottled water	\$	23.45
001.4010.5732.000 First Interstate Bank	juvenile books	\$	16.60
001.4010.5732.000 First Interstate Bank	juvenile books	\$	93.46
001.4010.5732.000 First Interstate Bank	juvenile books	\$	14.58
001.4010.5732.000 First Interstate Bank	juvenile books	\$	334.98
001.4010.5732.000 First Interstate Bank	DVDs	\$	130.62
001.4010.5732.000 First Interstate Bank	DVDs	\$	16.96
001.4010.5732.000 First Interstate Bank	refund duplicate DVD	\$	(11.83)
001.4010.5732.000 First Interstate Bank	juvenile books	\$	87.05
001.4010.5732.000 First Interstate Bank	juvenile books	\$	11.80
001.4010.5732.000 First Interstate Bank	Spanish/welcome books	\$	32.23
001.4010.5734.000 First Interstate Bank	lost and replaced books	\$	29.95
001.4010.5734.000 First Interstate Bank	lost and replaced books	\$	105.32
001.4010.5734.000 First Interstate Bank	lost and replaced books	\$	19.02
001.4010.5734.000 First Interstate Bank	lost and replaced books	\$	14.49
001.4010.5734.000 First Interstate Bank	lost and replaced books	\$	6.49
001.4010.5734.000 First Interstate Bank	lost and replaced books	\$	10.98
001.4010.5734.000 First Interstate Bank	lost and replaced book	\$	19.23
001.4010.5734.000 First Interstate Bank	lost and replaced book	\$	19.99
001.4030.5132.000 First Interstate Bank	Clothing Allowance- Parks	\$	74.97
001.4030.5251.000 First Interstate Bank	Shade Tree Course	\$	260.00
001.4030.5609.000 First Interstate Bank	Ag Supplies - Lawn care	\$	410.00
001.4030.5703.000 First Interstate Bank	printer cartridge	\$	12.99
001.4041.5601.000 First Interstate Bank	soccer/pickle/ futsal balls, folding mats	\$	613.56
001.4041.5601.000 First Interstate Bank	volleyballs, storage cart	\$	229.94
001.4041.5601.000 First Interstate Bank	headbands	\$	14.99
001.4041.5601.000 First Interstate Bank	storage cart, furniture movers	\$	152.97
001.4041.5601.000 First Interstate Bank	balls, face shields, pool toys	\$	91.06
001.4041.5601.000 First Interstate Bank	First Aid/CPR/AED training	\$	304.00
001.4041.5601.000 First Interstate Bank	First Aid/CPR/AED training	\$	266.00

001.4041.5601.000 First Interstate Bank	First Aid/CPR/AED training	\$	114.00
001.4045.5600.000 First Interstate Bank	Stereo woofer	\$	71.36
001.4045.5600.000 First Interstate Bank	Stereo speaker	\$	81.36
001.4045.5607.000 First Interstate Bank	Chemical Supply - Water Testing	\$	219.70
001.4045.5611.000 First Interstate Bank	Diving board resurface kit	\$	91.54
001.4066.5600.000 First Interstate Bank	storage bins	\$	25.99
001.4066.5613.000 First Interstate Bank	Coliseum resale products	\$	89.94
001.4066.5613.000 First Interstate Bank	Coliseum resale products	\$	48.08
001.4066.5613.000 First Interstate Bank	Coliseum resale products	\$	57.86
001.4066.5613.000 First Interstate Bank	Coliseum resale products	\$	23.65
001.4066.5613.000 First Interstate Bank	Coliseum resale products	\$	26.96
001.4066.5613.000 First Interstate Bank	Coliseum resale products	\$	21.50
001.4066.5613.000 First Interstate Bank	Coliseum resale products	\$	69.98
001.4066.5613.000 First Interstate Bank	Coliseum resale products	\$	117.92
001.4066.5613.000 First Interstate Bank	Coliseum resale products	\$	320.25
001.6010.5605.000 First Interstate Bank	Presentation paper - LOSST Flyers	\$	58.65
001.6020.5250.000 First Interstate Bank	E-File- county recording	\$	10.13
001.6020.5250.000 First Interstate Bank	E-File - county recording	\$	15.22
001.6020.5250.000 First Interstate Bank	E-File - county recording	\$	25.41
001.6020.5360.000 First Interstate Bank	USPS - certified mailings	\$	52.38
001.6020.5360.000 First Interstate Bank	USPS certified mailings	\$	53.82
001.6020.5605.000 First Interstate Bank	Staples-kleenex	\$	3.60
001.6021.5360.000 First Interstate Bank	Finance postage	\$	361.76
001.6021.5605.000 First Interstate Bank	HR Printer cartridges	\$	416.89
001.6030.5210.000 First Interstate Bank	INFORMATION FACEBOOK ADS FOR ELECTION	\$	5.00
001.6030.5210.000 First Interstate Bank	INFORMATION FACEBOOK ADS FOR ELECTION	\$	35.00
001.6030.5210.000 First Interstate Bank	INFORMATION FACEBOOK ADS FOR ELECTION	\$	35.00
001.6030.5210.000 First Interstate Bank	INFORMATION FACEBOOK ADS FOR ELECTION	\$	50.00
001.6030.5210.000 First Interstate Bank	INFORMATION FACEBOOK ADS FOR ELECTION	\$	75.00
001.6030.5210.000 First Interstate Bank	INFORMATION FACEBOOK ADS FOR ELECTION	\$	125.00
001.6030.5210.000 First Interstate Bank	INFORMATION FACEBOOK ADS FOR ELECTION	\$	175.00
001.6050.5410.000 First Interstate Bank	building and traffic signal repairs	\$	23.01
001.6050.5410.000 First Interstate Bank	YSS/ City hall boiler sump pump parts	\$	(11.18)
001.6050.5410.000 First Interstate Bank	YSS/ City hall boiler sump pump parts	\$	(11.18)
001.6050.5410.000 First Interstate Bank	YSS/ City hall boiler sump pump parts	\$	18.07
001.6050.5410.000 First Interstate Bank	YSS/ City hall boiler sump pump parts	\$	18.07
001.6050.5600.000 First Interstate Bank	American Flags for buildings	\$	59.48
001.6050.5600.000 First Interstate Bank	toilet paper/ paper towels	\$	36.22
001.6050.5704.000 First Interstate Bank	upgrade and renewal 2/7/24-3/5/25	\$	119.00
001.6051.5600.000 First Interstate Bank	toilet paper/ paper towels	\$	36.21
110.2010.5450.000 First Interstate Bank	Mechanic iPad Street dept	\$	82.54
110.2010.5450.000 First Interstate Bank	Street dept cell service	\$	51.80
110.2010.5600.000 First Interstate Bank	D-rings, Milwaukee battery, Probe testers	\$	353.56
110.2010.5600.000 First Interstate Bank	Milwaukee batteries	\$	126.89
110.2010.5600.000 First Interstate Bank	Clevis cradle grab hooks	\$	158.39
110.2010.5600.000 First Interstate Bank	butane refills	\$	46.03
110.2010.5600.000 First Interstate Bank	Heavy duty clevis slip hooks, Round pins	\$	299.93
110.2010.5600.000 First Interstate Bank	magnetic holder	\$	29.99
110.2010.5612.000 First Interstate Bank	keyboard and mouse	\$	34.00
110.2010.5718.000 First Interstate Bank	Butane torch	\$	42.89
110.2010.5718.000 First Interstate Bank	Milwaukee tool box	\$	219.99
110.2010.5718.000 First Interstate Bank	Milwaukee Packout cabinet system	\$	242.00
110.2010.5718.000 First Interstate Bank	Tool box, power strip, heavy duty magnets	\$	375.51
110.2010.5718.000 First Interstate Bank	wrench sets	\$	239.98
110.2010.5718.000 First Interstate Bank	12V fuel pump, rachet and tape	\$	839.96
110.2040.5450.000 First Interstate Bank	Utility Dept electrical inspection	\$	61.94
110.2040.5600.000 First Interstate Bank	building & traffic signal batteries	\$	23.01
110.2060.5450.000 First Interstate Bank	Engineering GPS, JetPak, Heather, Bateman	\$	172.42
110.2060.5704.000 First Interstate Bank	upgrade and renewal 2/7/24-3/5/25	\$	238.00
140.4030.5410.000 First Interstate Bank	Parks shower house hand dryers	\$	758.00
140.4030.5450.000 First Interstate Bank	Communication-Internet-Parks	\$	149.95
142.4030.5410.000 First Interstate Bank	6th St Complex lights	\$	266.00
153.1010.5321.000 First Interstate Bank	USPCA training meal	\$	10.06
153.1010.5321.000 First Interstate Bank	FUEL DURING TRAINING K9 handler	\$	63.15
153.1010.5321.000 First Interstate Bank	HOTEL USPCA TRAINING	\$	237.30
153.1010.5321.000 First Interstate Bank	K9 handler TRAINING OFC SVOBODA	\$	250.00
153.1010.5321.000 First Interstate Bank	K9 handler training OFC Wolken	\$	250.00
153.1010.5321.000 First Interstate Bank	HOTEL USPCA TRAINING	\$	387.71

153.1010.5321.000 First Interstate Bank	CLOTHING FOR K9 OFFICERS	\$ 605.00
156.1050.5413.000 First Interstate Bank	McGrath Chevylant- FD Silverado alternator repair	\$ 1,624.19
156.1050.5718.000 First Interstate Bank	Appliance Dr. - Speed Queen washer and dryer	\$ 2,873.00
170.4010.5601.000 First Interstate Bank	program supply - books	\$ 244.19
170.4010.5601.000 First Interstate Bank	program supply - prize books	\$ 141.80
181.3040.5601.000 First Interstate Bank	Oriental Trading Lead promo supplies	\$ 184.17
181.3040.5605.000 First Interstate Bank	Amazon Lead dept office supplies	\$ 45.91
184.5030.5360.000 First Interstate Bank	Endicia online postage fee	\$ 9.95
184.5030.5360.000 First Interstate Bank	Endicia Sect 8 and Nuisance postage	\$ 150.00
184.5030.5360.000 First Interstate Bank	Endicia Sect 8 and Nuisance postage	\$ 150.00
184.5030.5460.000 First Interstate Bank	Nat'l Home Performance Conference April 8-11 MN	\$ 1,690.00
363.1099.5410.000 First Interstate Bank	PD/FD bld spray foam for wall	\$ 8.76
363.4030.5718.000 First Interstate Bank	Pickleball Net, posts	\$ 1,007.00
610.8015.5132.000 First Interstate Bank	EMPLOYEE SAFETY SHOES	\$ 143.96
610.8015.5132.000 First Interstate Bank	EMPLOYEE CLOTHING	\$ 75.36
610.8015.5132.000 First Interstate Bank	EMPLOYEE SAFETY SHOES	\$ 189.00
610.8015.5342.000 First Interstate Bank	USED OIL RECYCLING	\$ 115.66
610.8015.5344.000 First Interstate Bank	JANUARY LIFT MASTER SUBSCRIPTION	\$ 39.50
610.8015.5360.000 First Interstate Bank	SHIP SAMPLE TO KEYSTONE	\$ 11.55
610.8015.5410.000 First Interstate Bank	ALUMINUM STEP REPAIR	\$ 190.00
610.8015.5410.000 First Interstate Bank	POLARIS RANGER REPAIR	\$ 152.50
610.8015.5450.000 First Interstate Bank	WPCP Lance Greazel and operator line	\$ 104.88
610.8015.5450.000 First Interstate Bank	MARCH 2024 MEDIACOM ONLINE	\$ 75.00
610.8015.5484.000 First Interstate Bank	PROPANE	\$ 48.00
610.8015.5565.000 First Interstate Bank	MOTOR OIL	\$ 31.50
610.8015.5565.000 First Interstate Bank	MOTOR OIL	\$ 42.66
610.8015.5600.000 First Interstate Bank	ELECTRICAL SUPPLIES	\$ 462.40
610.8015.5600.000 First Interstate Bank	PRESSURE GAUGE, GASKETS	\$ 176.55
610.8015.5600.000 First Interstate Bank	SAFETY EQUIPMENT	\$ 240.45
610.8015.5600.000 First Interstate Bank	ANALOG THERMOMETERS	\$ 366.44
610.8015.5600.000 First Interstate Bank	BATTERIES, CLEANING PRODUCTS	\$ 176.41
610.8015.5600.000 First Interstate Bank	PLUMBING SUPPLIES	\$ 285.83
610.8015.5600.000 First Interstate Bank	CLEANING SUPPLIES	\$ 30.47
610.8015.5603.000 First Interstate Bank	SCALE CALIBRATION	\$ 811.76
610.8015.5603.000 First Interstate Bank	CONDUCTIVITY STANDARD, FILTERS	\$ 554.20
610.8016.5280.000 First Interstate Bank	IAWEA membership 2024	\$ 12.00
610.8016.5450.000 First Interstate Bank	Sewer dept GPS device	\$ 24.76
610.8016.5450.000 First Interstate Bank	Sewer dept jet oak and lap top	\$ 24.76
610.8016.5450.000 First Interstate Bank	Sewer dept cell service	\$ 24.99
690.8050.5410.000 First Interstate Bank	Transit door #1 repair	\$ 21.98
690.8050.5565.000 First Interstate Bank	Bus #131 Doser gasket	\$ 29.28
740.8065.5280.000 First Interstate Bank	IAWEA membership 2024	\$ 8.00
740.8065.5450.000 First Interstate Bank	Sewer dept jet oak and lap top	\$ 16.51
740.8065.5450.000 First Interstate Bank	Sewer dept GPS device	\$ 16.51
740.8065.5450.000 First Interstate Bank	Sewer dept cell service	\$ 16.65
750.8070.5344.000 First Interstate Bank	JANUARY LIFT MASTER SUBSCRIPTION	\$ 39.50
760.8080.5600.000 First Interstate Bank	storage containers	\$ 112.99
999.1161.000 First Interstate Bank	AED Superstore tax credit	\$ (117.95)
999.1164.000 First Interstate Bank	MEAL DURING Management/leadership	\$ 0.30
999.1164.000 First Interstate Bank	MEALS DURING TRAINING	\$ 1.06
999.1164.000 First Interstate Bank	MEAL DURING TRAINING -FBI LEEDA	\$ 1.97
999.1164.000 First Interstate Bank	MEAL DURING TRAINING -FBI LEEDA	\$ 1.97
999.1164.000 First Interstate Bank	MEAL DURING TRAINING - On Target	\$ 3.45
999.1164.000 First Interstate Bank	MEAL DURING TRAINING -ILEA	\$ 5.52
999.1164.000 First Interstate Bank	MEAL DURING TRAINING -FBI LEEDA	\$ 9.55
001.1010.5450.000 FIRSTNET-AT&T Mobility	PD cellphones	\$ 329.67
001.1010.5451.000 FIRSTNET-AT&T Mobility	PD iPads, hotspots, car computers	\$ 831.40
184.5030.5242.000 FRESE PROPERTIES LLC	Rent Assistance	\$ 270.00
184.5030.5242.000 FRIENDLY VALLEY APARTMENTS INC	Rent Assistance	\$ 89.00
184.5030.5242.000 FRIENDLY VALLEY APARTMENTS INC	Rent Assistance	\$ 97.00
184.5030.5242.000 FRIENDLY VALLEY APARTMENTS INC	Rent Assistance	\$ 157.00
001.1010.5704.000 Frontline Public Safety Solutions	FTO Tracker - Daily Observation Reports 5/24-5/25	\$ 1,323.00
001.1010.5132.000 GALLS LLC	PD employee boots	\$ 136.00
001.1050.5132.000 GALLS LLC	Fire dept employee clothing	\$ 69.00
110.2010.5600.000 GERVICH & SONS INC	Street dept steel for repairs	\$ 296.20
001.4030.5215.000 Globalpayments	Park & Rec credit card fee	\$ 510.07
184.5030.5242.000 Gonzales, Gilbert	Rent Assistance	\$ 247.00
184.5030.5242.000 Gonzales, Gilbert	Rent Assistance	\$ 513.00

184.5030.5242.000 Gorrell, Joseph	Rent Assistance	\$ 381.00
184.5030.5242.000 Gray, Dennis	Rent Assistance	\$ 878.00
184.5030.5242.000 Gray, Dennis	Rent Assistance	\$ 792.00
184.5030.5242.000 Gray, Dennis	Rent Assistance	\$ 450.00
184.5030.5242.000 Gray, Dennis	Rent Assistance	\$ 594.00
110.2010.5618.000 GRIMES ASPHALT AND PAVING CORP.	Street dept cold mix	\$ 4,150.50
184.5030.5242.000 Gutierrez, Humberto Fabian	Rent Assistance	\$ 252.00
184.5030.5242.000 Gutierrez, Humberto Fabian	Rent Assistance	\$ 363.00
184.5030.5242.000 Hala, Janet	Rent Assistance	\$ 393.00
184.5030.5242.000 Hala, Janet	Rent Assistance	\$ 256.00
184.5030.5242.000 Hala, Janet	Rent Assistance	\$ 190.00
184.5030.5242.000 Hala, Janet	Rent Assistance	\$ 66.00
184.5030.5242.000 Hala, Janet	Rent Assistance	\$ 797.00
001.1072.5980.000 Hansen, Eric	City Electrical license	\$ 100.00
184.5030.5242.000 Harris, Tom	Rent Assistance	\$ 317.00
884.7010.5337.000 HARTFORD- PRIORITY ACCTS	April insurance premium	\$ 3,114.04
913.1013.5337.000 HARTFORD- PRIORITY ACCTS	April insurance premium	\$ 406.66
184.5030.5242.000 Hatch, Roger	Rent Assistance	\$ 1,050.00
184.5030.5242.000 Hatch, Roger	Rent Assistance	\$ 349.00
184.5030.5242.000 Hatch, Roger	Rent Assistance	\$ 161.00
884.7010.5339.000 Health Partners	Claims 2/29-3/06/24	\$ 126,314.57
884.7010.5339.000 Health Partners	Claims 2/29-3/06/24	\$ 2,411.33
884.7010.5339.000 Health Partners	Claims 3/07-3/13/24	\$ 21,145.64
884.7010.5339.000 Health Partners	Claims 3/07-3/13/24	\$ 910.00
884.7010.5339.000 Health Partners	Claims 3/14-3/20/24	\$ 38,721.92
884.7010.5339.000 Health Partners	Claims 3/14-3/20/24	\$ 3,859.99
884.7010.5339.000 Health Partners	Claims 3/21-3/24/24	\$ 56,788.80
884.7010.5339.000 Health Partners	Claims 3/21-3/27/24	\$ 8,127.39
001.1099.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Police & Fire Bldg	\$ 2,130.14
001.1099.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Police & Fire Bldg	\$ 2,130.14
001.4045.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Aquatic Center	\$ 80.14
001.4045.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Aquatic Center	\$ 80.14
001.4065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Coliseum	\$ 62.00
001.4065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	flat rate plan 641-758-3204 Coliseum	\$ 0.05
001.4065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Coliseum	\$ 62.00
001.4065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	flat rate plan 641-758-3204 Coliseum	\$ 0.05
001.6050.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	City Hall	\$ 145.14
001.6050.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	eBill incentive credit	\$ (1.00)
001.6050.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	City Hall	\$ 145.14
001.6050.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	eBill incentive program	\$ (1.00)
110.2010.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$ 55.04
110.2010.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$ 55.04
610.8015.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$ 42.57
610.8015.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$ 42.57
610.8016.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$ 25.54
610.8016.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$ 33.03
610.8016.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$ 33.03
610.8016.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$ 25.54
740.8065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$ 22.02
740.8065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$ 17.03
740.8065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$ 17.03
740.8065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$ 22.02
184.5030.5242.000 Hilltop Village Inc	Rent Assistance	\$ 238.00
184.5030.5242.000 Hilltop Village Inc	Rent Assistance	\$ 270.00
184.5030.5242.000 Hilltop Village Inc	Rent Assistance	\$ 224.00
184.5030.5242.000 Hinmon, Linda	Rent Assistance	\$ 248.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 69.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 88.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 209.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 151.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 574.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 424.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 390.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 353.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 315.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 144.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 307.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent Assistance	\$ 255.00

184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	\$ 245.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	\$ 229.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	\$ 220.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	\$ 206.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	\$ 195.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	\$ 266.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	\$ 469.00
690.8050.5565.000	HOGLUND BUS CO INC	Transit 181 thumb latch	\$ 161.82
001.5020.5410.000	Hopkins Property LLC	Facade grant N&S sides 34 W Main St	\$ 21,000.00
001.5040.5410.000	Hopkins Property LLC	Code grant 34 W Main St	\$ 19,492.50
001.5040.5410.000	Hopkins Property LLC	Facade grant N&S sides 34 W Main St	\$ (19,492.50)
001.5040.5410.000	Hopkins Property LLC	Code grant 34 W Main St	\$ (20,000.00)
121.5900.5331.000	Hopkins Property LLC	New Construction Grant	\$ 50,000.00
184.5030.5242.000	Howard, Jammie	Rent Assistance	\$ 181.00
184.5030.5242.000	Hubbard Maple Street Apts LLC	Rent Assistance	\$ 135.00
184.5030.5242.000	Hubbard Maple Street Apts LLC	Rent Assistance	\$ 172.00
750.0120.000	Hudnutt, Tonya	Compost start up petty cash	\$ 300.00
881.1010.5339.000	Hunter Lane LLC	paid medical claims 3/1-3/15/24	\$ 40.05
881.1050.5339.000	Hunter Lane LLC	paid medical claims 3/1-3/15/24	\$ 1,122.10
001.6011.5600.000	HUNTER, ALICIA M	Business cards-Ladehoff	\$ 33.98
610.8015.5410.000	HUPP ELECTRIC MOTOR INC	#3 motor install	\$ 2,500.00
999.1131.000	ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #303417	\$ 792.27
999.1131.000	ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #303417ICMA DEF C	\$ 4,042.23
999.1131.000	ICMA 457-Mission Square Retirement	ICMA DEFERRED COMP	\$ 1,033.30
999.1131.000	ICMA 457-Mission Square Retirement	ICMA LOAN REPAYMENT	\$ 352.68
999.1131.000	ICMA 457-Mission Square Retirement	ICMA DEF COMP	\$ 230.76
999.1131.000	ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #705230	\$ 1,216.92
999.1131.000	ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #705230	\$ 2,543.45
999.1131.000	ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #303417ICMA DEF C	\$ 1,225.00
999.1131.000	ICMA 457-Mission Square Retirement	ICMA DEF COMP	\$ 269.23
999.1131.000	ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #705230	\$ 118.06
999.1131.000	ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #705230	\$ 875.00
999.1131.000	ICMA 457-Mission Square Retirement	Mission Square Retirement - Plan #705230	\$ 965.00
001.1010.5230.000	ILEA	transfer of MMPI-2 on 10/10/23	\$ 50.00
884.7010.5230.000	INSURANCE STRATEGIES CONSULTING, LLC	509A study for CY2023	\$ 975.00
999.1101.000	INTERNAL REVENUE SERVICE	Bi-Weekly Federal Taxes	\$ 25,742.11
999.1101.000	INTERNAL REVENUE SERVICE	Bi-Weekly Federal Taxes	\$ 13,140.83
999.1103.000	INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Social Security	\$ 26,110.88
999.1103.000	INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Social Security	\$ 5,460.40
999.1107.000	INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Medicare	\$ 8,720.84
999.1107.000	INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Medicare	\$ 4,247.38
110.2050.5600.000	Iowa Dept of Transportation	blade grader sharpened	\$ 2,503.80
110.2040.5230.000	IOWA ONE CALL	Utility Div IA one call charges	\$ 9.00
610.8016.5230.000	IOWA ONE CALL	Utility dept underground locator services	\$ 73.08
740.8065.5230.000	IOWA ONE CALL	Utility dept underground locator services	\$ 48.72
110.2010.5626.000	IOWA PRISON INDUSTRIES	Street signs	\$ 6,609.50
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 35,607.12
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 232.67
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 6,606.70
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 31,408.66
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	T LYNCH ER REFUND	\$ 2,220.64
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	ROUNDING	\$ (0.03)
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 232.67
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 6,775.22
001.2080.5483.000	Iowa Regional Utilities Association	Airport March water usage	\$ 172.54
184.5030.5242.000	JB1 COOP ASSOCIATION	Rent Assistance	\$ 421.00
184.5030.5242.000	JB1 COOP ASSOCIATION	Rent Assistance	\$ 371.00
184.5030.5242.000	JB1 COOP ASSOCIATION	Rent Assistance	\$ 338.00
184.5030.5242.000	Judge, John	Rent Assistance	\$ 260.00
184.5030.5242.000	Judge, Mike	Rent Assistance	\$ 362.00
184.5030.5242.000	Judge, Mike	Rent Assistance	\$ 219.00
184.5030.5242.000	Judge, Mike	Rent Assistance	\$ 251.00
184.5030.5242.000	Judge, Mike	Rent Assistance	\$ 271.00
184.5030.5242.000	Judge, Mike	Rent Assistance	\$ 188.00
184.5030.5242.000	Judge, Mike	Rent Assistance	\$ 162.00
184.5030.5242.000	Judge, Mike	Rent Assistance	\$ 143.00
184.5030.5242.000	Judge, Mike	Rent Assistance	\$ 136.00
184.5030.5242.000	Judge, Mike	Rent Assistance	\$ 276.00

184.5030.5242.000 Judge, Mike	Rent Assistance	\$	307.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	225.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	312.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	76.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	336.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	337.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	352.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	383.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	566.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	77.00
184.5030.5242.000 Judge, Mike	Rent Assistance	\$	244.00
184.5030.5242.000 Kading Properties LLC	Rent Assistance	\$	906.00
184.5030.5242.000 Kading Properties LLC	Rent Assistance	\$	500.00
184.5030.5242.000 Kading Properties LLC	Rent Assistance	\$	891.00
184.5030.5242.000 Kading Properties LLC	Rent Assistance	\$	526.00
001.1010.5565.000 Karl of Marshalltown	PD 521 pad kit	\$	347.60
184.5030.5242.000 Kramer, Marcia	Rent Assistance	\$	92.00
110.2010.5132.000 Kreimeyer, Brian	employee clothing allowance	\$	148.29
184.5030.5242.000 Lawson, Rodney	Rent Assistance	\$	93.00
184.5030.5242.000 Lawthers Property Management	Rent Assistance	\$	936.00
184.5030.5242.000 Lawthers Property Management	Rent Assistance	\$	169.00
001.1010.5359.000 LHogeland Auto Plaza LLC	Impound car tow	\$	175.00
184.5030.5242.000 Lopez, Jaime	Rent Assistance	\$	421.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	700.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	516.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	407.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	399.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	363.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	336.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	233.00
184.5030.5242.000 Luense, Brant	Rent Assistance	\$	727.00
001.1075.5234.000 Lynch Dallas PC	Nuisance enforcement	\$	791.20
001.6040.5234.000 Lynch Dallas PC	General Matters	\$	1,131.20
001.6040.5234.000 Lynch Dallas PC	Real Estate	\$	370.50
355.1075.5234.000 Lynch Dallas PC	Nuisance enforcement 103 Riverside St	\$	247.60
355.1075.5234.000 Lynch Dallas PC	Nuisance enforcement 305 E Linn St	\$	313.50
110.2070.5410.000 MACQUEEN EQUIPMENT	Street Sweeper broom and body repairs	\$	2,962.49
110.2070.5410.000 MACQUEEN EQUIPMENT	Pelican sweeper #74 repairs	\$	4,734.04
110.2070.5565.000 MACQUEEN EQUIPMENT	Street Sweeper broom and body repairs	\$	1,602.51
110.2070.5565.000 MACQUEEN EQUIPMENT	Pelican sweeper #74 repairs	\$	3,558.98
184.5030.5242.000 Manship, Wyatt	Rent Assistance	\$	897.00
184.5030.5242.000 Marion Manor 2	Rent Assistance	\$	247.00
001.6030.5365.000 Marshall County Auditor	City/ School Election 11/07/2023	\$	3,346.49
001.4030.5342.000 Marshall County Landfill	Parks garbage	\$	136.90
001.6020.5250.000 MARSHALL COUNTY RECORDER	Recording Charges - March	\$	213.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	207.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	222.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	256.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	231.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	673.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	450.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	69.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	117.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	433.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	271.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	326.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	283.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent Assistance	\$	280.00
001.1075.5485.000 Marshalltown Water Works	915 S Center St storm sewer	\$	8.00
001.1075.5485.000 Marshalltown Water Works	919 S Center St	\$	5.25
001.1075.5485.000 Marshalltown Water Works	23 W Main St storm sewer	\$	10.40
001.1075.5485.000 Marshalltown Water Works	704 Lee St storm sewer	\$	4.98
001.1075.5485.000 Marshalltown Water Works	20 E Main St storm sewer	\$	10.40
001.2090.5220.000 Marshalltown Water Works	landfill bills	\$	262.80
355.1075.5485.000 Marshalltown Water Works	501 N 1st Ave	\$	8.00
610.8015.5220.000 Marshalltown Water Works	Sanitary Collections Costs	\$	8,945.43
740.8065.5220.000 Marshalltown Water Works	Storm Sewer Collection Services	\$	256.45
001.1010.5410.000 MCATEE TIRE SALES & SERVICE INC	PD 510 tire repair, sensor	\$	18.00

001.1010.5410.000 MCATEE TIRE SALES & SERVICE INC	PD 513 tire repair	\$ 35.00
001.1010.5565.000 MCATEE TIRE SALES & SERVICE INC	PD 510 tire repair, sensor	\$ 69.95
610.8015.5750.000 MEAD O'BRIEN INC	Primary Replacement Adaptor Plates	\$ 1,617.60
001.4010.5410.000 MENARDS	acrylic sheet and cutter	\$ 50.41
001.4030.5609.000 MENARDS	Preen week prevention	\$ 13.94
001.4030.5611.000 MENARDS	landscape block	\$ 10.98
001.4030.5611.000 MENARDS	Parks walk gate kit	\$ 21.99
001.4030.5611.000 MENARDS	36" 3 shelf kit and tool holders	\$ 112.44
001.6050.5600.000 MENARDS	Vacuum City Hall and Carnegie bldg	\$ 84.50
001.6051.5600.000 MENARDS	Vacuum City Hall and Carnegie bldg	\$ 84.50
110.2010.5600.000 MENARDS	20lb hook magnet, neodymium hooks	\$ 13.28
110.2010.5600.000 MENARDS	2G tank sprayer	\$ 15.69
110.2010.5718.000 MENARDS	16pc SAE/metric folding hex key set	\$ 13.79
110.2030.5410.000 MENARDS	Street light repairs	\$ 15.99
610.8015.5603.000 Microbac Laboratories Inc	lab analysis - digester #2	\$ 122.00
610.8015.5603.000 MIDLAND SCIENTIFIC INC	lab expense- cylinder brushes	\$ 65.55
610.8015.5603.000 MIDLAND SCIENTIFIC INC	lab expense - solution	\$ 160.70
610.8015.5603.000 MIDLAND SCIENTIFIC INC	lab expense - brush	\$ 41.29
610.8015.5603.000 MIDLAND SCIENTIFIC INC	lab expense - pellets	\$ 366.64
610.8015.5603.000 MIDLAND SCIENTIFIC INC	lab expenses	\$ 551.23
610.8015.5603.000 MIDLAND SCIENTIFIC INC	lab expenses	\$ 119.37
610.8015.5603.000 MIDLAND SCIENTIFIC INC	lab expenses	\$ 348.34
610.8015.5603.000 MIDLAND SCIENTIFIC INC	lab expenses	\$ 257.24
690.8050.5565.000 MIDWEST WHEEL COMPANIES	Transit #101, 109, 121, 131, 181 brakes	\$ 2,249.64
184.5030.5242.000 Moore, Michelle	Rent Assistance	\$ 320.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 212.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 295.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 302.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 308.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 290.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 337.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 337.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 305.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 280.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 247.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 263.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 259.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 202.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 221.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 217.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 346.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 62.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 137.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 263.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 346.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 318.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent Assistance	\$ 407.00
999.1105.000 MUNICIPAL FIRE & POLICE RETIREMENT	PRIOR MONTH MFPRSI CONTRIBUTIONS	\$ 29,486.40
999.1105.000 MUNICIPAL FIRE & POLICE RETIREMENT	PRIOR MONTH MFPRSI CONTRIBUTIONS	\$ 33,031.96
999.1105.000 MUNICIPAL FIRE & POLICE RETIREMENT	PRIOR MONTH MFPRSI CONTRIBUTIONS	\$ 29,675.69
999.1105.000 MUNICIPAL FIRE & POLICE RETIREMENT	PRIOR MONTH MFPRSI CONTRIBUTIONS	\$ 33,032.21
110.2010.5410.000 MURPHY TRACTOR & EQUIPMENT CO	Street - reseal boom cylinders	\$ 3,973.93
110.2010.5565.000 MURPHY TRACTOR & EQUIPMENT CO	Street - reseal boom cylinders	\$ 873.58
001.1010.5230.000 Myers, Laura	3/24 polygraph services	\$ 350.00
690.8050.5565.000 NAPA AUTO PARTS	Bus 121 hydraulic hose	\$ 170.20
184.5030.5242.000 Neave, Mia	Rent Assistance	\$ 46.00
184.5030.5242.000 NORTH TAMA HOUSING, INC	Rent Assistance	\$ 128.00
184.5030.5242.000 Oetker, Debra	Rent Assistance	\$ 216.00
184.5030.5242.000 Oetker, Debra	Rent Assistance	\$ 79.00
001.4040.5216.000 ONE SOURCE-THE BACKGROUND CHECK CO	March services	\$ 17.00
750.8070.5216.000 ONE SOURCE-THE BACKGROUND CHECK CO	March services	\$ 34.00
184.5030.5242.000 PALISADE HOLDING CO	Rent Assistance	\$ 207.00
184.5030.5242.000 PALISADE HOLDING CO	Rent Assistance	\$ 264.00
184.5030.5242.000 Patton, Camille	Rent Assistance	\$ 26.00
Payroll Payroll	Payroll #7	\$ 318,253.78
610.8015.5980.000 Pebbles Properties LLC	sewer refund - plumbing issue	\$ 607.06
184.5030.5242.000 Pebworth Homes LLC	Rent Assistance	\$ 32.00
184.5030.5242.000 Pebworth Homes LLC	Rent Assistance	\$ 231.00

184.5030.5242.000 Pizano-Cisneros, Angel	Rent Assistance	\$	348.00
184.5030.5242.000 Plymat Jr , William	Rent Assistance	\$	683.00
690.8050.5980.000 Powers, Claudia	mailbox repairs	\$	75.00
001.1099.5342.000 Prairie Waste Solutions	Police and Fire bldg	\$	118.78
001.4030.5342.000 Prairie Waste Solutions	Park and Rec roll offs	\$	260.22
001.5010.5342.000 Prairie Waste Solutions	Central Business District	\$	200.00
001.6050.5342.000 Prairie Waste Solutions	City Hall	\$	118.78
110.2010.5342.000 Prairie Waste Solutions	905 E Main St	\$	118.78
610.8015.5342.000 Prairie Waste Solutions	WPCP roll offs 2/20/24	\$	524.98
610.8015.5342.000 Prairie Waste Solutions	Water Pollution Control plant	\$	118.78
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	42.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	779.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	334.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	320.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	671.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	453.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	1.00
184.5030.5242.000 Premier Iowa City IA LLC	Rent Assistance	\$	252.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	720.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	665.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	648.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	66.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	439.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	109.00
184.5030.5242.000 Premier Real Estate Mgmnt	Rent Assistance	\$	630.00
184.5030.5242.000 Pyramid Property Solutions Inc	Rent Assistance	\$	34.00
184.5030.5242.000 Pyramid Property Solutions Inc	Rent Assistance	\$	303.00
184.5030.5242.000 Pyramid Property Solutions Inc	Rent Assistance	\$	387.00
110.2010.5410.000 QUALITY SERVICES CORPORATION	Unit 30 rear leaf spring repairs	\$	891.00
110.2010.5565.000 QUALITY SERVICES CORPORATION	Unit 30 rear leaf spring repairs	\$	2,490.80
184.5030.5242.000 R & A Rental Properties LLC	Rent Assistance	\$	521.00
184.5030.5242.000 R & A Rental Properties LLC	Rent Assistance	\$	356.00
184.5030.5242.000 R & A Rental Properties LLC	Rent Assistance	\$	450.00
001.1010.5600.000 RACOM CORPORATION	surveillance listen only earpiece	\$	46.00
001.1010.5600.000 Rainbow Carwash LLC	15 gals soap for City car wash	\$	60.72
001.4030.5611.000 Rainbow Carwash LLC	15 gals soap for City car wash	\$	60.72
110.2010.5611.000 Rainbow Carwash LLC	15 gals soap for City car wash	\$	242.88
690.8050.5611.000 Rainbow Carwash LLC	15 gals soap for City car wash	\$	242.88
184.5030.5242.000 Ramirez, Sergio Rios	Rent Assistance	\$	375.00
184.5030.5242.000 Rasmussen, Lynnette	Rent Assistance	\$	50.00
610.8015.5980.000 Raveling, Katherine	Sewer refund - underground leak	\$	41.21
184.5030.5242.000 Redborg, Kirsten	Rent Assistance	\$	389.00
184.5030.5242.000 Reed, Tony	Rent Assistance	\$	363.00
184.5030.5242.000 Reed, Tony	Rent Assistance	\$	400.00
184.5030.5242.000 Reed, Tony	Rent Assistance	\$	590.00
184.5030.5242.000 Reed, Tony	Rent Assistance	\$	481.00
690.8050.5980.000 Regalado, Ramon	mailbox repairs	\$	75.00
001.2060.5344.000 RICOH USA INC	Engineering color copies	\$	21.66
001.2060.5344.000 RICOH USA INC	Engineering BW copies	\$	4.74
110.2060.5344.000 RICOH USA INC	Engineering color copies	\$	21.65
110.2060.5344.000 RICOH USA INC	Engineering BW copies	\$	4.73
184.5030.5242.000 River Birch Apts	Rent Assistance	\$	292.00
184.5030.5242.000 River Birch Apts	Rent Assistance	\$	433.00
184.5030.5242.000 River Birch Apts	Rent Assistance	\$	590.00
184.5030.5242.000 River Birch Apts	Rent Assistance	\$	323.00
184.5030.5242.000 River Birch Apts	Rent Assistance	\$	135.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	568.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	313.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	79.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	605.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	765.00
184.5030.5242.000 River Oaks Apartments	Rent Assistance	\$	540.00
184.5030.5242.000 RMB Cooperative	Rent Assistance	\$	637.00
184.5030.5242.000 RMB Cooperative	Rent Assistance	\$	202.00
184.5030.5242.000 Roth, Kamaria Mary	Rent Assistance	\$	381.00
184.5030.5242.000 S & E Investment LLC	Rent Assistance	\$	377.00
184.5030.5242.000 S & E Investment LLC	Rent Assistance	\$	438.00
312.2080.5348.000 S&S Plumbing, Heating & Air Conditioning LLC	Airport Terminal HVAC Zoning	\$	10,711.00

001.1071.5342.000 Safe Building	Rental Inspection Services Agreement FY23/24	\$ 6,560.00
184.5030.5238.000 SanDiego Housing Commission	Admin40124	\$ 50.13
184.5030.5242.000 SanDiego Housing Commission	Rent Assistance	\$ 1,844.00
610.8015.5380.000 SCHARNWEBER WATER CONDITIONING INC	March water conditioner lease	\$ 27.00
184.5030.5242.000 Schmidt, Michael T	Rent Assistance	\$ 129.00
184.5030.5242.000 Schmidt, Michael T	Rent Assistance	\$ 527.00
184.5030.5242.000 Schmidt, Michael T	Rent Assistance	\$ 875.00
001.1010.5132.000 Shetler, Dennis	patches on shoulders	\$ 36.00
001.1050.5370.000 Sho Biz Inc dba Minuteman	white envelopes	\$ 27.95
690.8050.5605.000 Sho Biz Inc dba Minuteman	laminating pouches	\$ 43.24
740.8065.5605.000 Sho Biz Inc dba Minuteman	Business cards Joel Chandler	\$ 48.90
001.4030.4472.000 Slifer Solutions	Repairs at Dog Park	\$ 1,175.00
001.1070.5980.000 Smith's Electric	Gas permit 411 S 12th St	\$ 85.00
001.1050.5600.000 STAPLES BUSINESS CREDIT	Fire dept disinfectant wipes	\$ 78.76
001.1050.5600.000 STAPLES BUSINESS CREDIT	Fire dept- toilet and paper towels, soap, Tide	\$ 499.34
001.1050.5600.000 STAPLES BUSINESS CREDIT	Fire dept Dawn dishsoap	\$ 40.58
001.1050.5600.000 STAPLES BUSINESS CREDIT	Fire dept -Cascade pods, cleaner	\$ 192.64
184.5030.5242.000 Steffensen, Gary	Rent Assistance	\$ 436.00
001.1010.5132.000 STEVENSON, KIEL S	PD employee clothing	\$ 284.08
184.5030.5242.000 SUNRISE APARTMENTS, INC	Rent Assistance	\$ 112.00
184.5030.5242.000 Superior Rentals LLC	Rent Assistance	\$ 777.00
184.5030.5242.000 Superior Rentals LLC	Rent Assistance	\$ 391.00
184.5030.5242.000 Superior Rentals LLC	Rent Assistance	\$ 378.00
184.5030.5242.000 Superior Rentals LLC	Rent Assistance	\$ 254.00
184.5030.5242.000 Superior Rentals LLC	Rent Assistance	\$ 623.00
184.5030.5242.000 Sweet Pea Properties LLC	Rent Assistance	\$ 247.00
184.5030.5242.000 Swift, Scott	Rent Assistance	\$ 421.00
110.2010.5132.000 THEISENS SUPPLY INC	Street employee nontaxable clothing allowance	\$ 4.99
110.2010.5489.000 THEISENS SUPPLY INC	Street dept safety eyewear	\$ 39.95
110.2010.5565.000 THEISENS SUPPLY INC	halogen flood light	\$ 19.99
110.2010.5600.000 THEISENS SUPPLY INC	sawzall blade, markers	\$ 19.48
110.2010.5600.000 THEISENS SUPPLY INC	Floor mats, microfiber towels	\$ 67.98
110.2010.5718.000 THEISENS SUPPLY INC	DeWalt blower and Recipricating Saw	\$ 518.00
999.1164.000 THEISENS SUPPLY INC	unclaimed charge	\$ 1.79
001.6900.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	Quarterly Admin fees	\$ 1,226.57
610.8015.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	Quarterly Admin fees	\$ 181.71
610.8016.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	Quarterly Admin fees	\$ 54.52
690.8050.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	Quarterly Admin fees	\$ 68.14
740.8065.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	Quarterly Admin fees	\$ 36.34
913.1013.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	Quarterly Admin fees	\$ 68.14
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	rounding	\$ (0.20)
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 5,287.06
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 795.83
999.1129.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX DEP CARE BENEFITS	\$ 774.99
999.1129.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX DEP CARE BENEFITS	\$ 208.33
184.5030.5242.000 Town Apartments Corporation	Rent Assistance	\$ 143.00
184.5030.5242.000 Town Apartments Corporation	Rent Assistance	\$ 89.00
001.4040.5441.000 TREASURER ST OF IOWA	Sales and Use taxes	\$ 12.91
001.4040.5442.000 TREASURER ST OF IOWA	Sales and Use taxes	\$ 2.15
610.8015.5441.000 TREASURER ST OF IOWA	Sales and Use taxes	\$ 21,871.47
610.8015.5441.000 TREASURER ST OF IOWA	Sales and Use taxes	\$ 3,645.25
999.1102.000 TREASURER STATE OF IOWA	Bi-Weekly Payroll SIT	\$ 10,935.11
999.1102.000 TREASURER STATE OF IOWA	Bi-Weekly Payroll SIT	\$ 5,340.19
001.6040.5234.000 Treasurer State of Iowa -Public Defender	Public defender 8/26/21	\$ 1,165.50
001.6040.5234.000 Treasurer State of Iowa -Public Defender	Public defender 10/11/23-12/6/23	\$ 1,015.17
001.6040.5234.000 Treasurer State of Iowa -Public Defender	Public defender 7/19/23-9/20/23	\$ 571.19
001.6040.5234.000 Treasurer State of Iowa -Public Defender	Public defender 11/09/23-01/24/24	\$ 1,171.37
001.6040.5234.000 Treasurer State of Iowa -Public Defender	Public defender 10/11/23-01/10/24	\$ 867.30
610.8015.5718.000 Trojan Technologies Group ULC	WPCP lamp driver kits	\$ 9,799.19
001.4010.5215.000 TSYS	Library credit card transaction fees	\$ 41.74
001.6021.5215.000 TSYS	Finance credit card transaction fees	\$ 448.31
184.5030.5242.000 TTLC Coop Housing	Rent Assistance	\$ 333.00
184.5030.5242.000 TTLC Coop Housing	Rent Assistance	\$ 421.00
184.5030.5242.000 TTLC Coop Housing	Rent Assistance	\$ 478.00
184.5030.5242.000 TTLC Coop Housing	Rent Assistance	\$ 795.00
001.1050.5132.000 TurnoutManagement LLC	FD clothing repair	\$ 62.05
030.6070.5230.000 TYLER TECHNOLOGIES INC	Tyler server financial migration project mgmt	\$ 250.00
999.1112.000 UNITED WAY	UNITED WAY	\$ 678.15

999.1112.000	UNITED WAY	UNITED WAY	\$	25.00
999.1112.000	UNITED WAY	UNITED WAY	\$	676.15
999.1112.000	UNITED WAY	UNITED WAY	\$	25.00
610.8015.5718.000	VAN METER INC	replacement part- Power supply for PLC-A	\$	2,916.37
001.1070.5342.000	Veenstra & Kimm Inc	Building Inspection/Trade Permit Ser. Agr. FY23/24	\$	26,274.65
001.1070.5342.000	Veenstra & Kimm Inc	Building Inspection/Trade Permit Ser. Agr. FY23/24	\$	3,772.70
184.5030.5242.000	Walker, Angela	Rent Assistance	\$	309.00
110.2050.5565.000	Wausau Equipment Company LLC	#55 Snowblower 14IN auger assembly, parts	\$	11,322.93
184.5030.5242.000	Weatherly, Erin & Bob	Rent Assistance	\$	115.00
184.5030.5242.000	Weatherly, Erin & Bob	Rent Assistance	\$	306.00
184.5030.5242.000	Werner, Jessica	Rent Assistance	\$	13.00
184.5030.5242.000	White, Amalia	Rent Assistance	\$	332.00
690.8050.5410.000	Whitmore, Diane	mailbox repairs	\$	75.00
001.4040.5358.000	Wickham, Michael	classes 3/21/24-4/25/24	\$	760.00
184.5030.5242.000	Wirth, Tammy	Rent Assistance	\$	50.00
001.1099.5482.000	WoodRiver Energy LLC	Police & Fire Bldg 11672	\$	2,821.69
001.4010.5482.000	WoodRiver Energy LLC	Library gas #7078	\$	725.64
001.4045.5482.000	WoodRiver Energy LLC	SWIMMING POOL 7077	\$	82.55
184.5030.5242.000	Worent Inc	Rent Assistance	\$	167.00
184.5030.5242.000	Worsfold Farm LLC	Rent Assistance	\$	361.00
110.2010.5565.000	Ziegler Inc	#28 grader hydro cylinder	\$	3,871.37
TOTAL				\$ 1,507,213.77

BUILDING REPORT FOR THE MONTH OF MARCH 2024

MARSHALLTOWN

I O W A

PERMIT NUMBER	OWNER OF IMPROVEMENT	LOCATION OF IMPROVEMENT	TYPE OF IMPROVEMENT	NEW DWELLING	ALTER DWELLING	MINOR RES. BUILDING	COMMERCIAL IMPROVEMENT	FEE
BLDR-009558-2024	Zierke Construction	103 Riverside St	Residential Acc Structure			\$16,450.00		\$271.00
DEMO-009571-2024	Troy Clinc	919 Jackson St	Residential Acc Structure Demo					\$50.00
DEMO-009570-2024	Fransico Medina	1316 W Linn St	Residential Acc Structure Demo					\$50.00
BLDC-009583-2024	Oliver Beene Designs	214 E Main St	Commercial Alteration				\$2,429	\$75.00
DEMO-009619-2024	Chellie Harvey	305 E Linn St	Residential Dwelling Demo					\$50.00
BLDR-009584-2024	Jennifer Hart	301 Pleasantview Rd	Residential Repairs		\$1,500.00			\$75.00
BLDR-009610-2024	Ronald Silbaugh	206 E Southridge Rd	Residential Addition		\$10,080.00			\$187.00
BLDC-009201-2024	HCI 50158 Investment	601 E South St	Six New Townhomes	\$1,156,861				\$6,511.00
			TOTALS:	\$1,156,861.44	\$11,580.00	\$16,450.00	\$2,429.10	\$7,269.00
			TOTAL IMPROVEMENT AMOUNT:					
<i>*Work started without a permit - fee is doubled</i>			# OF PERMITS:	6	1	2	1	3

\$1,187,320.54

Units Permits Permits Permits Permits Demo Permits

TRADE PERMIT REPORT FOR THE MONTH OF MARCH 2024

MARSHALLTOWN
IOWA

PERMIT NUMBER	LOCATION OF IMPROVEMENT	RESIDENTIAL/ COMMERCIAL	PERMIT TYPE (ELEC., PLUMB., MECH. OR SOLAR)	VALUATION	FEE	
ELER-009563-2024	904 S 7th Ave	Residential	Electric		\$62.00	
ELER-009561-2024	2003 S 4th Ave	Residential	Electric		\$85.00	
MECH-009558-2024	808 Henry St	Residential	Mechanical		\$62.00	
ELER-009582-2024	102 Sharon Ave	Residential	Electric		\$62.00	
ELER-009580-2024	1907 Edgebrook Dr	Residential	Electric		\$85.00	
MECH-009569-2024	602 N 3rd St	Residential	Mechanical		\$62.00	
ELER-009593-2024	110 N 3rd St	Residential	Electric		\$85.00	
PLMC-009599-2024	55 Unitypoint Dr	Commercial	Plumbing	\$5,000.00	\$70.00	
MECH-009600-2024	1008 W State St	Residential	Mechanical		\$62.00	
PLMR-009605-2024	309 N 16th St	Residential	Plumbing		\$62.00	
PLMC-009604-2024	214 E Main St	Commercial	Plumbing	\$1,000.00	\$50.00	
PLMR-009601-2024	206 E Southridge Rd	Residential	Plumbing		\$62.00	
ELER-009607-2024	411 Highland Acres Rd	Residential	Electric		\$85.00	
ELER-009606-2024	405 W Olive St	Residential	Electric		\$85.00	
MECH-009611-2024	608 E Olive St Unit 212	Residential	Mechanical		\$62.00	
ELER-009609-2024	604 1/2 W Church St	Residential	Electric		\$62.00	
PLMC-009603-2024	204 S 1st Ave	Commercial	Plumbing	\$1,000.00	\$50.00	
ELER-009613-2024	304 Wakefield Cir	Residential	Electric		\$85.00	
ELER-009622-2024	405 Eastview Rd	Residential	Solar		\$95.00	
ELER-009628-2024	411 S 12th St	Residential	Electric		\$85.00	
ELER-009627-2024	210 E Main St	Commercial	Electric	\$1,000.00	\$50.00	
ELER-0096302-2024	304 Jerome St	Residential	Electric		\$85.00	
ELER-009624-2024	1702 Country Club Pl	Residential	Electric		\$85.00	
ELER-009627-2024	706 W Linn St	Residential	Electric		\$85.00	
MECH-009626-2024	213 Rainbow Dr	Residential	Mechanical		\$62.00	
MECH-009621-2024	409 E Southridge Rd	Residential	Mechanical		\$62.00	
ELER-009623-2024	505 N 2nd Ave	Residential	Electric		\$85.00	
ELEC-009632-2024	914 N 4th Ave	Commercial	Electric	\$7,000.00	\$70.00	
ELER-009642-2024	903 E Main St	Commercial	Solar	\$37,000.00	\$230.00	
ELER-009620-2024	203 Newcastle Rd	Residential	Solar		\$95.00	
ELER-009635-2024	312 N 1st Ave	Residential	Electric		\$85.00	
ELER-009638-2024						
PLMC-009640-2024						
GASC-009639-2024	301 E South St	Residential	Electric Plumbing Mechanical		\$2,250.00	
ELER-009636-2024	301 Friendly Dr	Residential	Electric		\$85.00	
ELER-009659-2024						
GASR-009660-2024						
PLMR-009661-2024	830 and 832 W Merle Hibbs Blvd	Residential	Electrical Plumbing Mechical		\$750.00	
		TOTALS:		\$52,000.00	\$5,497.00	

TRADE PERMIT REPORT FOR THE MONTH OF MARCH 2024					MARSHALLTOWN — I O W A —	
PERMIT NUMBER	LOCATION OF IMPROVEMENT	RESIDENTIAL/ COMMERCIAL	PERMIT TYPE (ELEC., PLUMB., MECH. OR SOLAR)	VALUATION	FEE	
	# Residential Permits	Residential Fees	# of Commercial Permits	Commercial Valuation	Commercial Fees	Total Fees
Electrical	17	\$2,291.00	2	\$8,000.00	\$120.00	\$2,411.00
Plumbing	4	\$1,124.00	3	\$7,000.00	\$170.00	\$1,294.00
Mechanical	6	\$1,372.00	0	\$0.00	\$0.00	\$1,372.00
Solar	2	\$190.00	1	\$37,000.00	\$230.00	\$420.00
TOTALS	29	\$4,977.00	6	\$52,000.00	\$520.00	\$5,497.00

Building Division Improvement Value & Fee Summary - March 2024

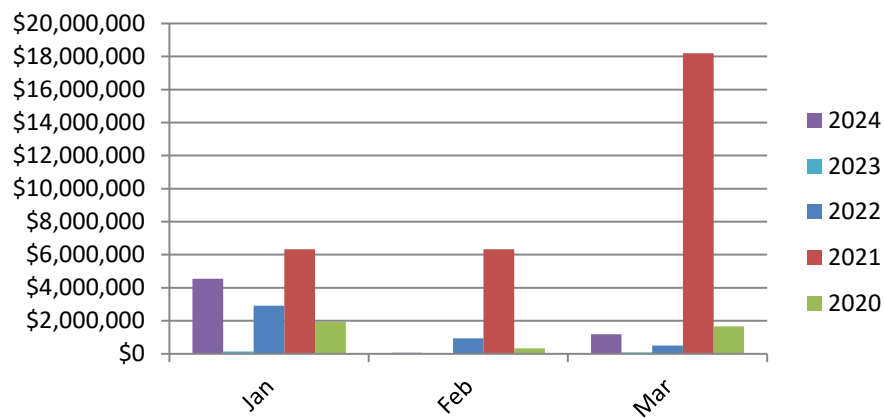
Total Improvement Value Comparison

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2024	\$4,546,993	\$61,370	\$1,187,321										\$5,795,684
2023	\$146,879	\$52,863	\$89,854										\$289,596
2022	\$2,912,000	\$937,862	\$494,839										\$4,344,701
2021	\$6,335,000	\$6,324,000	\$18,194,000										\$30,853,000
2020	\$1,921,000	\$339,000	\$1,660,000										\$3,920,000

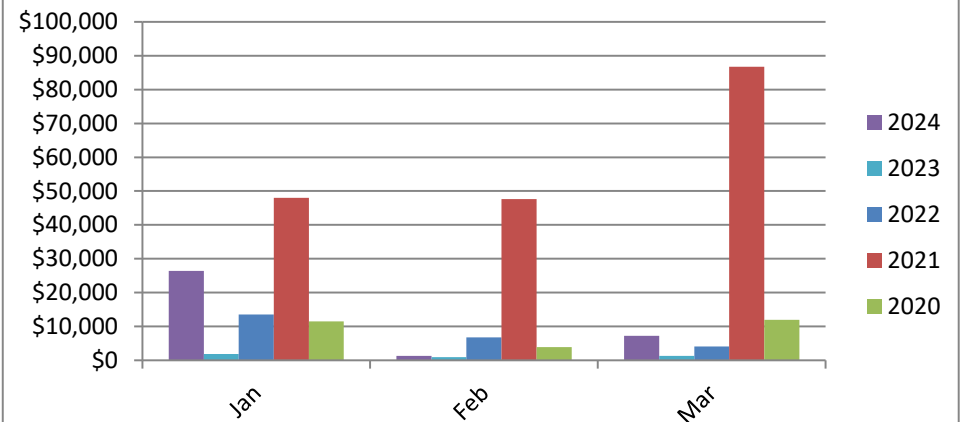
Total Fees Received Comparison

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2024	\$26,397	\$1,277	\$7,269										\$34,943
2023	\$1,840	\$919	\$1,273										\$4,032
2022	\$13,584	\$6,803	\$4,081										\$24,468
2021	\$48,028	\$47,605	\$86,696										\$182,329
2020	\$11,506	\$3,879	\$11,942										\$27,327

Total Improvement Value Comparison



Total Fees Received Comparison



**RESOLUTION SETTING A PUBLIC HEARING ON THE HUD SECTION 8 RENT
ASSISTANCE PROGRAM ADMINISTRATIVE PLAN**

WHEREAS, the City Council of the City of Marshalltown is the governing board of the HUD Section 8 Rent Assistance Program;

WHEREAS, each governing board must annually hold a public hearing regarding any changes to the goals, objectives, and policies and invite public comment regarding such changes; and

WHEREAS, the Administrative Plan for the HUD Section 8 Administrative Plan requires amending to meet Federal guidelines; and

WHEREAS, a comment period of 45 days prior to the public hearing is required to meet program requirements.

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

Section 1. The City Clerk shall cause to be published the notice required by law, by publication once in the Marshalltown Times-Republican, a newspaper having general circulation in the City of Marshalltown, Iowa, the publication to be not less than four (4) days nor more than twenty (20) days prior to the date hereinafter fixed in the City Hall, 10 W State Street, Marshalltown, Iowa, on May 28, 2024, 5:30 pm to consider any and all comments filed with the City Clerk or made in open Council to the proposal for conveyance as herein contained and to take final action thereon.

Passed this 8th day of April 2024, and signed this _____ day of April 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

5-Year PHA Plan (for All PHAs)	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires: 03/31/2029
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Purpose. The 5-Year and Annual PHA Plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA’s operations, programs, and services, and informs HUD, families served by the PHA, and members of the public of the PHA’s mission, goals and objectives for serving the needs of low- income, very low- income, and extremely low- income families

Applicability. The **Form HUD-50075-5Y** is to be completed once every 5 PHA fiscal years by all PHAs.

A.	PHA Information.																																
A.1	PHA Name: <u>City of Marshalltown Rent Assistance Program</u> PHA Code: <u>IA125</u> PHA Plan for Fiscal Year Beginning: (MM/YYYY): <u>07/2024</u> The Five-Year Period of the Plan (i.e. 2019-2023): <u>2024-2029</u> PHA Plan Submission Type: ☒ 5-Year Plan Submission ☐ Revised 5-Year Plan Submission Availability of Information. In addition to the items listed in this form, PHAs must have the elements listed below readily available to the public. A PHA must identify the specific location(s) where the proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public. Additionally, the PHA must provide information on how the public may reasonably obtain additional information on the PHA policies contained in the standard Annual Plan, but excluded from their streamlined submissions. At a minimum, PHAs must post PHA Plans, including updates, at each Asset Management Project (AMP) and main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on their official websites. PHAs are also encouraged to provide each resident council a copy of their PHA Plans. ☐ PHA Consortia: (Check box if submitting a Joint PHA Plan and complete table below.) <table border="1"> <thead> <tr> <th rowspan="2">Participating PHAs</th> <th rowspan="2">PHA Code</th> <th rowspan="2">Program(s) in the Consortia</th> <th rowspan="2">Program(s) not in the Consortia</th> <th colspan="2">No. of Units in Each Program</th> </tr> <tr> <th>PH</th> <th>HCV</th> </tr> </thead> <tbody> <tr> <td>Lead PHA:</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program		PH	HCV	Lead PHA:																							
Participating PHAs	PHA Code					Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program																									
		PH	HCV																														
Lead PHA:																																	

B.	Plan Elements. Required for <u>all</u> PHAs completing this form.
B.1	Mission. State the PHA's mission for serving the needs of low-income, very low-income, and extremely low-income families in the PHA's jurisdiction for the next five years. The City of Marshalltown Rent Assistance Program is dedicated to serving the needs of very low income and extremely low income households in need of rental assistance in Marshall, Tama and Hardin Counties.
B.2	Goals and Objectives. Identify the PHA's quantifiable goals and objectives that will enable the PHA to serve the needs of low-income, very low-income, and extremely low-income families for the next five years. Goal 1: Achieve at least a 95% utilization of allocated units or available funding over the next five years. Goal 2: Remain current on changes to the Federal regulations and Notices. Goal 3: Provide quality level of service to landlords and tenants including encouragement of quality affordable housing in the jurisdiction.
B.3	Progress Report. Include a report on the progress the PHA has made in meeting the goals and objectives described in the previous 5-Year Plan. Goals over the past five years included increasing the quality and quantity of assisted housing choices. As a department of the City is involved in encouraging new development and inspecting all rental properties within the City limits of Marshalltown separate for the PHA responsibilities. We also participated in the development of one rehabilitated complex adding 17 new housing units to Marshalltown for households below 60% AMI.
B.4	Violence Against Women Act (VAWA) Goals. Provide a statement of the PHA's goals, activities, objectives, policies, or programs that will enable the PHA to serve the needs of child and adult victims of domestic violence, dating violence, sexual assault, or stalking. The City of Marshalltown Rent Assistance Program is dedicated to serving the needs of very low income and extremely low income households in need of rental assistance in Marshall, Tama and Hardin Counties. We will assist in meeting the privacy needs of victims of domestic violence, dating violence, sexual assault or stalking.
C.	Other Document and/or Certification Requirements.
C.1	Significant Amendment or Modification. Provide a statement on the criteria used for determining a significant amendment or modification to the 5-Year Plan. New HOTMA policy
C.2	Resident Advisory Board (RAB) Comments. (a) Did the RAB(s) have comments to the 5-Year PHA Plan? Y N ☐ ☐ (b) If yes, comments must be submitted by the PHA as an attachment to the 5-Year PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.
C.3	Certification by State or Local Officials. Form HUD-50077-SL, <i>Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.

C.4	Required Submission for HUD FO Review. (a) Did the public challenge any elements of the Plan? Y N ☐ ☐ (b) If yes, include Challenged Elements.
D.	Affirmatively Furthering Fair Housing (AFFH).

D.1

Affirmatively Furthering Fair Housing. (Non-qualified PHAs are only required to complete this section on the Annual PHA Plan. All qualified PHAs must complete this section.)

Provide a statement of the PHA's strategies and actions to achieve fair housing goals outlined in an accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5). Use the chart provided below. (PHAs should add as many goals as necessary to overcome fair housing issues and contributing factors.) Until such time as the PHA is required to submit an AFH, the PHA is not obligated to complete this chart. The PHA will fulfill, nevertheless, the requirements at 24 CFR § 903.7(o) enacted prior to August 17, 2015. See Instructions for further detail on completing this item.

Fair Housing Goal:

Describe fair housing strategies and actions to achieve the goal

N/A – we are a qualified PHA

Fair Housing Goal:

Describe fair housing strategies and actions to achieve the goal

N/A- we are a qualified PHA

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Describe fair housing strategies and actions to achieve the goal

N/A- we are a qualified PHA

Instructions for Preparation of Form HUD-50075-5Y - 5-Year PHA Plan for All PHAs

A. **PHA Information.** All PHAs must complete this section. (24 CFR § 903.4)

- A.1** Include the full **PHA Name, PHA Code, PHA Fiscal Year Beginning** (MM/YYYY), **Five-Year Period** that the Plan covers, i.e. 2019-2023, **PHA Plan Submission Type**, and the **Availability of Information**, specific location(s) of all information relevant to the hearing and proposed PHA Plan.

PHA Consortia: Check box if submitting a Joint PHA Plan and complete the table.

B. Plan Elements.

- B.1 Mission.** State the PHA's mission for serving the needs of low- income, very low- income, and extremely low- income families in the PHA's jurisdiction for the next five years. ([24 CFR § 903.6\(a\)\(1\)](#))
- B.2 Goals and Objectives.** Identify the PHA's quantifiable goals and objectives that will enable the PHA to serve the needs of low- income, very low- income, and extremely low- income families for the next five years. ([24 CFR § 903.6\(b\)\(1\)](#))
- B.3 Progress Report.** Include a report on the progress the PHA has made in meeting the goals and objectives described in the previous 5- Year Plan. ([24 CFR § 903.6\(b\)\(2\)](#))
- B.4 Violence Against Women Act (VAWA) Goals.** Provide a statement of the PHA's goals, activities objectives, policies, or programs that will enable the PHA to serve the needs of child and adult victims of domestic violence, dating violence, sexual assault, or stalking. ([24 CFR § 903.6\(a\)\(3\)](#)).

C. Other Document and/or Certification Requirements.

- C.1 Significant Amendment or Modification.** Provide a statement on the criteria used for determining a significant amendment or modification to the 5-Year Plan. For modifications resulting from the Rental Assistance Demonstration (RAD) program, refer to the 'Sample PHA Plan Amendment' found in Notice PIH-2012-32, REV 2.

C.2 Resident Advisory Board (RAB) comments.

- (a) Did the public or RAB have comments?
- (b) If yes, submit comments as an attachment to the Plan and describe the analysis of the comments and the PHA's decision made on these recommendations. ([24 CFR § 903.17\(b\)](#), [24 CFR § 903.19](#))

C.3 Certification by State or Local Officials.

[Form HUD-50077-SL](#), *Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan*, must be submitted by the PHA as an electronic attachment to the PHA Plan.

C.4 Required Submission for HUD FO Review.

Challenged Elements.

- (a) Did the public challenge any elements of the Plan?
- (b) If yes, include such information as an attachment to the Annual PHA Plan or 5-Year PHA Plan with a description of any challenges to Plan elements, the source of the challenge, and the PHA's response to the public.

D. Affirmatively Furthering Fair Housing.

(Non-qualified PHAs are only required to complete this section on the Annual PHA Plan. All qualified PHAs must complete this section.)

D.1 Affirmatively Furthering Fair Housing. The PHA will use the answer blocks in item D.1 to provide a statement of its strategies and actions to implement each fair housing goal outlined in its accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5) that states, in relevant part: "To implement goals and priorities in an AFH, strategies and actions shall be included in program participants' ... PHA Plans (including any plans incorporated therein) Strategies and actions must affirmatively further fair housing" Use the chart provided to specify each fair housing goal from the PHA's AFH for which the PHA is the responsible program participant – whether the AFH was prepared solely by the PHA, jointly with one or more other PHAs, or in collaboration with a state or local jurisdiction – and specify the fair housing strategies and actions to be implemented by the PHA during the period covered by this PHA Plan. If there are more than three fair housing goals, add answer blocks as necessary.

Until such time as the PHA is required to submit an AFH, the PHA will not have to complete section D.; nevertheless, the PHA will address its obligation to affirmatively further fair housing in part by fulfilling the requirements at 24 CFR 903.7(o)(3) enacted prior to August 17, 2015, which means that it examines its own programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and maintain records reflecting these analyses and actions. Furthermore, under Section 5A(d)(15) of the U.S. Housing Act of 1937, as amended, a PHA must submit a civil rights certification with its Annual PHA Plan, which is described at 24 CFR 903.7(o)(1) except for qualified PHAs who submit the Form HUD-50077-CR as a standalone document.

This information collection is authorized by Section 511 of the Quality Housing and Work Responsibility Act, which added a new section 5A to the U.S. Housing Act of 1937, as amended, which introduced the 5-Year PHA Plan. The 5-Year PHA Plan provides the PHA's mission, goals and objectives for serving the needs of low- income, very low- income, and extremely low- income families and the progress made in meeting the goals and objectives described in the previous 5-Year Plan.

Public reporting burden for this information collection is estimated to average 1.64 hours per year per response or 8.2 hours per response every five years, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Privacy Act Notice. The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq, and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.

GLOSSARY

A. ACRONYMS USED IN THE HOUSING CHOICE VOUCHER (HCV) PROGRAM

ACC	Annual contributions contract
ADA	Americans with Disabilities Act of 1990
AIDS	Acquired immune deficiency syndrome
BR	Bedroom
CDBG	Community Development Block Grant (Program)
CFR	Code of Federal Regulations (published federal rules that define and implement laws; commonly referred to as “the regulations”)
CPI	Consumer price index (published monthly by the Department of Labor as an inflation indicator)
EIV	Enterprise Income Verification
FDIC	Federal Deposit Insurance Corporation
FHA	Federal Housing Administration (HUD Office of Housing)
FHEO	Fair Housing and Equal Opportunity (HUD Office of)
FICA	Federal Insurance Contributions Act (established Social Security taxes)
FMR	Fair market rent
FR	Federal Register
FSS	Family Self-Sufficiency (Program)
FY	Fiscal year
FYE	Fiscal year end
GAO	Government Accountability Office
GR	Gross rent
HA	Housing authority or housing agency
HAP	Housing assistance payment
HCV	Housing choice voucher
HIP	Housing Information Portal
HOTMA	Housing Opportunity through Modernization Act of 2016
HQS	Housing quality standards
HUD	Department of Housing and Urban Development
HUDCLIPS	HUD Client Information and Policy System

IPA	Independent public accountant
IRA	Individual retirement account
IRS	Internal Revenue Service
IVT	Income Validation Tool
JTPA	Job Training Partnership Act
LBP	Lead-based paint
LEP	Limited English proficiency
MSA	Metropolitan statistical area (established by the U.S. Census Bureau)
MTW	Moving to Work
NOFA	Notice of funding availability
NSPIRE	National Standards for the Physical Inspection of Real Estate
OGC	HUD's Office of General Counsel
OIG	HUD's Office of Inspector General
OMB	Office of Management and Budget
PASS	Plan to Achieve Self-Support
PBV	Project-based voucher
PHA	Public housing agency
PIH	(HUD Office of) Public and Indian Housing
PS	Payment standard
QC	Quality control
RAD	Rental Assistance Demonstration Program
REAC	(HUD) Real Estate Assessment Center
RFP	Request for proposals
RFTA	Request for tenancy approval
RIGI	Regional inspector general for investigation (handles fraud and program abuse matters for HUD at the regional office level)
RVI	Remote Video Inspection
SEMAP	Section 8 Management Assessment Program
SRO	Single room occupancy
SSA	Social Security Administration
SSI	Supplemental security income
SWICA	State wage information collection agency

TANF	Temporary assistance for needy families
TPV	Tenant protection vouchers
TR	Tenant rent
TTP	Total tenant payment
UA	Utility allowance
UFAS	Uniform Federal Accessibility Standards
UIV	Upfront income verification
URP	Utility reimbursement payment
VAWA	Violence Against Women Act
VCA	Voluntary Compliance Agreement
VMS	Voucher Management System

B. GLOSSARY OF SUBSIDIZED HOUSING TERMS

Absorption. In portability (under subpart H of this part 982): the point at which a receiving PHA stops billing the initial PHA for assistance on behalf of a portability family. The receiving PHA uses funds available under the receiving PHA consolidated ACC.

Accessible. The facility or portion of the facility can be approached, entered, and used by persons with disabilities.

Adjusted income. Annual income, less allowable HUD deductions and allowances.

Administrative fee. Fee paid by HUD to the PHA for administration of the program. See §982.152.

Administrative plan. The plan that describes PHA policies for administration of the tenant-based programs. The Administrative Plan and any revisions must be approved by the PHA's board and included as a supporting document to the PHA Plan. See §982.54.

Admission. The point when the family becomes a participant in the program. The date used for this purpose is the effective date of the first HAP contract for a family (first day of initial lease term) in a tenant-based program.

Affiliated individual. With respect to an individual, a spouse, parent, brother, sister, or child of that individual, or an individual to whom that individual stands in loco parentis (in the place of a parent), or any individual, tenant, or lawful occupant living in the household of that individual

Amortization payment. In a manufactured home space rental: The monthly debt service payment by the family to amortize the purchase price of the manufactured home.

Annual. Happening once a year.

Annual contributions contract (ACC). The written contract between HUD and a PHA under which HUD agrees to provide funding for a program under the 1937 Act, and the PHA agrees to comply with HUD requirements for the program.

Annual income. All amounts not specifically excluded in 24 CFR 5.609(b), received from all sources by each member of the family who is 18 years of age or older or is the head of household, spouse or cohead, plus unearned income by or on behalf of each dependent who is under 18 years of age.

Applicant (applicant family). A family that has applied for admission to a program but is not yet a participant in the program.

Area exception rent. An amount that exceeds the published FMR. See 24 CFR 982.504(b).

As-paid states. States where the welfare agency adjusts the shelter and utility component of the welfare grant in accordance with actual housing costs.

Assets. (See *net family assets*.)

Auxiliary aids. Services or devices that enable persons with impaired sensory, manual, or speaking skills to have an equal opportunity to participate in, and enjoy the benefits of, programs or activities receiving federal financial assistance.

Biennial. Happening every two years.

Bifurcate. With respect to a public housing or Section 8 lease, to divide a lease as a matter of law such that certain tenants can be evicted or removed while the remaining family members' lease and occupancy rights are allowed to remain intact.

Budget authority. An amount authorized and appropriated by the Congress for payment to PHAs under the program. For each funding increment in a PHA program, budget authority is the maximum amount that may be paid by HUD to the PHA over the ACC term of the funding increment.

Child. A member of the family other than the family head or spouse who is under 18 years of age.

Child care expenses. Amounts anticipated to be paid by the family for the care of children under 13 years of age during the period for which annual income is computed, but only where such care is necessary to enable a family member to actively seek employment, be gainfully employed, or to further their education and only to the extent such amounts are not reimbursed. The amount deducted shall reflect reasonable charges for child care. In the case of child care necessary to permit employment, the amount deducted shall not exceed the amount of employment income that is included in annual income.

Citizen. A citizen or national of the United States.

Cohead. An individual in the household who is equally responsible for the lease with the head of household. A family may have a cohead or spouse but not both. A cohead never qualifies as a dependent. The cohead must have legal capacity to enter into a lease.

Common space. In shared housing, the space available for use by the assisted family and other occupants of the unit.

Computer match. The automated comparison of databases containing records about individuals.

Confirmatory review. An on-site review performed by HUD to verify the management performance of a PHA.

Consent form. Any consent form approved by HUD to be signed by assistance applicants and participants to obtain income information from employers and SWICAs; return information from the Social Security Administration (including wages, net earnings from self-employment, and retirement income); and return information for unearned income from the IRS. Consent forms expire after a certain time and may authorize the collection of other information to determine eligibility or level of benefits.

Congregate housing. Housing for elderly persons or persons with disabilities that meets the HQS for congregate housing. A special housing type: see 24 CFR 982.606–609.

Contiguous MSA. In portability (under subpart H of part 982): An MSA that shares a common boundary with the MSA in which the jurisdiction of the initial PHA is located.

Continuously assisted. An applicant is continuously assisted under the 1937 Act if the family is already receiving assistance under any 1937 Housing Act program when the family is admitted to the voucher program.

Contract authority. The maximum annual payment by HUD to a PHA for a funding increment.

Cooperative (term includes mutual housing). Housing owned by a nonprofit corporation or association, and where a member of the corporation or association has the right to reside in a particular apartment, and to participate in management of the housing. A special housing type (see 24 CFR 982.619).

Covered families. Statutory term for families who are required to participate in a welfare agency economic self-sufficiency program and who may be subject to a welfare benefit sanction for noncompliance with this obligation. Includes families who receive welfare assistance or other public assistance under a program for which federal, state or local law requires that a member of the family must participate in an economic self-sufficiency program as a condition for the assistance.

Dating violence. Violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim; and where the existence of such a relationship shall be determined based on a consideration of the following factors:

- The length of the relationship
- The type of relationship
- The frequency of interaction between the persons involved in the relationship

Day laborer. An individual hired and paid one day at a time without an agreement that the individual will be hired or work again in the future.

De minimis error. An error that results in a difference in the determination of a family's adjusted income of \$30 or less per month.

Dependent. A member of the family (except foster children and foster adults) other than the family head or spouse, who is under 18 years of age, or is a person with a disability, or is a full-time student.

Dependent child. In the context of the student eligibility restrictions, a dependent child of a student enrolled in an institution of higher education. The dependent child must also meet the definition of *dependent* as specified above.

Disability assistance expenses. Reasonable expenses that, when combined with health and medical care expenses, exceed 10 percent of annual income and are anticipated, during the period for which annual income is computed, for attendant care and auxiliary apparatus for a disabled family member, and that are necessary to enable a family member (including the disabled member) to be employed, provided that the expenses are neither paid to a member of the family nor reimbursed by an outside source.

Disabled family. A family whose head, cohead, spouse, or sole member is a person with disabilities; two or more persons with disabilities living together; or one or more persons with disabilities living with one or more live-in aides.

Disabled person. See *person with disabilities*.

Disallowance. Exclusion from annual income.

Displaced family. A family in which each member, or whose sole member, is a person displaced by governmental action, or a person whose dwelling has been extensively damaged or destroyed as a result of a disaster declared or otherwise formally recognized pursuant to federal disaster relief laws.

Domestic violence. Felony or misdemeanor crimes committed by a current or former spouse or intimate partner of the victim under the family or domestic violence laws of the jurisdiction receiving grant funding, and in the case of victim services, includes the user or attempted use of physical abuse or sexual abuse, or a pattern of any other coercive behavior committed, enabled, or solicited to gain or maintain power and control over a victim, including verbal, psychological, economic, or technological abuse that may or may not constitute criminal behavior, by a person who is:

- The current or former spouse or intimate partner of the victim, or person similarly situated to a spouse or intimate partner of the victim
- A person who is cohabitating or has cohabitated with the victim as a spouse or intimate partner
- A person with whom the victim shares a child in common
- A person who commits acts against a youth or adult victim who is protected from those acts under the domestic or family violence laws of the jurisdiction

Domicile. The legal residence of the household head or spouse as determined in accordance with state and local law.

Drug-related criminal activity. The illegal manufacture, sale, distribution, or use of a drug, or the possession of a drug with intent to manufacture, sell, distribute, or use the drug.

Earned income. Income or earnings from wages, tips, salaries, other employee compensation, and net income from self-employment. Earned income does not include any pension or annuity, transfer payments (meaning payments made or income received in which no goods or services are being paid for, such as welfare, social security, and governmental subsidies for certain benefits), or any cash or in-kind benefits.

Economic abuse. Behavior that is coercive, deceptive, or unreasonably controls or restrains a person's ability to acquire, use, or maintain economic resources to which they are entitled, including using coercion, fraud, and manipulation to:

- Restrict a person's access to money, assets, credit, or financial information
- Unfairly use a person's personal economic resources, including money, assets, and credit, for one's own advantage
- Exert undue influence over a person's financial and economic behavior or decisions, including forcing default on joint or other financial obligations, exploiting powers of attorney, guardianship, or conservatorship, or to whom one has a fiduciary duty

Economic self-sufficiency program. Any program designed to encourage, assist, train or facilitate the economic independence of assisted families, or to provide work for such families. Can include job training, employment counseling, work placement, basic skills training, education, English proficiency, Workfare, financial or household management, apprenticeship, or any other program necessary to ready a participant to work (such as treatment for drug abuse or mental health treatment). Includes any work activities as defined in the Social Security Act (42 U.S.C. 607(d)). Also see 24 CFR 5.603(c).

Elderly family. A family whose head, cohead, spouse, or sole member is a person who is at least 62 years of age; two or more persons who are at least 62 years of age living together; or one or more persons who are at least 62 years of age living with one or more live-in aides.

Elderly person. An individual who is at least 62 years of age.

Eligible family A family that is income eligible and meets the other requirements of the 1937 Act and Part 5 of 24 CFR. See also *family*.

Employer identification number (EIN). The nine-digit taxpayer identifying number that is assigned to an individual, trust, estate, partnership, association, company, or corporation.

Evidence of citizenship or eligible status. The documents which must be submitted as evidence of citizenship or eligible immigration status. See 24 CFR 5.508(b).

Extremely low-income family. A family whose annual income does not exceed the federal poverty level or 30 percent of the median income for the area, whichever number is higher. Area median income is determined by HUD, with adjustments for smaller and larger families. HUD may establish income ceilings higher or lower than 30 percent of median income if HUD finds such variations are necessary due to unusually high or low family incomes. See 24 CFR 5.603.

Fair Housing Act. Title VIII of the Civil Rights Act of 1968, as amended by the Fair Housing Amendments Act of 1988.

Fair market rent (FMR). The rent, including the cost of utilities (except telephone), as established by HUD for units of varying sizes (by number of bedrooms), that must be paid in the housing market area to rent privately owned, existing, decent, safe, and sanitary rental housing of modest (non-luxury) nature with suitable amenities. See periodic publications in the *Federal Register* in accordance with 24 CFR Part 888.

Family. Includes but is not limited to the following, regardless of actual or perceived sexual orientation, gender identity, or marital status, and can be further defined in PHA policy. Family includes a single person, who may be:

- An elderly person, displaced person, disabled person, near-elderly person, or any other single person;
- An otherwise eligible youth who has attained at least 18 years of age and not more than 24 years of age and who has left foster care, or will leave foster care within 90 days, in accordance with a transition plan described in section 475(5)(H) of the Social Security Act (42 U.S.C. 675(5)(H)), and is homeless or is at risk of becoming homeless at age 16 or older; or

Family also includes a group of persons residing together, and such group includes, but is not limited to:

- A family with or without children (a child who is temporarily away from the home because of placement in foster care is considered a member of the family);
- An elderly family;
- A near-elderly family;
- A disabled family;
- A displaced family; and
- The remaining member of a tenant family.

Family rent to owner. In the voucher program, the portion of rent to owner paid by the family.

Family self-sufficiency program (FSS program). The program established by a PHA within its jurisdiction to promote self-sufficiency among participating families, including the coordination of supportive services to these families (24 CFR 984.103).

Family share. The portion of rent and utilities paid by the family. For calculation of family share, see 24 CFR 982.515(a).

Family unit size. The appropriate number of bedrooms for a family, as determined by the PHA under the PHA subsidy standards.

Federal agency. A department of the executive branch of the federal government.

Foster adult. A member of the household who is 18 years of age or older and meets the definition of a foster adult under state law. In general, a foster adult is a person who is 18 years of age or older, is unable to live independently due to a debilitating physical or mental condition, and is placed with the family by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Foster child. A member of the household who meets the definition of a foster child under state law. In general, a foster child is placed with the family by an authorized placement agency (e.g., public child welfare agency) or by judgment, decree, or other order of any court of competent jurisdiction.

Foster child care payment. A payment to eligible households by state, local, or private agencies appointed by the state to administer payments for the care of foster children.

Full-time student. A person who is attending school or vocational training on a full-time basis (carrying a subject load that is considered full-time for day students under the standards and practices of the educational institution attended). See 24 CFR 5.603.

Funding increment. Each commitment of budget authority by HUD to a PHA under the consolidated annual contributions contract for the PHA program.

Gender identity. Actual or perceived gender-related characteristics.

Gross rent. The sum of the rent to owner plus any utility allowance.

Group home. A dwelling unit that is licensed by a state as a group home for the exclusive residential use of two to twelve persons who are elderly or persons with disabilities (including any live-in aide). (A special housing type: see 24 CFR 982.610–614.)

Handicap. Any condition or characteristic that renders a person an individual with handicaps. (See *person with disabilities*.)

HAP contract. The housing assistance payments contract. A written contract between the PHA and an owner for the purpose of providing housing assistance payments to the owner on behalf of an eligible family.

Head of household. The adult member of the family who is the head of the household for purposes of determining income eligibility and rent.

Health and medical care expenses. Any costs incurred in the diagnosis, cure, mitigation, treatment, or prevention of disease or payments for treatments affecting any structure or function of the body. Health and medical care expenses include medical insurance premiums and long-term care premiums that are paid or anticipated during the period for which annual income is computed.

Household. A household includes additional people other than the family who, with the PHA's permission, live in an assisted unit, such as live-in aides, foster children, and foster adults.

Housing assistance payment. The monthly assistance payment by a PHA, which includes: (1) A payment to the owner for rent to the owner under the family's lease; and (2) An additional payment to the family if the total assistance payment exceeds the rent to owner.

Housing agency (HA). See *public housing agency*.

HUD. The U.S. Department of Housing and Urban Development.

Human trafficking. A crime involving the exploitation of a person for labor, services, or commercial sex. The Trafficking Victims Protection Act of 2000 and its subsequent reauthorizations recognize and define two primary forms of human trafficking:

- Sex trafficking is the recruitment, harboring, transportation, provision, obtaining, patronizing, or soliciting of a person for the purpose of a commercial sex act in which a commercial sex act is induced by force, fraud, or coercion, or in which the person induced to perform such act has not attained 18 years of age. See 22 U.S.C. § 7102(11)(A).
- Forced labor is the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery. See 22 U.S.C. § 7102(11)(B).

Imputed welfare income. An amount of annual income that is not actually received by a family as a result of a specified welfare benefit reduction, but is included in the family's annual income and therefore reflected in the family's rental contribution.

Income for eligibility. Annual income.

Income information means information relating to an individual's income, including:

- All employment income information known to current or previous employers or other income sources
- All information about wages, as defined in the state's unemployment compensation law, including any social security number; name of the employee; quarterly wages of the employee; and the name, full address, telephone number, and, when known, employer identification number of an employer reporting wages under a state unemployment compensation law
- Whether an individual is receiving, has received, or has applied for unemployment compensation, and the amount and the period received
- Unearned IRS income and self-employment, wages, and retirement income
- Wage, social security, and supplemental security income data obtained from the Social Security Administration.

Independent contractor. An individual who qualifies as an independent contractor instead of an employee in accordance with the Internal Revenue Code Federal income tax requirements and whose earnings are consequently subject to the Self-Employment Tax. In general, an individual is an independent contractor if the payer has the right to control or direct only the result of the work and not what will be done and how it will be done.

Individual with handicaps. See *person with disabilities*.

Inflationary index. An index based on the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) used to make annual adjustments to the deduction for elderly disabled families, the cap for imputing returns on assets, the restriction on net family assets, the amount of net assets the PHA may determine based on self-certification by the family, and the dependent deduction.

Initial PHA. In portability, the term refers to both: (1) A PHA that originally selected a family that later decides to move out of the jurisdiction of the selecting PHA; and (2) A PHA that absorbed a family that later decides to move out of the jurisdiction of the absorbing PHA.

Initial payment standard. The payment standard at the beginning of the HAP contract term.

Initial rent to owner. The rent to owner at the beginning of the HAP contract term.

Inside. Under NSPIRE, the inside of HUD housing (or “inside areas”) refers to the common areas and building systems that can be generally found within the building interior and are not inside a unit. Examples of “inside” common areas may include, basements, interior or attached garages, enclosed carports, restrooms, closets, utility rooms, mechanical rooms, community rooms, day care rooms, halls, corridors, stairs, shared kitchens, laundry rooms, offices, enclosed porches, enclosed patios, enclosed balconies, and trash collection areas. Examples of building systems include those components that provide domestic water such as pipes, electricity, elevators, emergency power, fire protection, HVAC, and sanitary services.

Institution of higher education. An institution of higher education as defined in 20 U.S.C. 1001 and 1002. See Exhibit 3-2 in this Administrative Plan.

Jurisdiction. The area in which the PHA has authority under state and local law to administer the program.

Landlord. Either the owner of the property or their representative, or the managing agent or their representative, as shall be designated by the owner.

Lease. A written agreement between an owner and a tenant for the leasing of a dwelling unit to the tenant. The lease establishes the conditions for occupancy of the dwelling unit by a family with housing assistance payments under a HAP contract between the owner and the PHA.

Life Threatening deficiency. Under NSPIRE, the life-threatening category includes deficiencies that, if evident in the home or on the property, present a high risk of death or severe illness or injury to a resident.

Live-in aide. A person who resides with one or more elderly persons, or near-elderly persons, or persons with disabilities, and who:

- Is determined to be essential to the care and well-being of the persons;
- Is not obligated for the support of the persons; and
- Would not be living in the unit except to provide the necessary supportive services.

Local preference. A preference used by the PHA to select among applicant families.

Low deficiency. Under NSPIRE, deficiencies critical to habitability but not presenting a substantive health or safety risk to resident.

Low-income family. A family whose income does not exceed 80 percent of the median income for the area as determined by HUD with adjustments for smaller or larger families, except that HUD may establish income limits higher or lower than 80 percent for areas with unusually high or low incomes.

Manufactured home. A manufactured structure that is built on a permanent chassis, is designed for use as a principal place of residence, and meets the HQS. (A special housing type: see 24 CFR 982.620 and 982.621.)

Manufactured home space. In manufactured home space rental: A space leased by an owner to a family. A manufactured home owned and occupied by the family is located on the space. See 24 CFR 982.622 to 982.624.

Minor. A member of the family household other than the family head or spouse, who is under 18 years of age.

Mixed family. A family whose members include those with citizenship or eligible immigration status, and those without citizenship or eligible immigration status.

Moderate deficiency. Under NSPIRE, this includes deficiencies that, if evident in the home or on the property, present a moderate risk of an adverse medical event requiring a healthcare visit; cause temporary harm; or if left untreated, cause or worsen a chronic condition that may have long-lasting adverse health effects; or that the physical security or safety of a resident or their property could be compromised.

Monthly adjusted income. One twelfth of adjusted income.

Monthly income. One twelfth of annual income.

Mutual housing. Included in the definition of *cooperative*.

National. A person who owes permanent allegiance to the United States, for example, as a result of birth in a United States territory or possession.

National Standards for the Physical Inspection of Real Estate. HUD's housing inspection approach. NSPIRE is a single inspection standard for all units under the Public Housing, HCV, Multifamily, and Community Planning and Development (CPD) programs. NSPIRE's focus is on the areas that impact residents the most, such as the dwelling unit.

Near-elderly family. A family whose head, spouse, or sole member is a person who is at least 50 years of age but below the age of 62; or two or more persons, who are at least 50 years of age but below the age of 62, living together; or one or more persons who are at least 50 years of age but below the age of 62 living with one or more live-in aides.

Net family assets. The net cash value of all assets owned by the family, after deducting reasonable costs that would be incurred in disposing real property, savings, stocks, bonds, and other forms of capital investment. In determining net family assets, PHAs or owners, as applicable, must include the value of any business or family assets disposed of by an applicant or tenant for less than fair market value (including a disposition in trust, but not in a foreclosure or bankruptcy sale) during the two years preceding the date of application for the program or reexamination, as applicable, in excess of the consideration received therefor. In the case of a disposition as part of a separation or divorce settlement, the disposition will not be considered to be for less than fair market value if the applicant or tenant receives consideration not measurable in dollar terms. Negative equity in real property or other investments does not prohibit the owner from selling the property or other investments, so negative equity alone would not justify excluding the property or other investments from family assets.

Noncitizen. A person who is neither a citizen nor national of the United States.

Notice of funding availability (NOFA). For budget authority that HUD distributes by competitive process, the *Federal Register* document that invites applications for funding. This document explains how to apply for assistance and the criteria for awarding the funding.

Office of General Counsel (OGC). The General Counsel of HUD.

Outside. Under NSPIRE, outside of HUD housing (or “outside areas”) refers to the building site, building exterior components, and any building systems located outside of the building or unit. Examples of “outside” components may include fencing, retaining walls, grounds, lighting, mailboxes, project signs, parking lots, detached garage or carport, driveways, play areas and equipment, refuse disposal, roads, storm drainage, non-dwelling buildings, and walkways. Components found on the exterior of the building are also considered outside areas, and examples may include doors, attached porches, attached patios, balconies, car ports, fire escapes, foundations, lighting, roofs, walls, and windows.

Overcrowded. A unit that does not have at least one bedroom or living/sleeping room for each two persons.

Owner. Any person or entity with the legal right to lease or sublease a unit to a participant.

PHA Plan. The annual plan and the 5-year plan as adopted by the PHA and approved by HUD.

PHA’s quality control sample. An annual sample of files or records drawn in an unbiased manner and reviewed by a PHA supervisor (or by another qualified person other than the person who performed the original work) to determine if the work documented in the files or records conforms to program requirements. For minimum sample size see CFR 985.3.

Participant (participant family). A family that has been admitted to the PHA program and is currently assisted in the program. The family becomes a participant on the effective date of the first HAP contract executed by the PHA for the family (first day of initial lease term).

Payment standard. The maximum monthly assistance payment for a family assisted in the voucher program (before deducting the total tenant payment by the family).

Person with disabilities. *For the purposes of program eligibility.* A person who has a disability as defined under the Social Security Act or Developmental Disabilities Care Act, or a person who has a physical or mental impairment expected to be of long and indefinite duration and whose ability to live independently is substantially impeded by that impairment but could be improved by more suitable housing conditions. This includes persons with AIDS or conditions arising from AIDS but excludes persons whose disability is based solely on drug or alcohol dependence. *For the purposes of reasonable accommodation.* A person with a physical or mental impairment that substantially limits one or more major life activities, a person regarded as having such an impairment, or a person with a record of such an impairment.

Portability. Renting a dwelling unit with a Section 8 housing choice voucher outside the jurisdiction of the initial PHA.

Premises. The building or complex in which the dwelling unit is located, including common areas and grounds.

Private space. In shared housing, the portion of a contract unit that is for the exclusive use of an assisted family.

Project owner. The person or entity that owns the housing project containing the assisted dwelling unit.

Public assistance. Welfare or other payments to families or individuals, based on need, which are made under programs funded, separately or jointly, by federal, state, or local governments.

Public housing agency (PHA). Any state, county, municipality, or other governmental entity or public body, or agency or instrumentality of these entities, that is authorized to engage or assist in the development or operation of low-income housing under the 1937 Act.

Qualified census tract. With regard to certain tax credit units, any census tract (or equivalent geographic area defined by the Bureau of the Census) in which at least 50 percent of households have an income of less than 60 percent of Area Median Gross Income (AMGI), or where the poverty rate is at least 25 percent, and where the census tract is designated as a qualified census tract by HUD.

Real property. Real property has the same meaning as that provided under the law of the state in which the property is located.

Reasonable rent. A rent to owner that is not more than rent charged: (1) For comparable units in the private unassisted market; and (2) For comparable unassisted units in the premises.

Reasonable accommodation. A change, exception, or adjustment to a rule, policy, practice, or service to allow a person with disabilities to fully access the PHA's programs or services.

Receiving PHA. In portability: A PHA that receives a family selected for participation in the tenant-based program of another PHA. The receiving PHA issues a voucher and provides program assistance to the family.

Recertification. Sometimes called *reexamination*. The process of securing documentation of total family income used to determine the rent the tenant will pay for the next 12 months if there are no additional changes to be reported.

Remaining member of the tenant family. The person left in assisted housing who may or may not normally qualify for assistance on their own circumstances (i.e., an elderly spouse dies, leaving widow age 47 who is not disabled).

Rent to owner. The total monthly rent payable to the owner under the lease for the unit (also known as contract rent). Rent to owner covers payment for any housing services, maintenance, and utilities that the owner is required to provide and pay for.

Residency preference. A PHA preference for admission of families that reside anywhere in a specified area, including families with a member who works or has been hired to work in the area (See *residency preference area*).

Residency preference area. The specified area where families must reside to qualify for a residency preference.

Responsible entity. For the public housing and the Section 8 tenant-based assistance, project-based voucher assistance, and moderate rehabilitation programs, the responsible entity means the PHA administering the program under an ACC with HUD. For all other Section 8 programs, the responsible entity means the Section 8 owner.

Secretary. The Secretary of Housing and Urban Development.

Section 8. Section 8 of the United States Housing Act of 1937.

Section 8 covered programs. All HUD programs which assist housing under Section 8 of the 1937 Act, including Section 8 assisted housing for which loans are made under Section 202 of the Housing Act of 1959.

Section 214. Section 214 of the Housing and Community Development Act of 1980, as amended.

Section 214 covered programs. The collective term for the HUD programs to which the restrictions imposed by Section 214 apply. These programs are set forth in 24 CFR 5.500.

Security deposit. A dollar amount (maximum set according to the regulations) which can be used for unpaid rent or damages to the owner upon termination of the lease.

Seasonal worker. An individual who is hired into a short-term position and the employment begins about the same time each year (such as summer or winter). Typically, the individual is hired to address seasonal demands that arise for the particular employer or industry.

Set-up charges. In a manufactured home space rental, charges payable by the family for assembling, skirting, and anchoring the manufactured home.

Severe deficiency. Under NSPIRE, the severe category includes deficiencies that, if evident in the home or on the property, present a high risk of permanent disability, or serious injury or illness, to a resident; or the physical security or safety of a resident or their property would be seriously compromised.

Sexual assault. Any nonconsensual sexual act proscribed by federal, tribal, or state law, including when the victim lacks capacity to consent (42 U.S.C. 13925(a)).

Sexual orientation. Homosexuality, heterosexuality or bisexuality.

Shared housing. A unit occupied by two or more families. The unit consists of both common space for shared use by the occupants of the unit and separate private space for each assisted family. (A special housing type: see 24 CFR 982.615–982.618.)

Single person. A person living alone or intending to live alone.

Single room occupancy housing (SRO). A unit that contains no sanitary facilities or food preparation facilities, or contains either, but not both, types of facilities. (A special housing type: see 24 CFR 982.602–982.605.)

Small rural public housing agency (PHA). Section 38 defines the term “small public housing agency” as a public housing agency “for which the sum of the number of public housing dwelling units administered by the agency and the number of vouchers under section 8(o) administered by the agency is 550 or fewer” and “that predominantly operates in a rural area, as described in section 1026.35(b)(2)(iv)(A) of title 12, Code of Federal Regulations.” After consideration of the public comments discussed above, HUD is interpreting “predominantly operates in a rural area” to mean a small PHA that:

- (1) Has a primary administrative building with a physical address in a rural area as described in 12 CFR 1026.35(b)(2)(iv)(A); or
- (2) more than 50 percent of its combined public housing units and voucher units under section 8(o) are in rural areas as described in 12 CFR 1026.35(b)(2)(iv)(A). HUD also clarifies that voucher units under section 8(o) include those in the tenant-based Housing Choice Voucher (HCV) program and the Project-Based Voucher (PBV) program.

Social security number (SSN). The nine-digit number that is assigned to a person by the Social Security Administration and that identifies the record of the person’s earnings reported to the Social Security Administration. The term does not include a number with a letter as a suffix that is used to identify an auxiliary beneficiary.

Special admission. Admission of an applicant that is not on the PHA waiting list or without considering the applicant’s waiting list position.

Special housing types. See subpart M of part 982. Subpart M states the special regulatory requirements for: SRO housing, congregate housing, group homes, shared housing, cooperatives (including mutual housing), and manufactured homes (including manufactured home space rental).

Specified welfare benefit reduction. Those reductions of welfare benefits (for a covered family) that may not result in a reduction of the family rental contribution. A reduction of welfare benefits because of fraud in connection with the welfare program, or because of welfare sanction due to noncompliance with a welfare agency requirement to participate in an economic self-sufficiency program.

Spouse. The marriage partner of the head of household.

Stalking. To follow, pursue, or repeatedly commit acts with the intent to kill, injure, harass, or intimidate; or to place under surveillance with the intent to kill, injure, harass, or intimidate another person; and in the course of, or as a result of, such following, pursuit, surveillance, or repeatedly committed acts, to place a person in reasonable fear of the death of, or serious bodily injury to, or to cause substantial emotional harm to (1) that person, (2) a member of the immediate family of that person, or (3) the spouse or intimate partner of that person.

State wage information collection agency (SWICA). The state agency, including any Indian tribal agency, receiving quarterly wage reports from employers in the state, or an alternative system that has been determined by the Secretary of Labor to be as effective and timely in providing employment-related income and eligibility information.

Subsidy standards. Standards established by a PHA to determine the appropriate number of bedrooms and amount of subsidy for families of different sizes and compositions.

Suspension. The term on the family's voucher stops from the date the family submits a request for PHA approval of the tenancy, until the date the PHA notifies the family in writing whether the request has been approved or denied. This practice is also called *tolling*.

Tax credit rent. With regard to certain tax credit units, the rent charged for comparable units of the same bedroom size in the building that also receive the low-income housing tax credit but do not have any additional rental assistance (e.g., tenant-based voucher assistance).

Technological abuse. An act or pattern of behavior that occurs within domestic violence, dating violence, sexual assault, or stalking and is intended to harm, threaten, intimidate, control, stalk, harass, impersonate, exploit, extort, or monitor another person, except as otherwise permitted by law, that occurs using any form of technology, including but not limited to:

- Internet enabled devices
- Online spaces and platforms
- Computers
- Mobile devices
- Cameras and imaging programs
- Apps
- Location tracking devices
- Communication technologies
- Any other emergency technologies

Tenancy addendum. For the housing choice voucher program, the lease language required by HUD in the lease between the tenant and the owner.

Tenant. The person or persons (other than a live-in aide) who executes the lease as lessee of the dwelling unit.

Tenant rent to owner. See *family rent to owner*.

Term of lease. The amount of time a tenant agrees in writing to live in a dwelling unit.

Total tenant payment (TTP). The total amount the HUD rent formula requires the tenant to pay toward rent and utilities.

Unearned income. Any annual income, as calculated under 24 CFR 5.609, that is not earned income.

Unit. Under NSPIRE, a unit (or "dwelling unit") of HUD housing refers to the interior components of an individual unit. Examples of components included in the interior of a unit may include the balcony, bathroom, call-for-aid (if applicable), carbon monoxide devices, ceiling, doors, electrical systems, enclosed patio, floors, HVAC (where individual units are provided), kitchen, lighting, outlets, smoke detectors, stairs, switches, walls, water heater, and windows.

Utilities. Water, electricity, gas, other heating, refrigeration, cooking fuels, trash collection, and sewage services. Telephone service is not included.

Utility allowance. If the cost of utilities (except telephone) and other housing services for an assisted unit is not included in the tenant rent but is the responsibility of the family occupying the unit, an amount equal to the estimate made or approved by a PHA or HUD of the monthly cost of a reasonable consumption of such utilities and other services for the unit by an energy-conservative household of modest circumstances consistent with the requirements of a safe, sanitary, and healthful living environment.

Utility reimbursement. In the voucher program, the portion of the housing assistance payment which exceeds the amount of rent to owner.

Utility hook-up charge. In a manufactured home space rental: Costs payable by a family for connecting the manufactured home to utilities such as water, gas, electrical and sewer lines.

Very low-income family. A low-income family whose annual income does not exceed 50 percent of the median income for the area, as determined by HUD, with adjustments for smaller and larger families. HUD may establish income limits higher or lower than 50 percent of the median income for the area on the basis of its finding that such variations are necessary because of unusually high or low family incomes. This is the income limit for the housing choice voucher program.

Veteran. A person who has served in the active military or naval service of the United States at any time and who shall have been discharged or released therefrom under conditions other than dishonorable.

Violence Against Women Act (VAWA). Prohibits denying admission to the program to an otherwise qualified applicant or terminating assistance on the basis that the applicant or program participant is or has been a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking.

Violent criminal activity. Any illegal criminal activity that has as one of its elements the use, attempted use, or threatened use of physical force against the person or property of another.

Voucher (housing choice voucher). A document issued by a PHA to a family selected for admission to the housing choice voucher program. This document describes the program and the procedures for PHA approval of a unit selected by the family. The voucher also states obligations of the family under the program.

Voucher holder. A family holding a voucher with an unexpired term (search time).

Voucher program. The housing choice voucher program.

Waiting list. A list of families organized according to HUD regulations and PHA policy who are waiting for a unit to become available.

Waiting list admission. An admission from the PHA waiting list.

Welfare assistance. Income assistance from federal or state welfare programs, including assistance provided under TANF and general assistance. Does not include assistance directed solely to meeting housing expenses, nor programs that provide health care, child care or other services for working families. For the FSS program (24 CFR 984.103), *welfare assistance* includes only cash maintenance payments designed to meet a family's ongoing basic needs. Does not include nonrecurring short term benefits designed to address individual crisis situations, work subsidies, supportive services such as child care and transportation provided to families who are employed, refundable earned income tax credits, contributions to and distributions from Individual Development Accounts under TANF, services such as counseling, case management, peer support, child care information and referral, financial empowerment, transitional services, job retention, job advancement, and other employment-related services that do not provide basic income support, amounts solely directed to meeting housing expenses, amounts for health care, Supplemental Nutrition Assistance Program (SNAP) and emergency rental and utilities assistance, SSI, SSDI, or social security, and child-only or non-needy TANF grants made to or on behalf of a dependent child solely on the basis of the child's need and not the need of the child's current non-parental caretaker.

Chapter 1

OVERVIEW OF THE PROGRAM AND PLAN

INTRODUCTION

The PHA receives its funding for the Housing Choice Voucher (HCV) program from the Department of Housing and Urban Development. The PHA is not a federal department or agency. A public housing agency (PHA) is a governmental or public body, created and authorized by state law to develop and operate housing and housing programs for low-income families. The PHA enters into an Annual Contributions Contract (ACC) with HUD to administer the program requirements on behalf of HUD. The PHA must ensure compliance with federal laws, regulations and notices and must establish policy and procedures to clarify federal requirements and to ensure consistency in program operation.

This chapter contains information about the PHA and its programs with emphasis on the HCV program. It also contains information about the purpose, intent and use of the plan and guide.

There are three parts to this chapter:

Part I: The Public Housing Agency (PHA). This part includes a description of the PHA, its jurisdiction, its programs, and its mission and intent.

Part II: The HCV Program. This part contains information about the Housing Choice Voucher program operation, roles and responsibilities, and partnerships.

Part III: The HCV Administrative Plan. This part discusses the purpose and organization of the plan and its revision requirements.

PART I: THE PHA

1-I.A. OVERVIEW

This part explains the origin of the PHA's creation and authorization, the general structure of the organization, and the relationship between the PHA Board and staff.

1-I.B. ORGANIZATION AND STRUCTURE OF THE PHA

The Section 8 tenant-based Housing Choice Voucher (HCV) assistance program is funded by the federal government and administered by the **City of Marshalltown Rent Assistance Program for the jurisdiction of the City of Marshalltown and Hardin, Marshall and Tama Counties.**

The officials of a PHA are known as commissioners or, collectively, as the board of commissioners. Commissioners are appointed in accordance with state housing law and generally serve in the same capacity as the directors of a corporation, establishing policies under which the PHA conducts business, ensuring that policies are followed by PHA staff and ensuring that the PHA is successful in its mission. The board is responsible for preserving and expanding the agency's resources and assuring the agency's continued viability.

Formal actions of the PHA are taken through written resolutions, adopted by the board of commissioners and entered into the official records of the PHA.

The principal staff member of the PHA is the executive director (ED), hired and appointed by the board of commissioners. The executive director is directly responsible for carrying out the policies established by the board and is delegated the responsibility for hiring, training and supervising the PHA staff in order to manage the day-to-day operations of the PHA. The executive director is responsible for ensuring compliance with federal and state laws and directives for the programs managed. In addition, the executive director's duties include budgeting and financial planning for the agency.

1-I.C. PHA MISSION

The purpose of a mission statement is to communicate the purpose of the agency to people inside and outside of the agency. It provides guiding direction for developing strategy, defining critical success factors, searching out key opportunities, making resource allocation choices, satisfying clients and stakeholders, and making decisions.

PHA Policy

The PHA's mission is to provide safe, decent and sanitary housing conditions for very low-income families and to manage resources efficiently. The PHA is to promote personal, economic and social upward mobility to provide families the opportunity to make the transition from subsidized to non-subsidized housing.

1-I.D. THE PHA'S PROGRAMS

The following programs are included under this administrative plan:

PHA Policy

The PHA's administrative plan is applicable to the operation of the Housing Choice Voucher program.

1-I.E. THE PHA'S COMMITMENT TO ETHICS AND SERVICE

As a public service agency, the PHA is committed to providing excellent service to HCV program participants, owners, and to the community. The PHA's standards include:

- Administer applicable federal and state laws and regulations to achieve high ratings in performance measurement indicators while maintaining efficiency in program operation to ensure fair and consistent treatment of clients served.
- Provide decent, safe, and sanitary housing – in compliance with program housing quality standards – for very low income families while ensuring that family rents are fair, reasonable, and affordable.
- Encourage self sufficiency of participant families and assist in the expansion of family opportunities which address educational, socio-economic, recreational and other human services needs.
- Promote fair housing and the equal opportunity for very low-income families of all ethnic backgrounds to experience freedom of housing choice.
- Promote a housing program which maintains quality service and integrity while providing an incentive to private property owners to rent to very low-income families.
- Promote a market-driven housing program that will help qualified low-income families be successful in obtaining affordable housing and increase the supply of housing choices for such families.
- Create positive public awareness and expand the level of family, owner, and community support in accomplishing the PHA's mission.
- Attain and maintain a high level of standards and professionalism in day-to-day management of all program components.
- Administer an efficient, high-performing agency through continuous improvement of the PHA's support systems and a high level of commitment to our employees and their development.

The PHA will make every effort to keep program participants informed of HCV program rules and regulations, and to advise participants of how the program rules affect them.

PART II: THE HOUSING CHOICE VOUCHER (HCV) PROGRAM

1-II.A. OVERVIEW AND HISTORY OF THE PROGRAM

The intent of this section is to provide the public and staff with information related to the overall operation of the program. There have been many changes to the program since its inception in 1974 and a brief history of the program will assist the reader to better understand the program.

The United States Housing Act of 1937 (the “Act”) is responsible for the birth of federal housing program initiatives. The Act was intended to provide financial assistance to states and cities for public works projects, slum clearance and the development of affordable housing developments for low-income residents.

The Housing and Community Development (HCD) Act of 1974 created a new federally assisted housing program – the Section 8 Existing program (also known as the Section 8 Certificate program). The HCD Act represented a significant shift in federal housing strategy from locally owned public housing to privately owned rental housing.

Under the Certificate program, federal housing assistance payments were made directly to private owners of rental housing, where this housing was made available to lower-income families. Eligible families were able to select housing in the private rental market. Assuming that the housing met certain basic physical standards of quality (“housing quality standards”) and was within certain HUD-established rent limitations (“fair market rents”), the family would be able to receive rental assistance in the housing unit. Family contribution to rent was generally set at 30 percent of the family’s adjusted income, with the remainder of the rent paid by the program.

Another unique feature of the Certificate program was that the rental assistance remained with the eligible family, if the family chose to move to another privately-owned rental unit that met program requirements (in contrast to the public housing program where the rental assistance remains with the unit, should the family decide to move). Consequently, the Certificate program was characterized as tenant-based assistance, rather than unit-based assistance.

The Housing and Community Development (HCD) Act of 1987 authorized a new version of tenant-based assistance – the Section 8 Voucher program. The Voucher program was very similar to the Certificate program in that eligible families were able to select housing in the private rental market and receive assistance in that housing unit.

However, the Voucher program permitted families more options in housing selection. Rental housing still had to meet the basic housing quality standards, but there was no fair market rent limitation on rent. In addition, family contribution to rent was not set at a limit of 30 percent of adjusted income. Consequently, depending on the actual rental cost of the unit selected, a family might pay more or less than 30 percent of their adjusted income for rent.

From 1987 through 1999, public housing agencies managed both the Certificate and Voucher tenant-based assistance programs, with separate rules and requirements for each. From 1994 through 1998, HUD published a series of new rules, known as “conforming” rules, to more closely combine and align the two similar housing programs, to the extent permitted by the law.

In 1998, the Quality Housing and Work Responsibility Act (QHWRA) – also known as the Public Housing Reform Act – was signed into law. QHWRA eliminated all statutory differences between the Certificate and Voucher tenant-based programs and required that the two programs be merged into a single tenant-based assistance program, now known as the Housing Choice Voucher (HCV) program.

The HCV program was modeled closely on the pre-merger Voucher program. However, unlike the pre-merger Voucher program, the HCV program requires an assisted family to pay at least 30 percent of adjusted income for rent.

The transition of assistance from the Certificate and Voucher programs to the new HCV program began in October 1999. By October 2001, all families receiving tenant-based assistance were converted to the HCV program.

On July 29, 2016, the Housing Opportunity Through Modernization Act of 2016 (HOTMA) was signed into law. HOTMA made numerous changes to statutes governing HUD programs, including sections of the United States Housing Act of 1937. Title I of HOTMA contains 14 different sections that impact the public housing and Section 8 programs. The Final Rule implementing broad changes to income and asset in Sections 102 and 104 of HOTMA, and for PHAs that administer the public housing program over-income provisions in Section 103, was officially published in the *Federal Register* on February 14, 2023. On September 29, 2023, HUD issued notice PIH 2023-27, which provided guidance to PHAs on the implementation of the program changes described in the Final Rule.

1-II.B. HCV PROGRAM BASICS

The purpose of the HCV program is to provide rental assistance to eligible families. The rules and regulations of the HCV program are determined by the U.S. Department of Housing and Urban Development. The PHA is afforded choices in the operation of the program which are included in the PHA's administrative plan, a document approved by the board of commissioners of the PHA.

The HCV program offers mobility to eligible families because they may search for suitable housing anywhere in the PHA's jurisdiction and may also be eligible to move under portability to other PHAs' jurisdictions.

When a family is determined to be eligible for the program and funding is available, the PHA issues the family a housing voucher. When the family finds a suitable housing unit and funding is available, the PHA will enter into a contract with the owner and the family will enter into a lease with the owner. Each party makes their respective payment to the owner so that the owner receives full rent.

Even though the family is determined to be eligible for the program, the owner has the responsibility of approving the family as a suitable renter. The PHA continues to make payments to the owner as long as the family is eligible and the housing unit continues to qualify under the program.

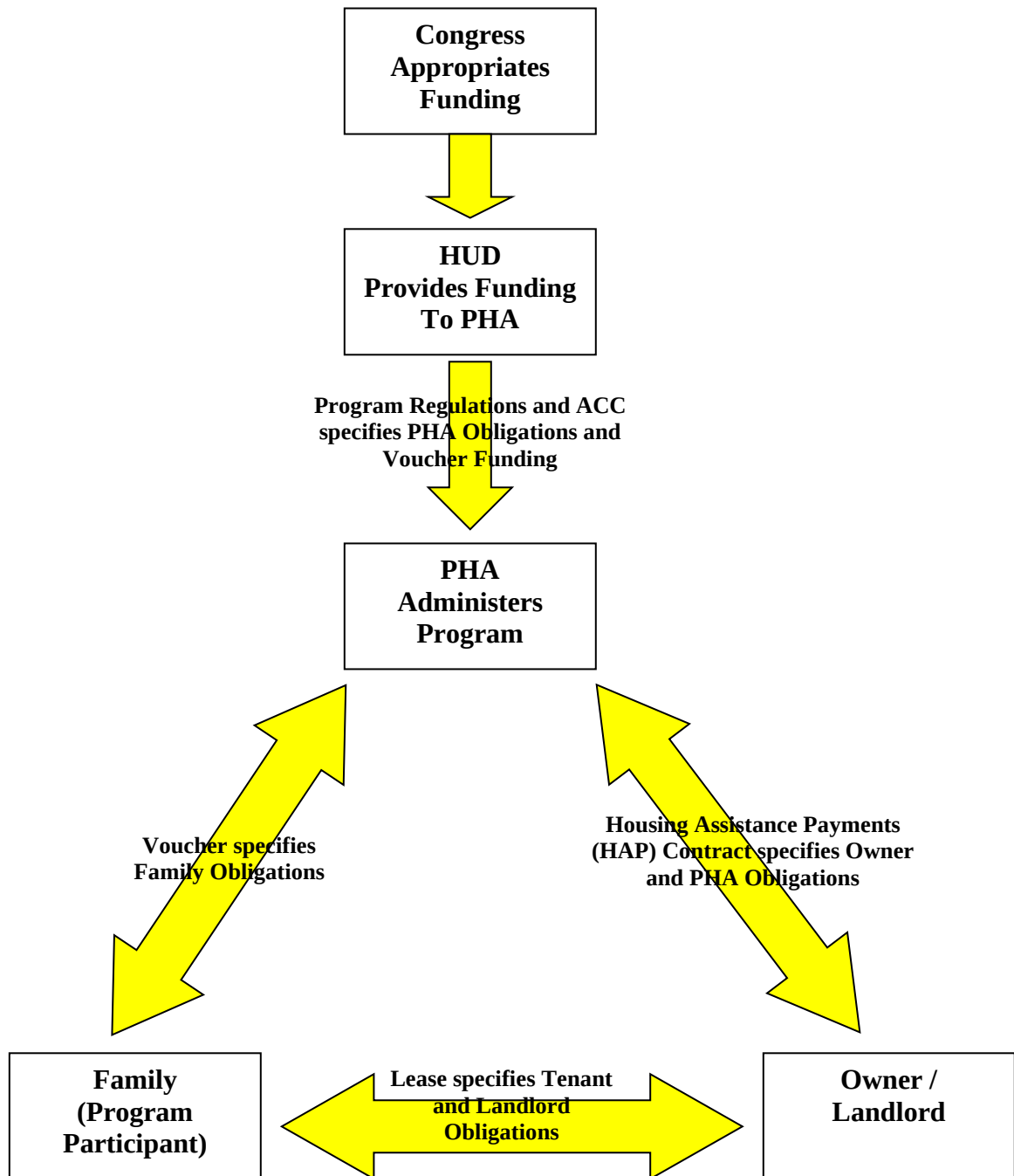
1-II.C. THE HCV PARTNERSHIPS

To administer the HCV program, the PHA enters into a contractual relationship with HUD (Consolidated Annual Contributions Contract). The PHA also enters into contractual relationships with the assisted family and the owner or landlord of the housing unit.

For the HCV program to work and be successful, all parties involved – HUD, the PHA, the owner, and the family – have important roles to play. The roles and responsibilities of all parties are defined in federal regulations and in legal documents that parties execute to participate in the program.

The chart on the following page illustrates key aspects of these relationships.

The HCV Relationships:



What Does HUD Do?

HUD has the following major responsibilities:

- Develop regulations, requirements, handbooks, notices and other guidance to implement HCV housing program legislation passed by Congress;
- Allocate HCV program funds to PHAs;
- Provide technical assistance to PHAs on interpreting and applying HCV program requirements;
- Monitor PHA compliance with HCV program requirements and PHA performance in program administration.

What Does the PHA Do?

The PHA administers the HCV program under contract with HUD and has the following major responsibilities:

- Establish local policies to administer the program;
- Review applications from interested applicants to determine whether they are eligible for the program;
- Maintain a waiting list and select families for admission;
- Issue vouchers to eligible families and provide information on how to lease a unit;
- Conduct outreach to owners, with special attention to owners outside areas of poverty or minority concentration;
- Approve the rental unit (including assuring compliance with housing quality standards and rent reasonableness), the owner, and the tenancy;
- Make housing assistance payments to the owner in a timely manner;
- Recertify families for continued eligibility under the program;
- Ensure that owners and families comply with their contractual obligations;
- Provide families and owners with prompt, professional service;
- Comply with all fair housing and equal opportunity requirements, HUD regulations and requirements, the ACC, HUD-approved applications for funding, the PHA's administrative plan, and other applicable federal, state and local laws.

What Does the Owner Do?

The owner has the following major responsibilities:

- Screen families who apply for tenancy, to determine suitability as renters.
 - The PHA can provide some information to the owner, but the primary responsibility for tenant screening rests with the owner.
 - The owner should consider family background factors such as rent and bill-paying history, history of caring for property, respecting the rights of others to peaceful enjoyment of the property, compliance with essential conditions of tenancy, whether the family is engaging in drug-related criminal activity or other criminal activity that might threaten others.
- Comply with the terms of the Housing Assistance Payments contract executed with the PHA;
- Comply with all applicable fair housing laws and do not discriminate against anyone;
- Maintain the housing unit in accordance with National Standards for the Physical Inspection of Real Estate (NSPIRE) and make necessary repairs in a timely manner;
- Collect rent due from the assisted family and otherwise comply with and enforce provisions of the dwelling lease.

What Does the Family Do?

The family has the following responsibilities:

- Provide the PHA with complete and accurate information as determined by the PHA to be necessary for administration of the program;
- Make their best and most timely efforts to locate qualified and suitable housing;
- Attend all appointments scheduled by the PHA;
- Allow the PHA to inspect the unit at reasonable times and after reasonable notice;
- Take responsibility for care of the housing unit, including any violations of housing quality standards caused by the family;
- Comply with the terms of the lease with the owner;
- Comply with the family obligations of the voucher;
- Not commit serious or repeated violations of the lease;
- Not engage in drug-related or violent criminal activity;
- Notify the PHA and the owner before moving or terminating the lease;
- Use the assisted unit only for residence and as the sole residence of the family. Not sublet the unit, assign the lease, or have any interest in the unit;
- Promptly notify the PHA of any changes in family composition;
- Not commit fraud, bribery, or any other corrupt or criminal act in connection with any housing programs.

1-II.D. APPLICABLE REGULATIONS

Applicable regulations include:

- 24 CFR Part 5: General Program Requirements
- 24 CFR Part 8: Nondiscrimination
- 24 CFR Part 35: Lead-Based Paint
- 24 CFR Part 100: The Fair Housing Act
- 24 CFR Part 982: Section 8 Tenant-Based Assistance: Housing Choice Voucher Program
- 24 CFR Part 983: Project-Based Vouchers
- 24 CFR Part 985: The Section 8 Management Assessment Program (SEMAP)

PART III: THE HCV ADMINISTRATIVE PLAN

1-III.A. OVERVIEW AND PURPOSE OF THE PLAN

The administrative plan is required by HUD. The purpose of the administrative plan is to establish policies for carrying out the programs in a manner consistent with HUD requirements and local goals and objectives contained in the PHA's agency plan. This administrative plan is a supporting document to the PHA agency plan and is available for public review as required by CFR 24 Part 903.

This administrative plan is set forth to define the PHA's local policies for operation of the housing programs in accordance with federal laws and regulations. All issues related to the HCV program not addressed in this document are governed by such federal regulations, HUD handbooks and guidebooks, notices, and other applicable law. The policies in this administrative plan have been designed to ensure compliance with the consolidated ACC and all HUD-approved applications for program funding.

The PHA is responsible for complying with all changes in HUD regulations pertaining to the HCV program. If such changes conflict with this plan, HUD regulations will have precedence.

Administration of the HCV program and the functions and responsibilities of PHA staff shall be in compliance with the PHA's personnel policy and HUD regulations as well as all federal, state and local fair housing laws and regulations.

1-III.B. CONTENTS OF THE PLAN [24 CFR 982.54]

The HUD regulations at 24 CFR 982.54 define the policies that must be included in the administrative plan. They are as follow:

- Selection and admission of applicants from the PHA waiting list, including any PHA admission preferences, procedures for removing applicant names from the waiting list, and procedures for closing and reopening the PHA waiting list (Chapter 4);
- Issuing or denying vouchers, including PHA policy governing the voucher term and any extensions of the voucher term. If the PHA decides to allow extensions of the voucher term, the PHA administrative plan must describe how the PHA determines whether to grant extensions, and how the PHA determines the length of any extension (Chapter 5);
- Any special rules for use of available funds when HUD provides funding to the PHA for a special purpose (e.g., desegregation), including funding for specified families or a specified category of families (Chapter 4);

- Occupancy policies, including definition of what group of persons may qualify as a 'family', definition of when a family is considered to be 'continuously assisted'; standards for denying admission or terminating assistance based on criminal activity or alcohol abuse in accordance with 982.553 (Chapters 3 and 12);
- Encouraging participation by owners of suitable units located outside areas of low income or minority concentration (Chapter 13);
- Assisting a family that claims that illegal discrimination has prevented the family from leasing a suitable unit (Chapter 2);
- Providing information about a family to prospective owners (Chapters 3 and 9);
- Disapproval of owners (Chapter 13);
- Subsidy standards (Chapter 5);
- Family absence from the dwelling unit (Chapter 12);
- How to determine who remains in the program if a family breaks up (Chapter 3);
- Informal review procedures for applicants (Chapter 16);
- Informal hearing procedures for participants (Chapter 16);
- The process for establishing and revising voucher payment standards, including policies on administering decreases in the payment standard during the HAP contract term (Chapter 16);
- The method of determining that rent to owner is a reasonable rent (initially and during the term of a HAP contract) (Chapter 8);
- Special policies concerning special housing types in the program (e.g., use of shared housing) (Chapter 15);
- Policies concerning payment by a family to the PHA of amounts the family owes the PHA (Chapter 16);
- Interim redeterminations of family income and composition (Chapter 11);
- Restrictions, if any, on the number of moves by a participant family (Chapter 10);
- Approval by the board of commissioners or other authorized officials to charge the administrative fee reserve (Chapter 16);
- Procedural guidelines and performance standards for conducting required housing quality standards inspections (Chapter 8);
- PHA screening of applicants for family behavior or suitability for tenancy (Chapter 3);
- Policies governing the project-basing of vouchers in both the standard Project-Based Voucher (PBV) program (Chapter 17) and the RAD Project-Based Voucher program (Chapter 18); and
- Special policies governing any special purpose vouchers issued by the PHA (Chapter 19).

Mandatory vs. Discretionary Policy

HUD makes a distinction between:

- Mandatory policies: those driven by legislation, regulations, current handbooks, notices, and legal opinions, and
- Optional, non-binding guidance, including guidebooks, notices that have expired and recommendations from individual HUD staff.

HUD expects PHAs to adopt local policies and procedures that are consistent with mandatory policies in areas where HUD gives the PHA discretion. The PHA's administrative plan is the foundation of those policies and procedures. HUD's directions require PHAs to make policy choices that provide sufficient guidance to staff and ensure consistency to program applicants and participants.

Creating policies based upon HUD guidance is not mandatory but provides a PHA with a "safe harbor." HUD has already determined that the recommendations and suggestions it makes are consistent with mandatory policies. If a PHA adopts an alternative strategy, it must make its own determination that the alternative approach is consistent with legislation, regulations, and other mandatory requirements. There may be very good reasons for adopting a policy or procedure that is different than HUD's safe harbor, but PHAs should carefully think through those decisions.

1-III.C. ORGANIZATION OF THE PLAN

The plan is organized to provide information to users in particular areas of operation.

1-III.D. UPDATING AND REVISING THE PLAN

The PHA will revise this administrative plan as needed to comply with changes in HUD regulations. The original plan and any changes must be approved by the board of commissioners of the agency, the pertinent sections included in the Agency Plan, and a copy provided to HUD.

PHA Policy

The PHA will review and update the plan as needed, to reflect changes in regulations, PHA operations, or when needed to ensure staff consistency in operation.

Chapter 2

FAIR HOUSING AND EQUAL OPPORTUNITY

INTRODUCTION

This chapter explains the laws and HUD regulations requiring PHAs to affirmatively further civil rights and fair housing in all federally-assisted housing programs. The letter and spirit of these laws are implemented through consistent policy and processes. The responsibility to further nondiscrimination pertains to all areas of the PHA's housing choice voucher (HCV) operations.

This chapter describes HUD regulations and PHA policies related to these topics in three parts:

Part I: Nondiscrimination. This part presents the body of laws and regulations governing the responsibilities of the PHA regarding nondiscrimination.

Part II: Policies Related to Persons with Disabilities. This part discusses the rules and policies of the housing choice voucher program related to reasonable accommodation for persons with disabilities. These rules and policies are based on the Fair Housing Act (42.U.S.C.) and Section 504 of the Rehabilitation Act of 1973, and incorporate guidance from the Joint Statement of The Department of Housing and Urban Development and the Department of Justice (DOJ), issued May 17, 2004.

Part III: Prohibition of Discrimination Against Limited English Proficiency Persons. This part details the obligations of the PHA to ensure meaningful access to the HCV program and its activities by persons with limited English proficiency (LEP). This part incorporates the Final Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition against National Origin Discrimination Affecting Limited English Proficient Persons published January 22, 2007, in the *Federal Register*.

PART I: NONDISCRIMINATION

2-I.A. OVERVIEW

Federal laws require PHAs to treat all applicants and participants equally, providing the same opportunity to access services, regardless of family characteristics and background. Federal law prohibits discrimination in housing on the basis of race, color, religion, sex, national origin, age, familial status, and disability. In addition, HUD regulations provide for additional protections regarding sexual orientation, gender identity, and marital status. The PHA will comply fully with all federal, state, and local nondiscrimination laws, and with rules and regulations governing fair housing and equal opportunity in housing and employment, including:

- Title VI of the Civil Rights Act of 1964
- Title VIII of the Civil Rights Act of 1968 (as amended by the Community Development Act of 1974 and the Fair Housing Amendments Act of 1988)
- Executive Order 11063
- Section 504 of the Rehabilitation Act of 1973
- The Age Discrimination Act of 1975
- Title II of the Americans with Disabilities Act (to the extent that it applies, otherwise Section 504 and the Fair Housing Amendments govern)
- The Equal Access to Housing in HUD Programs Regardless of Sexual Orientation or Gender Identity Final Rule, published in the *Federal Register* February 3, 2012 and further clarified in Notice PIH 2014-20
- Violence Against Women Reauthorization Act of 2013 (VAWA)

When more than one civil rights law applies to a situation, the laws will be read and applied together.

Any applicable state laws or local ordinances and any legislation protecting individual rights of tenants, applicants, or staff that may subsequently be enacted will also apply.

PHA Policy

The State of Iowa has also approved the following as protected classes:

- Sexual Orientation
- Gender Identity
- Creed

2-I.B. NONDISCRIMINATION

Federal regulations prohibit discrimination against certain protected classes and other groups of people. State and local requirements, as well as PHA policies, can prohibit discrimination based on other factors.

The PHA shall not discriminate because of race, color, sex, religion, familial status, age, disability or national origin (called “protected classes”)

Familial status includes children under the age of 18 living with parents or legal custodians, pregnant women, and people securing custody of children under the age of 18.

The PHA will not discriminate on the basis of marital status, gender identity, or sexual orientation [FR Notice 02/03/12].

PHA Policy

The PHA does not identify any additional protected classes.

The PHA will not use any of these factors to:

- Deny to any family the opportunity to apply for housing, nor deny to any qualified applicant the opportunity to participate in the housing choice voucher program
- Provide housing that is different from that provided to others
- Subject anyone to segregation or disparate treatment
- Restrict anyone's access to any benefit enjoyed by others in connection with the housing program
- Treat a person differently in determining eligibility or other requirements for admission
- Steer an applicant or participant toward or away from a particular area based any of these factors
- Deny anyone access to the same level of services
- Deny anyone the opportunity to participate in a planning or advisory group that is an integral part of the housing program
- Discriminate in the provision of residential real estate transactions
- Discriminate against someone because they are related to or associated with a member of a protected class
- Publish or cause to be published an advertisement or notice indicating the availability of housing that prefers or excludes persons who are members of a protected class

Providing Information to Families and Owners

The PHA must take steps to ensure that families and owners are fully aware of all applicable civil rights laws. As part of the briefing process, the PHA must provide information to HCV applicant families about civil rights requirements and the opportunity to rent in a broad range of neighborhoods [24 CFR 982.301]. The Housing Assistance Payments (HAP) contract informs owners of the requirement not to discriminate against any person because of race, color, religion, sex, national origin, age, familial status, or disability in connection with the contract.

Discrimination Complaints

If an applicant or participant believes that any family member has been discriminated against by the PHA or an owner, the family should advise the PHA. HUD requires the PHA to make every reasonable attempt to determine whether the applicant's or participant's assertions have merit and take any warranted corrective action. In addition, the PHA is required to provide the applicant or participant with information about how to file a discrimination complaint [24 CFR 982.304].

Upon receipt of a housing discrimination complaint, the PHA is required to:

- Provide written notice of the complaint to those alleged and inform the complainant that such notice was made
- Investigate the allegations and provide the complainant and those alleged with findings and either a proposed corrective action or an explanation of why corrective action is not warranted
- Keep records of all complaints, investigations, notices, and corrective actions [Notice PIH 2014-20]

PHA Policy

Applicants or participants who believe that they have been subject to unlawful discrimination may notify the PHA either orally or in writing.

Within 10 business days of receiving the complaint, the PHA will provide a written notice to those alleged to have violated the rule. The PHA will also send a written notice to the complainant informing them that notice was sent to those alleged to have violated the rule, as well as information on how to complete and submit a housing discrimination complaint form to HUD's Office of Fair Housing and Equal Opportunity (FHEO).

The PHA will attempt to remedy discrimination complaints made against the PHA and will conduct an investigation into all allegations of discrimination.

Within 10 business days following the conclusion of the PHA's investigation, the PHA will provide the complainant and those alleged to have violated the rule with findings and either a proposed corrective action plan or an explanation of why corrective action is not warranted.

The PHA will keep a record of all complaints, investigations, notices, and corrective actions. (See Chapter 16.)

PART II: POLICIES RELATED TO PERSONS WITH DISABILITIES

2-II.A. OVERVIEW

One type of disability discrimination prohibited by the Fair Housing Act is the refusal to make reasonable accommodation in rules, policies, practices, or services when such accommodation may be necessary to afford a person with a disability the equal opportunity to use and enjoy a program or dwelling under the program.

The PHA must ensure that persons with disabilities have full access to the PHA's programs and services. This responsibility begins with the first contact by an interested family and continues through every aspect of the program.

PHA Policy

The PHA will ask all applicants and participants if they require any type of accommodations, in writing by including the following language:

“Do you or any family member require reasonable accommodation due to a handicap/disability?”

The PHA will display posters and other housing information and signage in locations throughout the PHA's office in such a manner as to be easily readable from a wheelchair.

2-II.B. DEFINITION OF REASONABLE ACCOMMODATION

A person with a disability may require certain types of accommodation in order to have equal access to the HCV program. The types of reasonable accommodations the PHA can provide include changes, exceptions, or adjustments to a rule, policy, practice, or service.

Federal regulations stipulate that requests for accommodations will be considered reasonable if they do not create an "undue financial and administrative burden" for the PHA, or result in a "fundamental alteration" in the nature of the program or service offered. A fundamental alteration is a modification that alters the essential nature of a provider's operations.

Types of Reasonable Accommodations

When needed, the PHA will modify normal procedures to accommodate the needs of a person with disabilities. Examples include:

- Permitting applications and reexaminations to be completed by mail
- Conducting home visits
- Using higher payment standards (either within the acceptable range or with HUD approval of a payment standard outside the PHA range) if the PHA determines this is necessary to enable a person with disabilities to obtain a suitable housing unit
- Providing time extensions for locating a unit when necessary because of lack of availability of accessible units or special challenges of the family in seeking a unit
- Permitting an authorized designee or advocate to participate in the application or certification process and any other meetings with PHA staff

2-II.C. REQUEST FOR AN ACCOMMODATION

If an applicant or participant indicates that an exception, change, or adjustment to a rule, policy, practice, or service is needed because of a disability, HUD requires that the PHA treat the information as a request for a reasonable accommodation, even if no formal request is made [Joint Statement of the Departments of HUD and Justice: Reasonable Accommodations under the Fair Housing Act].

The family must explain what type of accommodation is needed to provide the person with the disability full access to the PHA's programs and services.

If the need for the accommodation is not readily apparent or known to the PHA, the family must explain the relationship between the requested accommodation and the disability. There must be an identifiable connection, or nexus, between the requested accommodation and the individual's disability.

PHA Policy

The PHA will encourage the family to make its request in writing using a reasonable accommodation request form. However, the PHA will consider the accommodation any time the family indicates that an accommodation is needed whether or not a formal written request is submitted.

2-II.D. VERIFICATION OF DISABILITY

The regulatory civil rights definition for persons with disabilities is provided in Exhibit 2-1 at the end of this chapter. The definition of a person with a disability for the purpose of obtaining a reasonable accommodation is much broader than the HUD definition of disability which is used for waiting list preferences and income allowances.

Before providing an accommodation, the PHA must determine that the person meets the definition of a person with a disability, and that the accommodation will enhance the family's access to the PHA's programs and services.

If a person's disability is obvious or otherwise known to the PHA, and if the need for the requested accommodation is also readily apparent or known, no further verification will be required [Joint Statement of the Departments of HUD and Justice: Reasonable Accommodations under the Fair Housing Act].

If a family indicates that an accommodation is required for a disability that is not obvious or otherwise known to the PHA, the PHA must verify that the person meets the definition of a person with a disability, and that the limitations imposed by the disability require the requested accommodation.

When verifying a disability, the PHA will follow the verification policies provided in Chapter 7. All information related to a person's disability will be treated in accordance with the confidentiality policies provided in Chapter 16. In addition to the general requirements that govern all verification efforts, the following requirements apply when verifying a disability:

- Third-party verification must be obtained from an individual identified by the family who is competent to make the determination. A doctor or other medical professional, a peer support group, a non-medical service agency, or a reliable third party who is in a position to know about the individual's disability may provide verification of a disability [Joint Statement of the Departments of HUD and Justice: Reasonable Accommodations under the Fair Housing Act]
- The PHA must request only information that is necessary to evaluate the disability-related need for the accommodation. The PHA will not inquire about the nature or extent of any disability.
- Medical records will not be accepted or retained in the participant file.
- In the event that the PHA does receive confidential information about a person's specific diagnosis, treatment, or the nature or severity of the disability, the PHA will dispose of it. In place of the information, the PHA will note in the file that the disability and other requested information have been verified, the date the verification was received, and the name and address of the knowledgeable professional who sent the information [Notice PIH 2010-26].

2-II.E. APPROVAL/DENIAL OF A REQUESTED ACCOMMODATION [Joint Statement of the Departments of HUD and Justice: Reasonable Accommodations under the Fair Housing Act, Notice PIH 2010-26].

The PHA must approve a request for an accommodation if the following three conditions are met:

- The request was made by or on behalf of a person with a disability.
- There is a disability-related need for the accommodation.
- The requested accommodation is reasonable, meaning it would not impose an undue financial and administrative burden on the PHA, or fundamentally alter the nature of the PHA's HCV operations (including the obligation to comply with HUD requirements and regulations).

Requests for accommodations must be assessed on a case-by-case basis, taking into account factors such as the overall size of the PHA's program with respect to the number of employees, type of facilities and size of budget, type of operation including composition and structure of workforce, the nature and cost of the requested accommodation, and the availability of alternative accommodations that would effectively meet the family's disability-related needs.

Before making a determination whether to approve the request, the PHA may enter into discussion and negotiation with the family, request more information from the family, or may require the family to sign a consent form so that the PHA may verify the need for the requested accommodation.

PHA Policy

After a request for an accommodation is presented, the PHA will respond, in writing, within 15 business days.

If the PHA denies a request for an accommodation because it is not reasonable (it would impose an undue financial and administrative burden or fundamentally alter the nature of the PHA's operations), the PHA will discuss with the family whether an alternative accommodation could effectively address the family's disability-related needs without a fundamental alteration to the HCV program and without imposing an undue financial and administrative burden.

If the PHA believes that the family has failed to identify a reasonable alternative accommodation after interactive discussion and negotiation, the PHA will notify the family, in writing, of its determination within 15 business days from the date of the most recent discussion or communication with the family.

2-ILF. PROGRAM ACCESSIBILITY FOR PERSONS WITH HEARING OR VISION IMPAIRMENTS

HUD regulations require the PHA to ensure that persons with disabilities related to hearing and vision have reasonable access to the PHA's programs and services [24 CFR 8.6].

At the initial point of contact with each applicant, the PHA shall inform all applicants of alternative forms of communication that can be used other than plain language paperwork.

PHA Policy

To meet the needs of persons with hearing impairments, TTD/TTY (text telephone display / teletype) communication will be available.

To meet the needs of persons with vision impairments, large-print and audio versions of key program documents will be made available upon request. When visual aids are used in public meetings or presentations, or in meetings with PHA staff, one-on-one assistance will be provided upon request.

Additional examples of alternative forms of communication are sign language interpretation; having material explained orally by staff; or having a third party representative (a friend, relative or advocate, named by the applicant) to receive, interpret and explain housing materials and be present at all meetings.

2-II.G. PHYSICAL ACCESSIBILITY

The PHA must comply with a variety of regulations pertaining to physical accessibility, including the following:

- Notice PIH 2010-26
- Section 504 of the Rehabilitation Act of 1973
- The Americans with Disabilities Act of 1990
- The Architectural Barriers Act of 1968
- The Fair Housing Act of 1988

The PHA's policies concerning physical accessibility must be readily available to applicants and participants. They can be found in three key documents:

- This plan describes the key policies that govern the PHA's responsibilities with regard to physical accessibility.
- Notice PIH 2010-26 summarizes information about pertinent laws and implementing regulations related to nondiscrimination and accessibility in federally-funded housing programs.
- The PHA Plan provides information about self-evaluation, needs assessment, and transition plans.

The design, construction, or alteration of PHA facilities must conform to the Uniform Federal Accessibility Standards (UFAS). Newly-constructed facilities must be designed to be readily accessible to and usable by persons with disabilities. Alterations to existing facilities must be accessible to the maximum extent feasible, defined as not imposing an undue financial and administrative burden on the operations of the HCV program.

When issuing a voucher to a family that includes an individual with disabilities, the PHA will include a current list of available accessible units known to the PHA and will assist the family in locating an available accessible unit, if necessary.

In general, owners must permit the family to make reasonable modifications to the unit. However, the owner is not required to pay for the modification and may require that the unit be restored to its original state at the family's expense when the family moves.

2-II.H. DENIAL OR TERMINATION OF ASSISTANCE

A PHA's decision to deny or terminate the assistance of a family that includes a person with disabilities is subject to consideration of reasonable accommodation [24 CFR 982.552 (2)(iv)].

When applicants with disabilities are denied assistance, the notice of denial must inform them of the PHA's informal review process and their right to request a hearing. In addition, the notice must inform applicants with disabilities of their right to request reasonable accommodations to participate in the informal hearing process.

When a participant family's assistance is terminated, the notice of termination must inform them of the PHA's informal hearing process and their right to request a hearing and reasonable accommodation.

When reviewing reasonable accommodation requests, the PHA must consider whether any mitigating circumstances can be verified to explain and overcome the problem that led to the PHA's decision to deny or terminate assistance. If a reasonable accommodation will allow the family to meet the requirements, the PHA must make the accommodation.

PART III: IMPROVING ACCESS TO SERVICES FOR PERSONS WITH LIMITED ENGLISH PROFICIENCY (LEP)

2-III.A. OVERVIEW

Language for Limited English Proficiency Persons (LEP) can be a barrier to accessing important benefits or services, understanding and exercising important rights, complying with applicable responsibilities, or understanding other information provided by the HCV program. In certain circumstances, failure to ensure that LEP persons can effectively participate in or benefit from federally-assisted programs and activities may violate the prohibition under Title VI against discrimination on the basis of national origin. This part incorporates the Final Guidance to Federal Assistance Recipients Regarding Title VI Prohibition against National Origin Discrimination Affecting Limited English Proficient Persons, published January 22, 2007, in the *Federal Register*.

The PHA will take affirmative steps to communicate with people who need services or information in a language other than English. These persons will be referred to as Persons with Limited English Proficiency (LEP).

LEP is defined as persons who do not speak English as their primary language and who have a limited ability to read, write, speak or understand English. For the purposes of this administrative plan, LEP persons are HCV applicants and participants, and parents and family members of applicants and participants.

In order to determine the level of access needed by LEP persons, the PHA will balance the following four factors: (1) the number or proportion of LEP persons eligible to be served or likely to be encountered by the Housing Choice Voucher program; (2) the frequency with which LEP persons come into contact with the program; (3) the nature and importance of the program, activity, or service provided by the program to people's lives; and (4) the resources available to the PHA and costs. Balancing these four factors will ensure meaningful access by LEP persons to critical services while not imposing undue burdens on the PHA.

2-III.B. ORAL INTERPRETATION

The PHA will offer competent interpretation services free of charge, upon request, to the LEP person.

PHA Policy

The PHA will utilize a language line for telephone interpreter services.

Where LEP persons desire, they will be permitted to use, at their own expense, an interpreter of their own choosing, in place of or as a supplement to the free language services offered by the PHA. The interpreter may be a family member or friend.

The PHA will analyze the various kinds of contacts it has with the public, to assess language needs and decide what reasonable steps should be taken. "Reasonable steps" may not be reasonable where the costs imposed substantially exceed the benefits.

Where feasible and possible, according to its language assistance plan (LAP), the PHA will train and hire bilingual staff to be available to act as interpreters and translators, will pool resources with other PHAs, and will standardize documents.

2-III.C. WRITTEN TRANSLATION

Translation is the replacement of a written text from one language into an equivalent written text in another language.

PHA Policy

In order to comply with written-translation obligations, the PHA will utilize HUD translated vital documents and will [translate](#) other documents, if needed, orally upon request.

2-III.D. IMPLEMENTATION PLAN

After completing the four-factor analysis and deciding what language assistance services are appropriate, the PHA shall determine whether it is necessary to develop a written implementation plan to address the identified needs of the LEP populations it serves.

If the PHA determines that it is not necessary to develop a written implementation plan, the absence of a written plan does not obviate the underlying obligation to ensure meaningful access by LEP persons to the PHA's Housing Choice Voucher program and services.

PHA Policy

If it is determined that the PHA serves very few LEP persons, and the PHA has very limited resources, the PHA will not develop a written LEP plan, but will consider alternative ways to articulate in a reasonable manner a plan for providing meaningful access. Entities having significant contact with LEP persons, such as schools, grassroots and faith-based organizations, community groups, and groups working with new immigrants will be contacted for input into the process.

If the PHA determines it is appropriate to develop a written LEP plan, the following five steps will be taken: (1) Identifying LEP individuals who need language assistance; (2) identifying language assistance measures; (3) training staff; (4) providing notice to LEP persons; and (5) monitoring and updating the LEP plan.

EXHIBIT 2-1: DEFINITION OF A PERSON WITH A DISABILITY UNDER FEDERAL CIVIL RIGHTS LAWS [24 CFR Parts 8.3 and 100.201]

A person with a disability, as defined under federal civil rights laws, is any person who:

- Has a physical or mental impairment that substantially limits one or more of the major life activities of an individual, or
- Has a record of such impairment, or
- Is regarded as having such impairment

The phrase “physical or mental impairment” includes:

- Any physiological disorder or condition, cosmetic or disfigurement, or anatomical loss affecting one or more of the following body systems: neurological; musculoskeletal; special sense organs; respiratory, including speech organs; cardiovascular; reproductive; digestive; genito-urinary; hemic and lymphatic; skin; and endocrine; or
- Any mental or psychological disorder, such as mental retardation, organic brain syndrome, emotional or mental illness, and specific learning disabilities. The term “physical or mental impairment” includes, but is not limited to: such diseases and conditions as orthopedic, visual, speech and hearing impairments, cerebral palsy, autism, epilepsy, muscular dystrophy, multiple sclerosis, cancer, heart disease, diabetes, mental retardation, emotional illness, drug addiction and alcoholism.

“Major life activities” includes, but is not limited to, caring for oneself, performing manual tasks, walking, seeing, hearing, breathing, learning, and/or working.

“Has a record of such impairment” means has a history of, or has been misclassified as having, a mental or physical impairment that substantially limits one or more major life activities.

“Is regarded as having an impairment” is defined as having a physical or mental impairment that does not substantially limit one or more major life activities but is treated by a public entity (such as the PHA) as constituting such a limitation; has none of the impairments defined in this section but is treated by a public entity as having such an impairment; or has a physical or mental impairment that substantially limits one or more major life activities, only as a result of the attitudes of others toward that impairment.

The definition of a person with disabilities does not include:

- Current illegal drug users
- People whose alcohol use interferes with the rights of others
- Persons who objectively pose a direct threat or substantial risk of harm to others that cannot be controlled with a reasonable accommodation under the HCV program

The above definition of disability determines whether an applicant or participant is entitled to any of the protections of federal disability civil rights laws. Thus, a person who does not meet this disability is not entitled to a reasonable accommodation under federal civil rights and fair housing laws and regulations.

The HUD definition of a person with a disability is much narrower than the civil rights definition of disability. The HUD definition of a person with a disability is used for purposes of receiving the disabled family preference, the \$400 elderly/disabled household deduction, the \$480 dependent deduction, the allowance for medical expenses, or the allowance for disability assistance expenses.

The definition of a person with a disability for purposes of granting a reasonable accommodation request is much broader than the HUD definition of disability. Many people will not qualify as a disabled person under the HCV program, yet an accommodation is needed to provide equal opportunity.

Chapter 3

ELIGIBILITY

INTRODUCTION

The PHA is responsible for ensuring that every individual and family admitted to the HCV program meets all program eligibility requirements. This includes any individual approved to join the family after the family has been admitted to the program. The family must provide any information needed by the PHA to confirm eligibility and determine the level of the family's assistance.

To be eligible for the HCV program:

- The applicant family must:
 - Qualify as a family as defined by HUD and the PHA.
 - Have income at or below HUD-specified income limits.
 - Qualify on the basis of citizenship or the eligible immigrant status of family members.
 - Provide social security number information for household members as required.
 - Consent to the PHA's collection and use of family information as provided for in PHA-provided consent forms.
 - Not currently be receiving a duplicative subsidy.
 - Meet net asset and property ownership restriction requirements.
- The PHA must determine that the current or past behavior of household members does not include activities that are prohibited by HUD or the PHA.

This chapter contains three parts:

Part I: Definitions of Family and Household Members. This part contains HUD and PHA definitions of family and household members and explains initial and ongoing eligibility issues related to these members.

Part II: Basic Eligibility Criteria. This part discusses income eligibility, and rules regarding citizenship, social security numbers, and family consent.

Part III: Denial of Assistance. This part covers factors related to an applicant's past or current conduct (e.g., criminal activity) that can cause the PHA to deny assistance as well as the asset limitation for HCV.

PART I: DEFINITIONS OF FAMILY AND HOUSEHOLD MEMBERS

3-I.A. OVERVIEW

Some eligibility criteria and program rules vary depending upon the composition of the family requesting assistance. In addition, some requirements apply to the family as a whole and others apply to individual persons who will live in the assisted unit. This part provides information that is needed to correctly identify family and household members, and to apply HUD's eligibility rules.

3-I.B. FAMILY AND HOUSEHOLD [24 CFR 5.403; FR Notice 02/03/12; Notice PIH 2014-20; and FR Notice 2/14/23]

The terms *family* and *household* have different meanings in the HCV program.

Family

To be eligible for assistance, an applicant must qualify as a family. *Family* as defined by HUD includes, but is not limited to the following, regardless actual or perceived sexual orientation, gender identity, or marital status, a single person, who may be an elderly person, displaced person, disabled person, near-elderly person, or any other single person; an otherwise eligible youth who has attained at least 18 years of age and not more than 24 years of age and who has left foster care, or will leave foster care within 90 days, in accordance with a transition plan described in section 475(5)(H) of the Social Security Act (42 U.S.C. 675(5)(H)), and is homeless or is at risk of becoming homeless at age 16 or older; or a group of persons residing together. Such group includes but is not limited to a family with or without children (a child who is temporarily away from the home because of placement in foster care is considered a member of the family), an elderly family, a near-elderly family, a disabled family, a displaced family, and the remaining member of a tenant family. The PHA has the discretion to determine if any other group of persons qualifies as a family.

Gender Identity means actual or perceived gender characteristics.

Sexual orientation means homosexuality, heterosexuality, or bisexuality.

PHA Policy

A family also includes two or more individuals who are not related by blood, marriage, adoption, or other operation of law that intend on living together and sharing household expenses.

Each family must identify the individuals to be included in the family at the time of application, and must notify the PHA if the family's composition changes.

Household

Household is a broader term that includes additional people who, with the PHA's permission, live in an assisted unit, such as live-in aides, foster children, and foster adults.

3-I.C. FAMILY BREAKUP AND REMAINING MEMBER OF TENANT FAMILY

Family Breakup [24 CFR 982.315; Notice PIH 2017-08]

Except under the following conditions, the PHA has discretion to determine which members of an assisted family continue to receive assistance if the family breaks up:

- If the family breakup results from an occurrence of domestic violence, dating violence, sexual assault, stalking, or human trafficking, the PHA must ensure that the victim retains assistance. (For documentation requirements and policies related to domestic violence, dating violence, sexual assault, stalking, and human trafficking, see section 16-IX.D of this plan.)
- In accordance with Notice PIH 2017-08, for HUD–Veterans Affairs Supportive Housing (HUD–VASH) vouchers, when the veteran is the perpetrator of domestic violence, dating violence, sexual assault, stalking, or human trafficking, the victim must continue to be assisted. Upon termination of the perpetrator’s HUD–VASH voucher, the victim should be given a regular HCV if one is available, and the perpetrator’s HUD–VASH voucher should be used to serve another eligible family. If a regular HCV is not available, the victim will continue to use the HUD–VASH voucher, which must be issued to another eligible family upon the voucher’s turnover.
- If a court determines the disposition of property between members of the assisted family, the PHA is bound by the court’s determination of which family members continue to receive assistance.

PHA Policy

When a family on the waiting list breaks up into two otherwise eligible families, only one of the new families may retain the original application date. Other former family members may make a new application with a new application date if the waiting list is open.

If a family breaks up into two otherwise eligible families while receiving assistance, only one of the new families will continue to be assisted.

In the absence of a judicial decision or an agreement among the original family members, the PHA will determine which family will retain their placement on the waiting list or continue to receive assistance. In making its determination, the PHA will take into consideration the following factors: (1) the interest of any minor children, including custody arrangements; (2) the interest of any ill, elderly, or disabled family members; (3) the interest of any family member who is the victim of domestic violence, dating violence, sexual assault, or stalking, including a family member who was forced to leave an assisted unit as a result of such actual or threatened abuse; (4) any possible risks to family members as a result of criminal activity; (5) the recommendations of social service professionals; and (6) which family member was originally listed as the head of household on the initial application.

Remaining Member of a Tenant Family [24 CFR 5.403]

The HUD definition of family includes the *remaining member of a tenant family*, which is a member of an assisted family who remains in the unit when other members of the family have left the unit. Household members such as live-in aides, foster children, and foster adults do not qualify as remaining members of a family.

If dependents are the only “remaining members of a tenant family” and there is no family member able to assume the responsibilities of the head of household, see Chapter 6, Section 6-I.B, for the policy on “Caretakers for a Child.”

3-I.D. HEAD OF HOUSEHOLD [24 CFR 5.504(b)]

Head of household means the adult member of the family who is considered the head for purposes of determining income eligibility and rent. The head of household is responsible for ensuring that the family fulfills all of its responsibilities under the program, alone or in conjunction with a cohead or spouse.

PHA Policy

The family may designate any qualified family member as the head of household.

The head of household must have the legal capacity to enter into a lease under state and local law. A minor who is emancipated under state law may be designated as head of household.

3-I.E. SPOUSE, COHEAD, AND OTHER ADULT

A family may have a spouse or cohead, but not both [HUD-50058 IB, p. 13].

Spouse means the marriage partner of the head of household.

PHA Policy

A *marriage partner* includes the partner in a "common law" marriage as defined in state law. The term “spouse” does not apply to friends, roommates, or significant others who are not marriage partners. A minor who is emancipated under state law may be designated as a spouse.

A *cohead* is an individual in the household who is equally responsible with the head of household for ensuring that the family fulfills all of its responsibilities under the program, but who is not a spouse. A family can have only one cohead.

PHA Policy

Minors who are emancipated under state law may be designated as a cohead.

Other adult means a family member, other than the head, spouse, or cohead, who is 18 years of age or older. Foster adults and live-in aides are not considered other adults.

3-I.F. DEPENDENTS AND MINORS [24 CFR 5.603]

A *minor* is a member of the family, other than the head of family or spouse, who is under 18 years of age.

A *dependent* is a family member who is under 18 years of age or a person of any age who is a person with a disability or a full-time student, except that the following persons can never be dependents: the head of household, spouse, cohead, foster children/adults and live-in aides. Identifying each dependent in the family is important because each dependent qualifies the family for a dependent allowance as described in Chapter 6.

Joint Custody of Dependents

PHA Policy

Dependents that are subject to a joint custody arrangement will be considered a member of the family, if they live with the applicant or participant family 51 percent or more of the time.

When more than one applicant or participant family is claiming the same dependents as family members, the family with primary custody at the time of the initial examination or reexamination will be able to claim the dependents. If there is a dispute about which family should claim them, the PHA will make the determination based on available documents such as court orders, school records, public assistance records or an IRS return showing which family has claimed the child for income tax purposes. **3-I.G.**

FULL-TIME STUDENT [24 CFR 5.603; HCV GB, p. 5-29]

A *full-time student* (FTS) is a person who is attending school or vocational training on a full-time basis. The time commitment or subject load that is needed to be full-time is defined by the educational institution.

Identifying each FTS is important because: (1) each family member that is an FTS, other than the head, spouse, or cohead, qualifies the family for a dependent allowance, and (2) the earned income of such an FTS is treated differently from the income of other family members.

3-I.H. ELDERLY AND NEAR-ELDERLY PERSONS, AND ELDERLY FAMILY [24 CFR 5.100 and 5.403, FR Notice 02/03/12]

Elderly Persons

An *elderly person* is a person who is at least 62 years of age.

Near-Elderly Persons

A *near-elderly person* is a person who is 50-61 years of age.

Elderly Family

An *elderly family* is one in which the head, spouse, cohead, or sole member is an elderly person. Identifying elderly families is important because elderly families qualify for the elderly family allowance as described in Chapter 6.

3-I.I. PERSONS WITH DISABILITIES AND DISABLED FAMILY [24 CFR 5.403, FR Notice 02/03/12]

Persons with Disabilities

Under the HCV program, special rules apply to persons with disabilities and to any family whose head, spouse, or cohead is a person with disabilities. The technical definitions of individual with handicaps and persons with disabilities are provided in Exhibit 3-1 at the end of this chapter. These definitions are used for a number of purposes including ensuring that persons with disabilities are not discriminated against based upon disability.

As discussed in Chapter 2, the PHA must make all aspects of the HCV program accessible to persons with disabilities and consider reasonable accommodations requested based upon a person's disability.

Disabled Family

A *disabled family* is one in which the head, spouse, or cohead is a person with disabilities. Identifying disabled families is important because these families qualify for the disabled family allowance as described in Chapter 6.

Even though persons with drug or alcohol dependencies are considered persons with disabilities, this does not prevent the PHA from denying assistance for reasons related to alcohol and drug abuse in accordance with the policies found in Part III of this chapter, or from terminating assistance in accordance with the policies in Chapter 12.

3-I.J. GUESTS [24 CFR 5.100]

A *guest* is a person temporarily staying in the unit with the consent of a member of the household who has expressed or implied authority to so consent.

PHA Policy

A guest can remain in the assisted unit no longer than 14 calendar days during any 12-month period without prior PHA approval.

Children who are subject to a joint custody arrangement or for whom a family has visitation privileges, that are not included as a family member because they live outside of the assisted household more than 50 percent of the time, are not subject to the time limitations of guests as described above.

A family may request an exception to this policy for valid reasons (e.g., care of a relative recovering from a medical procedure is expected to last 15 consecutive days). The PHA may require that the family identify and provide documentation of the residence to which the guest will return.

Persons other than members of the assisted family may not use the assisted unit address for any purpose unless specifically approved by the PHA.

3-I.K. FOSTER CHILDREN AND FOSTER ADULTS [24 CFR 5.603]

A *foster adult* is a member of the household who is 18 years of age or older and meets the definition of a *foster adult* under state law. In general, a foster adult is a person who is 18 years of age or older, is unable to live independently due to a debilitating physical or mental condition, and is placed with the family by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

A *foster child* is a member of the household who meets the definition of a *foster child* under state law. In general, a foster child is placed with the family by an authorized placement agency (e.g., public child welfare agency) or by judgment, decree, or other order of any court of competent jurisdiction.

Foster children and foster adults who are living with an applicant or who have been approved by the PHA to live with a participant family are considered household members but not family members. The income of foster children/adults is not counted in family annual income, and foster children/adults do not qualify for a dependent deduction [24 CFR 5.603; HUD-50058 IB, p. 13].

PHA Policy

A foster child is a child that is in the legal guardianship or custody of a state, county, or private adoption or foster care agency, yet is cared for by foster parents in their own homes, under some kind of short-term or long-term foster care arrangement with the custodial agency.

A foster child or foster adult may be allowed to reside in the unit if their presence would not result in a violation of HQS space standards according to 24 CFR 982.401.

Children that are temporarily absent from the home as a result of placement in foster care are discussed in Section 3-I.L.

3-I.L. ABSENT FAMILY MEMBERS

Individuals may be absent from the family, either temporarily or permanently, for a variety of reasons including educational activities, placement in foster care, employment, illness, incarceration, and court order.

Definitions of Temporarily and Permanently Absent

PHA Policy

Generally an individual who is or is expected to be absent from the assisted unit for 30 consecutive days or less is considered temporarily absent and continues to be considered a family member. Generally an individual who is or is expected to be absent from the assisted unit for more than 30 consecutive days is considered permanently absent and no longer a family member. Exceptions to this general policy are discussed below.

Absent Students

PHA Policy

When someone who has been considered a family member attends school away from home and is residing in school provided housing such as a dorm the person will continue to be considered a family member unless information becomes available to the PHA

indicating that the student has established a separate household or the family declares that the student has established a separate household.

Absences Due to Placement in Foster Care [24 CFR 5.403]

Children temporarily absent from the home as a result of placement in foster care are considered members of the family.

PHA Policy

If a child has been placed in foster care, the PHA will verify with the appropriate agency whether and when the child is expected to be returned to the home. Unless the agency confirms that the child has been permanently removed from the home, the child will be counted as a family member.

Absent Head, Spouse, or Cohead

PHA Policy

An employed head, spouse, or cohead absent from the unit more than 30 consecutive days due to employment will continue to be considered a family member and any associated income will be counted as household income unless the household declares that the individual has permanently left the household.

Family Members Permanently Confined for Medical Reasons [HCV GB, p. 5-22]

If a family member is confined to a nursing home or hospital on a permanent basis, that person is no longer considered a family member and the income of that person is not counted [HCV GB, p. 5-22].

PHA Policy

The PHA will request verification of the family member's permanent absence from a responsible medical professional. If the responsible medical professional cannot provide a determination, the person will be considered temporarily absent. If the family certifies that the family member is confined on a permanent basis, they may present, and the PHA will consider, any additional documentation or evidence.

Return of Permanently Absent Family Members

PHA Policy

The family must request PHA approval for the return of any adult family members that the PHA previously determined to be permanently absent. The individual is subject to the eligibility and screening requirements discussed elsewhere in this chapter.

3-I.M. LIVE-IN AIDE

A *live-in aide* is a person who resides with one or more elderly persons, or near-elderly persons, or persons with disabilities, and who: (1) is determined to be essential to the care and well-being of the persons, (2) is not obligated for the support of the persons, and (3) would not be living in the unit except to provide the necessary supportive services [24 CFR 5.403].

The PHA must approve a live-in aide if needed as a reasonable accommodation in accordance with 24 CFR 8, to make the program accessible to and usable by the family member with disabilities.

The income of a live-in aide is not counted in the calculation of annual income for the family [24 CFR 5.609(b)]. Relatives may be approved as live-in aides if they meet all of the criteria defining a live-in aide. Because live-in aides are not *family* members, a relative who serves as a live-in aide would not be considered a remaining member of a tenant family.

PHA Policy

A family's request for a live-in aide must be made in writing. Written verification will be required from a reliable, knowledgeable professional, such as a doctor, social worker, or case worker, that the live-in aide is essential for the care and well-being of the elderly, near-elderly, or disabled family member. For continued approval, the PHA may require the family submit a new, written request-subject to PHA verification.

In addition, the family and live-in aide will be required to submit a certification stating that the live-in aide is (1) not obligated for the support of the person(s) needing the care (i.e. spouse, parent/child relationship), and (2) would not be living in the unit except to provide the necessary supportive services.

The PHA will not approve a particular person as a live-in aide, and may withdraw such approval if [24 CFR 982.316(b)]:

The person commits fraud, bribery or any other corrupt or criminal act in connection with any federal housing program;

The person commits drug-related criminal activity or violent criminal activity; or

The person currently owes rent or other amounts to the PHA or to another PHA in connection with Section 8 or public housing assistance under the 1937 Act.

The PHA will notify the family of its decision in writing within 15 business days of receiving a request for a live-in aide, including all required documentation related to the request.

PART II: BASIC ELIGIBILITY CRITERIA

3-II.A. INCOME ELIGIBILITY AND TARGETING

Income Limits

HUD establishes income limits for all areas of the country and publishes them annually in the *Federal Register*. They are based upon estimates of median family income with adjustments for family size. The income limits are used to determine eligibility for the program and for income targeting purposes as discussed in this section.

Definitions of the Income Limits [24 CFR 5.603(b)]

Low-income family. A family whose annual income does not exceed 80 percent of the median income for the area, adjusted for family size.

Very low-income family. A family whose annual income does not exceed 50 percent of the median income for the area, adjusted for family size.

Extremely low-income family. A family whose annual income does not exceed the federal poverty level or 30 percent of the median income for the area, whichever number is higher.

Area median income is determined by HUD, with adjustments for smaller and larger families. HUD may establish income ceilings higher or lower than 30, 50, or 80 percent of the median income for an area if HUD finds that such variations are necessary because of unusually high or low family incomes.

Using Income Limits for Eligibility [24 CFR 982.201 and Notice PIH 2023-27]

Income limits are used for eligibility only at admission. Income eligibility is determined by comparing the annual income of an applicant to the applicable income limit for their family size. Income and net family assets of household members are excluded when determining income eligibility; however, household members are considered for purposes of unit size and subsidy standards. In order to be income eligible, an applicant family must be one of the following:

- A *very low-income* family
- A *low-income* family that has been “continuously assisted” under the 1937 Housing Act. A family is considered to be continuously assisted if the family is already receiving assistance under any 1937 Housing Act program at the time the family is admitted to the HCV program [24 CFR 982.4; 24 CFR 982.201(b)]

PHA Policy

The PHA will consider a family to be continuously assisted if the family was leasing a unit under any 1937 Housing Act program at the time they were selected from the PHA’s waiting list.

- A low-income family that qualifies for voucher assistance as a non-purchasing household living in HOPE 1 (public housing homeownership), HOPE 2 (multifamily housing homeownership) developments, or other HUD-assisted multifamily homeownership programs covered by 24 CFR 248.173

A low-income or moderate-income family that is displaced as a result of the prepayment of a mortgage or voluntary termination of a mortgage insurance contract on eligible low-income housing as defined in 24 CFR 248.101.

HUD permits the PHA to establish additional categories of low-income families that may be determined eligible. The additional categories must be consistent with the PHA plan and the consolidated plans for local governments within the PHA's jurisdiction.

PHA Policy

The PHA has not established any additional categories of eligible low-income families.

Using Income Limits for Targeting [24 CFR 982.201]

At least 75 percent of the families admitted to the PHA's program during a PHA fiscal year must be extremely low-income families. HUD may approve exceptions to this requirement if the PHA demonstrates that it has made all required efforts, but has been unable to attract an adequate number of qualified extremely low-income families.

Families continuously assisted under the 1937 Housing Act and families living in eligible low-income housing that are displaced as a result of prepayment of a mortgage or voluntary termination of a mortgage insurance contract are not counted for income targeting purposes.

3-II.B. CITIZENSHIP OR ELIGIBLE IMMIGRATION STATUS [24 CFR 5, Subpart E]

Housing assistance is available only to individuals who are U.S. citizens, U.S. nationals (herein referred to as citizens and nationals), or noncitizens that have eligible immigration status. At least one family member must be a citizen, national, or noncitizen with eligible immigration status in order for the family to qualify for any level of assistance.

All applicant families must be notified of the requirement to submit evidence of their citizenship status when they apply. Where feasible, and in accordance with the PHA's Limited English Proficiency Plan, the notice must be in a language that is understood by the individual if the individual is not proficient in English.

Declaration [24 CFR 5.508]

HUD requires each family member to declare whether the individual is a citizen, a national, or an eligible noncitizen, except those members who elect not to contend that they have eligible immigration status. Those who elect not to contend their status are considered to be ineligible noncitizens. For citizens, nationals and eligible noncitizens the declaration must be signed personally by the head, spouse, cohead, and any other family member 18 or older, and by a parent or guardian for minors. The family must identify in writing any family members who elect not to contend their immigration status (see Ineligible Noncitizens below). No declaration is required for live-in aides, foster children, or foster adults.

U.S. Citizens and Nationals

In general, citizens and nationals are required to submit only a signed declaration as verification of their status. However, HUD regulations permit the PHA to request additional documentation of their status, such as a passport.

PHA Policy

Family members who declare citizenship or national status will be required to provide additional documentation such as a birth certificate or passport.

Eligible Noncitizens

In addition to providing a signed declaration, those declaring eligible noncitizen status must sign a verification consent form and cooperate with PHA efforts to verify their immigration status as described in Chapter 7. The documentation required for establishing eligible noncitizen status varies depending upon factors such as the date the person entered the U.S., the conditions under which eligible immigration status has been granted, the person's age, and the date on which the family began receiving HUD-funded assistance.

Lawful residents of the Marshall Islands, the Federated States of Micronesia, and Palau, together known as the Freely Associated States, or FAS, are eligible for housing assistance under section 141 of the Compacts of Free Association between the U.S. Government and the Governments of the FAS [Public Law 106-504].

Ineligible Noncitizens

Those noncitizens who do not wish to contend their immigration status are required to have their names listed on a noncontending family members listing, signed by the head, spouse, or cohead (regardless of citizenship status), indicating their ineligible immigration status. The PHA is not required to verify a family member's ineligible status and is not required to report an individual's unlawful presence in the U.S. to the United States Citizenship and Immigration Services (USCIS).

Providing housing assistance to noncitizen students is prohibited [24 CFR 5.522]. This prohibition extends to the noncitizen spouse of a noncitizen student as well as to minor children who accompany or follow to join the noncitizen student. Such prohibition does not extend to the citizen spouse of a noncitizen student or to the children of the citizen spouse and noncitizen student. Such a family is eligible for prorated assistance as a mixed family.

Mixed Families

A family is eligible for assistance as long as at least one member is a citizen, national, or eligible noncitizen. Families that include eligible and ineligible individuals are considered *mixed families*. Such families will be given notice that their assistance will be prorated, and that they may request a hearing if they contest this determination. See Chapter 6 for a discussion of how rents are prorated, and Chapter 16 for a discussion of informal hearing procedures.

Ineligible Families [24 CFR 5.514(d), (e), and (f)]

A PHA may elect to provide assistance to a family before the verification of the eligibility of the individual or one family member [24 CFR 5.512(b)]. Otherwise, no individual or family may be assisted prior to the affirmative establishment by the PHA that the individual or at least one family member is eligible. Verification of eligibility for this purpose occurs when the individual or family members have submitted documentation to the PHA in accordance with program requirements [24 CFR 5.512(a)].

PHA Policy

The PHA will not provide assistance to a family before the verification of at least one family member.

When a PHA determines that an applicant family does not include any citizens, nationals, or eligible noncitizens, following the verification process, the family will be sent a written notice within 10 business days of the determination.

The notice will explain the reasons for the denial of assistance, that the family may be eligible for proration of assistance, and will advise the family of its right to request an appeal to the United States Citizenship and Immigration Services (USCIS), or to request an informal hearing with the PHA. The informal hearing with the PHA may be requested in lieu of the USCIS appeal, or at the conclusion of the USCIS appeal process. The notice must also inform the applicant family that assistance may not be delayed until the conclusion of the USCIS appeal process, but that it may be delayed pending the completion of the informal hearing process.

Informal hearing procedures are contained in Chapter 16.

Timeframe for Determination of Citizenship Status [24 CFR 5.508(g)]

For new occupants joining the assisted family, the PHA must verify status at the first interim or regular reexamination following the person's occupancy, whichever comes first.

If an individual qualifies for a time extension for the submission of required documents, the PHA must grant such an extension for no more than 30 days [24 CFR 5.508(h)].

Each family member is required to submit evidence of eligible status only one time during continuous occupancy.

PHA Policy

The PHA will verify the citizenship status of applicants at the time other eligibility factors are determined.

3-II.C. SOCIAL SECURITY NUMBERS [24 CFR 5.216 and 5.218, Notice PIH 2018-24]

The applicant and all members of the applicant's household must disclose the complete and accurate social security number (SSN) assigned to each household member, and the documentation necessary to verify each SSN. If a child under age 6 has been added to an applicant family within 6 months prior to voucher issuance, an otherwise eligible family may be admitted to the program and must disclose and document the child's SSN within 90 days of the effective date of the initial HAP contract. A detailed discussion of acceptable documentation is provided in Chapter 7.

Note: These requirements do not apply to noncitizens who do not contend eligible immigration status.

In addition, each participant who has not previously disclosed an SSN, has previously disclosed an SSN that HUD or the SSA determined was invalid, or has been issued a new SSN must submit their complete and accurate SSN and the documentation required to verify the SSN at the time of the next interim or annual reexamination or recertification. Participants age 62 or older as of January 31, 2010, whose determination of eligibility was begun before January 31, 2010, are exempt from this requirement and remain exempt even if they move to a new assisted unit.

The PHA must deny assistance to an applicant family if they do not meet the SSN disclosure and documentation requirements contained in 24 CFR 5.216.

3-II.D. FAMILY CONSENT TO RELEASE OF INFORMATION [24 CFR 5.232; HCV GB, p. 5-13]

HUD requires that each adult family member, and the head of household, spouse, or cohead, regardless of age, sign form HUD-9886, Authorization for the Release of Information/Privacy Act Notice, the form HUD-52675 Debts Owed to Public Housing Agencies and Terminations, and other consent forms as needed to collect information relevant to the family's eligibility and level of assistance. Chapter 7 provides detailed information concerning the consent forms and verification requirements. The consent form remains effective until the family is denied assistance, assistance is terminated, or the family provides written notification to revoke consent.

The PHA must deny admission to the program if any member of the applicant family fails to sign and submit the consent forms for obtaining information in accordance with 24 CFR 5, Subparts B and F [24 CFR 982.552(b)(3) and 24 CFR 5.232(a)].

However, this does not apply if the applicant or participant, or any member of their family, revokes their consent with respect to the ability of the PHA to access financial records from financial institutions, unless the PHA establishes a policy that revocation of consent to access financial records will result in denial or termination of assistance or admission [24 CFR 5.232(c)]

PHA Policy

The PHA has established a policy that revocation of consent to access financial records will result in denial of admission.

3-II.E. STUDENTS ENROLLED IN INSTITUTIONS OF HIGHER EDUCATION [24 CFR 5.612, FR Notice 4/10/06, FR Notice 9/21/16]

Section 327 of Public Law 109-115 and the implementing regulation at 24 CFR 5.612 established new restrictions on the eligibility of certain students (both part- and full-time) who are enrolled in institutions of higher education.

If a student enrolled at an institution of higher education is under the age of 24, is not a veteran, is not married, does not have a dependent child, and is not a person with disabilities receiving HCV assistance as of November 30, 2005, the student's eligibility must be examined along with the income eligibility of the student's parents. In these cases, both the student and the student's parents must be income eligible for the student to receive HCV assistance. If, however, a student in these circumstances is determined independent from their parents in accordance with PHA policy, the income of the student's parents will not be considered in determining the student's eligibility.

The new law does not apply to students who reside with parents who are applying to receive HCV assistance. It is limited to students who are seeking assistance on their own, separately from their parents.

Definitions

In determining whether and how the new eligibility restrictions apply to a student, the PHA will rely on the following definitions [FR Notice 4/10/06, FR Notice 9/21/16].

Dependent Child

In the context of the student eligibility restrictions, *dependent child* means a dependent child of a student enrolled in an institution of higher education. The dependent child must also meet the definition of *dependent* in 24 CFR 5.603, which states that the dependent must be a member of the assisted family, other than the head of household or spouse, who is under 18 years of age, or is a person with a disability, or is a full-time student. Foster children and foster adults are not considered dependents.

Independent Student

PHA Policy

The PHA will consider a student “independent” from their parents and the parents’ income will not be considered when determining the student’s eligibility if the following four criteria are all met:

The individual is of legal contract age under state law.

The individual has established a household separate from his/her parents for at least one year prior to application for occupancy or the individual meets the U.S. Department of Education’s definition of independent student.

To be considered an *independent student* according to the Department of Education, a student must meet one or more of the following criteria:

The individual is at least 24 years old by December 31 of the award year for which aid is sought

The individual is an orphan, in foster care, or a ward of the court, or was an orphan, in foster care, or ward of the court at any time when the individual was 13 years of age or older

The individual is, or was immediately prior to attaining the age of majority, an emancipated minor or in legal guardianship as determined by a court of competent jurisdiction in the individual’s state of legal residence

The individual is a veteran of the U.S. Armed Forces or is currently serving on active duty in the Armed Forces for other than training purposes

The individual is a graduate or professional student

The individual is married

The individual has been verified during the school year in which the application is submitted as either an unaccompanied youth who is a homeless child or youth, or as unaccompanied, at risk of homelessness, and self-supporting by:

A local educational agency homeless liaison

The director of a program funded under subtitle B of title IV of the McKinney-Vento Homeless Assistance Act or a designee of the director

A financial aid administrator

The individual is a student for whom a financial aid administrator makes a documented determination of independence by reason of other unusual circumstances

The individual was not claimed as a dependent by their parents pursuant to IRS regulations, as demonstrated on the parents' most recent tax forms.

The individual provides a certification of the amount of financial assistance that will be provided by their parents. This certification must be signed by the individual providing the support and must be submitted even if no assistance is being provided.

If the PHA determines that an individual meets the definition of a *vulnerable youth* such a determination is all that is necessary to determine that the person is an *independent student* for the purposes of using only the student's income for determining eligibility for assistance.

The PHA will verify that a student meets the above criteria in accordance with the policies in Section 7-II.E.

Institution of Higher Education

The PHA will use the statutory definition under section 102 of the Higher Education Act of 1965 to determine whether a student is attending an *institution of higher education* (see Exhibit 3-2).

Parents

PHA Policy

For purposes of student eligibility restrictions, the definition of *parents* includes biological or adoptive parents, stepparents (as long as they are currently married to the biological or adoptive parent), and guardians (e.g., grandparents, aunt/uncle, godparents, etc).

Person with Disabilities

The PHA will use the statutory definition under section 3(b)(3)(E) of the 1937 Act to determine whether a student is a *person with disabilities* (see Exhibit 3-1).

Veteran

PHA Policy

A *veteran* is a person who served in the active military, naval, or air service and who was discharged or released from such service under conditions other than dishonorable.

Vulnerable Youth

PHA Policy

A *vulnerable youth* is an individual who meets the U.S. Department of Education's definition of *independent student* in paragraphs (b), (c), or (h), as adopted in Section II of FR Notice 9/21/16:

The individual is an orphan, in foster care, or a ward of the court, or was an orphan, in foster care, or ward of the court at any time when the individual was 13 years of age or older

The individual is, or was immediately prior to attaining the age of majority, an emancipated minor or in legal guardianship as determined by a court of competent jurisdiction in the individual's state of legal residence

The individual has been verified during the school year in which the application is submitted as either an unaccompanied youth who is a homeless child or youth, or as unaccompanied, at risk of homelessness, and self-supporting by:

A local educational agency homeless liaison

The director of a program funded under subtitle B of title IV of the McKinney-Vento Homeless Assistance Act or a designee of the director

A financial aid administrator

Determining Student Eligibility

If a student is applying for assistance on their own, apart from their parents, the PHA must determine whether the student is subject to the eligibility restrictions contained in 24 CFR 5.612. If the student is subject to those restrictions, the PHA must ensure that: (1) the student is individually eligible for the program, (2) either the student is independent from their parents or the student's parents are income eligible for the program, and (3) the "family" with which the student is applying is collectively eligible for the program.

PHA Policy

For any student who is subject to the 5.612 restrictions, the PHA will:

Follow its usual policies in determining whether the student individually and the student's "family" collectively are eligible for the program

Determine whether the student is independent from his/her parents in accordance with the definition of *independent student* in this section

Follow the policies below, if applicable, in determining whether the student's parents are income eligible for the program

If the PHA determines that the student, the student's parents (if applicable), or the student's "family" is not eligible, the PHA will send a notice of denial in accordance with the policies in Section 3-III.F, and the applicant family will have the right to request an informal review in accordance with the policies in Section 16-III.B.

Determining Parental Income Eligibility

PHA Policy

For any student who is subject to the 5.612 restrictions and who does not satisfy the definition of *independent student* in this section, the PHA will determine the income eligibility of the student's parents as follows:

If the student's parents are married and living together, the PHA will obtain a joint income declaration and certification of joint income from the parents.

If the student's parent is widowed or single, the PHA will obtain an income declaration and certification of income from that parent.

If the student's parents are divorced or separated, the PHA will obtain an income declaration and certification of income from each parent.

If the student has been living with one of their parents and has not had contact with or does not know where to contact their other parent, the PHA will require the student to submit a certification under penalty of perjury describing the circumstances and stating that the student does not receive financial assistance from the other parent. The PHA will then obtain an income declaration and certification of income from the parent with whom the student has been living or had contact.

In determining the income eligibility of the student's parents, the PHA will use the income limits for the jurisdiction in which the parents live.

3-II.F. EIV SYSTEM SEARCHES [EIV FAQs; EIV System Training 9/30/20; and Notice PIH 2023-27]

Existing Tenant Search

Prior to admission to the program, the PHA must search for all household members using the EIV Existing Tenant Search module. The PHA must review the reports for any SSA matches involving another PHA or a multifamily entity and follow up on any issues identified. The PHA must provide the family with a copy of the Existing Tenant Search results if requested. At no time may any family member receive duplicative assistance.

If the tenant is a new admission to the PHA, and a match is identified at a multifamily property, the PHA must report the program admission date to the multifamily property and document the notification in the tenant file. The family must provide documentation of move-out from the assisted unit, as applicable.

PHA Policy

The PHA will contact the other PHA or owner identified in the report to confirm that the family has moved out of the unit and obtain documentation of current tenancy status, including a form HUD-50058 or 50059, as applicable, showing an end of participation. The PHA will only approve assistance contingent upon the move-out from the currently occupied assisted unit.

Debts Owed to PHAs and Terminations

All adult household members must sign the form HUD-52675 Debts Owed to Public Housing and Terminations. Prior to admission to the program, the PHA must search for each adult family member in the Debts Owed to PHAs and Terminations module.

If a current or former tenant disputes the information in the module, the tenant should contact the PHA directly in writing to dispute the information and provide any documentation that supports the dispute. If the PHA determines that the disputed information is incorrect, the PHA will update or delete the record from EIV. Former tenants may dispute debt and termination information for a period of up to three years from the end of participation date in the program.

PHA Policy

The PHA will require each adult household member to sign the form HUD-52675 once at the eligibility determination. Any new members added to the household after admission will be required to sign the form HUD-52675 prior to being added to the household.

The PHA will search the Debts Owed to PHAs and Terminations module as part of the eligibility determination for new households and as part of the screening process for any household members added after the household is admitted to the program. If any information on debts or terminations is returned by the search, the PHA will determine if this information warrants a denial in accordance with the policies in Part III of this chapter.

Income and Income Validation Tool (IVT) Reports

For each new admission, the PHA is required to review the EIV Income and IVT Reports to confirm and validate family reported income within 120 days of the IMS/PIC submission date of the new admission. The PHA must print and maintain copies of the EIV Income and IVT reports in the tenant file and resolve any discrepancies with the family within 60 days of the EIV Income or IVT report dates.

PART III: DENIAL OF ASSISTANCE

3-III.A. OVERVIEW

A family that does not meet the eligibility criteria discussed in Parts I and II, must be denied assistance. A PHA may deny assistance for an applicant because of the family's action or failure to act as described in 24 CFR 982.552 or 982.553. In this section we will discuss other situations and circumstances in which denial of assistance is mandatory for the PHA, and those in which denial of assistance is optional for the PHA.

While the regulations state that the PHA must prohibit admission for certain types of criminal activity and give the PHA the option to deny for other types of previous criminal history, more recent HUD rules and OGC guidance must also be taken into consideration when determining whether a particular individual's criminal history merits denial of admission.

When considering any denial of admission, PHAs may not use arrest records as the basis for the denial. Further, HUD does not require the adoption of "One Strike" policies and reminds PHAs of their obligation to safeguard the due process rights of applicants and tenants [Notice PIH 2015-19].

HUD's Office of General Counsel issued a memo on April 4, 2016, regarding the application of Fair Housing Act standards to the use of criminal records. This memo states that a PHA violates the Fair Housing Act when their policy or practice has an unjustified discriminatory effect, even when the PHA had no intention to discriminate. Where a policy or practice that restricts admission based on criminal history has a disparate impact on a particular race, national origin, or other protected class, that policy or practice is in violation of the Fair Housing Act if it is not necessary to serve a substantial, legitimate, nondiscriminatory interest of the PHA, or if that interest could be served by another practice that has a less discriminatory effect [OGC Memo 4/4/16]. HUD codified this stance on disparate impact and discriminatory effects in a final rule dated March 31, 2023. In doing so, HUD also standardized its long-practiced three-step approach to assessing burdens of proof.

PHAs who impose blanket prohibitions on any person with any conviction record, no matter when the conviction occurred, what the underlying conduct entailed, or what the convicted person has done since then will be unable to show that such policy or practice is necessary to achieve a substantial, legitimate, nondiscriminatory interest. Even a PHA with a more tailored policy or practice that excludes individuals with only certain types of convictions must still prove that its policy is necessary. To do this, the PHA must show that its policy accurately distinguishes between criminal conduct that indicates a demonstrable risk to resident safety and property and criminal conduct that does not.

Forms of Denial [24 CFR 982.552(a)(2); HCV GB, p. 5-35]

Denial of assistance includes any of the following:

- Not placing the family's name on the waiting list
- Denying or withdrawing a voucher
- Not approving a request for tenancy or refusing to enter into a HAP contract
- Refusing to process a request for or to provide assistance under portability procedures

Prohibited Reasons for Denial of Program Assistance [24 CFR 982.202(b), 24 CFR 5.2005(b)]

HUD rules prohibit denial of program assistance to the program based on any of the following criteria:

- Age, disability, race, color, religion, sex, or national origin (See Chapter 2 for additional information about fair housing and equal opportunity requirements.)
- Where a family lives prior to admission to the program
- Where the family will live with assistance under the program. Although eligibility is not affected by where the family will live, there may be restrictions on the family's ability to move outside the PHA's jurisdiction under portability. (See Chapter 10.)
- Whether members of the family are unwed parents, recipients of public assistance, or children born out of wedlock
- Whether the family includes children
- Whether a family decides to participate in a family self-sufficiency program
- Whether or not a qualified applicant is or has been a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking if the applicant is otherwise qualified for assistance (See section 3-III.G.)

3-III.B. MANDATORY DENIAL OF ASSISTANCE [24 CFR 982.553(a) and 24 CFR 982.552(b)(6)]

HUD requires the PHA to deny assistance in the following cases:

- Any member of the household has been evicted from federally assisted housing in the last three years for drug-related criminal activity. HUD permits, but does not require, the PHA to admit an otherwise-eligible family if the household member has completed a PHA-approved drug rehabilitation program or the circumstances which led to eviction no longer exist (e.g., the person involved in the criminal activity no longer lives in the household).

PHA Policy

The PHA will admit an otherwise-eligible family who was evicted from federally assisted housing within the past three (3) years for drug-related criminal activity if the PHA is able to verify that the household member who engaged in the criminal activity has completed a supervised drug rehabilitation program approved by the PHA, or the person who committed the crime, is no longer living in the household.

- The PHA determines that any household member is currently engaged in the use of illegal drugs.

PHA Policy

Currently engaged in is defined as any use of illegal drugs during the previous six (6) months.

- The PHA has reasonable cause to believe that any household member's current use or pattern of use of illegal drugs, or current abuse or pattern of abuse of alcohol, may threaten the health, safety, or right to peaceful enjoyment of the premises by other residents.

PHA Policy

In determining reasonable cause, the PHA will consider all credible evidence, including but not limited to, any record of convictions, arrests, or evictions of household members related to the use of illegal drugs or the abuse of alcohol. A conviction will be given more weight than an arrest. A pattern will be considered more than three alcohol or drug related charges in a 12 month period. The PHA will also consider evidence from treatment providers or community-based organizations providing services to household members.

- Any household member has ever been convicted of drug-related criminal activity for the production or manufacture of methamphetamine on the premises of federally assisted housing.
- Any household member is subject to a lifetime registration requirement under a state sex offender registration program.
- Any member of the family fails to sign and submit consent forms for obtaining information.
- The family does not meet the restrictions on net assets and real property ownership as required by 24 CFR 5.618.

3-III.C. RESTRICTION ON ASSISTANCE BASED ON ASSETS [24 CFR 5.618]

There are two circumstances under which a family is ineligible to receive assistance based on asset ownership.

First, assistance may not be provided to any family if the family's net assets exceed \$100,000 (adjusted annually by HUD).

Second, the family has real property that is suitable for occupancy by the family as a residence and the family has:

- A present ownership interest in the real property; and
- A legal right to reside in the real property; and
- The effective legal authority to sell (based on state or local laws of the jurisdiction where the property is located) the real property.

However, the real property restriction does not apply in the following circumstances:

- Any property for which the family is receiving assistance for a manufactured home under 24 CFR 982.620 or under the HCV Homeownership program;
- Any property that is jointly owned by a member of the family and at least one non-household member who does not live with the family, if the non-household member resides at the jointly owned property;
- Any family that is offering the property for sale; or
- Any person who is a victim of domestic violence, dating violence, sexual assault, or stalking.
 - When a family asks for an exception because a family member is a victim of domestic violence, dating violence, sexual assault, or stalking, the PHA must comply with all the confidentiality requirements under VAWA. The PHA must accept a self-certification from the family member, and the restrictions on requesting documentation under VAWA apply.

A property is considered *suitable for occupancy* unless the family demonstrates that it:

- Does not meet the disability-related needs for all members of the family (e.g., physical accessibility requirements, disability-related need for additional bedrooms, proximity to accessible transportation, etc.);
- Is not sufficient for the size of the family;

PHA Policy

The PHA defines *not sufficient for the size of the family* as being overcrowded based on space standards in Chapter 8 of this policy.

- Is geographically located so as to be a hardship for the family (e.g., the distance or commuting time between the property and the family's place of work or school would be a hardship to the family, as determined by the PHA or owner);

- Is not safe to reside in because of the physical condition of the property (e.g., property's physical condition poses a risk to the family's health and safety and the condition of the property cannot be easily remedied); or
- Is not a property that a family may reside in under the state or local laws of the jurisdiction where the property is located.

3-III.D. OTHER PERMITTED REASONS FOR DENIAL OF ASSISTANCE

HUD permits, but does not require, the PHA to deny assistance for the reasons discussed in this section.

Criminal Activity [24 CFR 982.553]

HUD permits, but does not require, the PHA to deny assistance if the PHA determines that any household member is currently engaged in, or has engaged in during a reasonable time before the family would receive assistance, certain types of criminal activity.

PHA Policy

If any household member is currently engaged in, or has engaged in any of the following criminal activities, within the past three years, the family will be denied assistance.

Drug-related criminal activity, defined by HUD as the illegal manufacture, sale, distribution, or use of a drug, or the possession of a drug with intent to manufacture, sell, distribute or use the drug [24 CFR 5.100]. The PHA shall also consider involvement in drug-related criminal activity to include possession of paraphernalia, unauthorized possession of prescription drugs and any pseudophedrine violation of State law.

Violent criminal activity, defined by HUD as any criminal activity that has as one of its elements the use, attempted use, or threatened use of physical force substantial enough to cause, or be reasonably likely to cause, serious bodily injury or property damage [24 CFR 5.100]. The PHA shall also consider involvement in violent criminal activity to include fighting.

If any household member has been charged with or convicted of any violent heinous crime at any time, the family will be denied assistance. These would include murder, attempted murder, rape or attempted rape.

Any household member which is currently engaged in, or has engaged in any of the following criminal activities, within the past three years, the family will be denied assistance.

- Criminal activity that may threaten the health, safety, or right to peaceful enjoyment of the premises by other residents or persons residing in the immediate vicinity; or
- Criminal activity that may threaten the health or safety of property owners, management staff, and persons performing contract administration functions or other responsibilities on behalf of the PHA (including a PHA employee or a PHA contractor, subcontractor, or agent).

Immediate vicinity means within a three-block radius of the premises. Evidence of such criminal activity includes, but is not limited to:

Any conviction for drug-related or violent criminal activity within the past 3 years.

Any arrests for drug-related or violent criminal activity within the past 3 years.
Any record of eviction from public or privately-owned housing as a result of criminal activity within the past 3 years.

In making its decision to deny assistance, the PHA will consider the factors discussed in Section 3-III.F and 3-III.G. Upon consideration of such factors, the PHA may, on a case-by-case basis, decide not to deny assistance.

A conviction for drug-related or violent criminal activity will be given more weight than an arrest for such activity.

In making its decision to deny assistance, the PHA will consider the factors discussed in Section 3-III.E. Upon consideration of such factors, the PHA may, on a case-by-case basis, decide not to deny assistance.

Previous Behavior in Assisted Housing [24 CFR 982.552(c)]

HUD authorizes the PHA to deny assistance based on the family's previous behavior in assisted housing.

PHAs are not permitted to deny assistance to a family because the family previously failed to meet its obligations under the Family Self-Sufficiency (FSS) program [24 CFR 984.101(d)].

PHA Policy

The PHA **will** deny assistance to an applicant family if:

The family does not provide information that the PHA or HUD determines is necessary in the administration of the program.

The family does not provide complete and true information to the PHA.

Any family member has been evicted from federally assisted housing in the last five years.

Any PHA has previously terminated assistance under the program for any member of the family.

- The family will be denied for one year following the first termination
- The family will be denied for five years following the second termination.
- The family will be denied permanently following the third termination.

Any family member has committed fraud, bribery, or any other corrupt or criminal act in connection with any federal housing program.

The family owes rent or other amounts to any PHA in connection with the HCV, Certificate, Moderate Rehabilitation or public housing programs, unless the family repays the full amount of the debt prior to applying.

The family owes rent or other amounts to a landlord as a result of a judgement related to prior assisted tenancy while on the Section 8 program. Documentation of court order must be submitted by the owner in order to deny assistance.

If the family has not reimbursed any PHA for amounts the PHA paid to an owner under a HAP contract for rent, damages to the unit, or other amounts owed by the family under the lease, unless the family repays the full amount of the debt prior to being selected from the waiting list.

The family has breached the terms of a repayment agreement entered into with the PHA, unless the family repays the full amount of the debt covered in the repayment agreement prior to being selected from the waiting list.

A family member has engaged in or threatened violent or abusive behavior toward PHA personnel.

Abusive or violent behavior towards PHA personnel includes verbal as well as physical abuse or violence. Use of racial epithets, or other language, written or oral, that is customarily used to intimidate may be considered abusive or violent behavior.

Threatening refers to oral or written threats or physical gestures that communicate intent to abuse or commit violence.

In making its decision to deny assistance, the PHA will consider the factors discussed in Section 3-III.E. Upon consideration of such factors, the PHA may, on a case-by-case basis, decide not to deny assistance.

3-III.E. SCREENING

Screening for Eligibility

PHAs are authorized to obtain criminal conviction records from law enforcement agencies to screen applicants for admission to the HCV program. This authority assists the PHA in complying with HUD requirements and PHA policies to deny assistance to applicants who are engaging in or have engaged in certain criminal activities. In order to obtain access to the records the PHA must require every applicant family to submit a consent form signed by each adult household member [24 CFR 5.903].

PHA Policy

The PHA will perform a criminal background check for every adult household member using available public records.

While a PHA has regulatory authority to use criminal conviction records for the purpose of applicant screening for admission, there is no corresponding authority to use these records to check for criminal and illegal drug activity by participants, and therefore, PHAs may not use records for this purpose.

PHAs are required to perform criminal background checks necessary to determine whether any household member is subject to a lifetime registration requirement under a state sex offender program in the state where the housing is located, as well as in any other state where a household member is known to have resided [24 CFR 982.553(a)(2)(i)].

PHA Policy

The PHA will use the Dru Sjodin National Sex Offender, State and local databases to screen applicants for admission.

Additionally, PHAs must ask whether the applicant, or any member of the applicant's household, is subject to a lifetime registered sex offender registration requirement in any state [Notice PIH 2012-28].

If the PHA proposes to deny assistance based on a criminal record or on lifetime sex offender registration information, the PHA must notify the household of the proposed action and must provide the subject of the record and the applicant a copy of the record and an opportunity to dispute the accuracy and relevance of the information prior to a denial of admission. [24 CFR 5.903(f) and 5.905(d)].

Screening for Suitability as a Tenant [24 CFR 982.307]

The PHA has no liability or responsibility to the owner for the family's behavior or suitability for tenancy. The PHA has the authority to conduct additional screening to determine whether an applicant is likely to be a suitable tenant.

PHA Policy

The PHA will not conduct additional screening to determine an applicant family's suitability for tenancy.

The owner is responsible for screening and selection of the family to occupy the owner's unit. The PHA must inform the owner that screening and selection for tenancy is the responsibility of the owner. An owner may consider a family's history with respect to factors such as: payment of rent and utilities, caring for a unit and premises, respecting the rights of other residents to the peaceful enjoyment of their housing, criminal activity that is a threat to the health, safety or property of others, and compliance with other essential conditions of tenancy.

HUD requires the PHA to provide prospective owners with the family's current and prior address (as shown in PHA records) and the name and address (if known) of the owner at the family's current and prior addresses. HUD permits the PHA to provide owners with additional information, as long as families are notified that the information will be provided, and the same type of information is provided to all owners.

The PHA may not disclose to the owner any confidential information provided to the PHA by the family in response to a PHA request for documentation of domestic violence, dating violence, sexual assault, stalking, or human trafficking, except at the written request or with the written consent of the individual providing the documentation [see 24 CFR 5.2007(a)(4)].

PHA Policy

The PHA will inform owners of their responsibility to screen prospective tenants, and will provide owners with the required known name and address information, at the time of the initial HQS inspection or before.

3-III.F. CRITERIA FOR DECIDING TO DENY ASSISTANCE

Evidence [24 CFR 982.553(c)]

PHA Policy

The PHA will use the concept of the preponderance of the evidence as the standard for making all admission decisions.

Preponderance of the evidence is defined as evidence which is of greater weight or more convincing than the evidence which is offered in opposition to it; that is, evidence which as a whole shows that the fact sought to be proved is more probable than not.

Preponderance of the evidence may not be determined by the number of witnesses, but by the greater weight of all evidence.

Consideration of Circumstances [24 CFR 982.552(c)(2)]

HUD authorizes the PHA to consider all relevant circumstances when deciding whether to deny assistance based on a family's past history except in the situations for which denial of assistance is mandatory (see Section 3-III.B).

PHA Policy

The PHA will consider the following factors prior to making its decision:

- The seriousness of the case, especially with respect to how it would affect other residents

- The effects that denial of assistance may have on other members of the family who were not involved in the action or failure

- The extent of participation or culpability of individual family members, including whether the culpable family member is a minor or a person with disabilities, or (as discussed further in section 3-III.G) a victim of domestic violence, dating violence, sexual assault, or stalking

- The length of time since the violation occurred, the family's recent history and the likelihood of favorable conduct in the future

- In the case of drug or alcohol abuse, whether the culpable household member is participating in or has successfully completed a supervised drug or alcohol rehabilitation program or has otherwise been rehabilitated successfully

- The PHA will require the applicant to submit evidence of the household member's current participation in or successful completion of a supervised drug or alcohol rehabilitation program, or evidence of otherwise having been rehabilitated successfully.

Removal of a Family Member's Name from the Application

Should the PHA's screening process reveal that an applicant's household includes an individual subject to state lifetime registered sex offender registration, the PHA must offer the family the opportunity to remove the ineligible family member from the household. If the family is unwilling to remove that individual from the household, the PHA must deny admission to the family [Notice PIH 2012-28].

For other criminal activity, the PHA may permit the family to exclude the culpable family members as a condition of eligibility. [24 CFR 982.552(c)(2)(ii)].

PHA Policy

As a condition of receiving assistance, a family may agree to remove the culpable family member from the application. In such instances, the head of household must certify that the family member will not be permitted to visit, stay as a guest, or reside in the assisted unit.

After admission to the program, the family must present evidence of the former family member's current address upon PHA request.

Reasonable Accommodation [24 CFR 982.552(c)(2)(iv)]

If the family includes a person with disabilities, the PHA's decision concerning denial of admission is subject to consideration of reasonable accommodation in accordance with 24 CFR Part 8.

PHA Policy

If the family indicates that the behavior of a family member with a disability is the reason for the proposed denial of assistance, the PHA will determine whether the behavior is related to the stated disability. If so, upon the family's request, the PHA will determine whether admitting the family as a reasonable accommodation is appropriate. The PHA will only consider accommodations that can reasonably be expected to address the behavior that is the basis of the proposed denial of assistance. See Chapter 2 for a discussion of reasonable accommodation.

3-III.G. NOTICE OF ELIGIBILITY OR DENIAL

If the family is eligible for assistance, the PHA will notify the family in writing and schedule a tenant briefing, as discussed in Chapter 5.

If the PHA determines that a family is not eligible for the program for any reason, the family must be notified promptly. The notice must describe: (1) the reasons for which assistance has been denied, (2) the family's right to an informal review, and (3) the process for obtaining the informal review [24 CFR 982.554 (a)]. See Chapter 16, for informal review policies and procedures.

PHA Policy

The family will be notified of a decision to deny assistance in writing within 10 business days of the determination.

If a PHA uses a criminal record or sex offender registration information obtained under 24 CFR 5, Subpart J, as the basis of a denial, a copy of the record must precede the notice to deny, with an opportunity for the applicant to dispute the accuracy and relevance of the information before the PHA can move to deny the application. In addition, a copy of the record must be provided to the subject of the record [24 CFR 5.903(f) and 5.905(d)]. The PHA must give the family an opportunity to dispute the accuracy and relevance of that record, in the informal review process in accordance with program requirements [24 CFR 982.553(d)].

PHA Policy

If based on a criminal record or sex offender registration information, an applicant family appears to be ineligible the PHA will notify the family in writing of the denial and provide a copy of the record to the applicant and to the subject of the record upon request. The family will be given 10 calendar days to dispute the accuracy and relevance of the information in the way of an informal review. If the family does not contact the PHA to dispute the information within that 10-day period, the denial of admission will be effective based on the date of determination. Notice requirements related to denying assistance to noncitizens are contained in Section 3-II.B.

Notice policies related to denying admission to applicants who may be victims of domestic violence, dating violence, sexual assault, stalking, or human trafficking are contained in Section 3-III.H.

3-III.H. PROHIBITION AGAINST DENIAL OF ASSISTANCE TO VICTIMS OF DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, STALKING, AND HUMAN TRAFFICKING

The Violence against Women Act (VAWA) and the HUD regulation at 24 CFR 5.2005(b) prohibit PHAs from denying an applicant admission to the HCV program on the basis or as a direct result of the fact that the applicant is or has been a victim of domestic violence, dating violence, sexual assault, or stalking, if the applicant otherwise qualifies for assistance or admission.

- Although the VAWA 2022 statute does not specifically include human trafficking in the list of victims protected under VAWA, in 2022 HUD began including human trafficking as part of the list of victims protected under VAWA (as seen in Notices PIH 2022-06, PIH 2022-22, and PIH 2022-24). In the absence of a final rule implementing VAWA 2022 and to mirror HUD's recent usage, this policy includes human trafficking in addition to domestic violence, dating violence, sexual assault, and stalking anywhere such a list appears.

Definitions of key terms used in VAWA are provided in section 16-IX of this plan, where general VAWA requirements and policies pertaining to notification, documentation, and confidentiality are also located.

Notification

VAWA requires PHAs to provide applicants who are denied assistance with a VAWA Notice of Occupancy Rights (form HUD-5380) and a domestic violence certification form (HUD-5382) at the time the applicant is denied.

PHA Policy

The PHA acknowledges that a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking may have an unfavorable history (e.g., a poor credit history, poor rental history, a record of previous damage to an apartment, a prior arrest record) due to adverse factors that would warrant denial under the PHA's policies.

While the PHA is not required to identify whether adverse factors that resulted in the applicant's denial are a result of domestic violence, dating violence, sexual assault, stalking, or human trafficking, the applicant may inform the PHA that their status as a victim is directly related to the grounds for the denial. The PHA will request that the applicant provide enough information to the PHA to allow the PHA to make an objectively reasonable determination, based on all circumstances, whether the adverse factor is a direct result of their status as a victim.

The PHA will include in its notice of denial the VAWA information described in section 16-IX.C of this plan as well as including a copy of the form HUD-5382. The PHA will request in writing that an applicant wishing to claim protection under VAWA notify the PHA within 14 business days.

Documentation

Victim Documentation [24 CFR 5.2007]

PHA Policy

If an applicant claims the protection against denial of assistance that VAWA provides to victims of domestic violence, dating violence, sexual assault, stalking, or human trafficking, the PHA will request in writing that the applicant provide documentation supporting the claim in accordance with section 16-IX.D of this plan.

Perpetrator Documentation

PHA Policy

If the perpetrator of the abuse is a member of the applicant family, the applicant must provide additional documentation consisting of one of the following:

A signed statement (1) requesting that the perpetrator be removed from the application and (2) certifying that the perpetrator will not be permitted to visit or to stay as a guest in the assisted unit

Documentation that the perpetrator has successfully completed, or is successfully undergoing, rehabilitation or treatment. The documentation must be signed by an employee or agent of a domestic violence service provider or by a medical or other knowledgeable professional from whom the perpetrator has sought or is receiving assistance in addressing the abuse. The signer must attest under penalty of perjury to their belief that the rehabilitation was successfully completed or is progressing successfully. The victim and perpetrator must also sign or attest to the documentation.

EXHIBIT 3-1: DETAILED DEFINITIONS RELATED TO DISABILITIES

Person with Disabilities [24 CFR 5.403]

The term *person with disabilities* means a person who has any of the following types of conditions:

- Has a disability, as defined in 42 U.S.C. Section 423(d)(1)(A), which reads:
Inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months; *or*
In the case of an individual who has attained the age of 55 and is blind (within the meaning of “blindness” as defined in section 416(i)(1) of this title), inability by reason of such blindness to engage in substantial gainful activity, requiring skills or ability comparable to those of any gainful activity in which he has previously engaged with some regularity and over a substantial period of time.
- Has a developmental disability as defined in the Developmental Disabilities Assistance and Bill of Rights Act of 2000 [42 U.S.C.15002(8)], which defines developmental disability in functional terms as follows:

(A) In General

The term “developmental disability” means a severe, chronic disability of an individual that:

- (i) is attributable to a mental or physical impairment or combination of mental and physical impairments;
- (ii) is manifested before the individual attains age 22;
- (iii) is likely to continue indefinitely;
- (iv) results in substantial functional limitations in 3 or more of the following areas of major life activity: (I) Self-care, (II) Receptive and expressive language, (III) Learning, (IV) Mobility, (V) Self-direction, (VI) Capacity for independent living, (VII) Economic self-sufficiency; and
- (v) reflects the individual’s need for a combination and sequence of special, interdisciplinary, or generic services, individualized supports, or other forms of assistance that are of lifelong or extended duration and are individually planned and coordinated.

(B) Infants and Young Children

An individual from birth to age 9, inclusive, who has a substantial developmental delay or specific congenital or acquired condition, may be considered to have a developmental disability without meeting 3 or more of the criteria described in clauses (i) through (v) of subparagraph (A) if the individual, without services and supports, has a high probability of meeting those criteria later in life.

- Has a physical, mental, or emotional impairment that is expected to be of long-continued and indefinite duration; substantially impedes their ability to live independently, and is of such a nature that the ability to live independently could be improved by more suitable housing conditions.

People with the acquired immunodeficiency syndrome (AIDS) or any conditions arising from the etiologic agent for AIDS are not excluded from this definition.

A person whose disability is based solely on any drug or alcohol dependence does not qualify as a person with disabilities for the purposes of this program.

For purposes of reasonable accommodation and program accessibility for persons with disabilities, the term person with disabilities refers to an individual with handicaps.

Individual with Handicaps [24 CFR 8.3]

Individual with handicaps means any person who has a physical or mental impairment that substantially limits one or more major life activities; has a record of such an impairment; or is regarded as having such an impairment. The term does not include any individual who is an alcoholic or drug abuser whose current use of alcohol or drugs prevents the individual from participating in the program or activity in question, or whose participation, by reason of such current alcohol or drug abuse, would constitute a direct threat to property or the safety of others. As used in this definition, the phrase:

(1) Physical or mental impairment includes:

- (a) Any physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more of the following body systems: neurological; musculoskeletal; special sense organs; respiratory, including speech organs; cardiovascular; reproductive; digestive; genito-urinary; hemic and lymphatic; skin; and endocrine; or
- (b) Any mental or psychological disorder, such as mental retardation, organic brain syndrome, emotional or mental illness, and specific learning disabilities. The term physical or mental impairment includes, but is not limited to, such diseases and conditions as orthopedic, visual, speech and hearing impairments, cerebral palsy, autism, epilepsy, muscular dystrophy, multiple sclerosis, cancer, heart disease, diabetes, mental retardation, emotional illness, drug addiction and alcoholism.

(2) *Major life activities* means functions such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working.

(3) Has a record of such an impairment means has a history of, or has been misclassified as having, a mental or physical impairment that substantially limits one or more major life activities.

(4) *Is regarded as having an impairment* means:

- (a) Has a physical or mental impairment that does not substantially limit one or more major life activities but that is treated by a recipient as constituting such a limitation;
- (b) Has a physical or mental impairment that substantially limits one or more major life activities only as a result of the attitudes of others toward such impairment; or
- (c) Has none of the impairments defined in paragraph (1) of this section but is treated by a recipient as having such an impairment.

EXHIBIT 3-2: DEFINITION OF INSTITUTION OF HIGHER EDUCATION [20 U.S.C. 1001 and 1002]

Eligibility of Students for Assisted Housing Under Section 8 of the U.S. Housing Act of 1937; Supplementary Guidance; Notice [Federal Register, April 10, 2006]

Institution of Higher Education shall have the meaning given this term in the Higher Education Act of 1965 in 20 U.S.C. 1001 and 1002.

Definition of “Institution of Higher Education” From 20 U.S.C. 1001

- (a) Institution of higher education. For purposes of this chapter, other than subchapter IV and part C of subchapter I of chapter 34 of Title 42, the term “institution of higher education” means an educational institution in any State that
- (1) Admits as regular students only persons having a certificate of graduation from a school providing secondary education, or the recognized equivalent of such a certificate;
 - (2) Is legally authorized within such State to provide a program of education beyond secondary education;
 - (3) Provides an educational program for which the institution awards a bachelor’s degree or provides not less than a 2-year program that is acceptable for full credit toward such a degree;
 - (4) Is a public or other nonprofit institution; and
 - (5) Is accredited by a nationally recognized accrediting agency or association, or if not so accredited, is an institution that has been granted preaccreditation status by such an agency or association that has been recognized by the Secretary for the granting of preaccreditation status, and the Secretary has determined that there is satisfactory assurance that the institution will meet the accreditation standards of such an agency or association within a reasonable time.
- (b) Additional institutions included. For purposes of this chapter, other than subchapter IV and part C of subchapter I of chapter 34 of Title 42, the term “institution of higher education” also includes—
- (1) Any school that provides not less than a 1-year program of training to prepare students for gainful employment in a recognized occupation and that meets the provision of paragraphs (1), (2), (4), and (5) of subsection (a) of this section; and
 - (2) A public or nonprofit private educational institution in any State that, in lieu of the requirement in subsection (a)(1) of this section, admits as regular students persons who are beyond the age of compulsory school attendance in the State in which the institution is located.
- (c) List of accrediting agencies. For purposes of this section and section 1002 of this title, the Secretary shall publish a list of nationally recognized accrediting agencies or associations that the Secretary determines, pursuant to subpart 2 of part G of subchapter IV of this chapter, to be reliable authority as to the quality of the education or training offered.

Definition of “Institution of Higher Education” From 20 U.S.C. 1002

- (a) Definition of institution of higher education for purposes of student assistance programs

(1) Inclusion of additional institutions. Subject to paragraphs (2) through (4) of this subsection, the term “institution of higher education” for purposes of subchapter IV of this chapter and part C of subchapter I of chapter 34 of title 42 includes, in addition to the institutions covered by the definition in section 1001 of this title—

(A) A proprietary institution of higher education (as defined in subsection (b) of this section);

(B) A postsecondary vocational institution (as defined in subsection (c) of this section); and

(C) Only for the purposes of part B of subchapter IV of this chapter, an institution outside the United States that is comparable to an institution of higher education as defined in section 1001 of this title and that has been approved by the Secretary for the purpose of part B of subchapter IV of this chapter.

(2) Institutions outside the United States

(A) In general. For the purpose of qualifying as an institution under paragraph (1)(C), the Secretary shall establish criteria by regulation for the approval of institutions outside the United States and for the determination that such institutions are comparable to an institution of higher education as defined in section 1001 of this title (except that a graduate medical school, or a veterinary school, located outside the United States shall not be required to meet the requirements of section 1001 (a)(4) of this title). Such criteria shall include a requirement that a student attending such school outside the United States is ineligible for loans made, insured, or guaranteed under part B of subchapter IV of this chapter unless—

(i) In the case of a graduate medical school located outside the United States—

(I)(aa) At least 60 percent of those enrolled in, and at least 60 percent of the graduates of, the graduate medical school outside the United States were not persons described in section 1091(a)(5) of this title in the year preceding the year for which a student is seeking a loan under part B of subchapter IV of this chapter; and

(bb) At least 60 percent of the individuals who were students or graduates of the graduate medical school outside the United States or Canada (both nationals of the United States and others) taking the examinations administered by the Educational Commission for Foreign Medical Graduates received a passing score in the year preceding the year for which a student is seeking a loan under part B of subchapter IV of this chapter; or

(II) The institution has a clinical training program that was approved by a State as of January 1, 1992; or

(ii) In the case of a veterinary school located outside the United States that does not meet the requirements of section 1001(a)(4) of this title, the institution’s students complete their clinical training at an approved veterinary school located in the United States.

(B) Advisory panel

- (i) In general. For the purpose of qualifying as an institution under paragraph (1)(C) of this subsection, the Secretary shall establish an advisory panel of medical experts that shall—
 - (I) Evaluate the standards of accreditation applied to applicant foreign medical schools; and
 - (II) Determine the comparability of those standards to standards for accreditation applied to United States medical schools.
 - (ii) Special rule if the accreditation standards described in clause (i) are determined not to be comparable, the foreign medical school shall be required to meet the requirements of section 1001 of this title.
 - (C) Failure to release information. The failure of an institution outside the United States to provide, release, or authorize release to the Secretary of such information as may be required by subparagraph (A) shall render such institution ineligible for the purpose of part B of subchapter IV of this chapter.
 - (D) Special rule. If, pursuant to this paragraph, an institution loses eligibility to participate in the programs under subchapter IV of this chapter and part C of subchapter I of chapter 34 of title 42, then a student enrolled at such institution may, notwithstanding such loss of eligibility, continue to be eligible to receive a loan under part B while attending such institution for the academic year succeeding the academic year in which such loss of eligibility occurred.
- (3) Limitations based on course of study or enrollment. An institution shall not be considered to meet the definition of an institution of higher education in paragraph (1) if such institution—
- (A) Offers more than 50 percent of such institution's courses by correspondence, unless the institution is an institution that meets the definition in section 2471 (4)(C) of this title;
 - (B) Enrolls 50 percent or more of the institution's students in correspondence courses, unless the institution is an institution that meets the definition in such section, except that the Secretary, at the request of such institution, may waive the applicability of this subparagraph to such institution for good cause, as determined by the Secretary in the case of an institution of higher education that provides a 2-or 4-year program of instruction (or both) for which the institution awards an associate or baccalaureate degree, respectively;
 - (C) Has a student enrollment in which more than 25 percent of the students are incarcerated, except that the Secretary may waive the limitation contained in this subparagraph for a nonprofit institution that provides a 2-or 4-year program of instruction (or both) for which the institution awards a bachelor's degree, or an associate's degree or a postsecondary diploma, respectively; or
 - (D) Has a student enrollment in which more than 50 percent of the students do not have a secondary school diploma or its recognized equivalent, and does not provide a 2-or 4-year program of instruction (or both) for which the institution awards a bachelor's degree or an associate's degree, respectively, except that the Secretary may waive the

limitation contained in this subparagraph if a nonprofit institution demonstrates to the satisfaction of the Secretary that the institution exceeds such limitation because the institution serves, through contracts with Federal, State, or local government agencies, significant numbers of students who do not have a secondary school diploma or its recognized equivalent.

- (4) Limitations based on management. An institution shall not be considered to meet the definition of an institution of higher education in paragraph (1) if—
 - (A) The institution, or an affiliate of the institution that has the power, by contract or ownership interest, to direct or cause the direction of the management or policies of the institution, has filed for bankruptcy, except that this paragraph shall not apply to a nonprofit institution, the primary function of which is to provide health care educational services (or an affiliate of such an institution that has the power, by contract or ownership interest, to direct or cause the direction of the institution's management or policies) that files for bankruptcy under chapter 11 of title 11 between July 1, 1998, and December 1, 1998; or
 - (B) The institution, the institution's owner, or the institution's chief executive officer has been convicted of, or has pled nolo contendere or guilty to, a crime involving the acquisition, use, or expenditure of funds under subchapter IV of this chapter and part C of subchapter I of chapter 34 of title 42, or has been judicially determined to have committed fraud involving funds under subchapter IV of this chapter and part C of subchapter I of chapter 34 of title 42.
- (5) Certification. The Secretary shall certify an institution's qualification as an institution of higher education in accordance with the requirements of subpart 3 of part G of subchapter IV of this chapter.
- (6) Loss of eligibility. An institution of higher education shall not be considered to meet the definition of an institution of higher education in paragraph (1) if such institution is removed from eligibility for funds under subchapter IV of this chapter and part C of subchapter I of chapter 34 of title 42 as a result of an action pursuant to part G of subchapter IV of this chapter.

(b) Proprietary institution of higher education

- (1) Principal criteria. For the purpose of this section, the term “proprietary institution of higher education” means a school that—
 - (A) Provides an eligible program of training to prepare students for gainful employment in a recognized occupation;
 - (B) Meets the requirements of paragraphs (1) and (2) of section 1001 (a) of this title;
 - (C) Does not meet the requirement of paragraph (4) of section 1001 (a) of this title;
 - (D) Is accredited by a nationally recognized accrediting agency or association recognized by the Secretary pursuant to part G of subchapter IV of this chapter;
 - (E) Has been in existence for at least 2 years; and
 - (F) Has at least 10 percent of the school's revenues from sources that are not derived from funds provided under subchapter IV of this chapter and part C of subchapter I of

chapter 34 of title 42, as determined in accordance with regulations prescribed by the Secretary.

- (2) Additional institutions. The term “proprietary institution of higher education” also includes a proprietary educational institution in any State that, in lieu of the requirement in paragraph (1) of section 1001 (a) of this title, admits as regular students persons who are beyond the age of compulsory school attendance in the State in which the institution is located.

(c) Postsecondary vocational institution.

- (1) Principal criteria. For the purpose of this section, the term “postsecondary vocational institution” means a school that—

- (A) Provides an eligible program of training to prepare students for gainful employment in a recognized occupation;
- (B) Meets the requirements of paragraphs (1), (2), (4), and (5) of section 1001 (a) of this title; and
- (C) Has been in existence for at least 2 years.

- (2) Additional institutions. The term “postsecondary vocational institution” also includes an educational institution in any State that, in lieu of the requirement in paragraph (1) of section 1001 (a) of this title, admits as regular students persons who are beyond the age of compulsory school attendance in the State in which the institution is located.

Chapter 4

APPLICATIONS, WAITING LIST AND TENANT SELECTION

INTRODUCTION

When a family wishes to receive assistance under the HCV program, the family must submit an application that provides the PHA with the information needed to determine the family's eligibility. HUD requires the PHA to place all families that apply for assistance on a waiting list. When HCV assistance becomes available, the PHA must select families from the waiting list in accordance with HUD requirements and PHA policies as stated in the administrative plan and the annual plan.

The PHA is required to adopt clear policies and procedures for accepting applications, placing families on the waiting list, and selecting families from the waiting list, and must follow these policies and procedures consistently. The actual order in which families are selected from the waiting list can be affected if a family has certain characteristics designated by HUD or the PHA that justify their selection. Examples of this are the selection of families for income targeting and the selection of families that qualify for targeted funding.

HUD regulations require that all families have an equal opportunity to apply for and receive housing assistance, and that the PHA affirmatively further fair housing goals in the administration of the program [24 CFR 982.53, HCV GB p. 4-1]. Adherence to the selection policies described in this chapter ensures that the PHA will be in compliance with all relevant fair housing requirements, as described in Chapter 2.

This chapter describes HUD and PHA policies for taking applications, managing the waiting list and selecting families for HCV assistance. The policies outlined in this chapter are organized into three sections, as follows:

Part I: The Application Process. This part provides an overview of the application process, and discusses how applicants can obtain and submit applications. It also specifies how the PHA will handle the applications it receives.

Part II: Managing the Waiting List. This part presents the policies that govern how the PHA's waiting list is structured, when it is opened and closed, and how the public is notified of the opportunity to apply for assistance. It also discusses the process the PHA will use to keep the waiting list current.

Part III: Selection for HCV Assistance. This part describes the policies that guide the PHA in selecting families for HCV assistance as such assistance becomes available. It also specifies how in-person interviews will be used to ensure that the PHA has the information needed to make a final eligibility determination.

PART I: THE APPLICATION PROCESS

4-I.A. OVERVIEW

This part describes the PHA policies for making applications available, accepting applications making preliminary determinations of eligibility, and the placement of applicants on the waiting list. This part also describes the PHA's obligation to ensure the accessibility of the application process to elderly persons, people with disabilities, and people with limited English proficiency (LEP).

4-I.B. APPLYING FOR ASSISTANCE [HCV GB, pp. 4-11 – 4-16, Notice PIH 2009-36]

Any family that wishes to receive HCV assistance must apply for admission to the program. HUD permits the PHA to determine the format and content of HCV applications, as well how such applications will be made available to interested families and how applications will be accepted by the PHA. The PHA must include Form HUD-92006, Supplement to Application for Federally Assisted Housing, as part of the PHA's application.

PHA Policy

Depending upon the length of time that applicants may need to wait to receive assistance, the PHA will use a two-step application process.

Under the two-step application process, the PHA initially will require families to provide only the information needed to make an initial assessment of the family's eligibility, and to determine the family's placement on the waiting list. The family will be required to provide all of the information necessary to establish family eligibility and level of assistance when the family is selected from the waiting list.

Families may obtain application forms from the PHA's office during normal business hours or from the PHA website. Families may also request – by telephone or by mail – that an application be mailed to them via first class mail. Applications will only be mailed for families living outside of the City limits of Marshalltown unless there is a request reasonable accommodation.

Completed applications must be returned to the PHA by mail, by fax, or submitted in person during normal business hours. Applications must be complete in order to be accepted by the PHA for processing. If an application is incomplete, the PHA will return the original application with notification to the family of the additional information required.

4-I.C. ACCESSIBILITY OF THE APPLICATION PROCESS

Elderly and Disabled Populations [24 CFR 8 and HCV GB, pp. 4-11 – 4-13]

The PHA must take steps to ensure that the application process is accessible to those people who might have difficulty complying with the normal, standard PHA application process. This could include people with disabilities, certain elderly individuals, as well as persons with limited English proficiency (LEP). The PHA must provide reasonable accommodation to the needs of individuals with disabilities. The application-taking facility and the application process must be fully accessible, or the PHA must provide an alternate approach that provides full access to the application process. Chapter 2 provides a full discussion of the PHA's policies related to providing reasonable accommodations for people with disabilities.

Limited English Proficiency

PHAs are required to take reasonable steps to ensure equal access to their programs and activities by persons with limited English proficiency [24 CFR 1]. Chapter 2 provides a full discussion on the PHA's policies related to ensuring access to people with limited English proficiency (LEP).

4-I.D. PLACEMENT ON THE WAITING LIST

The PHA must review each complete application received and make a preliminary assessment of the family's eligibility. The PHA must accept applications from families for whom the list is open unless there is good cause for not accepting the application (such as denial of assistance) for the grounds stated in the regulations [24 CFR 982.206(b)(2)]. Where the family is determined to be ineligible, the PHA must notify the family in writing [24 CFR 982.201(f)]. Where the family is not determined to be ineligible, the family will be placed on a waiting list of applicants.

No applicant has a right or entitlement to be listed on the waiting list, or to any particular position on the waiting list [24 CFR 982.202(c)].

Ineligible for Placement on the Waiting List

PHA Policy

If the PHA can determine from the information provided that a family is ineligible, the family will not be placed on the waiting list. Where a family is determined to be ineligible, the PHA will send written notification of the ineligibility determination within 15 business days of receiving a complete application. The notice will specify the reasons for ineligibility, and will inform the family of its right to request an informal review and explain the process for doing so (see Chapter 16).

Eligible for Placement on the Waiting List

PHA Policy

The PHA will send written notification of the preliminary eligibility determination within 15 business days of receiving a complete application.

Placement on the waiting list does not indicate that the family is, in fact, eligible for assistance. A final determination of eligibility will be made when the family is selected from the waiting list.

Applicants will be placed on the waiting list according to any preference(s) for which they qualify, and the date and time their complete application is received by the PHA.

PART II: MANAGING THE WAITING LIST

4-II.A. OVERVIEW

The PHA must have policies regarding various aspects of organizing and managing the waiting list of applicant families. This includes opening the list to new applicants, closing the list to new applicants, notifying the public of waiting list openings and closings, updating waiting list information, purging the list of families that are no longer interested in or eligible for assistance, as well as conducting outreach to ensure a sufficient number of applicants.

In addition, HUD imposes requirements on how a PHA may structure its waiting list and how families must be treated if they apply for assistance from a PHA that administers more than one assisted housing program.

4-II.B. ORGANIZATION OF THE WAITING LIST [24 CFR 982.204 and 205]

The PHA's HCV waiting list must be organized in such a manner to allow the PHA to accurately identify and select families for assistance in the proper order, according to the admissions policies described in this plan.

The waiting list must contain the following information for each applicant listed:

- Applicant name;
- Family unit size;
- Date and time of application;
- Qualification for any local preference;
- Racial or ethnic designation of the head of household.

HUD requires the PHA to maintain a single waiting list for the HCV program unless it serves more than one county or municipality. Such PHAs are permitted, but not required, to maintain a separate waiting list for each county or municipality served.

PHA Policy

The PHA will maintain a single waiting list for the HCV program.

HUD directs that a family that applies for assistance from the HCV program must be offered the opportunity to be placed on the waiting list for any public housing, project-based voucher or moderate rehabilitation program the PHA operates if 1) the other programs' waiting lists are open, and 2) the family is qualified for the other programs.

HUD permits, but does not require, that PHAs maintain a single merged waiting list for their public housing, Section 8, and other subsidized housing programs.

A family's decision to apply for, receive, or refuse other housing assistance must not affect the family's placement on the HCV waiting list, or any preferences for which the family may qualify.

PHA Policy

The PHA will not merge the HCV waiting list with the waiting list for any other program the PHA operates.

4-II.C. OPENING AND CLOSING THE WAITING LIST [24 CFR 982.206]

Closing the Waiting List

A PHA is permitted to close the waiting list if it has an adequate pool of families to use its available HCV assistance. Alternatively, the PHA may elect to continue to accept applications only from certain categories of families that meet particular preferences or funding criteria.

PHA Policy

The PHA will close the waiting list when the estimated waiting period for housing assistance for applicants meeting the preferences on the list reaches 24 months for the most current applicants. Where the PHA has particular preferences or funding criteria that require a specific category of family, the PHA may elect to continue to accept applications from these applicants while closing the waiting list to others.

Reopening the Waiting List

If the waiting list has been closed, it cannot be reopened until the PHA publishes a notice in local newspapers of general circulation, minority media, and other suitable media outlets. The notice must comply with HUD fair housing requirements and must specify who may apply, and where and when applications will be received.

PHA Policy

The PHA will announce the reopening of the waiting list at least 10 business days prior to the date applications will first be accepted. If the list is only being reopened for certain categories of families, this information will be contained in the notice.

The PHA will give public notice by publishing the relevant information in suitable media outlets.

4-II.D. FAMILY OUTREACH [HCV GB, pp. 4-2 to 4-4]

The PHA must conduct outreach as necessary to ensure that the PHA has a sufficient number of applicants on the waiting list to use the HCV resources it has been allotted.

Because HUD requires the PHA to admit a specified percentage of extremely low-income families to the program (see Chapter 4, Part III), the PHA may need to conduct special outreach to ensure that an adequate number of such families apply for assistance [HCV GB, p. 4-20 to 4-21].

PHA outreach efforts must comply with fair housing requirements. This includes:

- Analyzing the housing market area and the populations currently being served to identify underserved populations
- Ensuring that outreach efforts are targeted to media outlets that reach eligible populations that are underrepresented in the program
- Avoiding outreach efforts that prefer or exclude people who are members of a protected class

PHA outreach efforts must be designed to inform qualified families about the availability of assistance under the program. These efforts may include, as needed, any of the following activities:

- Submitting press releases to local newspapers, including minority newspapers
- Developing informational materials and flyers to distribute to other agencies
- Providing application forms to other public and private agencies that serve the low income population
- Developing partnerships with other organizations that serve similar populations, including agencies that provide services for persons with disabilities

PHA Policy

The PHA will monitor the characteristics of the population being served and the characteristics of the population as a whole in the PHA's jurisdiction. Targeted outreach efforts will be undertaken if a comparison suggests that certain populations are being underserved.

4-II.E. REPORTING CHANGES IN FAMILY CIRCUMSTANCES

PHA Policy

While the family is on the waiting list, the family must immediately inform the PHA of changes in contact information, including current residence, mailing address, and phone number. The changes must be submitted in writing or by phone.

4-II.F. UPDATING THE WAITING LIST [24 CFR 982.204]

HUD requires the PHA to establish policies to use when removing applicant names from the waiting list.

Purging the Waiting List

The decision to withdraw an applicant family that includes a person with disabilities from the waiting list is subject to reasonable accommodation. If the applicant did not respond to a PHA request for information or updates, and the PHA determines that the family did not respond because of the family member's disability, the PHA must reinstate the applicant family to their former position on the waiting list [24 CFR 982.204(c)(2)].

PHA Policy

The waiting list will be updated periodically to ensure that all applicants and applicant information is current and timely.

To update the waiting list, the PHA will send an update request via first class mail to each family on the waiting list to determine whether the family continues to be interested in, and to qualify for, the program. This update request will be sent to the last address that the PHA has on record for the family. The update request will provide a deadline by which the family must respond and will state that failure to respond will result in the applicant's name being removed from the waiting list.

The family's response must be in writing and may be delivered in person, by mail, or by fax. Responses should be postmarked or received by the PHA not later than 15 business days from the date of the PHA letter.

If the family fails to respond within 15 business days, the family will be removed from the waiting list without further notice.

If the notice is returned by the post office with no forwarding address, the applicant will be removed from the waiting list without further notice.

If the notice is returned by the post office with a forwarding address, the notice will be re-sent to the address indicated. The family will have 15 business days to respond from the date the letter was re-sent.

If a family is removed from the waiting list for failure to respond, the PHA may reinstate the family if it is determined that the lack of response was due to PHA error, or to circumstances beyond the family's control.

Removal from the Waiting List

PHA Policy

If at any time an applicant family is on the waiting list, the PHA determines that the family is not eligible for assistance (see Chapter 3), the family will be removed from the waiting list.

If a family is removed from the waiting list because the PHA has determined the family is not eligible for assistance, a notice will be sent to the family's address of record as well as to any alternate address provided on the initial application. The notice will state the reasons the family was removed from the waiting list and will inform the family how to request an informal review regarding the PHA's decision (see Chapter 16) [24 CFR 982.201(f)].

PART III: SELECTION FOR HCV ASSISTANCE

4-III.A. OVERVIEW

As vouchers become available, families on the waiting list must be selected for assistance in accordance with the policies described in this part.

The order in which families are selected from the waiting list depends on the selection method chosen by the PHA and is impacted in part by any selection preferences for which the family qualifies. The availability of targeted funding also may affect the order in which families are selected from the waiting list.

The PHA must maintain a clear record of all information required to verify that the family is selected from the waiting list according to the PHA's selection policies [24 CFR 982.204(b) and 982.207(e)].

4-III.B. SELECTION AND HCV FUNDING SOURCES

Special Admissions [24 CFR 982.203]

HUD may award funding for specifically-named families living in specified types of units (e.g., a family that is displaced by demolition of public housing; a non-purchasing family residing in a HOPE 1 or 2 projects). In these cases, the PHA may admit such families whether or not they are on the waiting list, and, if they are on the waiting list, without considering the family's position on the waiting list. These families are considered non-waiting list selections. The PHA must maintain records showing that such families were admitted with special program funding.

Targeted Funding [24 CFR 982.204(e)]

HUD may award a PHA funding for a specified category of families on the waiting list. The PHA must use this funding only to assist the families within the specified category. In order to assist families within a targeted funding category, the PHA may skip families that do not qualify within the targeted funding category. Within this category of families, the order in which such families are assisted is determined according to the policies provided in Section 4-III.C.

PHA Policy

The PHA currently does not administer any types of targeted funding:

Regular HCV Funding

Regular HCV funding may be used to assist any eligible family on the waiting list. Families are selected from the waiting list according to the policies provided in Section 4-III.C.

4-III.C. SELECTION METHOD

PHAs must describe the method for selecting applicant families from the waiting list, including the system of admission preferences that the PHA will use [24 CFR 982.202(d)].

Local Preferences [24 CFR 982.207; HCV p. 4-16]

PHAs are permitted to establish local preferences, and to give priority to serving families that meet those criteria. HUD specifically authorizes and places restrictions on certain types of local preferences. HUD also permits the PHA to establish other local preferences, at its discretion. Any local preferences established must be consistent with the PHA plan and the consolidated plan, and must be based on local housing needs and priorities that can be documented by generally accepted data sources.

PHA Policy

The PHA will offer a preference to any family that has been terminated from its HCV program due to insufficient program funding.

The PHA will offer a preference to any family that includes a disabled member, elderly member or a dependant.

The PHA will then split the list based on a jurisdictional preference for families which reside or work in the PHA jurisdiction.

Income Targeting Requirement [24 CFR 982.201(b)(2)]

HUD requires that extremely low-income (ELI) families make up at least 75 percent of the families admitted to the HCV program during the PHA's fiscal year. ELI families are those with annual incomes at or below the federal poverty level or 30 percent of the area median income, whichever number is higher. To ensure this requirement is met, a PHA may skip non-ELI families on the waiting list in order to select an ELI family.

Low-income families admitted to the program that are "continuously assisted" under the 1937 Housing Act [24 CFR 982.4(b)], as well as low-income or moderate-income families admitted to the program that are displaced as a result of the prepayment of the mortgage or voluntary termination of an insurance contract on eligible low-income housing, are not counted for income targeting purposes [24 CFR 982.201(b)(2)(v)].

PHA Policy

The PHA will monitor progress in meeting the income targeting requirement throughout the fiscal year. Extremely low-income families will be selected ahead of other eligible families on an as-needed basis to ensure the income targeting requirement is met.

Order of Selection

The PHA system of preferences may select families based on local preferences according to the date and time of application or by a random selection process (lottery) [24 CFR 982.207(c)]. If a PHA does not have enough funding to assist the family at the top of the waiting list, it is not permitted to skip down the waiting list to a family that it can afford to subsidize when there are not sufficient funds to subsidize the family at the top of the waiting list [24 CFR 982.204(d) and (e)].

PHA Policy

Families will be selected from the waiting list based on the targeted funding or selection preference(s) for which they qualify, and in accordance with the PHA's hierarchy of preferences, if applicable. Within each targeted funding or preference category, families will be selected on a first-come, first-served basis according to the date and time their complete application is received by the PHA.

4-III.D. NOTIFICATION OF SELECTION

When a family has been selected from the waiting list, the PHA must notify the family.

PHA Policy

The PHA will notify the family by first class mail when it is selected from the waiting list. The notice will inform the family of the following:

Date, time, and location of the scheduled briefing meeting, including any procedures for rescheduling.

Who is required to attend the briefing meeting.

All documents that must be provided, including information about what constitutes acceptable documentation

If a notification letter is returned to the PHA, the family will be removed from the waiting list.

A family is only permitted to reschedule the briefing meeting two times with prior PHA approval.

4-III.E. THE APPLICATION INTERVIEW

HUD recommends that the PHA obtain the information and documentation needed to make an eligibility determination through a face-to-face interview with a PHA representative [HCV GB, pg. 4-16]. Being invited to attend an interview does not constitute admission to the program.

Assistance cannot be provided to the family until all SSN documentation requirements are met. However, if the PHA determines that an applicant family is otherwise eligible to participate in the program, the family may retain its place on the waiting list for a period of time determined by the PHA [Notice PIH 2012-10].

Reasonable accommodation must be made for persons with disabilities who are unable to attend an interview due to their disability.

PHA Policy

Families selected from the waiting list are required to participate in a briefing meeting where eligibility information is completed.

All adult members must attend the briefing meeting. Verification of information pertaining to adult members of the household not present at the interview will not begin until signed release forms are returned to the PHA.

The head of household or spouse/cohead must provide acceptable documentation of legal identity. (Chapter 7 provides a discussion of proper documentation of legal identity.) If the family representative does not provide the required documentation at the time of the interview, he or she will be required to provide it within 10 business days.

Social security number documentation is collected at the pre-application stage.

The family must provide the information necessary to establish the family's eligibility and determine the appropriate level of assistance, as well as completing required forms, providing required signatures, and submitting required documentation. If any materials are missing, the PHA will provide the family with a written list of items that must be submitted.

Any required documents or information that the family is unable to provide at the interview must be provided within 30 calendar days of the briefing meeting (Chapter 7 provides details about longer submission deadlines for particular items, including documentation of eligible noncitizen status). If the family is unable to obtain the information or materials within the required time frame, the family may request an extension. If the required documents and information are not provided within the required time frame (plus any extensions), the family will be sent a notice of denial (See Chapter 3).

An advocate, interpreter, or other assistant may assist the family with the application and the interview process.

Meetings will be conducted in English. For limited English proficient (LEP) applicants, the PHA will provide translation services in accordance with the PHA's LEP plan.

If the family is unable to attend a scheduled briefing, the family should contact the PHA in advance of the briefing. Families will be placed back on the waiting list based on the original date and time of the application to be contacted for the next scheduled briefing meeting. In all circumstances, if a family does not attend a scheduled briefing meeting without prior contact the application will be automatically withdrawn from the waiting list.

4-III.F. COMPLETING THE APPLICATION PROCESS

The PHA must verify all information provided by the family (see Chapter 7). Based on verified information, the PHA must make a final determination of eligibility (see Chapter 3) and must confirm that the family qualified for any special admission, targeted funding admission, or selection preference that affected the order in which the family was selected from the waiting list.

PHA Policy

If the PHA determines that the family is ineligible, the PHA will send written notification of the ineligibility determination within 10 business days of the determination. The notice will specify the reasons for ineligibility, and will inform the family of its right to request an informal review (Chapter 16).

If a family fails to qualify for any criteria that affected the order in which it was selected from the waiting list (e.g. targeted funding, extremely low-income), the family will be returned to its original position on the waiting list. The PHA will notify the family in writing that it has been returned to the waiting list, and will specify the reasons for it.

If the PHA determines that the family is eligible to receive assistance, the PHA will invite the family to attend a briefing in accordance with the policies in Chapter 5.

Chapter 5

BRIEFINGS AND VOUCHER ISSUANCE

INTRODUCTION

This chapter explains the briefing and voucher issuance process. When a family is determined to be eligible for the Housing Choice Voucher (HCV) program, the PHA must ensure that the family fully understands the way the program operates and the family's obligations under the program. This is accomplished through both an oral briefing and provision of a briefing packet containing the HUD-required documents and other information the family needs to know in order to lease a unit under the program. Once the family is fully informed of the program's requirements, the PHA issues the family a voucher. The voucher includes the unit size for which the family qualifies based on the PHA's subsidy standards, as well as the issue and expiration date of the voucher. The voucher is the document that authorizes the family to begin its search for a unit and limits the amount of time the family has to successfully locate an acceptable unit.

This chapter describes HUD regulations and PHA policies related to these topics in two parts:

Part I: Briefings and Family Obligations. This part details the program's requirements for briefing families orally, and for providing written materials describing the program and its requirements. It includes a particular focus on the family's obligations under the program.

Part II: Subsidy Standards and Voucher Issuance. This part discusses the PHA's standards for determining how many bedrooms a family of a given composition qualifies for, which in turn affects the amount of subsidy the family can receive. It also discusses the policies that dictate how vouchers are issued, and how long families have to locate a unit.

PART I: BRIEFINGS AND FAMILY OBLIGATIONS

5-I.A. OVERVIEW

HUD regulations require the PHA to conduct mandatory briefings for applicant families who qualify for a voucher. The briefing provides a broad description of owner and family responsibilities, explains the PHA's procedures, and includes instructions on how to lease a unit. This part describes how oral briefings will be conducted, specifies what written information will be provided to families, and lists the family's obligations under the program.

5-I.B. BRIEFING [24 CFR 982.301]

Notification of Briefing

Prior to issuance of a voucher, the PHA must give the family an oral briefing and provide the family with a briefing packet containing written information about the program. Families may be briefed in individual face-to-face meetings, through group briefing sessions, or via remote briefing sessions.

PHA Policy

Families will be notified that they are invited to attend a briefing. The notice will identify who is required to attend the briefing, as well as the date and time of the scheduled briefing.

If the notice is returned by the post office with no forwarding address, the application will be withdrawn and their name will not be placed back on the waiting list.

Applicants who fail to attend a scheduled briefing will be withdrawn and their name will not be placed back on the waiting list. If a family contacts the PHA prior to the briefing they will be placed back on the waiting list for the next scheduled briefing. Applicants who fail to attend two scheduled briefings will be withdrawn from the waiting list.

In-Person Briefings

At the briefing, the PHA must ensure effective communication in accordance with Section 504 requirements (Section 504 of the Rehabilitation Act of 1973) and ensure that the briefing site is accessible to individuals with disabilities. For a more thorough discussion of accessibility requirements, refer to Chapter 2.

PHA Policy

Briefings will be conducted in group meetings.

All adult members of the household are required to attend the briefing.

Families that attend group briefings and still need individual assistance will be referred to an appropriate PHA staff person.

Families that attend group briefings and still need individual assistance will be referred to an appropriate PHA staff person.

Briefings will be conducted in English. For limited English proficient (LEP) applicants, the PHA will provide interpretation services in accordance with the PHA's LEP plan (See Chapter 2).

Attendance

PHA Policy

Applicants who fail to attend a scheduled in-person briefing will be scheduled for another briefing automatically. The PHA will notify the family of the date and time of the second scheduled briefing. Applicants who fail to attend two scheduled briefings, without prior PHA approval, will be denied assistance (see Chapter 3).

Remote Briefings [Notice PIH 2020-32]

Remote briefings may be conducted over the phone, via video conferencing, or through other virtual platforms.

PHA Policy

The PHA has the sole discretion to require that briefings be conducted remotely in case of local, state, or national physical distancing orders, and in cases of inclement weather or natural disaster. If the PHA schedules a remote briefing, the PHA will conduct a face-to-face briefing upon request of the applicant as a reasonable accommodation for a person with a disability if safety and health concerns can be reasonably addressed.

In addition, the PHA will conduct a briefing remotely upon request of the applicant as a reasonable accommodation for a person with a disability, if an applicant does not have child care or transportation that would enable them to attend the briefing, or if the applicant believes an in-person briefing would create an undue health risk. The PHA will consider other reasonable requests for a remote briefing on a case-by-case basis.

Accessibility Requirements for Persons with Disabilities and LEP Individuals

As with in-person briefings, the platform for conducting remote briefings must be accessible and the briefing conducted in accordance with Section 504 and accessibility requirements. This includes ensuring any information, websites, emails, digital notifications, and other virtual platforms are accessible for persons with vision, hearing, and other disabilities. Further, providing effective communication in a digital context may require the use of individualized auxiliary aids or services, such as audio description, captioning, sign language and other types of interpreters, keyboard accessibility, accessible documents, screen reader support, and transcripts. Auxiliary aids or services must be provided in accessible formats, in a timely manner, and in such a way to protect the privacy and independence of the individual.

If no method of conducting a remote briefing is available that appropriately accommodates an individual's disability, the PHA may not hold against the individual their inability to participate in the remote briefing, and the PHA should consider whether postponing the remote briefing to a later date is appropriate or whether there is a suitable alternative.

Due to the individualized nature of disability, the appropriate auxiliary aid or service necessary, or reasonable accommodation, will depend on the specific circumstances.

Limited English Proficiency (LEP) requirements also apply to remote briefings, including the use of interpretation services and document translation. See Chapter 2 for a more thorough discussion of accessibility and LEP requirements, all of which apply in the context of remote briefings.

Conducting Remote Briefings

The PHA must ensure that the lack of technology or inability to use technology for remote briefings does not pose a disadvantage to families that may not be apparent to the PHA. The PHA must ensure that the family has appropriate technological access in order to fully participate in the remote briefing.

PHA Policy

At least 10 business days prior to scheduling the remote briefing, the PHA will provide written notification via first class mail and/or email to families participating in the briefing to advise of technological requirements and to request the family notify the PHA of any known barriers. If any family does not respond within five business days, or if the written notification is returned by the post office or the email is rejected, the PHA will contact the family by telephone to identify potential technological barriers and to determine which technology resources are accessible to the family. The PHA will resolve any barriers using the guidance in Section 6 of Notice PIH 2020-32, including offering the family the opportunity to attend an in-person briefing or have a one-on-one briefing over the phone, as appropriate.

The PHA will conduct remote briefings via a video conferencing platform when available. If applicants are unable to adequately access the video conferencing platform, the briefing will be conducted by telephone conferencing call-in. If the family is unable to adequately access the telephone conferencing call-in, the remote briefing will be postponed, and an in-person alternative or one-on-one briefing over the phone will be provided.

The PHA will provide login information and/or conferencing call-in information and an electronic copy of the briefing packet via email at least five business days before the briefing. The PHA will provide a paper copy of the briefing packet upon family request, and may reschedule the briefing to allow adequate time for the family to receive the physical briefing packet.

The PHA will ensure that all electronic information stored or transmitted as part of the briefing meets the requirements for accessibility for persons with disabilities and persons with LEP, and is secure, including ensuring personally identifiable information (PII) is protected.

The PHA will ensure that families who participate in remote briefings have the opportunity to ask questions as part of the briefing.

If families lose connectivity during any remote briefing or otherwise feel they were unable to access information presented during the briefing, the family may request a one-on-one briefing over the phone or in person with the PHA.

Oral Briefing [24 CFR 982.301(a)]

Each briefing must provide information on the following subjects:

- How the Housing Choice Voucher program works;
- Family and owner responsibilities;
- Where the family can lease a unit, including renting a unit inside or outside the PHA's jurisdiction;
- An explanation of how portability works. The PHA may not discourage the family from choosing to live anywhere in the PHA jurisdiction or outside the PHA jurisdiction under portability, unless otherwise expressly authorized by statute, regulation, PIH Notice, or court order;
- The PHA must inform the family of how portability may affect the family's assistance through screening, subsidy standards, payment standards, and any other elements of the portability process which may affect the family's assistance;
- The advantages of areas that do not have a high concentration of low-income families; and
- For families receiving welfare-to-work vouchers, a description of any local obligations of a welfare-to-work family and an explanation that failure to meet the obligations is grounds for denial of admission or termination of assistance.

In briefing a family that includes a person with disabilities, PHA must also take steps to ensure effective communication.

Briefing Packet [24 CFR 982.301(b); New HCV GB, *Housing Search and Leasing*, p. 7]

Documents and information provided in the briefing packet must include the following:

- The term of the voucher, voucher suspensions, and the PHA's policies on any extensions of the term. If the PHA allows extensions, the packet must explain how the family can request an extension.
- A description of the method used to calculate the housing assistance payment for a family, including how the PHA determines the payment standard for a family, how the PHA determines total tenant payment for a family, and information on the payment standard and utility allowance schedule.
- An explanation of how the PHA determines the maximum allowable rent for an assisted unit.
- Where the family may lease a unit and an explanation of how portability works, including information on how portability may affect the family's assistance through screening, subsidy standards, payment standards, and any other elements of the portability process that may affect the family's assistance.
- The HUD-required tenancy addendum, which must be included in the lease.
- The form the family must use to request approval of tenancy, and a description of the procedure for requesting approval for a tenancy.
- A statement of the PHA policy on providing information about families to prospective owners.
- The PHA subsidy standards including when and how exceptions are made.
- Materials (e.g., brochures) on how to select a unit and any additional information on selecting a unit that HUD provides (e.g., HUD brochure entitled, "A Good Place to Live").
- Information on federal, state and local equal opportunity laws and a copy of the housing discrimination complaint form, including information on how to complete the form and file a fair housing complaint.
- A list of landlords known to the PHA who may be willing to lease a unit to the family or other resources (e.g., newspapers, organizations, online search tools) known to the PHA that may assist the family in locating a unit. PHAs must ensure that the list of landlords or other resources covers areas outside of poverty or minority concentration.
- Notice that if the family includes a person with disabilities, the family may request a list of available accessible units known to the PHA.
- The family obligations under the program, including any obligations of a welfare-to-work family, and any obligations of other special programs if the family is participating in one of those programs.
- The grounds on which the PHA may terminate assistance for a participant family because of family action or failure to act.
- PHA informal hearing procedures including when the PHA is required to offer a participant family the opportunity for an informal hearing, and how to request the hearing.

- An explanation of the advantages of moving to an area that does not have a high concentration of low-income families.
- The HUD pamphlet on lead-based paint entitled, “Protect Your Family from Lead in Your Home.”

If the PHA is located in a metropolitan area, the following additional information must be included in the briefing packet in order to receive full points under SEMAP Indicator 7, Expanding Housing Opportunities [24 CFR 985.3(g)]:

- Maps showing areas with housing opportunities outside areas of poverty or minority concentration, both within its jurisdiction and its neighboring jurisdiction
- Information about the characteristics of these areas including job opportunities, schools, transportation, and other services
- An explanation of how portability works, including a list of portability contact persons for neighboring PHAs with names, addresses, and telephone numbers

Additional Items to Be Included in the Briefing Packet

In addition to items required by the regulations, PHAs may wish to include supplemental materials to help explain the program to both participants and owners [HCV GB p. 8-7, Notice PIH 2017-12].

PHA Policy

The PHA will provide the following additional materials in the briefing packet:

Information on how to fill out and file a housing discrimination complaint form

The form HUD-5380 domestic violence certification form and the form HUD-5382 notice of occupancy rights, which contain information on VAWA protections for victims of domestic violence, dating violence, sexual assault, and stalking

“Is Fraud Worth It?” (form HUD-1141-OIG), which explains the types of actions a family must avoid and the penalties for program abuse

“What You Should Know about EIV,” a guide to the Enterprise Income Verification (EIV) system published by HUD as an attachment to Notice PIH 2017-12

5-I.C. FAMILY OBLIGATIONS

Obligations of the family are described in the housing choice voucher (HCV) regulations and on the voucher itself. These obligations include responsibilities the family is required to fulfill, as well as prohibited actions. The PHA must inform families of these obligations during the oral briefing, and the same information must be included in the briefing packet. When the family's unit is approved and the HAP contract is executed, the family must meet those obligations in order to continue participating in the program. Violation of any family obligation may result in termination of assistance, as described in Chapter 12.

Time Frames for Reporting Changes Required by Family Obligations

PHA Policy

Unless otherwise noted below, when family obligations require the family to respond to a request or notify the PHA of a change, notifying the PHA of the request or change within 14 business days is considered prompt notice.

When a family is required to provide notice to the PHA, the notice must be in writing on the designated.

Family Obligations [24 CFR 982.551]

The family obligations of the voucher are listed as follows:

- The family must supply any information that the PHA or HUD determines to be necessary, including submission of required evidence of citizenship or eligible immigration status.
- The family must supply any information requested by the PHA or HUD for use in a regularly scheduled reexamination or interim reexamination of family income and composition.
- The family must disclose and verify social security numbers and sign and submit consent forms for obtaining information.
- Any information supplied by the family must be true and complete.
- The family is responsible for any deficiencies under the National Standards for the Physical Inspection of Real Estate (NSPIRE) caused by failure to pay tenant-provided utilities or appliances, or damages to the dwelling unit or premises beyond ordinary wear and tear caused by any member of the household or guest.

PHA Policy

Damages beyond ordinary wear and tear will be considered to be damages which could be assessed against the security deposit.

- The family must allow the PHA to inspect the unit at reasonable times and after reasonable notice, as described in Chapter 8 of this plan.

- The family must not commit any serious or repeated violation of the lease.

PHA Policy

The PHA will determine if a family has committed serious or repeated violations of the lease based on available evidence, including but not limited to, a court-ordered eviction or an owner's notice to evict, police reports, and affidavits from the owner, neighbors, or other credible parties with direct knowledge.

Serious and repeated lease violations will include, but not be limited to, nonpayment of rent, disturbance of neighbors, destruction of property, living or housekeeping habits that cause damage to the unit or premises, and criminal activity. Generally, the criterion to be used will be whether or not the reason for the eviction was the fault of the tenant or guests. Any incidents of, or criminal activity related to, domestic violence, dating violence, sexual assault, stalking, or human trafficking will not be construed as serious or repeated lease violations by the victim [see 24 CFR 5.2005(c)(1)].

- The family must notify the PHA and the owner before moving out of the unit or terminating the lease.

PHA Policy

The family must comply with lease requirements regarding written notice to the owner. The family must provide minimum 30-day written notice to the PHA at the same time the owner is notified.

- The family must promptly give the PHA a copy of any owner eviction notice.
- The family must use the assisted unit for residence by the family. The unit must be the family's only residence.
- The composition of the assisted family residing in the unit must be approved by the PHA. The family must promptly notify the PHA in writing of the birth, adoption, or court-awarded custody of a child. The family must request PHA approval to add any other family member as an occupant of the unit.

PHA Policy

The request to add a family member must be submitted in writing and approved prior to the person moving into the unit. The PHA will determine eligibility of the new member in accordance with the policies in Chapter 3.

- The family must promptly notify the PHA in writing if any family member no longer lives in the unit.

- If the PHA has given approval, a foster child or a live-in aide may reside in the unit. The PHA has the discretion to adopt reasonable policies concerning residency by a foster child or a live-in aide, and to define when PHA consent may be given or denied. For policies related to the request and approval/disapproval of foster children, foster adults, and live-in aides, see Chapter 3 (sections I.K and I.M), and Chapter 11 (section II.B).
- The family must not sublease the unit, assign the lease, or transfer the unit.

PHA Policy

Subleasing includes receiving payment to cover rent and utility costs by a person living in the unit who is not listed as a family member.

- The family must supply any information requested by the PHA to verify that the family is living in the unit or information related to family absence from the unit.

- The family must promptly notify the PHA when the family is absent from the unit.

PHA Policy

Notice is required under this provision only when all family members will be absent from the unit for an extended period. An extended period is defined as any period greater than 14 calendar days. Written notice must be provided to the PHA at the start of the extended absence.

- The family must pay utility bills and provide and maintain any appliances that the owner is not required to provide under the lease [Form HUD-52646, Voucher].
- The family must not own or have any interest in the unit, (other than in a cooperative and owners of a manufactured home leasing a manufactured home space).
- Family members must not commit fraud, bribery, or any other corrupt or criminal act in connection with the program. (See Chapter 14, Program Integrity for additional information).
- Family members must not engage in drug-related criminal activity or violent criminal activity or other criminal activity that threatens the health, safety or right to peaceful enjoyment of other residents and persons residing in the immediate vicinity of the premises. See Chapter 12 for HUD and PHA policies related to drug-related and violent criminal activity.
- Members of the household must not engage in abuse of alcohol in a way that threatens the health, safety or right to peaceful enjoyment of the other residents and persons residing in the immediate vicinity of the premises. See Chapter 12 for a discussion of HUD and PHA policies related to alcohol abuse.
- An assisted family or member of the family must not receive HCV program assistance while receiving another housing subsidy, for the same unit or a different unit under any other federal, state or local housing assistance program.
- A family must not receive HCV program assistance while residing in a unit owned by a parent, child, grandparent, grandchild, sister or brother of any member of the family, unless the PHA has determined (and has notified the owner and the family of such determination) that approving rental of the unit, notwithstanding such relationship, would provide reasonable accommodation for a family member who is a person with disabilities. [Form HUD-52646, Voucher]

PART II: SUBSIDY STANDARDS AND VOUCHER ISSUANCE

5-II.A. OVERVIEW

The PHA must establish subsidy standards that determine the number of bedrooms needed for families of different sizes and compositions. This part presents the policies that will be used to determine the family unit size (also known as the voucher size) a particular family should receive, and the policies that govern making exceptions to those standards. The PHA must also establish policies related to the issuance of the voucher, to the voucher term, and to any extensions of the voucher term.

5-II.B. DETERMINING FAMILY UNIT (VOUCHER) SIZE [24 CFR 982.402]

For each family, the PHA determines the appropriate number of bedrooms under the PHA subsidy standards and enters the family unit size on the voucher that is issued to the family. The family unit size does not dictate the size of unit the family must actually lease, nor does it determine who within a household will share a bedroom/sleeping room.

The following requirements apply when the PHA determines family unit size:

- The subsidy standards must provide for the smallest number of bedrooms needed to house a family without overcrowding.
- The subsidy standards must be consistent with space requirements under the housing quality standards.
- The subsidy standards must be applied consistently for all families of like size and composition.
- A child who is temporarily away from the home because of placement in foster care is considered a member of the family in determining the family unit size.
- A family that consists of a pregnant woman (with no other persons) must be treated as a two-person family.
- Any live-in aide (approved by the PHA to reside in the unit to care for a family member who is disabled or is at least 50 years of age) must be counted in determining the family unit size;

- Unless a live-in-aide resides with a family, the family unit size for any family consisting of a single person must be either a zero- or one-bedroom unit, as determined under the PHA subsidy standards.

PHA Policy

The PHA will assign one bedroom for every two adults and every two children within the household, except in the following circumstances:

Live-in aides will be allocated a separate bedroom.

5-II.C. EXCEPTIONS TO SUBSIDY STANDARDS

In determining family unit size for a particular family, the PHA may grant an exception to its established subsidy standards if the PHA determines that the exception is justified by the age, sex, health, handicap, or relationship of family members or other personal circumstances [24 CFR 982.402(b)(8)]. Reasons may include, but are not limited to:

- A need for an additional bedroom for medical equipment
- A need for a separate bedroom for reasons related to a family member's disability, medical or health condition

For a single person who is not elderly, disabled, or a remaining family member, an exception cannot override the regulatory limit of a zero or one bedroom [24 CFR 982.402(b)(8)].

PHA Policy

The PHA will consider granting an exception if necessary as a reasonable accommodation.

The family must request any exception to the subsidy standards in writing. The request must explain the need or justification for a larger family unit size, and must include appropriate documentation. Requests based on health-related reasons must be verified by a knowledgeable professional source (e.g., doctor or health professional), unless the disability and the disability-related request for accommodation is readily apparent or otherwise known. The family's continued need for an additional bedroom due to special medical equipment may be re-verified at annual reexamination.

The PHA will notify the family of its determination within 10 business days of receiving the family's request. If a participant family's request is denied, the notice will inform the family of their right to request an informal hearing.

5-II.D. VOUCHER ISSUANCE [24 CFR 982.302]

When a family is selected from the waiting list (or as a special admission as described in Chapter 4), or when a participant family wants to move to another unit, the PHA issues a Housing Choice Voucher, form HUD-52646. This chapter deals only with voucher issuance for applicants. For voucher issuance associated with moves of program participants, please refer to Chapter 10.

The voucher is the family's authorization to search for housing. It specifies the unit size for which the family qualifies, and includes both the date of voucher issuance and date of expiration. It contains a brief description of how the program works and explains the family obligations under the program. The voucher is evidence that the PHA has determined the family to be eligible for the program, and that the PHA expects to have money available to subsidize the family if the family finds an approvable unit. However, the PHA does not have any liability to any party by the issuance of the voucher, and the voucher does not give the family any right to participate in the PHA's housing choice voucher program [Voucher, form HUD-52646]

A voucher can be issued to an applicant family only after the PHA has determined that the family is eligible for the program based on verification of information received within the 60 days prior to issuance [24 CFR 982.201(e)] and after the family has attended an oral briefing [HCV 8-1].

PHA Policy

Vouchers will be issued to eligible applicants immediately following verification of final eligibility and upon completion of the mandatory briefing.

The PHA should have sufficient funds to house an applicant before issuing a voucher. If funds are insufficient to house the family at the top of the waiting list, the PHA must wait until it has adequate funds before it calls another family from the list [HCV GB p. 8-10].

PHA Policy

Prior to issuing any vouchers, the PHA will determine whether it has sufficient funding in accordance with the policies in Part VIII of Chapter 16.

If the PHA determines that there is insufficient funding after a voucher has been issued, the PHA may rescind the voucher and place the affected family back on the waiting list.

5-II.E. VOUCHER TERM AND EXTENSIONS

Voucher Term [24 CFR 982.303]

The initial term of a voucher must be at least 60 calendar days. The initial term must be stated on the voucher [24 CFR 982.303(a)].

PHA Policy

The initial voucher term will be 120 calendar days.

The family must submit a Request for Tenancy Approval and proposed lease within the 120-day period unless the PHA grants an extension.

Extensions of Voucher Term [24 CFR 982.303(b)]

The PHA has the authority to grant extensions of search time, to specify the length of an extension, and to determine the circumstances under which extensions will be granted. There is no limit on the number of extensions that the PHA can approve. Discretionary policies related to extension and expiration of search time must be described in the PHA's administrative plan [24 CFR 982.54].

PHAs must approve additional search time if needed as a reasonable accommodation to make the program accessible to and usable by a person with disabilities. The extension period must be reasonable for the purpose.

The family must be notified in writing of the PHA's decision to approve or deny an extension. The PHA's decision to deny a request for an extension of the voucher term is not subject to informal review [24 CFR 982.554(c)(4)].

PHA Policy

Generally, the PHA will not approve extensions to the term of the voucher.

The PHA will approve extensions only in the following circumstances:

- An extension is necessary as a reasonable accommodation for a person with disabilities.
- It is necessary due to reasons beyond the family's control, as determined by the PHA. Following is a list of extenuating circumstances that the PHA may consider in making its decision. The presence of these circumstances does not guarantee that an extension will be granted:
 - Serious illness or death in the assisted family Other family emergency

Any request must include the reason(s) an extension is necessary. The PHA may require the family to provide documentation to support the request.

The family must be notified in writing of the PHA's decision to approve or deny an extension. The PHA's decision to deny a request for an extension of the voucher term is not subject to informal review [24 CFR 982.554(c)(4)].

Suspensions of Voucher Term [24 CFR 982.303(c)]

The PHA must provide for suspension of the initial or any extended term of the voucher from the date the family submits a request for PHA approval of the tenancy until the date the PHA notifies the family in writing whether the request has been approved or denied.

Expiration of Voucher Term

Once a family's housing choice voucher term (including any extensions) expires, the family is no longer eligible to search for housing under the program. If the family still wishes to receive assistance, the PHA may require that the family reapply, or may place the family on the waiting list with a new application date but without requiring reapplication. Such a family does not become ineligible for the program on the grounds that it was unable to locate a unit before the voucher expired [HCV GB p. 8-13].

PHA Policy

If an applicant family's voucher term or extension expires before the family has submitted a Request for Tenancy Approval (RTA), the PHA will require the family to reapply for assistance.

Chapter 6

INCOME AND SUBSIDY DETERMINATIONS

[24 CFR Part 5, Subparts E and F; 24 CFR 982]

INTRODUCTION

A family's income determines eligibility for assistance and is also used to calculate the family's payment and the PHA's subsidy. The PHA will use the policies and methods described in this chapter to ensure that only eligible families receive assistance and that no family pays more or less than its obligation under the regulations. This chapter describes HUD regulations and PHA policies related to these topics in three parts as follows:

- Part I: Annual Income. HUD regulations specify the sources of income to include and exclude to arrive at a family's annual income. These requirements and PHA policies for calculating annual income are found in Part I.
- Part II: Adjusted Income. Once annual income has been established HUD regulations require the PHA to subtract from annual income any of five mandatory deductions for which a family qualifies. These requirements and PHA policies for calculating adjusted income are found in Part II.
- Part III: Calculating Family Share and PHA Subsidy. This part describes the statutory formula for calculating total tenant payment (TTP), the use of utility allowances, and the methodology for determining PHA subsidy and required family payment.

PART I: ANNUAL INCOME

6-I.A. OVERVIEW

The general regulatory definition of *annual income* shown below is from 24 CFR 5.609.

5.609 Annual income.

(a) Annual income means all amounts, monetary or not, which:

(1) Go to, or on behalf of, the family head or spouse (even if temporarily absent) or to any other family member; or

(2) Are anticipated to be received from a source outside the family during the 12-month period following admission or annual reexamination effective date; and

(3) Which are not specifically excluded in paragraph [5.609(c)].

(4) Annual income also means amounts derived (during the 12-month period) from assets to which any member of the family has access.

In addition to this general definition, HUD regulations establish policies for treating specific types of income and assets. The full texts of those portions of the regulations are provided in exhibits at the end of this chapter as follows:

- Annual Income Inclusions (Exhibit 6-1)
- Annual Income Exclusions (Exhibit 6-2)
- Treatment of Family Assets (Exhibit 6-3)
- Earned Income Disallowance for Persons with Disabilities (Exhibit 6-4)
- The Effect of Welfare Benefit Reduction (Exhibit 6-5)

Sections 6-I.B and 6-I.C discuss general requirements and methods for calculating annual income. The rest of this section describes how each source of income is treated for the purposes of determining annual income. HUD regulations present income inclusions and exclusions separately [24 CFR 5.609(b) and 24 CFR 5.609(c)]. In this plan, however, the discussions of income inclusions and exclusions are integrated by topic (e.g., all policies affecting earned income are discussed together in section 6-I.D). Verification requirements for annual income are discussed in Chapter 7.

6-I.B. HOUSEHOLD COMPOSITION AND INCOME

Income received by all family members must be counted unless specifically excluded by the regulations. It is the responsibility of the head of household to report changes in family composition. The rules on which sources of income are counted vary somewhat by family member. The chart below summarizes how family composition affects income determinations.

Summary of Income Included and Excluded by Person	
Live-in aides	Income from all sources is excluded [24 CFR 5.609(c)(5)].
Foster child or foster adult	Income from all sources is excluded [24 CFR 5.609(c)(2)].
Head, spouse, or cohead Other adult family members	All sources of income not specifically excluded by the regulations are included.
Children under 18 years of age	Employment income is excluded [24 CFR 5.609(c)(1)]. All other sources of income, except those specifically excluded by the regulations, are included.
Full-time students 18 years of age or older (not head, spouse, or cohead)	Employment income above \$480/year is excluded [24 CFR 5.609(c)(11)]. All other sources of income, except those specifically excluded by the regulations, are included.

Temporarily Absent Family Members

The income of family members approved to live in the unit will be counted, even if the family member is temporarily absent from the unit [HCV GB, p. 5-18].

PHA Policy

Generally an individual who is or is expected to be absent from the assisted unit for 30 consecutive days or less is considered temporarily absent and continues to be considered a family member. Generally an individual who is or is expected to be absent from the assisted unit for more than 30 consecutive days is considered permanently absent and no longer a family member. Exceptions to this general policy are discussed below.

Absent Students

PHA Policy

When someone who has been considered a family member attends school away from home and is residing in school provided housing such as a dorm the person will continue to be considered a family member unless information becomes available to the PHA indicating that the student has established a separate household or the family declares that the student has established a separate household.

Absences Due to Placement in Foster Care

Children temporarily absent from the home as a result of placement in foster care are considered members of the family [24 CFR 5.403].

PHA Policy

If a child has been placed in foster care, the PHA will verify with the appropriate agency whether and when the child is expected to be returned to the home. Unless the agency confirms that the child has been permanently removed from the home, the child will be counted as a family member.

Absent Head, Spouse, or Cohead

PHA Policy

An employed head, spouse, or cohead absent from the unit more than 30 consecutive days due to employment will continue to be considered a family member and any associated income will be counted as household income unless the household declares that the individual has permanently left the household.

Family Members Permanently Confined for Medical Reasons

If a family member is confined to a nursing home or hospital on a permanent basis, that person is no longer considered a family member and the income of that person is not counted [HCV GB, p. 5-22].

PHA Policy

The PHA will request verification of the family member's permanent absence from a responsible medical professional. If the responsible medical professional cannot provide a determination, the person will be considered temporarily absent. If the family certifies that the family member is confined on a permanent basis, they may present, and the PHA will consider any additional documentation or evidence.

When an individual who has been counted as a family member is determined permanently absent, the family is eligible for the medical expense deduction only if the remaining head, spouse, or cohead qualify as an elderly person or a person with disabilities.

Joint Custody of Dependents

PHA Policy

Dependents that are subject to a joint custody arrangement will be considered a member of the family, if they live with the applicant or participant family 51 percent or more of the time.

When more than one applicant or participant family is claiming the same dependents as family members, the family with primary custody at the time of the initial examination or reexamination will be able to claim the dependents. If there is a dispute about which family should claim them, the PHA will make the determination based on available documents such as court orders, or an IRS return showing which family has claimed the child for income tax purposes.

Caretakers for a Child

PHA Policy

The approval of a caretaker is at the owner and PHA's discretion and subject to the owner and PHA's screening criteria. If neither a parent nor a designated guardian remains in a household receiving HCV assistance, the PHA will take the following actions.

- (1) If a responsible agency has determined that another adult is to be brought into the assisted unit to care for a child for an indefinite period, the designated caretaker will not be considered a family member until a determination of custody or legal guardianship is made.
- (2) If a caretaker has assumed responsibility for a child without the involvement of a responsible agency or formal assignment of custody or legal guardianship, the caretaker will be treated as a visitor for 90 days. After the 90 days has elapsed, the caretaker will be considered a family member unless information is provided that would confirm that the caretaker's role is temporary. In such cases the PHA will extend the caretaker's status as an eligible visitor.
- (3) At any time that custody or guardianship legally has been awarded to a caretaker, the housing choice voucher will be transferred to the caretaker.
- (4) During any period that a caretaker is considered a visitor, the income of the caretaker is not counted in annual income and the caretaker does not qualify the family for any deductions from income.

6-I.C. ANTICIPATING ANNUAL INCOME

The PHA is required to count all income “anticipated to be received from a source outside the family during the 12-month period following admission or annual reexamination effective date” [24 CFR 5.609(a)(2)]. Policies related to anticipating annual income are provided below.

Basis of Annual Income Projection

The PHA generally will use current circumstances to determine anticipated income for the coming 12-month period. HUD authorizes the PHA to use other than current circumstances to anticipate income when:

- An imminent change in circumstances is expected [HCV GB, p. 5-17]
- It is not feasible to anticipate a level of income over a 12-month period (e.g., seasonal or cyclic income) [24 CFR 5.609(d)]
- The PHA believes that past income is the best available indicator of expected future income [24 CFR 5.609(d)]

PHAs are required to use HUD’s Enterprise Income Verification (EIV) system in its entirety as a third party source to verify employment and income information, and to reduce administrative subsidy payment errors in accordance with HUD administrative guidance [24 CFR 5.233(a)(2)].

HUD allows PHAs to use tenant-provided documents (pay stubs) to project income once EIV data has been received in such cases where the family does not dispute the EIV employer data and where the PHA does not determine it is necessary to obtain additional third-party data.

PHA Policy

When EIV is obtained and the family does not dispute the EIV employer data, the PHA will use current tenant-provided documents to project annual income. When the tenant-provided documents are pay stubs, the PHA will make every effort to obtain current and consecutive pay stubs dated within the last 60 days.

The PHA will obtain written and/or oral third-party verification in accordance with the verification requirements and policy in Chapter 7 in the following cases:

If EIV or other UIV data is not available,

If the family disputes the accuracy of the EIV employer data, and/or

If the PHA determines additional information is needed.

In such cases, the PHA will review and analyze current data to anticipate annual income. In all cases, the family file will be documented with a clear record of the reason for the decision, and a clear audit trail will be left as to how the PHA annualized projected income.

When the PHA cannot readily anticipate income based upon current circumstances (e.g., in the case of seasonal employment, unstable working hours, or suspected fraud), the PHA will review and analyze historical data for patterns of employment, paid benefits, and receipt of other income and use the results of this analysis to establish annual income.

Any time current circumstances are not used to project annual income, a clear rationale for the decision will be documented in the file. In all such cases the family may present information and documentation to the PHA to show why the historic pattern does not represent the family's anticipated income.

Known Changes in Income

If the PHA verifies an upcoming increase or decrease in income, annual income will be calculated by applying each income amount to the appropriate part of the 12-month period.

Example: An employer reports that a full-time employee who has been receiving \$8/hour will begin to receive \$8.25/hour in the eighth week after the effective date of the reexamination. In such a case the PHA would calculate annual income as follows: $(\$8/\text{hour} \times 40 \text{ hours} \times 7 \text{ weeks}) + (\$8.25 \times 40 \text{ hours} \times 45 \text{ weeks})$.

The family may present information that demonstrates that implementing a change before its effective date would create a hardship for the family. In such cases the PHA will calculate annual income using current circumstances and then require an interim reexamination when the change actually occurs. This requirement will be imposed even if the PHA's policy on reexaminations does not require interim reexaminations for other types of changes.

When tenant-provided third-party documents are used to anticipate annual income, they will be dated within the last 120 days of the effective date.

Projecting Income

In HUD's EIV webcast of January 2008, HUD made clear that PHAs are not to use EIV quarterly wages to project annual income.

6-I.D. EARNED INCOME

Types of Earned Income Included in Annual Income

Wages and Related Compensation

The full amount, before any payroll deductions, of wages and salaries, overtime pay, commissions, fees, tips and bonuses, and other compensation for personal services is included in annual income [24 CFR 5.609(b)(1)].

PHA Policy

For persons who regularly receive bonuses or commissions, the PHA will verify and then average amounts received for the two years preceding admission or reexamination. If only a one-year history is available, the PHA will use the prior year amounts. In either case the family may provide, and the PHA will consider, a credible justification for not using this history to anticipate future bonuses or commissions. If a new employee has not yet received any bonuses or commissions, the PHA will count only the amount estimated by the employer. The file will be documented appropriately.

Some Types of Military Pay

All regular pay, special pay and allowances of a member of the Armed Forces are counted [24 CFR 5.609(b)(8)] except for the special pay to a family member serving in the Armed Forces who is exposed to hostile fire [24 CFR 5.609(c)(7)].

Types of Earned Income Not Counted in Annual Income

Temporary, Nonrecurring, or Sporadic Income [24 CFR 5.609(c)(9)]

This type of income (including gifts) is not included in annual income. Sporadic income includes temporary payments from the U.S. Census Bureau for employment lasting no longer than 180 days [Notice PIH 2009-19].

PHA Policy

Sporadic income is income that is not received periodically and cannot be reliably predicted. For example, the income of an individual who works occasionally as a handyman would be considered sporadic if future work could not be anticipated and no historic, stable pattern of income existed.

Children's Earnings

Employment income earned by children (including foster children) under the age of 18 years is not included in annual income [24 CFR 5.609(c)(1)]. (See Eligibility chapter for a definition of *foster children*.)

Certain Earned Income of Full-Time Students

Earnings in excess of \$480 for each full-time student 18 years old or older (except for the head, spouse, or cohead) are not counted [24 CFR 5.609(c)(11)]. To be considered "full-time," a student must be considered "full-time" by an educational institution with a degree or certificate program [HCV GB, p. 5-29].

Income of a Live-in Aide

Income earned by a live-in aide, as defined in [24 CFR 5.403], is not included in annual income [24 CFR 5.609(c)(5)]. (See Eligibility chapter for a full discussion of live-in aides.)

Income Earned under Certain Federal Programs

Income from some federal programs is specifically excluded from consideration as income [24 CFR 5.609(c)(17)], including:

- Payments to volunteers under the Domestic Volunteer Services Act of 1973 (42 U.S.C. 5044(g), 5058)
- Awards under the federal work-study program (20 U.S.C. 1087 uu)
- Payments received from programs funded under Title V of the Older Americans Act of 1985 (42 U.S.C. 3056(f))
- Allowances, earnings, and payments to AmeriCorps participants under the National and Community Service Act of 1990 (42 U.S.C. 12637(d))
- Allowances, earnings, and payments to participants in programs funded under the Workforce Investment Act of 1998 (29 U.S.C. 2931)

Resident Service Stipend

Amounts received under a resident service stipend are not included in annual income. A resident service stipend is a modest amount (not to exceed \$200 per individual per month) received by a resident for performing a service for the PHA or owner, on a part-time basis, that enhances the quality of life in the development. Such services may include, but are not limited to, fire patrol, hall monitoring, lawn maintenance, resident initiatives coordination, and serving as a member of the PHA's governing board. No resident may receive more than one such stipend during the same period of time [24 CFR 5.600(c)(8)(iv)].

State and Local Employment Training Programs

Incremental earnings and benefits to any family member resulting from participation in qualifying state or local employment training programs (including training programs not affiliated with a local government) and training of a family member as resident management staff are excluded from annual income. Amounts excluded by this provision must be received under employment training programs with clearly defined goals and objectives and are excluded only for the period during which the family member participates in the training program [24 CFR 5.609(c)(8)(v)].

PHA Policy

The PHA defines *training program* as “a learning process with goals and objectives, generally having a variety of components, and taking place in a series of sessions over a period to time. It is designed to lead to a higher level of proficiency, and it enhances the individual’s ability to obtain employment. It may have performance standards to measure proficiency. Training may include, but is not limited to: (1) classroom training in a specific occupational skill, (2) on-the-job training with wages subsidized by the program, or (3) basic education” [expired Notice PIH 98-2, p. 3].

The PHA defines *incremental earnings and benefits* as the difference between: (1) the total amount of welfare assistance and earnings of a family member prior to enrollment in a training program, and (2) the total amount of welfare assistance and earnings of the family member after enrollment in the program [expired Notice PIH 98-2, pp. 3–4].

In calculating the incremental difference, the PHA will use as the pre-enrollment income the total annualized amount of the family member’s welfare assistance and earnings reported on the family’s most recently completed HUD-50058.

End of participation in a training program must be reported in accordance with the PHA’s interim reporting requirements.

HUD-Funded Training Programs

Amounts received under training programs funded in whole or in part by HUD [24 CFR 5.609(c)(8)(i)] are excluded from annual income. Eligible sources of funding for the training include operating subsidy, Section 8 administrative fees, and modernization, Community Development Block Grant (CDBG), HOME program, and other grant funds received from HUD.

PHA Policy

To qualify as a training program, the program must meet the definition of *training program* provided above for state and local employment training programs.

Earned Income Tax Credit

Earned income tax credit (EITC) refund payments received on or after January 1, 1991 (26 U.S.C. 32(j)), are excluded from annual income [24 CFR 5.609(c)(17)]. Although many families receive the EITC annually when they file taxes, an EITC can also be received throughout the year. The prorated share of the annual EITC is included in the employee's payroll check.

Earned Income Disallowance

The earned income disallowance for persons with disabilities is discussed in section 6-I.E below.

6-I.E. EARNED INCOME DISALLOWANCE FOR PERSONS WITH DISABILITIES [24 CFR 5.617]

The earned income disallowance (EID) encourages people with disabilities to enter the work force by not including the full value of increases in earned income for a period of time. The full text of 24 CFR 5.617 is included as Exhibit 6-4 at the end of this chapter. Eligibility criteria and limitations on the disallowance are summarized below.

Eligibility

This disallowance applies only to individuals in families already participating in the HCV program (not at initial examination). To qualify, the family must experience an increase in annual income that is the result of one of the following events:

- Employment of a family member who is a person with disabilities and who was previously unemployed for one or more years prior to employment. *Previously unemployed* includes a person who annually has earned not more than the minimum wage applicable to the community multiplied by 500 hours. The applicable minimum wage is the federal minimum wage unless there is a higher state or local minimum wage.
- Increased earnings by a family member who is a person with disabilities and whose earnings increase during participation in an economic self-sufficiency or job-training program. A self-sufficiency program includes a program designed to encourage, assist, train, or facilitate the economic independence of HUD-assisted families or to provide work to such families [24 CFR 5.603(b)].
- New employment or increased earnings by a family member who is a person with disabilities and who has received benefits or services under Temporary Assistance for Needy Families (TANF) or any other state program funded under Part A of Title IV of the Social Security Act within the past six months. If the benefits are received in the form of monthly maintenance, there is no minimum amount. If the benefits or services are received in a form other than monthly maintenance, such as one-time payments, wage subsidies, or transportation assistance, the total amount received over the six-month period must be at least \$500.

Calculation of the Disallowance

Calculation of the earned income disallowance for an eligible member of a qualified family begins with a comparison of the member's current income with his or her "prior income."

PHA Policy

The PHA defines *prior income*, or *prequalifying income*, as the family member's last certified income prior to qualifying for the EID.

The family member's prior, or prequalifying, income remains constant (as a baseline) throughout the period that he or she is participating in the EID.

Initial 12-Month Exclusion

During the initial 12-month exclusion period, the full amount (100 percent) of any increase in income attributable to new employment or increased earnings is excluded. The 12 months are cumulative and need not be consecutive.

PHA Policy

The initial EID exclusion period will begin on the first of the month following the date an eligible member of a qualified family is first employed or first experiences an increase in earnings.

Second 12-Month Exclusion and Phase-In

During the second 12-month exclusion period, the exclusion is reduced to half (50 percent) of any increase in income attributable to employment or increased earnings. The 12 months are cumulative and need not be consecutive.

Lifetime Limitation

The EID has a four-year (48-month) lifetime maximum. The four-year eligibility period begins at the same time that the initial exclusion period begins and ends 48 months later. The one-time eligibility for the EID applies even if the eligible individual begins to receive assistance from another housing agency, if the individual moves between public housing and Section 8 assistance, or if there are breaks in assistance.

PHA Policy

During the 48-month eligibility period, the PHA will schedule and conduct an interim reexamination each time there is a change in the family member's annual income that affects or is affected by the EID (e.g., when the family member's income falls to a level at or below his/her prequalifying income, when one of the exclusion periods ends, and at the end of the lifetime maximum eligibility period).

6-I.F. BUSINESS INCOME [24 CFR 5.609(b)(2)]

Annual income includes “the net income from the operation of a business or profession. Expenditures for business expansion or amortization of capital indebtedness shall not be used as deductions in determining net income. An allowance for depreciation of assets used in a business or profession may be deducted, based on straight line depreciation, as provided in Internal Revenue Service regulations. Any withdrawal of cash or assets from the operation of a business or profession will be included in income, except to the extent the withdrawal is reimbursement of cash or assets invested in the operation by the family” [24 CFR 5.609(b)(2)].

Business Expenses

Net income is “gross income less business expense” [HCV GB, p. 5-19].

PHA Policy

To determine business expenses that may be deducted from gross income, the PHA will use current applicable Internal Revenue Service (IRS) rules for determining allowable business expenses [see IRS Publication 535], unless a topic is addressed by HUD regulations or guidance as described below.

Business Expansion

HUD regulations do not permit the PHA to deduct from gross income expenses for business expansion.

PHA Policy

Business expansion is defined as any capital expenditures made to add new business activities, to expand current facilities, or to operate the business in additional locations. For example, purchase of a street sweeper by a construction business for the purpose of adding street cleaning to the services offered by the business would be considered a business expansion. Similarly, the purchase of a property by a hair care business to open at a second location would be considered a business expansion.

Capital Indebtedness

HUD regulations do not permit the PHA to deduct from gross income the amortization of capital indebtedness.

PHA Policy

Capital indebtedness is defined as the principal portion of the payment on a capital asset such as land, buildings, and machinery. This means the PHA will allow as a business expense interest, but not principal, paid on capital indebtedness.

Negative Business Income

If the net income from a business is negative, no business income will be included in annual income; a negative amount will not be used to offset other family income.

Withdrawal of Cash or Assets from a Business

HUD regulations require the PHA to include in annual income the withdrawal of cash or assets from the operation of a business or profession unless the withdrawal reimburses a family member for cash or assets invested in the business by the family.

PHA Policy

Acceptable investments in a business include cash loans and contributions of assets or equipment. For example, if a member of an assisted family provided an up-front loan of \$2,000 to help a business get started, the PHA will not count as income any withdrawals from the business up to the amount of this loan until the loan has been repaid. Investments do not include the value of labor contributed to the business without compensation.

Co-owned Businesses

PHA Policy

If a business is co-owned with someone outside the family, the family must document the share of the business it owns. If the family's share of the income is lower than its share of ownership, the family must document the reasons for the difference.

6-I.G. ASSETS [24 CFR 5.609(b)(3) and 24 CFR 5.603(b)]

Overview

There is no asset limitation for participation in the HCV program. However, HUD requires that the PHA include in annual income the anticipated “interest, dividends, and other net income of any kind from real or personal property” [24 CFR 5.609(b)(3)]. This section discusses how the income from various types of assets is determined. For most types of assets, the PHA must determine the value of the asset in order to compute income from the asset. Therefore, for each asset type, this section discusses:

- How the value of the asset will be determined
- How income from the asset will be calculated

Exhibit 6-1 provides the regulatory requirements for calculating income from assets [24 CFR 5.609(b)(3)], and Exhibit 6-3 provides the regulatory definition of *net family assets*. This section begins with a discussion of general policies related to assets and then provides HUD rules and PHA policies related to each type of asset.

General Policies

Income from Assets

The PHA generally will use current circumstances to determine both the value of an asset and the anticipated income from the asset. As is true for all sources of income, HUD authorizes the PHA to use other than current circumstances to anticipate income when (1) an imminent change in circumstances is expected (2) it is not feasible to anticipate a level of income over 12 months or (3) the PHA believes that past income is the best indicator of anticipated income. For example, if a family member owns real property that typically receives rental income but the property is currently vacant, the PHA can take into consideration past rental income along with the prospects of obtaining a new tenant.

PHA Policy

Anytime current circumstances are not used to determine asset income, a clear rationale for the decision will be documented in the file. In such cases the family may present information and documentation to the PHA to show why the asset income determination does not represent the family’s anticipated asset income.

Valuing Assets

The calculation of asset income sometimes requires the PHA to make a distinction between an asset's market value and its cash value.

- The market value of an asset is its worth in the market (e.g., the amount a buyer would pay for real estate or the total value of an investment account).
- The cash value of an asset is its market value less all reasonable amounts that would be incurred when converting the asset to cash.

PHA Policy

Reasonable costs that would be incurred when disposing of an asset include, but are not limited to, penalties for premature withdrawal, broker and legal fees, and settlement costs incurred in real estate transactions [HCV GB, p. 5-28].

Lump-Sum Receipts

Payments that are received in a single lump sum, such as inheritances, capital gains, lottery winnings, insurance settlements, and proceeds from the sale of property, are generally considered assets, not income. However, such lump-sum receipts are counted as assets only if they are retained by a family in a form recognizable as an asset (e.g., deposited in a savings or checking account) [RHIIP FAQs]. (For a discussion of lump-sum payments that represent the delayed start of a periodic payment, most of which are counted as income, see sections 6-I.H and 6-I.I.)

Imputing Income from Assets [24 CFR 5.609(b)(3), Notice PIH 2012-29]

When net family assets are \$5,000 or less, the PHA will include in annual income the actual income anticipated to be derived from the assets. When the family has net family assets in excess of \$5,000, the PHA will include in annual income the greater of (1) the actual income derived from the assets or (2) the imputed income. Imputed income from assets is calculated by multiplying the total cash value of all family assets by an average passbook savings rate as determined by the PHA.

- Note: The HUD field office no longer provides an interest rate for imputed asset income. The “safe harbor” is now for the PHA to establish a passbook rate within 0.75 percent of a national average.
- The PHA must review its passbook rate annually to ensure that it remains within 0.75 percent of the national average.

PHA Policy

The PHA will initially set the imputed asset passbook rate at the national rate established by the Federal Deposit Insurance Corporation (FDIC).

The PHA will review the passbook rate annually in order to be effective January 1 of each year. The rate will not be adjusted unless the current PHA rate is no longer within 0.75 percent of the national rate. If it is no longer within 0.75 percent of the national rate, the passbook rate will be set at the current national rate.

Determining Actual Anticipated Income from Assets

It may or may not be necessary for the PHA to use the value of an asset to compute the actual anticipated income from the asset. When the value is required to compute the anticipated income from an asset, the market value of the asset is used. For example, if the asset is a property for which a family receives rental income, the anticipated income is determined by annualizing the actual monthly rental amount received for the property; it is not based on the property's market value. However, if the asset is a savings account, the anticipated income is determined by multiplying the market value of the account by the interest rate on the account.

Withdrawal of Cash or Liquidation of Investments

Any withdrawal of cash or assets from an investment will be included in income except to the extent that the withdrawal reimburses amounts invested by the family. For example, when a family member retires, the amount received by the family from a retirement investment plan is not counted as income until the family has received payments equal to the amount the family member deposited into the retirement investment plan.

Jointly Owned Assets

The regulation at 24 CFR 5.609(a)(4) specifies that annual income includes "amounts derived (during the 12-month period) from assets to which any member of the family has access."

PHA Policy

If an asset is owned by more than one person and any family member has unrestricted access to the asset, the PHA will count the full value of the asset. A family member has unrestricted access to an asset when he or she can legally dispose of the asset without the consent of any of the other owners.

If an asset is owned by more than one person, including a family member, but the family member does not have unrestricted access to the asset, the PHA will prorate the asset according to the percentage of ownership. If no percentage is specified or provided for by state or local law, the PHA will prorate the asset evenly among all owners.

Assets Disposed Of for Less than Fair Market Value [24 CFR 5.603(b)]

HUD regulations require the PHA to count as a current asset any business or family asset that was disposed of for less than fair market value during the two years prior to the effective date of the examination/reexamination, except as noted below.

Minimum Threshold

The *HVC Guidebook* permits the PHA to set a threshold below which assets disposed of for less than fair market value will not be counted [HCV GB, p. 5-27].

PHA Policy

The PHA has set the minimum threshold of \$0 and will review all asset disposal.

Separation or Divorce

The regulation also specifies that assets are not considered disposed of for less than fair market value if they are disposed of as part of a separation or divorce settlement and the applicant or tenant receives important consideration not measurable in dollar terms.

PHA Policy

All assets disposed of as part of a separation or divorce settlement will be considered assets for which important consideration not measurable in monetary terms has been received. In order to qualify for this exemption, a family member must be subject to a formal separation or divorce settlement agreement established through arbitration, mediation, or court order.

Foreclosure or Bankruptcy

Assets are not considered disposed of for less than fair market value when the disposition is the result of a foreclosure or bankruptcy sale.

Family Declaration

PHA Policy

Families must sign a declaration form at initial certification and each annual recertification identifying all assets that have been disposed of for less than fair market value or declaring that no assets have been disposed of for less than fair market value. The PHA may verify the value of the assets disposed of if other information available to the PHA does not appear to agree with the information reported by the family.

Types of Assets

Checking and Savings Accounts

For regular checking accounts and savings accounts, *cash value* has the same meaning as *market value*. If a checking account does not bear interest, the anticipated income from the account is zero.

PHA Policy

In determining the value of a checking account, the PHA will use the current balance.

In determining the value of a savings account, the PHA will use the current balance.

In determining the anticipated income from an interest-bearing checking or savings account, the PHA will multiply the value of the account by the current rate of interest paid on the account.

Investment Accounts Such as Stocks, Bonds, Saving Certificates, and Money Market Funds

Interest or dividends earned by investment accounts are counted as actual income from assets even when the earnings are reinvested. The cash value of such an asset is determined by deducting from the market value any broker fees, penalties for early withdrawal, or other costs of converting the asset to cash.

PHA Policy

In determining the market value of an investment account, the PHA will use the value of the account on the most recent investment report.

How anticipated income from an investment account will be calculated depends on whether the rate of return is known. For assets that are held in an investment account with a known rate of return (e.g., savings certificates), asset income will be calculated based on that known rate (market value multiplied by rate of earnings). When the anticipated rate of return is not known (e.g., stocks), the PHA will calculate asset income based on the earnings for the most recent reporting period.

Equity in Real Property or Other Capital Investments

Equity (cash value) in a property or other capital asset is the estimated current market value of the asset less the unpaid balance on all loans secured by the asset and reasonable costs (such as broker fees) that would be incurred in selling the asset [HCV GB, p. 5-25].

PHA Policy

In determining the equity, the PHA will determine market value by using the most recent assessed value.

The PHA will first use the payoff amount for the loan (mortgage) as the unpaid balance to calculate equity. If the payoff amount is not available, the PHA will use the basic loan balance information to deduct from the market value in the equity calculation.

Equity in real property and other capital investments is considered in the calculation of asset income **except** for the following types of assets:

- Equity accounts in HUD homeownership programs [24 CFR 5.603(b)]
- The value of a home currently being purchased with assistance under the HCV program Homeownership Option for the first 10 years after the purchase date of the home [24 CFR 5.603(b), Notice PIH 2012-3]
- Equity in owner-occupied cooperatives and manufactured homes in which the family lives [HCV GB, p. 5-25]
- Equity in real property when a family member's main occupation is real estate [HCV GB, p. 5-25]. This real estate is considered a business asset, and income related to this asset will be calculated as described in section 6-I.F.
- Interests in Indian Trust lands [24 CFR 5.603(b)]
- Real property and capital assets that are part of an active business or farming operation [HCV GB, p. 5-25]

The PHA must also deduct from the equity the reasonable costs for converting the asset to cash. Using the formula for calculating equity specified above, the net cash value of real property is the market value of the loan (mortgage) minus the expenses to convert to cash [Notice PIH 2012-3].

PHA Policy

For the purposes of calculating expenses to convert to cash for real property, the PHA will use ten percent of the market value of the home.

A family may have real property as an asset in two ways: (1) owning the property itself and (2) holding a mortgage or deed of trust on the property. In the case of a property owned by a family member, the anticipated asset income generally will be in the form of rent or other payment for the use of the property. If the property generates no income, actual anticipated income from the asset will be zero.

In the case of a mortgage or deed of trust held by a family member, the outstanding balance (unpaid principal) is the cash value of the asset. The interest portion only of payments made to the family in accordance with the terms of the mortgage or deed of trust is counted as anticipated asset income.

PHA Policy

In the case of capital investments owned jointly with others not living in a family's unit, a prorated share of the property's cash value will be counted as an asset unless the PHA determines that the family receives no income from the property and is unable to sell or otherwise convert the asset to cash.

Trusts

A *trust* is a legal arrangement generally regulated by state law in which one party (the creator or grantor) transfers property to a second party (the trustee) who holds the property for the benefit of one or more third parties (the beneficiaries).

Revocable Trusts

If any member of a family has the right to withdraw the funds in a trust, the value of the trust is considered an asset [HCV GB, p. 5-25]. Any income earned as a result of investment of trust funds is counted as actual asset income, whether the income is paid to the family or deposited in the trust.

Nonrevocable Trusts

In cases where a trust is not revocable by, or under the control of, any member of a family, the value of the trust fund is not considered an asset. However, any income distributed to the family from such a trust is counted as a periodic payment or a lump-sum receipt, as appropriate [24 CFR 5.603(b)]. (Periodic payments are covered in section 6-I.H. Lump-sum receipts are discussed earlier in this section.)

Retirement Accounts

Company Retirement/Pension Accounts

In order to correctly include or exclude as an asset any amount held in a company retirement or pension account by an employed person, the PHA must know whether the money is accessible before retirement [HCV GB, p. 5-26].

While a family member is employed, only the amount the family member can withdraw without retiring or terminating employment is counted as an asset [HCV GB, p. 5-26].

After a family member retires or terminates employment, any amount distributed to the family member is counted as a periodic payment or a lump-sum receipt, as appropriate [HCV GB, p. 5-26], except to the extent that it represents funds invested in the account by the family member. (For more on periodic payments, see section 6-I.H.) The balance in the account is counted as an asset only if it remains accessible to the family member.

IRA, Keogh, and Similar Retirement Savings Accounts

IRA, Keogh, and similar retirement savings accounts are counted as assets even though early withdrawal would result in a penalty [HCV GB, p. 5-25].

Personal Property

Personal property held as an investment, such as gems, jewelry, coin collections, antique cars, etc., is considered an asset [HCV GB, p. 5-25].

PHA Policy

In determining the value of personal property held as an investment, the PHA will use the family's estimate of the value. The PHA may obtain an appraisal to confirm the value of the asset if there is reason to believe that the family's estimated value is off by \$50 or more. The family must cooperate with the appraiser, but cannot be charged any costs related to the appraisal.

Generally, personal property held as an investment generates no income until it is disposed of. If regular income is generated (e.g., income from renting the personal property), the amount that is expected to be earned in the coming year is counted as actual income from the asset.

Necessary items of personal property are not considered assets [24 CFR 5.603(b)].

PHA Policy

Necessary personal property consists of only those items not held as an investment, and may include clothing, furniture, household furnishings, jewelry, and vehicles, including those specially equipped for persons with disabilities.

Life Insurance

The cash value of a life insurance policy available to a family member before death, such as a whole life or universal life policy, is included in the calculation of the value of the family's assets [HCV GB 5-25]. The cash value is the surrender value. If such a policy earns dividends or interest that the family could elect to receive, the anticipated amount of dividends or interest is counted as income from the asset whether or not the family actually receives it.

6-I.H. PERIODIC PAYMENTS

Periodic payments are forms of income received on a regular basis. HUD regulations specify periodic payments that are and are not included in annual income.

Periodic Payments Included in Annual Income

- Periodic payments from sources such as social security, unemployment and welfare assistance, annuities, insurance policies, retirement funds, and pensions. However, periodic payments from retirement accounts, annuities, and similar forms of investments are counted only after they exceed the amount contributed by the family [24 CFR 5.609(b)(4) and (b)(3)].
- Disability or death benefits and lottery receipts paid periodically, rather than in a single lump sum [24 CFR 5.609(b)(4) and HCV, p. 5-14].

Lump-Sum Payments for the Delayed Start of a Periodic Payment

Most lump-sums received as a result of delays in processing periodic payments, such as unemployment or welfare assistance, are counted as income. However, lump-sum receipts for the delayed start of periodic social security or supplemental security income (SSI) payments are not counted as income. Additionally, any deferred disability benefits that are received in a lump-sum or in prospective monthly amounts from the Department of Veterans Affairs are to be excluded from annual income [24 CFR 5.609(c)(14)].

PHA Policy

When a delayed-start payment is received and reported during the period in which the PHA is processing an annual reexamination, the PHA will adjust the family share and PHA subsidy retroactively for the period the payment was intended to cover. The family may pay in full any amount due or request to enter into a repayment agreement with the PHA.

Treatment of Overpayment Deductions from Social Security Benefits

The PHA must make a special calculation of annual income when the Social Security Administration (SSA) overpays an individual, resulting in a withholding or deduction from his or her benefit amount until the overpayment is paid in full. The amount and duration of the withholding will vary depending on the amount of the overpayment and the percent of the benefit rate withheld. Regardless of the amount withheld or the length of the withholding period, the PHA must use the reduced benefit amount after deducting only the amount of the overpayment withholding from the gross benefit amount [Notice PIH 2012-10].

Periodic Payments Excluded from Annual Income

- Payments received for the care of foster children or foster adults (usually persons with disabilities, unrelated to the assisted family, who are unable to live alone) [24 CFR 5.609(c)(2)]. Kinship guardianship assistance payments (Kin-GAP) and other similar guardianship payments are treated the same as foster care payments and are likewise excluded from annual income [Notice PIH 2012-1].

PHA Policy

The PHA will exclude payments for the care of foster children and foster adults only if the care is provided through an official arrangement with a local welfare agency [HCV GB, p. 5-18].

- Amounts paid by a state agency to a family with a member who has a developmental disability and is living at home to offset the cost of services and equipment needed to keep the developmentally disabled family member at home [24 CFR 5.609(c)(16)].
- Amounts received under the Low-Income Home Energy Assistance Program (42 U.S.C. 1626(c)) [24 CFR 5.609(c)(17)].
- Amounts received under the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858q) [24 CFR 5.609(c)(17)].
- Earned Income Tax Credit (EITC) refund payments (26 U.S.C. 32(j)) [24 CFR 5.609(c)(17)].
Note: EITC may be paid periodically if the family elects to receive the amount due as part of payroll payments from an employer.
- Lump-sums received as a result of delays in processing Social Security and SSI payments (see section 6-I.H.) [24 CFR 5.609(c)(14)].
- Lump-sums or prospective monthly amounts received as deferred disability benefits from the Department of Veterans Affairs (VA) [24 CFR 5.609(c)(14)].

6-I.I. PAYMENTS IN LIEU OF EARNINGS

Payments in lieu of earnings, such as unemployment and disability compensation, worker's compensation, and severance pay, are counted as income [24 CFR 5.609(b)(5)] if they are received either in the form of periodic payments or in the form of a lump-sum amount or prospective monthly amounts for the delayed start of a periodic payment. If they are received in a one-time lump sum (as a settlement, for instance), they are treated as lump-sum receipts [24 CFR 5.609(c)(3)]. (See also the discussion of periodic payments in section 6-I.H and the discussion of lump-sum receipts in section 6-I.G.)

6-I.J. WELFARE ASSISTANCE

Overview

Welfare assistance is counted in annual income. Welfare assistance includes Temporary Assistance for Needy Families (TANF) and any payments to individuals or families based on need that are made under programs funded separately or jointly by federal, state, or local governments [24 CFR 5.603(b)].

Sanctions Resulting in the Reduction of Welfare Benefits [24 CFR 5.615]

The PHA must make a special calculation of annual income when the welfare agency imposes certain sanctions on certain families. The full text of the regulation at 24 CFR 5.615 is provided as Exhibit 6-5. The requirements are summarized below. This rule applies only if a family was receiving HCV assistance at the time the sanction was imposed.

Covered Families

The families covered by 24 CFR 5.615 are those “who receive welfare assistance or other public assistance benefits (‘welfare benefits’) from a State or other public agency (‘welfare agency’) under a program for which Federal, State or local law requires that a member of the family must participate in an economic self-sufficiency program as a condition for such assistance” [24 CFR 5.615(b)]

Imputed Income

When a welfare agency imposes a sanction that reduces a family’s welfare income because the family commits fraud or fails to comply with the agency’s economic self-sufficiency program or work activities requirement, the PHA must include in annual income “imputed” welfare income. The PHA must request that the welfare agency provide the reason for the reduction of benefits and the amount of the reduction of benefits. The imputed welfare income is the amount that the benefits were reduced as a result of the sanction.

This requirement does not apply to reductions in welfare benefits: (1) at the expiration of the lifetime or other time limit on the payment of welfare benefits, (2) if a family member is unable to find employment even though the family member has complied with the welfare agency economic self-sufficiency or work activities requirements, or (3) because a family member has not complied with other welfare agency requirements [24 CFR 5.615(b)(2)].

Offsets

The amount of the imputed welfare income is offset by the amount of additional income the family begins to receive after the sanction is imposed. When the additional income equals or exceeds the imputed welfare income, the imputed income is reduced to zero [24 CFR 5.615(c)(4)].

6-I.K. PERIODIC AND DETERMINABLE ALLOWANCES [24 CFR 5.609(b)(7)]

Annual income includes periodic and determinable allowances, such as alimony and child support payments, and regular contributions or gifts received from organizations or from persons not residing with an assisted family.

Alimony and Child Support

The PHA must count alimony or child support amounts awarded as part of a divorce or separation agreement.

PHA Policy

The PHA will count court-awarded amounts for alimony and child support unless the PHA verifies that: (1) the payments are not being made, and (2) the family has made reasonable efforts to collect amounts due, including filing with courts or agencies responsible for enforcing payments [HCV GB, pp. 5-23 and 5-47].

Families who do not have court-awarded alimony and child support awards are not required to seek a court award and are not required to take independent legal action to obtain collection.

Regular Contributions or Gifts

The PHA must count as income regular monetary and nonmonetary contributions or gifts from persons not residing with an assisted family [24 CFR 5.609(b)(7)]. Temporary, nonrecurring, or sporadic income and gifts are not counted [24 CFR 5.609(c)(9)].

PHA Policy

Examples of regular contributions include: (1) regular payment of a family's bills (e.g., utilities, telephone, rent, credit cards, and car payments), (2) cash or other liquid assets provided to any family member on a regular basis, and (3) "in-kind" contributions such as groceries and clothing provided to a family on a regular basis.

Nonmonetary contributions will be valued at the cost of purchasing the items, as determined by the PHA. For contributions that may vary from month to month (e.g., utility payments), the PHA will include an average amount based upon past history.

6-I.L. STUDENT FINANCIAL ASSISTANCE [24 CFR 5.609(b)(9) and FR 5/20/14]

In 2005, Congress passed a law (for Section 8 programs only) requiring that certain student financial assistance be included in annual income. Prior to that, the full amount of student financial assistance was excluded. For some students, the full exclusion still applies.

Student Financial Assistance Included in Annual Income [24 CFR 5.609(b)(9) and FR 4/10/06]

The regulation requiring the inclusion of certain student financial assistance applies only to students who satisfy all of the following conditions:

- They are enrolled in an institution of higher education, as defined under the Higher Education Act (HEA) of 1965.
- They are seeking or receiving Section 8 assistance on their own—that is, apart from their parents—through the HCV program, the project-based certificate program, the project-based voucher program, or the moderate rehabilitation program.
- They are under 24 years of age **OR** they have no dependent children.

For students who satisfy these three conditions, any financial assistance in excess of tuition and any other required fees and charges received: (1) under the 1965 HEA, (2) from a private source, or (3) from an institution of higher education, as defined under the 1965 HEA, must be included in annual income.

To determine annual income in accordance with the above requirements, the PHA will use the definitions of *dependent child*, *institution of higher education*, and *parents* in section 3-II.E, along with the following definitions [FR 4/10/06, pp. 18148-18150]:

- *Assistance under the Higher Education Act of 1965* includes Pell Grants, Federal Supplement Educational Opportunity Grants, Academic Achievement Incentive Scholarships, State Assistance under the Leveraging Educational Assistance Partnership Program, the Robert G. Byrd Honors Scholarship Program, and Federal Work Study programs.
- *Assistance from private sources* means assistance from nongovernmental sources, including parents, guardians, and other persons not residing with the student in an HCV assisted unit.
- *Tuition* will have the meaning given this term by the institution of higher education in which the student is enrolled and will include any other fees and charges required by the institution for enrollment [FR 5/20/14, p. 28939].

Student Financial Assistance Excluded from Annual Income [24 CFR 5.609(c)(6)]

Any student financial assistance not subject to inclusion under 24 CFR 5.609(b)(9) is fully excluded from annual income under 24 CFR 5.609(c)(6), whether it is paid directly to the student or to the educational institution the student is attending. This includes any financial assistance received by:

- Students residing with parents who are seeking or receiving Section 8 assistance
- Students who are enrolled in an educational institution that does **not** meet the 1965 HEA definition of *institution of higher education*
- Students who are over 23 **AND** have at least one dependent child, as defined in section 3-II.E
- Students who are receiving financial assistance through a governmental program not authorized under the 1965 HEA.

6-I.M. ADDITIONAL EXCLUSIONS FROM ANNUAL INCOME

Other exclusions contained in 24 CFR 5.609(c) and updated by FR Notice 5/20/14 that have not been discussed earlier in this chapter include the following:

- Reimbursement of medical expenses [24 CFR 5.609(c)(4)]
- Amounts received by participants in other publicly assisted programs which are specifically for or in reimbursement of out-of-pocket expenses incurred and which are made solely to allow participation in a specific program [24 CFR 5.609(c)(8)(iii)]
- Amounts received by a person with a disability that are disregarded for a limited time for purposes of Supplemental Security Income eligibility and benefits because they are set aside for use under a Plan to Attain Self-Sufficiency (PASS) [(24 CFR 5.609(c)(8)(ii)]
- Reparation payments paid by a foreign government pursuant to claims filed under the laws of that government by persons who were persecuted during the Nazi era [24 CFR 5.609(c)(10)]
- Adoption assistance payments in excess of \$480 per adopted child [24 CFR 5.609(c)(12)]
- Refunds or rebates on property taxes paid on the dwelling unit [24 CFR 5.609(c)(15)]
- Amounts paid by a state agency to a family with a member who has a developmental disability and is living at home to offset the cost of services and equipment needed to keep the developmentally disabled family member at home [24 CFR 5.609(c)(16)]
- Amounts specifically excluded by any other federal statute [24 CFR 5.609(c)(17), FR Notice 5/20/14]. HUD publishes an updated list of these exclusions periodically. It includes:
 - (a) The value of the allotment provided to an eligible household under the Food Stamp Act of 1977 (7 U.S.C. 2017 (b))
 - (b) Benefits under Section 1780 of the School Lunch Act and Child Nutrition Act of 1966, including WIC
 - (c) Payments to volunteers under the Domestic Volunteer Services Act of 1973 (42 U.S.C. 5044(g), 5058)
 - (d) Payments received under the Alaska Native Claims Settlement Act (43 U.S.C. 1626(c))
 - (e) Income derived from certain submarginal land of the United States that is held in trust for certain Indian tribes (25 U.S.C. 459e)
 - (f) Payments or allowances made under the Department of Health and Human Services' Low-Income Home Energy Assistance Program (42 U.S.C. 8624(f))
 - (g) Payments received under programs funded in whole or in part under the Workforce Investment Act of 1998 (29 U.S.C. 2931)
 - (h) Deferred disability benefits from the Department of Veterans Affairs, whether received as a lump sum or in monthly prospective amounts
 - (i) Income derived from the disposition of funds to the Grand River Band of Ottawa Indians (Pub. L. 94-540, 90 Stat. 2503-04)

- (j) Payments, funds, or distributions authorized, established, or directed by the Seneca Nation Settlement Act of 1990 (25 U.S.C. 1774f(b))
- (k) A lump sum or periodic payment received by an individual Indian pursuant to the Class Action Settlement Agreement in the United States District Court case entitled *Elouise Cobell et al. v. Ken Salazar et al.*, for a period of one year from the time of receipt of that payment as provided in the Claims Resolution Act of 2010
- (l) The first \$2,000 of per capita shares received from judgment funds awarded by the Indian Claims Commission or the U. S. Claims Court, the interests of individual Indians in trust or restricted lands, including the first \$2,000 per year of income received by individual Indians from funds derived from interests held in such trust or restricted lands (25 U.S.C. 1407-1408)
- (m) Benefits under the Indian Veterans Housing Opportunity Act of 2010 (only applies to Native American housing programs)
- (n) Payments received from programs funded under Title V of the Older Americans Act of 1985 (42 U.S.C. 3056(f))
- (o) Payments received on or after January 1, 1989, from the Agent Orange Settlement Fund or any other fund established pursuant to the settlement in *In Re Agent Orange* product liability litigation, M.D.L. No. 381 (E.D.N.Y.)
- (p) Payments received under 38 U.S.C. 1833(c) to children of Vietnam veterans born with spinal bifida, children of women Vietnam veterans born with certain birth defects, and children of certain Korean service veterans born with spinal bifida
- (q) Payments received under the Maine Indian Claims Settlement Act of 1980 (25 U.S.C. 1721)
- (r) The value of any child care provided or arranged (or any amount received as payment for such care or reimbursement for costs incurred for such care) under the Child Care and Development Block Grant Act of 1990 (42 U.S.C. 9858q)
- (s) Earned income tax credit (EITC) refund payments received on or after January 1, 1991 (26 U.S.C. 32(j))
- (t) Payments by the Indian Claims Commission to the Confederated Tribes and Bands of Yakima Indian Nation or the Apache Tribe of Mescalero Reservation (Pub. L. 95-433)
- (u) Amounts of scholarships funded under Title IV of the Higher Education Act of 1965j, including awards under federal work-study programs or under the Bureau of Indian Affairs student assistance programs (20 U.S.C. 1087uu). For Section 8 programs, the exception found in § 237 of Public Law 109-249 applies and requires that the amount of financial assistance in excess of tuition and mandatory fees shall be considered income in accordance with the provisions codified at 24 CFR 5.609(b)(9), except for those persons with disabilities as defined by 42 U.S.C. 1437a(b)(3)(E) (Pub. L. 109-249) (See Section 6-I.L. for exceptions.)
- (v) Allowances, earnings and payments to AmeriCorps participants under the National and Community Service Act of 1990 (42 U.S.C. 12637(d))

- (w) Any amount of crime victim compensation (under the Victims of Crime Act) received through crime victim assistance (or payment or reimbursement of the cost of such assistance) as determined under the Victims of Crime Act because of the commission of a crime against the applicant under the Victims of Crime Act (42 U.S.C. 10602)
- (x) Any amounts in an "individual development account" as provided by the Assets for Independence Act, as amended in 2002
- (y) Payments made from the proceeds of Indian tribal trust cases as described in Notice PIH 2013-30, "Exclusion from Income of Payments under Recent Tribal Trust Settlements" (25 U.S.C. 117b(a))
- (z) Major disaster and emergency assistance received under the Robert T. Stafford Disaster Relief and Emergency Assistance Act and comparable disaster assistance provided by states, local governments, and disaster assistance organizations

PART II: ADJUSTED INCOME

6-II.A. INTRODUCTION

Overview

HUD regulations require PHAs to deduct from annual income any of five mandatory deductions for which a family qualifies. The resulting amount is the family's adjusted income. Mandatory deductions are found in 24 CFR 5.611.

5.611(a) Mandatory deductions. In determining adjusted income, the responsible entity [PHA] must deduct the following amounts from annual income:

- (1) \$480 for each dependent;
- (2) \$400 for any elderly family or disabled family;
- (3) The sum of the following, to the extent the sum exceeds three percent of annual income:
 - (i) Unreimbursed medical expenses of any elderly family or disabled family;
 - (ii) Unreimbursed reasonable attendant care and auxiliary apparatus expenses for each member of the family who is a person with disabilities, to the extent necessary to enable any member of the family (including the member who is a person with disabilities) to be employed. This deduction may not exceed the earned income received by family members who are 18 years of age or older and who are able to work because of such attendant care or auxiliary apparatus; and
- (4) Any reasonable child care expenses necessary to enable a member of the family to be employed or to further his or her education.

This part covers policies related to these mandatory deductions. Verification requirements related to these deductions are found in Chapter 7.

Anticipating Expenses

PHA Policy

Generally, the PHA will use current circumstances to anticipate expenses. When possible, for costs that are expected to fluctuate during the year (e.g., child care during school and nonschool periods and cyclical medical expenses), the PHA will estimate costs based on historic data and known future costs.

If a family has an accumulated debt for medical or disability assistance expenses, the PHA will include as an eligible expense the portion of the debt that the family expects to pay during the period for which the income determination is being made. However, amounts previously deducted will not be allowed even if the amounts were not paid as expected in a preceding period. The PHA may require the family to provide documentation of payments made in the preceding year.

6-II.B. DEPENDENT DEDUCTION

An allowance of \$480 is deducted from annual income for each dependent [24 CFR 5.611(a)(1)]. *Dependent* is defined as any family member other than the head, spouse, or cohead who is under the age of 18 or who is 18 or older and is a person with disabilities or a full-time student. Foster children, foster adults, and live-in aides are never considered dependents [24 CFR 5.603(b)].

6-II.C. ELDERLY OR DISABLED FAMILY DEDUCTION

A single deduction of \$400 is taken for any elderly or disabled family [24 CFR 5.611(a)(2)]. An *elderly family* is a family whose head, spouse, cohead, or sole member is 62 years of age or older, and a *disabled family* is a family whose head, spouse, cohead, or sole member is a person with disabilities [24 CFR 5.403].

6-II.D. MEDICAL EXPENSES DEDUCTION [24 CFR 5.611(a)(3)(i)]

Unreimbursed medical expenses may be deducted to the extent that, in combination with any disability assistance expenses, they exceed three percent of annual income.

The medical expense deduction is permitted only for families in which the head, spouse, or cohead is at least 62 or is a person with disabilities. If a family is eligible for a medical expense deduction, the medical expenses of all family members are counted [VG, p. 28].

Definition of *Medical Expenses*

HUD regulations define *medical expenses* at 24 CFR 5.603(b) to mean “medical expenses, including medical insurance premiums, that are anticipated during the period for which annual income is computed, and that are not covered by insurance.”

PHA Policy

The most current IRS Publication 502, *Medical and Dental Expenses*, will be used as a reference to determine the costs that qualify as medical expenses or other medical expenses as noted in the HCV Guidebook.

Families That Qualify for Both Medical and Disability Assistance Expenses

PHA Policy

This policy applies only to families in which the head, spouse, or cohead is 62 or older or is a person with disabilities.

When expenses anticipated by a family could be defined as either medical or disability assistance expenses, the PHA will consider them medical expenses unless it is clear that the expenses are incurred exclusively to enable a person with disabilities to work.

6-II.E. DISABILITY ASSISTANCE EXPENSES DEDUCTION [24 CFR 5.603(b) and 24 CFR 5.611(a)(3)(ii)]

Reasonable expenses for attendant care and auxiliary apparatus for a disabled family member may be deducted if they: (1) are necessary to enable a family member 18 years or older to work, (2) are not paid to a family member or reimbursed by an outside source, (3) in combination with any medical expenses, exceed three percent of annual income, and (4) do not exceed the earned income received by the family member who is enabled to work.

Earned Income Limit on the Disability Assistance Expense Deduction

A family can qualify for the disability assistance expense deduction only if at least one family member (who may be the person with disabilities) is enabled to work [24 CFR 5.603(b)].

The disability expense deduction is capped by the amount of “earned income received by family members who are 18 years of age or older and who are able to work” because of the expense [24 CFR 5.611(a)(3)(ii)]. The earned income used for this purpose is the amount verified before any earned income disallowances or income exclusions are applied.

PHA Policy

The family must identify the family members enabled to work as a result of the disability assistance expenses. In evaluating the family’s request, the PHA will consider factors such as how the work schedule of the relevant family members relates to the hours of care provided, the time required for transportation, the relationship of the family members to the person with disabilities, and any special needs of the person with disabilities that might determine which family members are enabled to work.

When the PHA determines that the disability assistance expenses enable more than one family member to work, the expenses will be capped by the sum of the family members’ incomes.

Eligible Disability Expenses

Examples of auxiliary apparatus are provided in the *HCV Guidebook* as follows: “Auxiliary apparatus are items such as wheelchairs, ramps, adaptations to vehicles, or special equipment to enable a blind person to read or type, but only if these items are directly related to permitting the disabled person or other family member to work” [HCV GB, p. 5-30].

HUD advises PHAs to further define and describe auxiliary apparatus [VG, p. 30].

Eligible Auxiliary Apparatus

PHA Policy

Expenses incurred for maintaining or repairing an auxiliary apparatus are eligible. In the case of an apparatus that is specially adapted to accommodate a person with disabilities (e.g., a vehicle or computer), the cost to maintain the special adaptations (but not maintenance of the apparatus itself) is an eligible expense. The cost of service animals trained to give assistance to persons with disabilities, including the cost of acquiring the animal, veterinary care, food, grooming, and other continuing costs of care, will be included.

Eligible Attendant Care

The family determines the type of attendant care that is appropriate for the person with disabilities.

PHA Policy

Attendant care includes, but is not limited to, reasonable costs for home medical care, nursing services, in-home or center-based care services, interpreters for persons with hearing impairments, and readers for persons with visual disabilities.

Attendant care expenses will be included for the period that the person enabled to work is employed plus reasonable transportation time. The cost of general housekeeping and personal services is not an eligible attendant care expense. However, if the person enabled to work is the person with disabilities, personal services necessary to enable the person with disabilities to work are eligible.

If the care attendant also provides other services to the family, the PHA will prorate the cost and allow only that portion of the expenses attributable to attendant care that enables a family member to work. For example, if the care provider also cares for a child who is not the person with disabilities, the cost of care must be prorated. Unless otherwise specified by the care provider, the calculation will be based upon the number of hours spent in each activity and/or the number of persons under care.

Payments to Family Members

No disability assistance expenses may be deducted for payments to a member of an assisted family [24 CFR 5.603(b)]. However, expenses paid to a relative who is not a member of the assisted family may be deducted if they are not reimbursed by an outside source.

Necessary and Reasonable Expenses

The family determines the type of care or auxiliary apparatus to be provided and must describe how the expenses enable a family member to work. The family must certify that the disability assistance expenses are necessary and are not paid or reimbursed by any other source.

PHA Policy

The PHA determines the reasonableness of the expenses based on typical costs of care or apparatus in the locality. To establish typical costs, the PHA will collect information from organizations that provide services and support to persons with disabilities. A family may present, and the PHA will consider, the family's justification for costs that exceed typical costs in the area.

Families That Qualify for Both Medical and Disability Assistance Expenses

PHA Policy

This policy applies only to families in which the head or spouse is 62 or older or is a person with disabilities.

When expenses anticipated by a family could be defined as either medical or disability assistance expenses, the PHA will consider them medical expenses unless it is clear that the expenses are incurred exclusively to enable a person with disabilities to work.

6-II.F. CHILD CARE EXPENSE DEDUCTION

HUD defines *child care expenses* at 24 CFR 5.603(b) as “amounts anticipated to be paid by the family for the care of children under 13 years of age during the period for which annual income is computed, but only where such care is necessary to enable a family member to actively seek employment, be gainfully employed, or to further his or her education and only to the extent such amounts are not reimbursed. The amount deducted shall reflect reasonable charges for child care. In the case of child care necessary to permit employment, the amount deducted shall not exceed the amount of employment income that is included in annual income.”

Clarifying the Meaning of *Child* for This Deduction

Child care expenses do not include child support payments made to another on behalf of a minor who is not living in an assisted family’s household [VG, p. 26]. However, child care expenses for foster children that are living in the assisted family’s household are included when determining the family’s child care expenses [HCV GB, p. 5-29].

Qualifying for the Deduction

Determining Who Is Enabled to Pursue an Eligible Activity

PHA Policy

The family must identify the family member(s) enabled to pursue an eligible activity. The term *eligible activity* in this section means any of the activities that may make the family eligible for a child care deduction (seeking work, pursuing an education, or being gainfully employed).

In evaluating the family’s request, the PHA will consider factors such as how the schedule for the claimed activity relates to the hours of care provided, the time required for transportation, the relationship of the family member(s) to the child, and any special needs of the child that might help determine which family member is enabled to pursue an eligible activity.

Seeking Work

PHA Policy

If the child care expense being claimed is to enable a family member to seek employment, the family must self-certify efforts to obtain employment. The deduction may be reduced or denied if the family member’s job search efforts are not commensurate with the child care expense being allowed by the PHA.

Furthering Education

PHA Policy

If the child care expense being claimed is to enable a family member to further his or her education, the member must be enrolled in school (academic or vocational) or participating in a formal training program. The family member is not required to be a full-time student, but the time spent in educational activities must be commensurate with the child care claimed.

Being Gainfully Employed

PHA Policy

If the child care expense being claimed is to enable a family member to be gainfully employed, the family must provide evidence of the family member's employment during the time that child care is being provided. Gainful employment is any legal work activity (full- or part-time) for which a family member is compensated.

Earned Income Limit on Child Care Expense Deduction

When a family member looks for work or furthers his or her education, there is no cap on the amount that may be deducted for child care – although the care must still be necessary and reasonable. However, when child care enables a family member to work, the deduction is capped by “the amount of employment income that is included in annual income” [24 CFR 5.603(b)].

The earned income used for this purpose is the amount of earned income verified after any earned income disallowances or income exclusions are applied.

When the person who is enabled to work is a person with disabilities who receives the earned income disallowance (EID) or a full-time student whose earned income above \$480 is excluded, child care costs related to enabling a family member to work may not exceed the portion of the person’s earned income that actually is included in annual income. For example, if a family member who qualifies for the EID makes \$15,000 but because of the EID only \$5,000 is included in annual income, child care expenses are limited to \$5,000.

The PHA must not limit the deduction to the least expensive type of child care. If the care allows the family to pursue more than one eligible activity, including work, the cap is calculated in proportion to the amount of time spent working [HCV GB, p. 5-30].

PHA Policy

When the child care expense being claimed is to enable a family member to work, only one family member’s income will be considered for a given period of time. When more than one family member works during a given period, the PHA generally will limit allowable child care expenses to the earned income of the lowest-paid member. The family may provide information that supports a request to designate another family member as the person enabled to work.

Eligible Child Care Expenses

The type of care to be provided is determined by the assisted family. The PHA may not refuse to give a family the child care expense deduction because there is an adult family member in the household that may be available to provide child care [VG, p. 26].

Allowable Child Care Activities

PHA Policy

For school-age children, costs attributable to public or private school activities during standard school hours are not considered. Expenses incurred for supervised activities before and after school or during school holidays (e.g., summer day camp, after-school sports league) are allowable forms of child care.

The costs of general housekeeping and personal services are not eligible. Likewise, child care expenses paid to a family member who lives in the family's unit are not eligible; however, payments for child care to relatives who do not live in the unit are eligible.

If a child care provider also renders other services to a family or child care is used to enable a family member to conduct activities that are not eligible for consideration, the PHA will prorate the costs and allow only that portion of the expenses that is attributable to child care for eligible activities. For example, if the care provider also cares for a child with disabilities who is 13 or older, the cost of care will be prorated. Unless otherwise specified by the child care provider, the calculation will be based upon the number of hours spent in each activity and/or the number of persons under care.

Necessary and Reasonable Costs

Child care expenses will be considered necessary if: (1) a family adequately explains how the care enables a family member to work, actively seek employment, or further his or her education, and (2) the family certifies, and the child care provider verifies, that the expenses are not paid or reimbursed by any other source.

PHA Policy

Child care expenses will be considered for the time required for the eligible activity plus reasonable transportation time. For child care that enables a family member to go to school, the time allowed may include not more than one study hour for each hour spent in class.

To establish the reasonableness of child care costs, the PHA will use the schedule of child care costs from the local welfare agency. Families may present, and the PHA will consider, justification for costs that exceed typical costs in the area.

PART III: CALCULATING FAMILY SHARE AND PHA SUBSIDY

6-III.A. OVERVIEW OF RENT AND SUBSIDY CALCULATIONS

TTP Formula [24 CFR 5.628]

HUD regulations specify the formula for calculating the total tenant payment (TTP) for an assisted family. TTP is the highest of the following amounts, rounded to the nearest dollar:

- 30 percent of the family's monthly adjusted income (adjusted income is defined in Part II)
- 10 percent of the family's monthly gross income (annual income, as defined in Part I, divided by 12)
- The welfare rent (in as-paid states only)
- A minimum rent between \$0 and \$50 that is established by the PHA

The PHA has authority to suspend and exempt families from minimum rent when a financial hardship exists, as defined in section 6-III.B.

The amount that a family pays for rent and utilities (the family share) will never be less than the family's TTP but may be greater than the TTP depending on the rent charged for the unit the family selects.

Welfare Rent [24 CFR 5.628]

PHA Policy

Welfare rent does not apply in this locality.

Minimum Rent [24 CFR 5.630]

PHA Policy

The minimum rent for this locality is \$50.

Family Share [24 CFR 982.305(a)(5)]

If a family chooses a unit with a gross rent (rent to owner plus an allowance for tenant-paid utilities) that exceeds the PHA's applicable payment standard: (1) the family will pay more than the TTP, and (2) at initial occupancy the PHA may not approve the tenancy if it would require the family share to exceed 40 percent of the family's monthly adjusted income. The income used for this determination must have been verified no earlier than 60 days before the family's voucher was issued. (For a discussion of the application of payment standards, see section 6-III.C.)

PHA Subsidy [24 CFR 982.505(b)]

The PHA will pay a monthly housing assistance payment (HAP) for a family that is equal to the lower of (1) the applicable payment standard for the family minus the family's TTP or (2) the gross rent for the family's unit minus the TTP. (For a discussion of the application of payment standards, see section 6-III.C.)

Utility Reimbursement [24 CFR 982.514(b)]

When the PHA subsidy for a family exceeds the rent to owner, the family is due a utility reimbursement. HUD permits the PHA to pay the reimbursement to the family or directly to the utility provider.

PHA Policy

The PHA may make utility reimbursements to the family or to the utility provider directly.

6-III.B. FINANCIAL HARDSHIPS AFFECTING MINIMUM RENT [24 CFR 5.630]

Overview

If the PHA establishes a minimum rent greater than zero, the PHA must grant an exemption from the minimum rent if a family is unable to pay the minimum rent because of financial hardship.

The financial hardship exemption applies only to families required to pay the minimum rent. If a family's TTP is higher than the minimum rent, the family is not eligible for a hardship exemption. If the PHA determines that a hardship exists, the family share is the highest of the remaining components of the family's calculated TTP.

HUD-Defined Financial Hardship

Financial hardship includes the following situations:

- (1) The family has lost eligibility for or is awaiting an eligibility determination for a federal, state, or local assistance program. This includes a family member who is a noncitizen lawfully admitted for permanent residence under the Immigration and Nationality Act who would be entitled to public benefits but for Title IV of the Personal Responsibility and Work Opportunity Act of 1996.

PHA Policy

A hardship will be considered to exist only if the loss of eligibility has an impact on the family's ability to pay the minimum rent.

For a family waiting for a determination of eligibility, the hardship period will end as of the first of the month following: (1) implementation of assistance, if approved, or (2) the decision to deny assistance. A family whose request for assistance is denied may request a hardship exemption based upon one of the other allowable hardship circumstances.

- (2) The family would be evicted because it is unable to pay the minimum rent.

PHA Policy

For a family to qualify under this provision, the cause of the potential eviction must be the family's failure to pay rent to the owner or tenant-paid utilities.

- (3) Family income has decreased because of changed family circumstances, including the loss of employment.

- (4) A death has occurred in the family.

PHA Policy

In order to qualify under this provision, a family must describe how the death in the assisted family has created a financial hardship (e.g., because of funeral-related expenses or the loss of the family member's income).

- (5) The family has experienced other circumstances determined by the PHA.

PHA Policy

The PHA has not established any additional hardship criteria.

Implementation of Hardship Exemption

Determination of Hardship

When a family requests a financial hardship exemption, the PHA must suspend the minimum rent requirement beginning the first of the month following the family's request.

The PHA then determines whether the financial hardship exists and whether the hardship is temporary or long-term.

PHA Policy

The PHA defines temporary hardship as a hardship expected to last 90 days or less. Long-term hardship is defined as a hardship expected to last more than 90 days.

When the minimum rent is suspended, the family share reverts to the highest of the remaining components of the calculated TTP. The example below demonstrates the effect of the minimum rent exemption.

Example: Impact of Minimum Rent Exemption			
Assume the PHA has established a minimum rent of \$35.			
Family Share – No Hardship		Family Share – With Hardship	
\$0	30% of monthly adjusted income	\$0	30% of monthly adjusted income
\$15	10% of monthly gross income	\$15	10% of monthly gross income
N/A	Welfare rent	N/A	Welfare rent
\$35	Minimum rent	\$35	Minimum rent
Minimum rent applies.		Hardship exemption granted.	
TTP = \$35		TTP = \$15	

PHA Policy

To qualify for a hardship exemption, a family must submit a request for a hardship exemption in writing. The request must explain the nature of the hardship and how the hardship has affected the family's ability to pay the minimum rent.

The PHA will make the determination of hardship within 30 calendar days.

No Financial Hardship

If the PHA determines there is no financial hardship, the PHA will reinstate the minimum rent and require the family to repay the amounts suspended.

PHA Policy

The PHA will require the family to repay the suspended amount within 30 calendar days of the PHA's notice that a hardship exemption has not been granted.

Temporary Hardship

If the PHA determines that a qualifying financial hardship is temporary, the PHA must suspend the minimum rent for the 90-day period beginning the first of the month following the date of the family's request for a hardship exemption.

At the end of the 90-day suspension period, the family must resume payment of the minimum rent and must repay the PHA the amounts suspended. HUD requires the PHA to offer a reasonable repayment agreement, on terms and conditions established by the PHA. The PHA also may determine that circumstances have changed and the hardship is now a long-term hardship.

PHA Policy

The PHA will enter into a repayment agreement in accordance with the procedures found in Chapter 16 of this plan.

Long-Term Hardship

If the PHA determines that the financial hardship is long-term, the PHA must exempt the family from the minimum rent requirement for so long as the hardship continues. The exemption will apply from the first of the month following the family's request until the end of the qualifying hardship. When the financial hardship has been determined to be long-term, the family is not required to repay the minimum rent.

PHA Policy

The hardship period ends when any of the following circumstances apply:

- (1) At an interim or annual reexamination, the family's calculated TTP is greater than the minimum rent.
- (2) For hardship conditions based on loss of income, the hardship condition will continue to be recognized until new sources of income are received that are at least equal to the amount lost. For example, if a hardship is approved because a family no longer receives a \$60/month child support payment, the hardship will continue to exist until the family receives at least \$60/month in income from another source or once again begins to receive the child support.

6-III.C. APPLYING PAYMENT STANDARDS [24 CFR 982.505]

Overview

The PHA's schedule of payment standards is used to calculate housing assistance payments for HCV families. This section covers the application of the PHA's payment standards. The establishment and revision of the PHA's payment standard schedule are covered in Chapter 16.

Payment standard is defined as "the maximum monthly assistance payment for a family assisted in the voucher program (before deducting the total tenant payment by the family)" [24 CFR 982.4(b)].

The payment standard for a family is the lower of (1) the payment standard for the family unit size, which is defined as the appropriate number of bedrooms for the family under the PHA's subsidy standards [24 CFR 982.4(b)], or (2) the payment standard for the size of the dwelling unit rented by the family.

If the PHA has established an exception payment standard for a designated part of an FMR area and a family's unit is located in the exception area, the PHA must use the appropriate payment standard for the exception area.

The PHA is required to pay a monthly housing assistance payment (HAP) for a family that is the lower of (1) the payment standard for the family minus the family's TTP or (2) the gross rent for the family's unit minus the TTP.

If during the term of the HAP contract for a family's unit, the owner lowers the rent, the PHA will recalculate the HAP using the lower of the initial payment standard or the gross rent for the unit [HCV GB, p. 7-8].

Changes in Payment Standards

When the PHA revises its payment standards during the term of the HAP contract for a family's unit, it will apply the new payment standards in accordance with HUD regulations.

Decreases

If the amount on the payment standard schedule is decreased during the term of the HAP contract, the lower payment standard generally will be used beginning at the effective date of the family's second regular reexamination following the effective date of the decrease in the payment standard. The PHA will determine the payment standard for the family as follows:

Step 1: At the first regular reexamination following the decrease in the payment standard, the PHA will determine the payment standard for the family using the lower of the payment standard for the family unit size or the size of the dwelling unit rented by the family.

Step 2: The PHA will compare the payment standard from step 1 to the payment standard last used to calculate the monthly housing assistance payment for the family. The payment standard used by the PHA at the first regular reexamination following the decrease in the payment standard will be the higher of these two payment standards. The PHA will advise the family that the application of the lower payment standard will be deferred until the second regular reexamination following the effective date of the decrease in the payment standard.

Step 3: At the second regular reexamination following the decrease in the payment standard, the lower payment standard will be used to calculate the monthly housing assistance payment for the family unless the PHA has subsequently increased the payment standard, in which case the payment standard will be determined in accordance with procedures for increases in payment standards described below.

Increases

If the payment standard is increased during the term of the HAP contract, the increased payment standard will be used to calculate the monthly housing assistance payment for the family beginning on the effective date of the family's first regular reexamination on or after the effective date of the increase in the payment standard.

Families requiring or requesting interim reexaminations will not have their HAP payments calculated using the higher payment standard until their next annual reexamination [HCV GB, p. 7-8].

Changes in Family Unit Size

Irrespective of any increase or decrease in the payment standard, if the family unit size increases or decreases during the HAP contract term, the new family unit size must be used to determine the payment standard for the family beginning at the family's first regular reexamination following the change in family unit size.

Reasonable Accommodation

If a family requires a higher payment standard as a reasonable accommodation for a family member who is a person with disabilities, the PHA is allowed to establish a higher payment standard for the family within the basic range.

6-III.D. APPLYING UTILITY ALLOWANCES [24 CFR 982.517]

Overview

A PHA-established utility allowance schedule is used in determining family share and PHA subsidy. A family's utility allowance is determined by the size of dwelling unit leased by a family or the voucher unit size for which the family qualifies using PHA subsidy standards, whichever is the lowest of the two [FR Notice 06/25/14]. See Chapter 5 for information on the PHA's subsidy standards.

For policies on establishing and updating utility allowances, see Chapter 16.

Reasonable Accommodation

HCV program regulations require a PHA to approve a utility allowance amount higher than shown on the PHA's schedule if a higher allowance is needed as a reasonable accommodation for a family member with a disability. For example, if a family member with a disability requires such an accommodation, the PHA will approve an allowance for air-conditioning, even if the PHA has determined that an allowance for air-conditioning generally is not needed.

The family must request the higher allowance and provide the PHA with an explanation of the need for the reasonable accommodation and information about the amount of additional allowance required [HCV GB, p. 18-8].

Utility Allowance Revisions

At reexamination, the PHA must use the PHA current utility allowance schedule [24 CFR 982.517(d)(2)].

PHA Policy

Revised utility allowances will be applied to a family's rent and subsidy calculations at the first annual reexamination that is effective after the allowance is adopted.

6-III.E. PRORATED ASSISTANCE FOR MIXED FAMILIES [24 CFR 5.520]

HUD regulations prohibit assistance to ineligible family members. A *mixed family* is one that includes at least one U.S. citizen or eligible immigrant and any number of ineligible family members. The PHA must prorate the assistance provided to a mixed family. The PHA will first determine assistance as if all family members were eligible and then prorate the assistance based upon the percentage of family members that actually are eligible. For example, if the PHA subsidy for a family is calculated at \$500 and two of four family members are ineligible, the PHA subsidy would be reduced to \$250.

EXHIBIT 6-1: ANNUAL INCOME INCLUSIONS

24 CFR 5.609

(a) Annual income means all amounts, monetary or not, which:

(1) Go to, or on behalf of, the family head or spouse (even if temporarily absent) or to any other family member; or

(2) Are anticipated to be received from a source outside the family during the 12-month period following admission or annual reexamination effective date; and

(3) Which are not specifically excluded in paragraph (c) of this section.

(4) Annual income also means amounts derived (during the 12-month period) from assets to which any member of the family has access.

(b) Annual income includes, but is not limited to:

(1) The full amount, before any payroll deductions, of wages and salaries, overtime pay, commissions, fees, tips and bonuses, and other compensation for personal services;

(2) The net income from the operation of a business or profession. Expenditures for business expansion or amortization of capital indebtedness shall not be used as deductions in determining net income. An allowance for depreciation of assets used in a business or profession may be deducted, based on straight line depreciation, as provided in Internal Revenue Service regulations. Any withdrawal of cash or assets from the operation of a business or profession will be included in income, except to the extent the withdrawal is reimbursement of cash or assets invested in the operation by the family;

(3) Interest, dividends, and other net income of any kind from real or personal property. Expenditures for amortization of capital indebtedness shall not be used as deductions in determining net income. An allowance for depreciation is permitted only as authorized in paragraph (b)(2) of this section. Any withdrawal of cash or assets from an investment will be included in income, except to the extent the withdrawal is reimbursement of cash or assets invested by the family. Where the family has net family assets in excess of \$5,000, annual income shall include the greater of the actual income derived from all net family assets or a percentage of the value of such assets based on the current passbook savings rate, as determined by HUD;

(4) The full amount of periodic amounts received from Social Security, annuities, insurance policies, retirement funds, pensions, disability or death benefits, and other similar types of periodic receipts, including a lump-sum amount or prospective monthly amounts for the delayed start of a periodic amount (except as provided in paragraph (c)(14) of this section);

(5) Payments in lieu of earnings, such as unemployment and disability compensation, worker's compensation and severance pay (except as provided in paragraph (c)(3) of this section);

(6) Welfare assistance payments.

(i) Welfare assistance payments made under the Temporary Assistance for Needy Families (TANF) program are included in annual income only to the extent such payments:

(A) Qualify as assistance under the TANF program definition at 45 CFR 260.31¹; and

(B) Are not otherwise excluded under paragraph (c) of this section.

(ii) If the welfare assistance payment includes an amount specifically designated for shelter and utilities that is subject to adjustment by the welfare assistance agency in accordance with the actual cost of shelter and utilities, the amount of welfare assistance income to be included as income shall consist of:

(A) The amount of the allowance or grant exclusive of the amount specifically designated for shelter or utilities; plus

(B) The maximum amount that the welfare assistance agency could in fact allow the family for shelter and utilities. If the family's welfare assistance is ratably reduced from the standard of need by applying a percentage, the amount calculated under this paragraph shall be the amount resulting from one application of the percentage.

(7) Periodic and determinable allowances, such as alimony and child support payments, and regular contributions or gifts received from organizations or from persons not residing in the dwelling;

(8) All regular pay, special pay and allowances of a member of the Armed Forces (except as provided in paragraph (c)(7) of this section)

¹ Text of 45 CFR 260.31 follows.

(9) For section 8 programs only and as provided in 24 CFR 5.612, any financial assistance, in excess of amounts received for tuition, that an individual receives under the Higher Education Act of 1965 (20 U.S.C. 1001 et seq.), from private sources, or from an institution of higher education (as defined under the Higher Education Act of 1965 (20 U.S.C. 1002)), shall be considered income to that individual, except that financial assistance described in this paragraph is not considered annual income for persons over the age of 23 with dependent children. For purposes of this paragraph, "financial assistance" does not include loan proceeds for the purpose of determining income.

HHS	DEFINITION	OF
"ASSISTANCE"		

45 CFR: GENERAL TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

260.31 What does the term "assistance" mean?

(a)(1) The term "assistance" includes cash, payments, vouchers, and other forms of benefits designed to meet a family's ongoing basic needs (i.e., for food, clothing, shelter, utilities, household goods, personal care items, and general incidental expenses).

(2) It includes such benefits even when they are:

(i) Provided in the form of payments by a TANF agency, or other agency on its behalf, to individual recipients; and

(ii) Conditioned on participation in work experience or community service (or any other work activity under 261.30 of this chapter).

(3) Except where excluded under paragraph (b) of this section, it also includes supportive services such as transportation and child care provided to families who are not employed.

(b) [The definition of “assistance”] excludes: (1) Nonrecurrent, short-term benefits that:

(i) Are designed to deal with a specific crisis situation or episode of need;

(ii) Are not intended to meet recurrent or ongoing needs; and

(iii) Will not extend beyond four months.

(2) Work subsidies (i.e., payments to employers or third parties to help cover the costs of employee wages, benefits, supervision, and training);

(3) Supportive services such as child care and transportation provided to families who are employed;

(4) Refundable earned income tax credits;

(5) Contributions to, and distributions from, Individual Development Accounts;

(6) Services such as counseling, case management, peer support, child care information and referral, transitional services, job retention, job advancement, and other employment-related services that do not provide basic income support; and

(7) Transportation benefits provided under a Job Access or Reverse Commute project, pursuant to section 404(k) of [the Social Security] Act, to an individual who is not otherwise receiving assistance.

EXHIBIT 6-2: ANNUAL INCOME EXCLUSIONS

24 CFR 5.609

(c) Annual income does not include the following:

- (1) Income from employment of children (including foster children) under the age of 18 years;
- (2) Payments received for the care of foster children or foster adults (usually persons with disabilities, unrelated to the tenant family, who are unable to live alone);
- (3) Lump-sum additions to family assets, such as inheritances, insurance payments (including payments under health and accident insurance and worker's compensation), capital gains and settlement for personal or property losses (except as provided in paragraph (b)(5) of this section);
- (4) Amounts received by the family that are specifically for, or in reimbursement of, the cost of medical expenses for any family member;
- (5) Income of a live-in aide, as defined in Sec. 5.403;
- (6) Subject to paragraph (b)(9) of this section, the full amount of student financial assistance paid directly to the student or to the educational institution;
- (7) The special pay to a family member serving in the Armed Forces who is exposed to hostile fire;
- (8) (i) Amounts received under training programs funded by HUD;
(ii) Amounts received by a person with a disability that are disregarded for a limited time for purposes of Supplemental Security Income eligibility and benefits because they are set aside for use under a Plan to Attain Self-Sufficiency (PASS);

(iii) Amounts received by a participant in other publicly assisted programs which are specifically for or in reimbursement of out-of-pocket expenses incurred (special equipment, clothing, transportation, child care, etc.) and which are made solely to allow participation in a specific program;

(iv) Amounts received under a resident service stipend. A resident service stipend is a modest amount (not to exceed \$200 per month) received by a resident for performing a service for the PHA or owner, on a part-time basis, that enhances the quality of life in the development. Such services may include, but are not limited to, fire patrol, hall monitoring, lawn maintenance, resident initiatives coordination, and serving as a member of the PHA's governing board. No resident may receive more than one such stipend during the same period of time;

(v) Incremental earnings and benefits resulting to any family member from participation in qualifying State or local employment training programs (including training programs not affiliated with a local government) and training of a family member as resident management staff. Amounts excluded by this provision must be received under employment training programs with clearly defined goals and objectives, and are excluded only for the period during which the family member participates in the employment training program;

(9) Temporary, nonrecurring or sporadic income (including gifts);

(10) Reparation payments paid by a foreign government pursuant to claims filed under the laws of that government by persons who were persecuted during the Nazi era;

(11) Earnings in excess of \$480 for each full-time student 18 years old or older (excluding the head of household and spouse);

(12) Adoption assistance payments in excess of \$480 per adopted child;

(13) [Reserved]

(14) Deferred periodic amounts from supplemental security income and social security benefits that are received in a lump sum amount or in prospective monthly amounts.

(15) Amounts received by the family in the form of refunds or rebates under State or local law for property taxes paid on the dwelling unit;

(16) Amounts paid by a State agency to a family with a member who has a developmental disability and is living at home to offset the cost of services and equipment needed to keep the developmentally disabled family member at home; or

(17) Amounts specifically excluded by any other Federal statute from consideration as income for purposes of determining eligibility or benefits under a category of assistance programs that includes assistance under any program to which the exclusions set forth in 24 CFR 5.609(c) apply. A notice will be published in the Federal Register and distributed to PHAs and housing owners identifying the benefits that qualify for this exclusion. Updates will be published and distributed when necessary. [See Section 6-I.M. for a list of benefits that qualify for this exclusion.]

EXHIBIT 6-3: TREATMENT OF FAMILY ASSETS

24 CFR 5.603(b) Net Family Assets

(1) Net cash value after deducting reasonable costs that would be incurred in disposing of real property, savings, stocks, bonds, and other forms of capital investment, excluding interests in Indian trust land and excluding equity accounts in HUD homeownership programs. The value of necessary items of personal property such as furniture and automobiles shall be excluded.

(2) In cases where a trust fund has been established and the trust is not revocable by, or under the control of, any member of the family or household, the value of the trust fund will not be considered an asset so long as the fund continues to be held in trust. Any income distributed from the trust fund shall be counted when determining annual income under Sec. 5.609.

(3) In determining net family assets, PHAs or owners, as applicable, shall include the value of any business or family assets disposed of by an applicant or tenant for less than fair market value (including a disposition in trust, but not in a foreclosure or bankruptcy sale) during the two years preceding the date of application for the program or reexamination, as applicable, in excess of the consideration received therefor. In the case of a disposition as part of a separation or divorce settlement, the disposition will not be considered to be for less than fair market value if the applicant or tenant receives important consideration not measurable in dollar terms.

(4) For purposes of determining annual income under Sec. 5.609, the term "net family assets" does not include the value of a home currently being purchased with assistance under part 982, subpart M of this title. This exclusion is limited to the first 10 years after the purchase date of the home.

EXHIBIT 6-4: EARNED INCOME DISALLOWANCE FOR PERSONS WITH DISABILITIES

24 CFR 5.617 Self-sufficiency incentives for persons with disabilities—Disallowance of increase in annual income.

(a) Applicable programs. The disallowance of increase in annual income provided by this section is applicable only to the following programs: HOME Investment Partnerships Program (24 CFR part 92); Housing Opportunities for Persons with AIDS (24 CFR part 574); Supportive Housing Program (24 CFR part 583); and the Housing Choice Voucher Program (24 CFR part 982).

(b) Definitions. The following definitions apply for purposes of this section.

Disallowance. Exclusion from annual income.

Previously unemployed includes a person with disabilities who has earned, in the twelve months previous to employment, no more than would be received for 10 hours of work per week for 50 weeks at the established minimum wage.

Qualified family. A family residing in housing assisted under one of the programs listed in paragraph (a) of this section or receiving tenant-based rental assistance under one of the programs listed in paragraph (a) of this section.

(1) Whose annual income increases as a result of employment of a family member who is a person with disabilities and who was previously unemployed for one or more years prior to employment;

(2) Whose annual income increases as a result of increased earnings by a family member who is a person with disabilities during participation in any economic self-sufficiency or other job training program; or

(3) Whose annual income increases, as a result of new employment or increased earnings of a family member who is a person with disabilities, during or within six months after receiving assistance, benefits or services under any state program for temporary assistance for needy families funded under Part A of Title IV of the Social Security Act, as determined by the responsible entity in consultation with the local agencies administering temporary assistance for needy families (TANF) and Welfare-to-Work (WTW) programs. The TANF program is not limited to monthly income maintenance, but also includes such benefits and services as one-time payments, wage subsidies and transportation assistance-- provided that the total amount over a six-month period is at least \$500.

(c) Disallowance of increase in annual income—

(1) Initial twelve month exclusion. During the cumulative twelve month period beginning on the date a member who is a person with disabilities of a qualified family is first employed or the family first experiences an increase in annual income attributable to employment, the responsible entity must exclude from annual income (as defined in the regulations governing the applicable program listed in paragraph (a) of this section) of a qualified family any increase in income of the family member who is a person with disabilities as a result of employment over prior income of that family member.

(2) Second twelve month exclusion and phase-in. During the second cumulative twelve month period after the date a member who is a person with disabilities of a qualified family is first employed or the family first experiences an increase in annual income attributable to employment, the responsible entity must exclude from annual income of a qualified family fifty percent of any increase in income of such family member as a result of employment over income of that family member prior to the beginning of such employment.

(3) Maximum four year disallowance. The disallowance of increased income of an individual family member who is a person with disabilities as provided in paragraph (c)(1) or (c)(2) is limited to a lifetime 48 month period. The disallowance only applies for a maximum of twelve months for disallowance under paragraph (c)(1) and a maximum of twelve months for disallowance under paragraph (c)(2), during the 48 month period starting from the initial exclusion under paragraph (c)(1) of this section.

(d) Inapplicability to admission. The disallowance of increases in income as a result of employment of persons with disabilities under this section does not apply for purposes of admission to the program (including the determination of income eligibility or any income targeting that may be applicable).

EXHIBIT 6-5: THE EFFECT OF WELFARE BENEFIT REDUCTION

24 CFR 5.615

Public housing program and Section 8 tenant-based assistance program: How welfare benefit reduction affects family income.

(a) Applicability. This section applies to covered families who reside in public housing (part 960 of this title) or receive Section 8 tenant-based assistance (part 982 of this title).

(b) Definitions. The following definitions apply for purposes of this section:

Covered families. Families who receive welfare assistance or other public assistance benefits ("welfare benefits") from a State or other public agency ("welfare agency") under a program for which Federal, State, or local law requires that a member of the family must participate in an economic self-sufficiency program as a condition for such assistance.

Economic self-sufficiency program. See definition at Sec. 5.603.

Imputed welfare income. The amount of annual income not actually received by a family, as a result of a specified welfare benefit reduction, that is nonetheless included in the family's annual income for purposes of determining rent.

Specified welfare benefit reduction.

(1) A reduction of welfare benefits by the welfare agency, in whole or in part, for a family member, as determined by the welfare agency, because of fraud by a family member in connection with the welfare program; or because of welfare agency sanction against a family member for noncompliance with a welfare agency requirement to participate in an economic self-sufficiency program.

(2) "Specified welfare benefit reduction" does not include a reduction or termination of welfare benefits by the welfare agency:

(i) at expiration of a lifetime or other time limit on the payment of welfare benefits;

(ii) because a family member is not able to obtain employment, even though the family member has complied with welfare agency economic self-sufficiency or work activities requirements; or

(iii) because a family member has not complied with other welfare agency requirements.

(c) Imputed welfare income.

(1) A family's annual income includes the amount of imputed welfare income (because of a specified welfare benefits reduction, as specified in notice to the PHA by the welfare agency), plus the total amount of other annual income as determined in accordance with Sec. 5.609.

(2) At the request of the PHA, the welfare agency will inform the PHA in writing of the amount and term of any specified welfare benefit reduction for a family member, and the reason for such reduction, and will also inform the PHA of any subsequent changes in the term or amount of such specified welfare benefit reduction. The PHA will use this information to determine the amount of imputed welfare income for a family.

(3) A family's annual income includes imputed welfare income in family annual income, as determined at the PHA's interim or regular reexamination of family income and composition, during the term of the welfare benefits reduction (as specified in information provided to the PHA by the welfare agency).

(4) The amount of the imputed welfare income is offset by the amount of additional income a family receives that commences after the time the sanction was imposed. When such additional income from other sources is at least equal to the imputed

(5) The PHA may not include imputed welfare income in annual income if the family was not an assisted resident at the time of sanction.

(d) Review of PHA decision.

(1) Public housing. If a public housing tenant claims that the PHA has not correctly calculated the amount of imputed welfare income in accordance with HUD requirements, and if the PHA denies the family's request to modify such amount, the PHA shall give the tenant written notice of such denial, with a brief explanation of the basis for the PHA determination of the amount of imputed welfare income. The PHA notice shall also state that if the tenant does not agree with the PHA determination, the tenant may request a grievance hearing in accordance with part 966, subpart B of this title to review the PHA determination. The tenant is not required to pay an escrow deposit pursuant to Sec. 966.55(e) for the portion of tenant rent attributable to the imputed welfare income in order to obtain a grievance hearing on the PHA determination.

(2) Section 8 participant. A participant in the Section 8 tenant-based assistance program may request an informal hearing, in accordance with Sec. 982.555 of this title, to review the PHA determination of the amount of imputed welfare income that must be included in the family's annual income in accordance with this section. If the family claims that such amount is not correctly calculated in accordance with HUD requirements, and if the PHA denies the family's request to modify such amount, the PHA shall give the family written notice of such denial, with a brief explanation of the

basis for the PHA determination of the amount of imputed welfare income. Such notice shall also state that if the family does not agree with the PHA determination, the family may request an informal hearing on the determination under the PHA hearing procedure.

(e) PHA relation with welfare agency.

(1) The PHA must ask welfare agencies to inform the PHA of any specified welfare benefits reduction for a family member, the reason for such reduction, the term of any such reduction, and any subsequent welfare agency determination affecting the amount or term of a specified welfare benefits reduction. If the welfare agency determines a specified welfare benefits reduction for a family member, and gives the PHA written notice of such reduction, the family's annual incomes shall include the imputed welfare income because of the specified welfare benefits reduction.

(2) The PHA is responsible for determining the amount of imputed welfare income that is included in the family's annual income as a result of a specified welfare benefits reduction as determined by the welfare agency, and specified in the notice by the welfare agency to the PHA. However, the PHA is not responsible for determining whether a reduction of welfare benefits by the welfare agency was correctly determined by the welfare agency in accordance with welfare program requirements and procedures, nor for providing the opportunity for review or hearing on such welfare agency determinations.

(3) Such welfare agency determinations are the responsibility of the welfare agency, and the family may seek appeal of such determinations through the welfare agency's normal due process procedures. The PHA shall be entitled to rely on the welfare agency notice to the PHA of the welfare agency's determination of a specified welfare benefits reduction.

Chapter 7

VERIFICATION

[24 CFR 982.516, 24 CFR 982.551, 24 CFR 5.230, Notice PIH 2010-19]

INTRODUCTION

The PHA must verify all information that is used to establish the family's eligibility and level of assistance and is required to obtain written authorization from the family in order to collect the information. Applicants and program participants must cooperate with the verification process as a condition of receiving assistance. The PHA must not pass on the cost of verification to the family.

The PHA will follow the verification guidance provided by HUD in Notice PIH 2010-19 and any subsequent guidance issued by HUD. This chapter summarizes those requirements and provides supplementary PHA policies.

Part I describes the general verification process. Part II provides more detailed requirements related to family information. Part III provides information on income and assets, and Part IV covers mandatory deductions.

Verification policies, rules and procedures will be modified as needed to accommodate persons with disabilities. All information obtained through the verification process will be handled in accordance with the records management policies of the PHA.

PART I: GENERAL VERIFICATION REQUIREMENTS

7-I.A. FAMILY CONSENT TO RELEASE OF INFORMATION [24 CFR 982.516 AND 982.551, 24 CFR 5.230]

The family must supply any information that the PHA or HUD determines is necessary to the administration of the program and must consent to PHA verification of that information [24 CFR 982.551].

Consent Forms

It is required that all adult applicants and participants sign form HUD-9886, Authorization for Release of Information. The purpose of form HUD-9886 is to facilitate automated data collection and computer matching from specific sources and provides the family's consent only for the specific purposes listed on the form. HUD and the PHA may collect information from State Wage Information Collection Agencies (SWICAs) and current and former employers of adult family members. Only HUD is authorized to collect information directly from the Internal Revenue Service (IRS) and the Social Security Administration (SSA). Adult family members must sign other consent forms as needed to collect information relevant to the family's eligibility and level of assistance.

Penalties for Failing to Consent [24 CFR 5.232]

If any family member who is required to sign a consent form fails to do so, the PHA will deny admission to applicants and terminate assistance of participants. The family may request an informal review (applicants) or informal hearing (participants) in accordance with PHA procedures.

7-I.B. OVERVIEW OF VERIFICATION REQUIREMENTS

HUD's Verification Hierarchy [Notice PIH 2010-19]

HUD mandates the use of the EIV system and offers administrative guidance on the use of other methods to verify family information and specifies the circumstances in which each method will be used. In general HUD requires the PHA to use the most reliable form of verification that is available and to document the reasons when the PHA uses a lesser form of verification.

PHA Policy

In order of priority, the forms of verification that the PHA will use are:

- Up-front Income Verification (UIV) using HUD's Enterprise Income Verification (EIV) system
- Up-front Income Verification (UIV) using a non-HUD system
- Written Third-Party Verification (may be provided by applicant or participant)
- Written Third-party Verification Form
- Oral Third-party Verification
- Self-Certification

Each of the verification methods is discussed in subsequent sections below.

Requirements for Acceptable Documents

PHA Policy

Any documents used for verification must be the original (not photocopies) and generally must be dated within 60 days of the date they are provided to the PHA. The documents must not be damaged, altered or in any way illegible.

Print-outs from Web pages are considered original documents.

The PHA staff member who views the original document should initial the copy.

Any family self-certifications must be made in a format acceptable to the PHA.

File Documentation

The PHA must document in the file how the figures used in income and rent calculations were determined. All verification attempts, information obtained, and decisions reached during the verification process will be recorded in the family's file in sufficient detail to demonstrate that the PHA has followed all of the verification policies set forth in this plan. The record should be sufficient to enable a staff member or HUD reviewer to understand the process followed and conclusions reached.

PHA Policy

The PHA will document, in the family file, the following:

- Reported family annual income
- Value of assets
- Expenses related to deductions from annual income
- Other factors influencing adjusted income

When the PHA is unable to obtain third-party verification, the PHA will document in the family file the reason that third-party verification was not available [24 CFR 982.516(a)(2); Notice PIH 2010-19].

7-I.C. UP-FRONT INCOME VERIFICATION (UIV)

Up-front income verification (UIV) refers to the PHA's use of the verification tools available from independent sources that maintain computerized information about earnings and benefits. UIV will be used to the extent that these systems are available to the PHA.

There may be legitimate differences between the information provided by the family and UIV-generated information. If the family disputes the accuracy of UIV data, no adverse action can be taken until the PHA has independently verified the UIV information and the family has been granted an opportunity to contest any adverse findings through the informal review/hearing process of the PHA.

See Chapter 6 for the PHA's policy on the use of UIV/EIV to project annual income.

Upfront Income Verification Using HUD's Enterprise Income Verification (EIV) System (Mandatory)

PHAs must use HUD's EIV system in its entirety as a third-party source to verify tenant employment and income information during mandatory reexaminations or recertifications of family composition and income in accordance with 24 CFR 5.236 and administrative guidance issued by HUD. The EIV system contains data showing earned income, unemployment benefits, social security benefits, and SSI benefits for participant families. The following policies apply to the use of HUD's EIV system.

EIV Income Reports

The data shown on income reports is updated quarterly. Data may be between 3 and 6 months old at the time reports are generated.

PHA Policy

The PHA will obtain income reports for annual reexaminations. Reports will be generated as part of the regular reexamination process.

Income reports will be compared to family-provided information as part of the annual reexamination process. Income reports may be used in the calculation of annual income, as described in Chapter 6-I.C. Income reports may also be used to meet the regulatory requirement for third party verification, as described above. Policies for resolving discrepancies between income reports and family-provided information will be resolved as described in Chapter 6-I.C. and in this chapter.

Income reports will be used in interim reexaminations to identify any discrepancies between reported income and income shown in the EIV system, and as necessary to verify and calculate earned income, unemployment benefits, Social Security and/or SSI benefits. EIV will also be used to verify that families claiming zero income are not receiving income from any of these sources.

Income reports will be retained in participant files with the applicable annual or interim reexamination documents.

When the PHA determines through income reports and third-party verification that a family has concealed or under-reported income, corrective action will be taken pursuant to the policies in Chapter 14, Program Integrity.

EIV Identity Verification

The EIV system verifies tenant identities against SSA records. These records are compared to PIC data for a match on social security number, name, and date of birth.

PHAs are required to use EIV's *Identity Verification Report* on a monthly basis to improve the availability of income information in EIV [Notice PIH 2012-10].

When identity verification for a participant fails, a message will be displayed within the EIV system and no income information will be displayed.

PHA Policy

The PHA will identify participants whose identity verification has failed by reviewing EIV's *Identity Verification Report*.

The PHA will attempt to resolve PIC/SSA discrepancies by obtaining appropriate documentation from the participant. When the PHA determines that discrepancies exist due to PHA errors such as spelling errors or incorrect birth dates, the errors will be corrected promptly.

Upfront Income Verification Using Non-HUD Systems (Optional)

In addition to mandatory use of the EIV system, HUD encourages PHAs to utilize other upfront verification sources.

PHA Policy

The PHA will inform all applicants and participants of its use of the following UIV resources during the admission and reexamination process:

- HUD's EIV system

- Work Number

- Any other UIV services that may become available.

7-I.D. THIRD-PARTY WRITTEN AND ORAL VERIFICATION

HUD's current verification hierarchy defines two types of written third-party verification. The more preferable form, "written third-party verification," consists of an original document generated by a third-party source, which may be received directly from a third-party source or provided to the PHA by the family. If written third-party verification is not available, the PHA must attempt to obtain a "written third-party verification form." This is a standardized form used to collect information from a third party.

Written Third-Party Verification [Notice PIH 2010-19]

Written third-party verification documents must be original and authentic and may be supplied by the family or received from a third-party source.

Examples of acceptable tenant-provided documents include, but are not limited to: pay stubs, payroll summary reports, employer notice or letters of hire and termination, SSA benefit verification letters, bank statements, child support payment stubs, welfare benefit letters and/or printouts, and unemployment monetary benefit notices.

The PHA is required to obtain, at minimum, two current and consecutive pay stubs for determining annual income from wages.

The PHA may reject documentation provided by the family if the document is not an original, if the document appears to be forged, or if the document is altered, mutilated, or illegible.

PHA Policy

Third-party documents provided by the family must be dated within 120 days of the reexamination date.

If the PHA determines that third-party documents provided by the family are not acceptable, the PHA will explain the reason to the family and request additional documentation.

As verification of earned income, the PHA may require the family to provide paystubs covering the past 60 days of employment.

Written Third-Party Verification Form

When upfront verification is not available and the family is unable to provide written third-party documents, the PHA must request a written third-party verification form. HUD's position is that this traditional third-party verification method presents administrative burdens and risks which may be reduced through the use of family-provided third-party documents.

PHAs may mail, fax, or e-mail third-party written verification form requests to third-party sources.

PHA Policy

The PHA will send third-party verification forms directly to the third party.

Third-party verification forms will be sent when third-party verification documents are unavailable or are rejected by the PHA.

The PHA will also accept verified e-mails as third party verification.

Oral Third-Party Verification [Notice PIH 2010-19]

For third-party oral verification, PHAs contact sources, identified by UIV techniques or by the family, by telephone or in person.

Oral third-party verification is mandatory if neither form of written third-party verification is available.

Third-party oral verification may be used when requests for written third-party verification forms have not been returned within a reasonable time—e.g., 10 business days.

PHAs should document in the file the date and time of the telephone call or visit, the name of the person contacted, the telephone number, as well as the information confirmed.

PHA Policy

In collecting third-party oral verification, PHA staff will record in the family's file the name and title of the person contacted, the date and time of the conversation (or attempt), the telephone number used, and the facts provided.

When any source responds verbally to the initial written request for verification the PHA will accept the verbal response as oral verification but will also request that the source complete and return any verification forms that were provided.

When Third-Party Verification is Not Required [Notice PIH 2010-19]

Third-party verification may not be available in all situations. HUD has acknowledged that it may not be cost-effective or reasonable to obtain third-party verification of income, assets, or expenses when these items would have a minimal impact on the family's total tenant payment.

PHA Policy

If the family cannot provide original documents, the PHA will pay the service charge required to obtain third-party verification, unless it is not cost effective in which case a self-certification will be acceptable as the only means of verification. The cost of verification will not be passed on to the family.

The cost of postage and envelopes to obtain third-party verification of income, assets, and expenses is not an unreasonable cost [VG, p. 18].

Primary Documents

Third-party verification is not required when legal documents are the primary source, such as a birth certificate or other legal documentation of birth.

Imputed Assets

HUD permits PHAs to accept a self-certification from a family as verification of assets disposed of for less than fair market value [HCV GB, p. 5-28].

PHA Policy

The PHA will accept a self-certification from a family as verification of assets disposed of for less than fair market value.

7-I.E. SELF-CERTIFICATION

Self-certification, or "tenant declaration," is used as a last resort when the PHA is unable to obtain third-party verification.

When the PHA relies on a tenant declaration for verification of income, assets, or expenses, the family's file must be documented to explain why third-party verification was not available.

PHA Policy

When information cannot be verified by a third party or by review of documents, family members will be required to submit self-certifications attesting to the accuracy of the information they have provided to the PHA.

The PHA may require a family to certify that a family member does not receive a particular type of income or benefit.

The self-certification must be made in a format acceptable to the PHA and must be signed by the family member whose information or status is being verified.

PART II: VERIFYING FAMILY INFORMATION

7-II.A. VERIFICATION OF LEGAL IDENTITY

PHA Policy

The PHA will require families to furnish verification of legal identity for each adult household member in addition to birth certificates and social security number verification.

Verification of Legal Identity for Adults
Current, valid driver's license or Department of Motor Vehicles identification card
Current U.S. passport
Eligible immigration documentation
Other picture identification may be accepted on a case by case basis

If a document submitted by a family is illegible for any reason or otherwise questionable, more than one of these documents may be required.

Legal identity will be verified for all adult applicants at the time of eligibility determination and in cases where the PHA has reason to doubt the identity of a person representing him or herself to be a participant.

7-II.B. SOCIAL SECURITY NUMBERS [24 CFR 5.216, Notice PIH 2012-10]

The family must provide documentation of a valid social security number (SSN) for each member of the household, with the exception of individuals who do not contend eligible immigration status. Exemptions also include, existing program participants who were at least 62 years of age as of January 31, 2010, and had not previously disclosed an SSN.

Note that an individual who previously declared to have eligible immigration status may not change his or her declaration for the purpose of avoiding compliance with the SSN disclosure and documentation requirements or penalties associated with noncompliance with these requirements. Nor may the head of household opt to remove a household member from the family composition for this purpose.

The PHA must accept the following documentation as acceptable evidence of the social security number:

- An original SSN card issued by the Social Security Administration (SSA)

- An original SSA-issued document, which contains the name and SSN of the individual

- An original document issued by a federal, state, or local government agency, which contains the name and SSN of the individual

The PHA may only reject documentation of an SSN provided by an applicant or participant if the document is not an original document or if the original document has been altered, mutilated, is illegible, or appears to be forged.

PHA Policy

The PHA will explain to the applicant or participant the reasons the document is not acceptable and request that the individual obtain and submit acceptable documentation of the SSN to the PHA within 90 days.

In the case of Moderate Rehabilitation Single Room Occupancy (SRO) individuals, the required documentation must be provided within 90 calendar days from the date of admission into the program. The PHA must grant one additional 90-day extension if it determines that the applicant's failure to comply was due to circumstances that were beyond the applicant's control and could not have been reasonably foreseen.

PHA Policy

The PHA does not administer a SRO program.

When a participant requests to add a new household member who is at least 6 years of age, or who is under the age of 6 and has an SSN, the participant must provide the complete and accurate SSN assigned to each new member at the time of reexamination or recertification, in addition to the documentation required to verify it. The PHA may not add the new household member until such documentation is provided.

When a participant requests to add a new household member who is under the age of 6 and has not been assigned an SSN, the participant must provide the SSN assigned to each new child and the required documentation within 90 calendar days of the child being added to the household. A 90-day extension will be granted if the PHA determines that the participant's failure to comply was due to unforeseen circumstances and was outside of the participant's control. During the period the PHA is awaiting documentation of the SSN, the child will be counted as part of the assisted household.

PHA Policy

The PHA will grant one additional 90-day extension if needed for reasons beyond the participant's control such as delayed processing of the SSN application by the SSA, natural disaster, fire, death in the family, or other emergency.

Social security numbers must be verified only once during continuously-assisted occupancy.

PHA Policy

The PHA will verify each disclosed SSN by:

Obtaining documentation from applicants and participants that is acceptable as evidence of social security numbers

Making a copy of the original documentation submitted, returning it to the individual, and retaining a copy in the file folder

Once the individual's verification status is classified as "verified," the PHA may, at its discretion, remove and destroy copies of documentation accepted as evidence of social security numbers. The retention of the EIV Summary Report or Income Report is adequate documentation of an individual's SSN.

PHA Policy

Once an individual's status is classified as "verified" in HUD's EIV system, the PHA will retain copies of documentation accepted as evidence of social security numbers.

7-II.C. DOCUMENTATION OF AGE

A birth certificate or other official record of birth is the preferred form of age verification for all family members. For elderly family members an original document that provides evidence of the receipt of social security retirement benefits is acceptable.

PHA Policy

If an official record of birth or evidence of social security retirement benefits cannot be provided, the PHA will require the family to submit other documents that support the reported age of the family member (e.g., school records, driver's license if birth year is recorded) and to provide a self-certification.

Age must be verified only once during continuously-assisted occupancy.

7-II.D. FAMILY RELATIONSHIPS

Applicants and program participants are required to identify the relationship of each household member to the head of household. Definitions of the primary household relationships are provided in the Eligibility chapter.

PHA Policy

Family relationships are verified only to the extent necessary to determine a family's eligibility and level of assistance. Certification by the head of household normally is sufficient verification of family relationships.

Marriage

PHA Policy

Certification by the head of household is sufficient verification.

Separation or Divorce

PHA Policy

Certification by the head of household is normally sufficient verification. If the PHA has reasonable doubts about a separation or divorce, the PHA will require the family to provide documentation of the divorce or separation.

A certified copy of a divorce decree, signed by a court officer, is required to document that a couple is divorced.

A copy of a court-ordered maintenance or other court record is required to document a separation.

If no court document is available, documentation from a community-based agency or a self-certification will be accepted.

Absence of Adult Member

PHA Policy

If an adult member who was formerly a member of the household is reported to be permanently absent, the family must provide evidence to support that the person is no longer a member of the family (e.g., documentation of another address at which the person resides such as a lease or utility bill).

Foster Children and Foster Adults

PHA Policy

Third-party verification from the state or local government agency responsible for the placement of the individual with the family is required.

7-II.E. VERIFICATION OF STUDENT STATUS

General Requirements

PHA Policy

The PHA requires families to provide information about the student status of all students who are 18 years of age or older. This information will be verified only if:

The family reports full-time student status for an adult other than the head, spouse, or cohead.

The family reports child care expenses to enable a family member to further his or her education.

The family includes a student enrolled in an *institution of higher education*.

Restrictions on Assistance to Students Enrolled in Institutions of Higher Education

This section applies only to students who are seeking assistance on their own, separately from their parents. It does not apply to students residing with parents who are seeking or receiving HCV assistance.

PHA Policy

In accordance with the verification hierarchy described in section 7-1.B, the PHA will determine whether the student is exempt from the restrictions in 24 CFR 5.612 by verifying any one of the following exemption criteria:

The student is enrolled at an educational institution that does not meet the definition of *institution of higher education* in the Higher Education Act of 1965 (see section Exhibit 3-2).

The student is at least 24 years old.

The student is a veteran, as defined in section 3-II.E.

The student is married.

The student has at least one dependent child, as defined in section 3-II.E.

The student is a person with disabilities, as defined in section 3-II.E, and was receiving assistance prior to November 30, 2005.

If the PHA cannot verify at least one of these exemption criteria, the PHA will conclude that the student is subject to the restrictions on assistance at 24 CFR 5.612. In addition to verifying the student's income eligibility, the PHA will then proceed to verify either the student's parents' income eligibility (see section 7-III.J) or the student's independence from his/her parents (see below).

Independent Student

PHA Policy

The PHA will verify a student's independence from his/her parents to determine that the student's parents' income is not relevant for determining the student's eligibility by doing all of the following:

Either reviewing and verifying previous address information to determine whether the student has established a household separate from his/her parents for at least one year or reviewing and verifying documentation relevant to determining whether the student meets the U.S. Department of Education's definition of *independent student* (see section 3-II.E)

Reviewing prior year income tax returns to verify whether a parent has claimed the student as a dependent

Requesting and obtaining written certification directly from the student's parents identifying the amount of support they will be providing to the student, even if the amount of support is \$0.

7-II.F. DOCUMENTATION OF DISABILITY

The PHA must verify the existence of a disability in order to allow certain income disallowances and deductions from income. The PHA is not permitted to inquire about the nature or extent of a person's disability [24 CFR 100.202(c)]. The PHA may not inquire about a person's diagnosis or details of treatment for a disability or medical condition. If the PHA receives a verification document that provides such information, the PHA will not place this information in the tenant file. Under no circumstances will the PHA request a participant's medical record(s). For more information on health care privacy laws, see the Department of Health and Human Services' website at <http://www.hhs.gov/ocr/privacy/>.

The above cited regulation does not prohibit the following inquiries, provided these inquiries are made of all applicants, whether or not they are persons with disabilities [VG, p. 24]:

- Inquiry into an applicant's ability to meet the requirements of ownership or tenancy
- Inquiry to determine whether an applicant is qualified for a dwelling available only to persons with disabilities or to persons with a particular type of disability
- Inquiry to determine whether an applicant for a dwelling is qualified for a priority available to persons with disabilities or to persons with a particular type of disability
- Inquiring whether an applicant for a dwelling is a current illegal abuser or addict of a controlled substance
- Inquiring whether an applicant has been convicted of the illegal manufacture or distribution of a controlled substance

Family Members Receiving SSA Disability Benefits

Verification of the receipt of disability benefits from the Social Security Administration (SSA) is sufficient verification of disability for the purpose of qualifying for waiting list preferences (if applicable) or certain income disallowances and deductions [VG, p. 23].

PHA Policy

For family members claiming disability who receive disability benefits from the SSA, the PHA will attempt to obtain information about disability benefits through the HUD Enterprise Income Verification (EIV) system. If documentation from HUD's EIV System is not available, the PHA will request a current (dated within the last 60 days) SSA benefit verification letter from each family member claiming disability status. If the family is unable to provide the document(s), the PHA will ask the family to request a benefit verification letter by either calling SSA at 1-800-772-1213, or by requesting it from www.ssa.gov. Once the applicant or participant receives the benefit verification letter they will be required to provide it to the PHA.

Family Members Not Receiving SSA Disability Benefits

Receipt of veteran's disability benefits, worker's compensation, or other non-SSA benefits based on the individual's claimed disability are not sufficient verification that the individual meets HUD's definition of disability in 24 CFR 5.403.

PHA Policy

For family members claiming disability who do not receive disability benefits from the SSA, a knowledgeable professional must provide third-party verification that the family member meets the HUD definition of disability. See the Eligibility chapter for the HUD definition of disability. The knowledgeable professional will verify whether the family member does or does not meet the HUD definition.

7-II.G. CITIZENSHIP OR ELIGIBLE IMMIGRATION STATUS [24 CFR 5.508]

Overview

Housing assistance is not available to persons who are not citizens, nationals, or eligible immigrants. Prorated assistance is provided for "mixed families" containing both eligible and ineligible persons. A detailed discussion of eligibility requirements is in the Eligibility chapter. This verifications chapter discusses HUD and PHA verification requirements related to citizenship status.

The family must provide a certification that identifies each family member as a U.S. citizen, a U.S. national, an eligible noncitizen or an ineligible noncitizen and submit the documents discussed below for each family member. Once eligibility to receive assistance has been verified for an individual it need not be collected or verified again during continuously-assisted occupancy. [24 CFR 5.508(g)(5)]

U.S. Citizens and Nationals

HUD requires a declaration for each family member who claims to be a U.S. citizen or national. The declaration must be signed personally by any family member 18 or older and by a guardian for minors.

The PHA may request verification of the declaration by requiring presentation of a birth certificate, United States passport or other appropriate documentation.

PHA Policy

Family members who claim U.S. citizenship or national status will be required to provide additional documentation.

Eligible Immigrants

Documents Required

All family members claiming eligible immigration status must declare their status in the same manner as U.S. citizens and nationals.

The documentation required for eligible noncitizens varies depending upon factors such as the date the person entered the U.S., the conditions under which eligible immigration status has been granted, age, and the date on which the family began receiving HUD-funded assistance. Exhibit 7-1 at the end of this chapter summarizes documents family members must provide.

PHA Verification [HCV GB, pp. 5-3 and 5-7]

For family members age 62 or older who claim to be eligible immigrants, proof of age is required in the manner described in 7-II.C. of this plan. No further verification of eligible immigration status is required.

For family members under the age of 62 who claim to be eligible immigrants, the PHA must verify immigration status with the United States Citizenship and Immigration Services (USCIS).

The PHA will follow all USCIS protocols for verification of eligible immigration status.

7-II.H. VERIFICATION OF PREFERENCE STATUS

The PHA must verify any preferences claimed by an applicant that determined placement on the waiting list.

PHA Policy

The PHA will offer a preference to any family that has been terminated from its HCV program due to insufficient program funding. The PHA will verify this preference using the PHA's termination records.

PART III: VERIFYING INCOME AND ASSETS

Chapter 6, Part I of this plan describes in detail the types of income that are included and excluded and how assets and income from assets are handled. Any assets and income reported by the family must be verified. This part provides PHA policies that supplement the general verification procedures specified in Part I of this chapter.

7-III.A. EARNED INCOME

Tips

PHA Policy

Additional verification of tips, received for the prior year and tips anticipated to be received in the coming year, will be required using approved PHA forms if not available on a paystub or W-2 tips.

Wages

PHA Policy

For wages other than tips, the family must provide originals of the paystubs covering the past 60 days.

7-III.B. BUSINESS AND SELF EMPLOYMENT INCOME

PHA Policy

Business owners and self-employed persons will be required to provide:

An audited financial statement for the previous fiscal year if an audit was conducted. If an audit was not conducted, a statement of income and expenses must be submitted and the business owner or self-employed person must certify to its accuracy.

All schedules completed for filing federal and local taxes in the preceding year.

If accelerated depreciation was used on the tax return or financial statement, an accountant's calculation of depreciation expense, computed using straight-line depreciation rules.

The PHA will require a self-certification by the business owner/self-employed person which may include a record of income and expenses for the coming year. The business owner/self-employed person will be required to submit the information requested and to certify to its accuracy at all future reexaminations.

At any reexamination the PHA may request documents that support submitted financial statements such as manifests, appointment books, cash books, or bank statements.

If a family member has been self-employed less than three (3) months, the PHA will accept the family member's certified estimate of income. If the family member has been self-employed for three (3) to twelve (12) months the PHA will require the family to provide documentation of income and expenses for this period and use that information to project income.

7-III.C. PERIODIC PAYMENTS AND PAYMENTS IN LIEU OF EARNINGS

Social Security/SSI Benefits

PHA Policy

To verify the SS/SSI benefits of applicants, the PHA will request a current (dated within the last 60 days) SSA benefit verification letter from each family member that receives social security benefits. If the family is unable to provide the document(s), the PHA will help the applicant request a benefit verification letter from SSA's Web site at www.ssa.gov or ask the family to request one by calling SSA at 1-800-772-1213. Once the applicant has received the benefit verification letter they will be required to provide it to the PHA.

To verify the SS/SSI benefits of participants, the PHA will obtain information about social security/SSI benefits through the HUD EIV System, and confirm with the participant(s) that the current listed benefit amount is correct. If the participant disputes the EIV-reported benefit amount, or if benefit information is not available in HUD systems, the PHA will request a current SSA benefit verification letter from each family member that receives social security benefits. If the family is unable to provide the document(s) the PHA will help the participant request a benefit verification letter from SSA's Web site at www.ssa.gov or ask the family to request one by calling SSA at 1-800-772-1213. Once the participant has received the benefit verification letter they will be required to provide it to the PHA.

7-III.D. ALIMONY OR CHILD SUPPORT

PHA Policy

The methods the PHA will use to verify alimony and child support payments differ depending on whether the family declares that it receives regular payments.

If the family declares that it ***receives regular payments***, verification will be obtained in the following order of priority:

Print outs of child support payment record or other documentation verifying deposit amount. Documentation should include at least 60 days of history.

Third-party verification form from the state or local child support enforcement agency

Third-party verification form from the person paying the support

Family's self-certification of amount received

If the family declares that it ***receives irregular or no payments***, in addition to the verification process listed above, the family must provide evidence that it has taken all reasonable efforts to collect amounts due. This may include:

A statement from any agency responsible for enforcing payment that shows the family has requested enforcement and is cooperating with all enforcement efforts

If the family has made independent efforts at collection, a written statement from the attorney or other collection entity that has assisted the family in these efforts

Note: Families are not required to undertake independent enforcement action.

7-III.E. ASSETS AND INCOME FROM ASSETS

Assets Disposed of for Less than Fair Market Value

The family must certify whether any assets have been disposed of for less than fair market value in the preceding two years. The PHA needs to verify only those certifications that warrant documentation [HCV GB, p. 5-28].

PHA Policy

The PHA will verify the value of assets disposed of only if:

The PHA does not already have a reasonable estimation of its value from previously collected information, or

The amount reported by the family in the certification appears obviously in error.

Example 1: An elderly participant reported a \$10,000 certificate of deposit at the last annual reexamination and the PHA verified this amount. Now the person reports that she has given this \$10,000 to her son. The PHA has a reasonable estimate of the value of the asset; therefore, reverification of the value of the asset is not necessary.

Example 2: A family member has disposed of its 1/4 share of real property located in a desirable area and has valued her share at approximately 5,000. Based upon market conditions, this declaration does not seem realistic. Therefore, the PHA will verify the value of this asset.

7-III.F. NET INCOME FROM RENTAL PROPERTY

PHA Policy

The family must provide:

A current executed lease for the property that shows the rental amount or certification from the current tenant

A self-certification from the family members engaged in the rental of property providing an estimate of expenses for the coming year and the most recent IRS Form 1040 with Schedule E (Rental Income). If schedule E was not prepared, the PHA will require the family members involved in the rental of property to provide a self-certification of income and expenses for the previous year and may request documentation to support the statement including: tax statements, insurance invoices, bills for reasonable maintenance and utilities, and bank statements or amortization schedules showing monthly interest expense.

7-III.G. RETIREMENT ACCOUNTS

PHA Policy

The PHA will accept written third-party documents supplied by the family as evidence of the status of retirement accounts.

The type of original document that will be accepted depends upon the family member's retirement status.

Before retirement, the PHA will accept an original document, if available, from the entity holding the account with a date that shows it is the most recently scheduled statement for the account but in no case earlier than 6 months from the effective date of the examination.

Upon retirement, the PHA will accept an original document, if available, from the entity holding the account that reflects any distributions of the account balance, any lump sums taken and any regular payments.

After retirement, the PHA will accept an original document, if available, from the entity holding the account dated no earlier than 12 months before that reflects any distributions of the account balance, any lump sums taken and any regular payments.

7-III.H. INCOME FROM EXCLUDED SOURCES

A detailed discussion of excluded income is provided in Chapter 6, Part I.

HUD guidance on verification of excluded income draws a distinction between income which is fully excluded and income which is only partially excluded.

For fully excluded income, the PHA is **not** required to follow the verification hierarchy, document why third-party verification is not available, or report the income on the 50058. Fully excluded income is defined as income that is entirely excluded from the annual income determination (for example, food stamps, earned income of a minor, or foster care funds) [Notice PIH 2013-04].

PHAs may accept a family's signed application or reexamination form as self-certification of fully excluded income. They do not have to require additional documentation. However, if there is any doubt that a source of income qualifies for full exclusion, PHAs have the option of requiring additional verification.

For partially excluded income, the PHA **is** required to follow the verification hierarchy and all applicable regulations, and to report the income on the 50058. Partially excluded income is defined as income where only a certain portion of what is reported by the family qualifies to be excluded and the remainder is included in annual income (for example, the income of an adult full-time student, or income excluded under the earned income disallowance).

PHA Policy

The PHA will accept the family's self-certification as verification of fully excluded income. The PHA may request additional documentation if necessary to document the income source.

The PHA will verify the source and amount of partially excluded income as described in Part 1 of this chapter.

7-III.I. ZERO ANNUAL INCOME STATUS

PHA Policy

The PHA may require a self-certification of zero-income and the PHA will check UIV sources and/or request information from third-party sources to verify that certain forms of income such as unemployment benefits, TANF, SS, SSI, and earnings are not being received by families claiming to have zero annual income.

7-III.J. STUDENT FINANCIAL ASSISTANCE

Any financial assistance, in excess of amounts received for tuition, that a person attending an institution of higher education receives under the Higher Education Act of 1965, from private sources, or from an institution of higher education must be considered income unless the student is over the age of 23 with dependent children or is residing with parents who are seeking or receiving HCV assistance [24 CFR 5.609(b)(9) and FR 4/10/06].

For students over the age of 23 with dependent children or students residing with parents who are seeking or receiving HCV assistance, the full amount of student financial assistance is excluded from annual income [24 CFR 5.609(c)(6)]. The full amount of student financial assistance is also excluded for students attending schools that do not qualify as institutions of higher education (as defined in Exhibit 3-2). Excluded amounts are verified only if, without verification, the PHA would not be able to determine whether or to what extent the income is to be excluded (see section 7-III.H).

PHA Policy

For a student subject to having a portion of his/her student financial assistance included in annual income in accordance with 24 CFR 5.609(b)(9), the PHA will request written third-party verification of both the source and the amount. Family-provided documents from the educational institution attended by the student will be requested, as well as documents generated by any other person or entity providing such assistance, as reported by the student.

In addition, the PHA will request written verification of the student's tuition amount.

If the PHA is unable to obtain third-party written verification of the requested information, the PHA will pursue other forms of verification following the verification hierarchy in section 7-I.B.

7-III.K. PARENTAL INCOME OF STUDENTS SUBJECT TO ELIGIBILITY RESTRICTIONS

If a student enrolled at an institution of higher education is under the age of 24, is not a veteran, is not married, does not have a dependent child, and is not a person with disabilities receiving HCV assistance as of November 30, 2005, the income of the student's parents must be considered when determining income eligibility, unless the student is determined independent from his or her parents in accordance with PHA policy [24 CFR 5.612 and FR 4/10/06, p. 18146].

This provision does not apply to students residing with parents who are seeking or receiving HCV assistance. It is limited to students who are seeking or receiving assistance on their own, separately from their parents.

PHA Policy

If the PHA is required to determine the income eligibility of a student's parents, the PHA will request an income declaration and certification of income from the appropriate parent(s) (as determined in section 3-II.E). The PHA will send the request directly to the parents, who will be required to certify to their income under penalty of perjury. The parents will be required to submit the information directly to the PHA. The required information must be submitted (postmarked) within 10 business days of the date of the PHA's request or within any extended timeframe approved by the PHA.

The PHA reserves the right to request and review supporting documentation at any time if it questions the declaration or certification. Supporting documentation may include, but is not limited to, Internal Revenue Service (IRS) tax returns, consecutive and original pay stubs, bank statements, pension benefit statements, benefit award letters, and other official and authentic documents from a federal, state, or local agency.

PART IV: VERIFYING MANDATORY DEDUCTIONS

7-IV.A. DEPENDENT AND ELDERLY/DISABLED HOUSEHOLD DEDUCTIONS

The dependent and elderly/disabled family deductions require only that the PHA verify that the family members identified as dependents or elderly/disabled persons meet the statutory definitions. No further verifications are required.

Dependent Deduction

See Chapter 6 (6-II.B.) for a full discussion of this deduction. The PHA must verify that:

- Any person under the age of 18 for whom the dependent deduction is claimed is not the head, spouse, or cohead of the family and is not a foster child
- Any person age 18 or older for whom the dependent deduction is claimed is not a foster adult or live-in aide, and is a person with a disability or a full time student

Elderly/Disabled Family Deduction

See Eligibility chapter for a definition of elderly and disabled families and Chapter 6 (6-II.C.) for a discussion of the deduction. The PHA must verify that the head, spouse, or cohead is 62 years of age or older or a person with disabilities.

7-IV.B. MEDICAL EXPENSE DEDUCTION

Policies related to medical expenses are found in 6-II.D. The amount of the deduction will be verified following the standard verification procedures described in Part I.

Amount of Expense

PHA Policy

Medical expenses will be verified through:

Written third-party documents provided by the family, such as pharmacy printouts or receipts.

The PHA will make a best effort to determine what expenses from the past are likely to continue to occur in the future. The PHA will also accept evidence of monthly payments or total payments that will be due for medical expenses during the upcoming 12 months.

Written third-party verification forms, if the family is unable to provide acceptable documentation.

If third-party or document review is not possible, written family certification as to costs anticipated to be incurred during the upcoming 12 months.

In addition, the PHA must verify that:

- The household is eligible for the deduction.
- The costs to be deducted are qualified medical expenses.
- The expenses are not paid for or reimbursed by any other source.
- Costs incurred in past years are counted only once.

Eligible Household

The medical expense deduction is permitted only for households in which the head, spouse, or cohead is at least 62, or a person with disabilities. The PHA must verify that the family meets the definition of an elderly or disabled family provided in the Eligibility chapter and as described in Chapter 7 (7-IV.A.) of this plan.

Qualified Expenses

To be eligible for the medical expenses deduction, the costs must qualify as medical expenses. See Chapter 6 (6-II.D.) for the PHA's policy on what counts as a medical expense.

Unreimbursed Expenses

To be eligible for the medical expenses deduction, the costs must not be reimbursed by another source.

PHA Policy

The family will be required to certify that the medical expenses are not paid or reimbursed to the family from any source. If expenses are verified through a third party, the third party must certify that the expenses are not paid or reimbursed from any other source.

Expenses Incurred in Past Years

PHA Policy

When anticipated costs are related to on-going payment of medical bills incurred in past years, the PHA will verify:

- The anticipated repayment schedule

- The amounts paid in the past, and

- Whether the amounts to be repaid have been deducted from the family's annual income in past years

7-IV.C. DISABILITY ASSISTANCE EXPENSES

Policies related to disability assistance expenses are found in 6-II.E. The amount of the deduction will be verified following the standard verification procedures described in Part I.

Amount of Expense

Attendant Care

PHA Policy

The PHA will accept written third-party documents provided by the family.

If family-provided documents are not available, the PHA will provide a third-party verification form directly to the care provider requesting the needed information.

Expenses for attendant care will be verified through:

Written third-party documents provided by the family, such as receipts or cancelled checks.

Third-party verification form signed by the provider, if family-provided documents are not available.

If third-party verification is not possible, written family certification as to costs anticipated to be incurred for the upcoming 12 months.

Auxiliary Apparatus

PHA Policy

Expenses for auxiliary apparatus will be verified through:

Written third-party documents provided by the family, such as billing statements for purchase of auxiliary apparatus, or other evidence of monthly payments or total payments that will be due for the apparatus during the upcoming 12 months.

Third-party verification form signed by the provider, if family-provided documents are not available.

If third-party verification is not possible, written family certification of estimated apparatus costs for the upcoming 12 months.

In addition, the PHA must verify that:

- The family member for whom the expense is incurred is a person with disabilities (as described in 7-II.F above).
- The expense permits a family member, or members, to work (as described in 6-II.E.).
- The expense is not reimbursed from another source (as described in 6-II.E.).

Family Member is a Person with Disabilities

To be eligible for the disability assistance expense deduction, the costs must be incurred for attendant care or auxiliary apparatus expense associated with a person with disabilities. The PHA will verify that the expense is incurred for a person with disabilities (See 7-II.F.).

Family Member(s) Permitted to Work

The PHA must verify that the expenses claimed actually enable a family member, or members, (including the person with disabilities) to work.

PHA Policy

The PHA will request third-party verification from a rehabilitation agency or knowledgeable medical professional indicating that the person with disabilities requires attendant care or an auxiliary apparatus to be employed, or that the attendant care or auxiliary apparatus enables another family member, or members, to work (See 6-II.E.). This documentation may be provided by the family.

If third-party verification has been attempted and is either unavailable or proves unsuccessful, the family must certify that the disability assistance expense frees a family member, or members (possibly including the family member receiving the assistance), to work.

Unreimbursed Expenses

To be eligible for the disability expenses deduction, the costs must not be reimbursed by another source.

PHA Policy

The family will be required to certify that attendant care or auxiliary apparatus expenses are not paid by or reimbursed to the family from any source.

7-IV.D. CHILD CARE EXPENSES

Policies related to child care expenses are found in Chapter 6 (6-II.F). The amount of the deduction will be verified following the standard verification procedures described in Part I of this chapter. In addition, the PHA must verify that:

- The child is eligible for care (12 or younger).
- The costs claimed are not reimbursed.
- The costs enable a family member to work, actively seek work, or further their education.
- The costs are for an allowable type of child care.
- The costs are reasonable.

Eligible Child

To be eligible for the child care deduction, the costs must be incurred for the care of a child under the age of 13. The PHA will verify that the child being cared for (including foster children) is under the age of 13 (See 7-II.C.).

Unreimbursed Expense

To be eligible for the child care deduction, the costs must not be reimbursed by another source.

PHA Policy

The family (and the care provider) will be required to certify that the child care expenses are not paid or reimbursed to the family from any source.

Pursuing an Eligible Activity

The PHA must verify that the family member(s) that the family has identified as being enabled to seek work, pursue education, or be gainfully employed, are actually pursuing those activities.

PHA Policy

Information to be Gathered

The PHA may verify information about how the schedule for the claimed activity relates to the hours of care provided, the time required for transportation, the time required for study (for students), the relationship of the family member(s) to the child, and any special needs of the child that might help determine which family member is enabled to pursue an eligible activity.

Seeking Work

Whenever possible the PHA will use documentation from a state or local agency that monitors work-related requirements (e.g., welfare or unemployment). In such cases the PHA will request family-provided verification from the agency of the member's job seeking efforts to date, and require the family to submit to the PHA any reports provided to the other agency.

In the event third-party verification is not available, the PHA may provide the family with a form on which the family member must record job search efforts. The PHA will review this information at each subsequent reexamination for which this deduction is claimed.

Furthering Education

The PHA may request third-party documentation to verify that the person permitted to further his or her education by the child care is enrolled and provide information about the timing of classes for which the person is registered. The documentation may be provided by the family.

Gainful Employment

The PHA may seek third-party verification of the work schedule of the person who is permitted to work by the child care. In cases in which two or more family members could be permitted to work, the work schedules for all relevant family members may be verified. The documentation may be provided by the family.

Allowable Type of Child Care

The type of care to be provided is determined by the family, but must fall within certain guidelines, as discussed in Chapter 6.

PHA Policy

The PHA will verify that the type of child care selected by the family is allowable, as described in Chapter 6 (6-II.F).

The PHA may verify that the fees paid to the child care provider cover only child care costs (e.g., no housekeeping services or personal services) and are paid only for the care of an eligible child (e.g., prorate costs if some of the care is provided for ineligible family members).

The PHA will verify that the child care provider is not an assisted family member. Verification will be made through the head of household's declaration of family members who are expected to reside in the unit.

Reasonableness of Expenses

Only reasonable child care costs can be deducted.

PHA Policy

The actual costs the family incurs will be compared with the PHA's established standards of reasonableness for the type of care in the locality to ensure that the costs are reasonable.

If the family presents a justification for costs that exceed typical costs in the area, the PHA will request additional documentation, as required, to support a determination that the higher cost is appropriate.

**EXHIBIT 7-1: SUMMARY OF DOCUMENTATION REQUIREMENTS
FOR NONCITIZENS [HCV GB, pp. 5-9 and 5-10]**

- **All** noncitizens claiming eligible status must sign a declaration of eligible immigrant status on a form acceptable to the PHA.
- Except for persons 62 or older, all noncitizens must sign a verification consent form
- Additional documents are required based upon the person's status.

Elderly Noncitizens

- A person 62 years of age or older who claims eligible immigration status also must provide proof of age such as birth certificate, passport, or documents showing receipt of SS old-age benefits.

All other Noncitizens

- Noncitizens that claim eligible immigration status also must present the applicable USCIS document. Acceptable USCIS documents are listed below.

• Form I-551 Alien Registration Receipt Card (for permanent resident aliens) • Form I-94 Arrival-Departure Record annotated with one of the following: • “Admitted as a Refugee Pursuant to Section 207” • “Section 208” or “Asylum” • “Section 243(h)” or “Deportation stayed by Attorney General” • “Paroled Pursuant to Section 221 (d)(5) of the USCIS”	• Form I-94 Arrival-Departure Record with no annotation accompanied by: • A final court decision granting asylum (but only if no appeal is taken); • A letter from a USCIS asylum officer granting asylum (if application is filed on or after 10/1/90) or from a USCIS district director granting asylum (application filed before 10/1/90); • A court decision granting withholding of deportation; or • A letter from an asylum officer granting withholding or deportation (if application filed on or after 10/1/90).
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• Form I-688 Temporary Resident Card annotated “Section 245A” or Section 210”.	• Form I-688B Employment Authorization Card annotated “Provision of Law 274a. 12(11)” or “Provision of Law 274a.12”.
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- A receipt issued by the USCIS indicating that an application for issuance of a replacement document in one of the above listed categories has been made and the applicant’s entitlement to the document has been verified; or
- Other acceptable evidence. If other documents are determined by the USCIS to constitute acceptable evidence of eligible immigration status, they will be announced by notice published in the *Federal Register*

Chapter 8

NATIONAL STANDARDS FOR THE PHYSICAL INSPECTION OF REAL ESTATE AND RENT REASONABLENESS DETERMINATIONS

[24 CFR 5 Subpart G and Notice PIH 2023-28]

INTRODUCTION

HUD requires that all units occupied by families receiving Housing Choice Voucher (HCV) and Project Based Voucher (PBV) assistance meet HUD's National Standards for the Physical Inspection of Real Estate (NSPIRE) regulations and standards no later than October 1, 2024. The inspection performance standards and procedures for conducting NSPIRE inspections must be included in the administrative plan [Notice PIH 2023-28].

All units must pass an NSPIRE inspection prior to the approval of a lease (with some exceptions) and at least once every 24 months (or 36 months for small rural PHAs) during the term of the HAP contract, and at other times as needed, to determine that the unit meets NSPIRE standards. HUD also requires PHAs to determine that rents for units under the program are reasonable when compared to comparable unassisted units in the market area.

Provided they meet certain requirements, HUD permits PHAs to establish some additional local requirements in their administrative plans. The use of the term *NSPIRE* in this plan refers to the combination of both HUD and PHA-established requirements. However, state and local codes, compliance is not part of the determination of whether a unit passes the NSPIRE standards.

This chapter explains HUD and PHA requirements related to physical inspections and rent reasonableness as follows:

Part I. Physical Standards. This part discusses NSPIRE standards required of units occupied by HCV and PBV-assisted families. It also identifies affirmative habitability requirements for all units and life-threatening conditions that must be corrected in 24 hours.

Part II. The Inspection Process. This part describes the types of inspections the PHA will make and the steps that will be taken when units do not meet NSPIRE standards.

Part III. Rent Reasonableness Determinations. This part discusses the policies the PHA will use to make rent reasonableness determinations.

Special NSPIRE requirements for homeownership, manufactured homes, and other special housing types are discussed in Chapter 15 to the extent that they apply in this jurisdiction. Special requirements for the PBV and RAD PBV programs (if applicable) are discussed in Chapters 17 and 18, respectively.

PART I: NSPIRE STANDARDS

NSPIRE standards are published on HUD's NSPIRE website as well as in the NSPIRE Final Rule [FR Notice 5/1//2023].

8-I.A. INSPECTABLE AREAS [24 CFR 5.703(a)(1) and 24 CFR 5.705(a)(2)]

NSPIRE defines the inspectable areas for inspection under the standards as inside, outside and unit. However, the inspection requirement for the HCV and PBV programs only applies to units occupied or to be occupied by HCV or PBV participants and common areas and exterior areas which either service or are associated with such units.

8-I.B. AFFIRMATIVE HABITABILITY REQUIREMENTS [24 CFR 5.703(b), (c), and (d)]

NSPIRE provides for minimum, or affirmative, habitability requirements for each area (unit, inside, outside). These areas must meet these requirements for habitability, which are listed in Exhibit 8-1.

The inside, outside and unit must be free of health and safety hazards that pose a danger to residents. Types of health and safety concerns include, but are not limited to carbon monoxide, electrical hazards, extreme temperature, flammable materials or other fire hazards, garbage and debris, handrail hazards, infestation, lead-based paint, mold, and structural soundness [24 CFR 5.703(e)].

The NSPIRE Smoke Alarm Standard does not require that smoke alarms have a sealed battery; however, upon the effective date of the Public and Federally Assisted Housing Fire Safety Act of 2022 on December 29, 2024, sealed batteries *will* be required.

8-I.C. MODIFICATIONS TO PROVIDE ACCESSIBILITY [24 CFR 100.203; Notice 2003-31; and Notice PIH 2014-02]

Under the Fair Housing Act of 1988 an owner must make reasonable accommodations in rules, policies, practices, or services if necessary for a person with disabilities to use the housing and must not refuse the request of a family that contains a person with a disability to make necessary and reasonable modifications to the unit if such modification is necessary to afford the person with a disability full enjoyment of the premises. Such modifications are at the family's expense. The owner may, where it is reasonable to do so, require restoration of the unit to its original condition (reasonable wear and tear excepted) if the modification would interfere with the owner or next occupant's full enjoyment of the premises. The owner may not increase a customarily required security deposit. However, the landlord may negotiate a restoration agreement that requires the family to restore the unit and, if necessary to ensure the likelihood of restoration, may require the tenant to pay a reasonable amount into an interest- bearing escrow account over a reasonable period of time. The interest in any such account accrues to the benefit of the tenant. The owner may also require reasonable assurances that the quality of the work will be acceptable and that any required building permits will be obtained. [24 CFR 100.203; Notice 2003-31].

Modifications to units to provide access for a person with a disability must meet all applicable NSPIRE requirements and conform to the design, construction, or alteration of facilities contained in the UFAS and the ADA Accessibility Guidelines (ADAAG) [28 CFR 35.151(c) and Notice 2003-31] See Chapter 2 of this plan for additional information on reasonable accommodations for persons with disabilities.

PHA Policy

Any owner that intends to negotiate a restoration agreement or require an escrow account must submit the agreement(s) to the PHA for review.

8-I.D. ADDITIONAL LOCAL REQUIREMENTS [24 CFR 5.705(a)(3) and Notice PIH 2023-28]

The PHA may impose variations to the NSPIRE standards as long as the additional criteria are not likely to adversely affect the health or safety of participant families or severely restrict housing choices for families. HUD approval is required for variations to NSPIRE standards and approved variations must be added to the administrative plan.

HUD may approve inspection criteria variations if the variations apply standards in local housing codes or other codes adopted by the PHA or because of local climatic or geographic conditions. Acceptability criteria variations may only be approved by HUD if such variations either meet or exceed the performance requirements or significantly expand affordable housing opportunities for families assisted under the program.

PHA Policy

The PHA has not requested any HUD-approved variations to NSPIRE standards.

8-I.E. LIFE-THREATENING DEFICIENCIES [Notice PIH 2023-28]

HUD previously required the PHA to define life-threatening conditions in the administrative plan. The NSPIRE standards now describe those conditions which are considered life-threatening and must be corrected within 24 hours.

The following are a list of life-threatening deficiencies under NSPIRE:

Inspectable Item	Deficiency
Call-for-Aid System	System is blocked, or pull cord is higher than 6 inches off the floor.
	System does not function properly
Carbon Monoxide Alarm	Carbon monoxide alarm is missing, not installed, or not installed in a proper location.
	Carbon monoxide alarm is obstructed.
	Carbon monoxide alarm does not produce an audio or visual alarm when tested.
Chimney	A visually accessible chimney, flue, or firebox connected to a fireplace or wood-burning appliance is incomplete or damaged such that it may not safely contain fire and convey smoke and combustion gases to the exterior.
	Chimney exhibits signs of structural failure.
Clothes Dryer Exhaust Ventilation	Electric dryer transition duct is detached or missing.
	Gas dryer transition duct is detached or missing.
	Electric dryer exhaust ventilation system has restricted airflow.
	Dryer transition duct is constructed of unsuitable material.
	Gas dryer exhaust ventilation system has restricted airflow.
Dorr – Entry	Entry door is missing.
Door – Fire Labeled	Fire labeled door is missing.
Egress	Obstructed means of egress.
	Sleeping room is located on the third floor or below and has an obstructed rescue opening.
	Fire escape is obstructed.
Electrical – Conductor, Outlet, and Switch	Outlet or switch is damaged.
	Exposed electrical conductor.
	Water is currently in contact with an electrical conductor.
Electrical – Service Panel	The overcurrent protection device is damaged.
Exit Sign	Exit sign is damaged, missing, obstructed, or not adequately illuminated.

Inspectable Item	Deficiency
Fire Escape	Fire extinguisher is damaged or missing.
Fire Extinguisher	Fire extinguisher pressure gauge reads over or under-charged.
	Fire extinguisher service tag is missing, illegible, or expired.
	Fire extinguisher is damaged or missing.
Flammable and Combustible Items	Flammable or combustible item is on or within 3 feet of an appliance that provides heat for thermal comfort or a fuel-burning water heater; OR Improperly stored chemicals.
Guardrail	Guardrail is missing or not installed.
	Guardrail is not functionally adequate.
Heating, Ventilation, and Air Conditioning (HVAC)	The inspection date is on or between October 1 and March 31 and the permanently installed heating source is not working or the permanently installed heating source is working and the interior temperature is below 64 degrees Fahrenheit.
	Unvented space heater that burns gas, oil, or kerosene is present.
	Combustion chamber cover or gas shutoff valve is missing from a fuel burning heating appliance.
	Fuel burning heating system or device exhaust vent is misaligned, blocked, disconnected, improperly connected, damaged, or missing.
Leak – Gas or Oil	Natural gas, propane, or oil leak.
Mold-like Substance	Presence of mold-like substance at extremely high levels is observed visually.
Smoke Alarm	Smoke alarm is not installed where required.
	Smoke alarm is obstructed.
	Smoke alarm does not produce an audio or visual alarm when tested.
Sprinkler Assembly	Sprinkler head assembly is encased or obstructed by an item or object that is within 18 inches of the sprinkler head.
	Sprinkler assembly component is damaged, inoperable, or missing and it is detrimental to performance.
	Sprinkler assembly has evidence of corrosion.
	Sprinkler assembly has evidence of foreign material that is detrimental to performance.
Structural System	Structural system exhibits signs of serious failure.
Toilet	Only 1 toilet was installed, and it is missing.

Inspectable Item	Deficiency
Water Heater	Chimney or flue piping is blocked, misaligned, or missing.
	Gas shutoff valve is damaged, missing, or not installed.

However, PHAs may add additional deficiencies which the PHA considers life-threatening provided they are described in the administrative plan.

PHA Policy

In addition to those listed under the NSPIRE standards, the following are considered life-threatening conditions:

Utilities not in service, including no running hot water

8-I.F. OWNER AND FAMILY RESPONSIBILITIES [24 CFR 982.404]

Family Responsibilities

The family is responsible for correcting the following deficiencies:

- Tenant-paid utilities not in service
- Failure to provide or maintain appliances owned by the family
- Damage to the unit or premises caused by a household member or guest beyond normal wear and tear.

If a family fails to correct a family-caused life-threatening condition as required by the PHA, the PHA will enforce the family obligations. See 8-II.H.

PHA Policy

Damages beyond ordinary wear and tear will be considered to be damages which could be assessed against the security deposit under state law or in court practice.

Owner Responsibilities

The owner must maintain the unit in accordance with NSPIRE regulations and standards. The owner is not responsible for a breach of the HQS that is not caused by the owner, and for which the family is responsible (as provided in 24 CFR 982.404(b) and 982.551(c)).

PHA Policy

The owner is responsible for all NSPIRE violations not listed as a family responsibility above, even if the violation is caused by the family's living habits (e.g., vermin infestation). However, if the family's actions constitute a serious or repeated lease violation, the owner may take legal action to evict the family.

The owner will be required to repair an inoperable smoke detector unless the PHA determines that the family has intentionally disconnected it (by removing batteries or other means). In this case, the family will be required to repair the smoke detector within 24 hours.

If an owner fails to correct life-threatening conditions as required by the PHA, the PHA will enforce the NSPIRE standards in accordance with HUD requirements. See 8-II-G.

8-I.G. LEAD-BASED PAINT

PHAs and owners must comply with the requirements and timelines in 24 CFR Part 35 Subpart M—Tenant-Based Rental Assistance and Subpart H—Project-Based Assistance. PHAs and owners are reminded that any deteriorated paint in target housing, or other lead-based paint hazard identified through a lead-based paint risk assessment or lead-based paint inspection is considered a violation of NSPIRE standards.

For the HCV program, Subpart M applies to units where a child under age six resides or is expected to reside, common areas that service that unit, and exterior painted surfaces associated with that unit or common areas. For project-based programs, Subpart H applies to assisted units and common areas of the property regardless of whether a child under age six resides or is expected to reside in the unit. NSPIRE does not alter any of the lead-based paint requirements in Part 35 for these programs.

Special Requirements for Children with Elevated Blood Lead Level [24 CFR 35.1225; FR Notice 1/13/17; Notice PIH 2017-13]

If a PHA is notified by a public health department or other medical health care provider, or verifies information from a source other than a public health department or medical health care provider, that a child of less than six years of age, living in an HCV-assisted unit has been identified as having an elevated blood lead level, the PHA must complete an environmental investigation of the dwelling unit within 15 calendar days after being notified by a public health department or other medical health care provider. The environmental investigation must be completed in accordance with program requirements, and the result of the environmental investigation must be immediately provided to the owner of the dwelling unit. In cases where the public health department has already completed an evaluation of the unit, this information must be provided to the owner.

Within 30 days after receiving the environmental investigation report from the PHA, or the evaluation from the public health department, the owner is required to complete the reduction of identified lead-based paint hazards in accordance with the lead-based paint regulations [24 CFR 35.1325 and 35.1330; 40 CFR 745.227]. If the owner does not complete the “hazard reduction” as required, the dwelling unit is in violation of HQS and the PHA will take action in accordance with Section 8-II.G.

PHA reporting requirements, and data collection and record keeping responsibilities related to children with an elevated blood lead level are discussed in Chapter 16.

8-I.H. VIOLATION OF SPACE STANDARDS [24 CFR 5.703(d)(5)]

Units assisted under the HCV or PBV programs must have at least one bedroom or living/sleeping room for each two persons. A living room may be used as sleeping (bedroom) space, but no more than two persons may occupy the space [HCV GB p. 10-6]. Each habitable room must have two working outlets or one working outlet and a permanent light. HUD defines a *habitable room* as a room in a building for living, sleeping, eating, or cooking, but excluding bathrooms, toilet rooms, closets, hallways, storage or utility spaces, and similar areas [FR Notice 5/11/23].

A unit that does not meet these space standards is defined as *overcrowded*.

If the PHA determines that a unit is overcrowded because of an increase in family size or a change in family composition, the PHA must issue the family a new voucher, and the family and PHA must try to find an acceptable unit as soon as possible. If an acceptable unit is available for rental by the family, the PHA must terminate the HAP contract in accordance with its terms.

PART II: THE INSPECTION PROCESS

8-II.A. OVERVIEW [24 CFR 982.405]

Types of Inspections

The PHA conducts the following types of inspections as needed. Each type of inspection is discussed in the paragraphs that follow.

- *Initial Inspections.* The PHA conducts initial inspections in response to a request from the family to approve a unit for participation in the HCV program.
- *Annual/Biennial Inspections.* HUD requires the PHA to inspect each unit under lease at least annually or biennially (or triennially for small rural PHAs as defined in 24 CFR 982.305(b)(2)), depending on PHA policy, to confirm that the unit still meets NSPIRE standards.
- *Special Inspections.* A special inspection may be requested by the owner, the family, or a third party as a result of problems identified with a unit between annual inspections.
- *Quality Control Inspections.* HUD requires that a sample of units be inspected by a supervisor or other qualified individual to evaluate the work of the inspector(s) and to ensure that inspections are performed in compliance with the NSPIRE standards.

Inspection of PHA-Owned Units [24 CFR 982.352(b)]

The PHA must obtain the services of an independent entity to perform all NSPIRE inspections in cases where an HCV family is receiving assistance in a PHA-owned unit. A *PHA-owned unit* is defined as a unit that is owned by the PHA that administers the assistance under the consolidated ACC (including a unit owned by an entity substantially controlled by the PHA). The independent agency must communicate the results of each inspection to the family and the PHA. The independent agency must be approved by HUD and may be the unit of general local government for the PHA jurisdiction (unless the PHA is itself the unit of general local government or an agency of such government).

For information on the inspection of PHA-owned units in the PBV program, see Chapters 17 and 18.

Inspection Costs [Notice PIH 2016-05; 24 CFR 5.705(d)]

The PHA may not charge the family for unit inspections or reinspections [24 CFR 982.405(e)].

In the case of inspections of PHA-owned units, the PHA may compensate the independent agency from ongoing administrative fee for inspections performed. The PHA and the independent agency may not charge the family any fee or charge for the inspection [24 CFR.982.352(b)].

The PHA may not charge the owner for the inspection of the unit prior to the initial term of the lease or for a first inspection during assisted occupancy of the unit. However, the PHA may charge a reasonable fee to owners for reinspections in two situations: when the owner notifies the PHA that a repair has been made but the deficiency has not been corrected, and when the time for repairs has elapsed and the deficiency has not been corrected. Fees may not be imposed for tenant-caused damages, for cases in which the inspector could not gain access to the unit, or for new deficiencies discovered during a reinspection.

The owner may not pass the cost of a reinspection fee to the family. Reinspection fees must be added to the PHA's administrative fee reserves and may only be used for activities related to the provision of tenant-based assistance.

PHA Policy

The PHA will not charge a fee for failed reinspections.

Remote Video Inspections (RVIs) [Notice PIH 2020-31]

As an alternative to some or all on-site inspections, the PHA may, but is not required to, perform NSPIRE inspections from a remote location using video streaming technology and a proxy at the inspection site. Since there may be some circumstances in which the application of technology provides insufficient information or evidence to allow the PHA to make appropriate determinations about whether a condition violates NSPIRE standards, Notice PIH 2020-31 requires that if a PHA chooses to implement RVIs, the PHA should have policies and procedures in place to address such limitations.

PHA Policy

The PHA will not conduct any inspection using RVI.

Notice and Scheduling

The family must allow the PHA to inspect the unit at reasonable times with reasonable notice [24 CFR 982.551(d)].

PHA Policy

Both the family and the owner will be given reasonable notice of all inspections. Except in the case of a life-threatening emergency, reasonable notice is considered to be not less than 24 hours. Inspections may be scheduled between 8:30 a.m. and 4:30 p.m. Generally, inspections will be conducted on business days only. In the case of a life-threatening emergency, the PHA will give as much notice as possible, given the nature of the emergency.

Owner and Family Inspection Attendance

HUD permits the PHA to set policy regarding family and owner presence at the time of inspection [HCV GB p. 10-27].

PHA Policy

When a family occupies the unit at the time of inspection an authorized adult must be present for the inspection. The presence of the owner or the owner's representative is encouraged but is not required.

At initial inspection of a vacant unit, the PHA will inspect the unit in the presence of the owner or owner's representative. The presence of a family representative is permitted but is not required.

8-II.B. INITIAL INSPECTION

Approving Units [FR Notice 1/18/17; Notice PIH 2017-20; and 24 CFR 982.406]

HUD regulations require that units assisted under the HCV program be inspected to determine that the units meet NSPIRE standards before the PHA approves assisted tenancy. However, while the PHA is required to conduct an inspection prior to approving assisted tenancy, PHAs have two options for bringing units under HAP contract (or, in the case of PBV, approving occupancy and the execution of a lease) more quickly. The PHA may, but is not required to approve assisted tenancy and start HAP if the unit:

- Fails the initial inspection, but only if no life-threatening deficiencies are identified.
- Passed an alternative inspection in the last 24 months.

Otherwise, if neither of the above provisions are adopted, the PHA must determine that the unit the family selects meets NSPIRE standards prior to approving tenancy.

PHA Policy

The unit must pass the initial inspection on or before the effective date of the HAP contract.

The PHA will not rely on alternative inspections and will conduct an initial inspection for each unit prior to executing a HAP contract with the owner.

Timing of Initial Inspections [24 CFR 982.395(b)(2)(i)]

HUD requires PHAs with fewer than 1,250 budgeted units to complete the initial inspection, determine whether the unit satisfies NSPIRE standards, and notify the owner and the family of the determination within 15 days of submission of the Request for Tenancy Approval (RTA). For PHAs with 1,250 or more budgeted units, to the extent practicable such inspection and determination must be completed within 15 days. The 15-day period is suspended for any period during which the unit is not available for inspection.

PHA Policy

The PHA will complete the initial inspection, determine whether the unit satisfies NSPIRE standards, and notify the owner and the family of the determination within 15 days of submission of the Request for Tenancy Approval (RTA).

Inspection Results and Reinspections

For new units proposed for the HCV program, life-threatening deficiencies must be resolved before the HAP contract is executed and the family moves into the unit.

PHA Policy

If any deficiencies are identified, the owner will be notified of the deficiencies and be given a time frame to correct them. If requested by the owner, the time frame for correcting the deficiencies may be extended by the PHA for good cause. The PHA will reinspect the unit within five business days of the date the owner notifies the PHA that the required corrections have been made.

If the time period for correcting the deficiencies (or any PHA-approved extension) has elapsed, or the unit fails at the time of the reinspection, the PHA will notify the owner and the family that the unit has been rejected and that the family must search for another unit. The PHA may agree to conduct a second reinspection, for good cause, at the request of the family and owner.

Following a failed reinspection, the family may submit a new Request for Tenancy Approval for the same unit after the owner has made repairs, if they are unable to locate another suitable unit.

Utilities

Generally, at initial lease-up the owner is responsible for demonstrating that all utilities are in working order including those utilities that the family will be responsible for paying.

PHA Policy

Utility service must be available for testing at the time of the initial inspection.

Appliances

PHA Policy

If the family is responsible for supplying the stove and/or refrigerator, the PHA will allow the stove and refrigerator to be placed in the unit after the unit has met all other NSPIRE requirements. The required appliances must be in place before the HAP contract is executed by the PHA. The PHA will execute the HAP contract based upon a certification from the family that the appliances have been installed and are working. A confirmatory inspection will be scheduled within 30 days of HAP contract approval.

8-II.C. ANNUAL/BIENNIAL INSPECTIONS [24 CFR 982.405 and 982.406; Notice PIH 2016-05]

HUD requires the PHA to inspect each unit under HAP contract at least biennially (or triennially for small rural PHAs), to confirm that the unit still meets NSPIRE standards. The inspection may be conducted in conjunction with the family's annual reexamination but also may be conducted separately.

PHA Policy

Each unit under HAP contract must be inspected biennially within 24 months of the last full inspection. The PHA reserves the right to require annual inspections of any unit or owner at any time.

The PHA will not rely on alternative inspection standards.

Scheduling the Inspection

PHA Policy

If an adult cannot be present on the scheduled date, the family should request that the PHA reschedule the inspection. The PHA and family will agree on a new inspection date that generally should take place within five business days of the originally scheduled date. The PHA may schedule an inspection more than five business days after the original date for good cause.

If the family misses the first scheduled appointment without requesting a new inspection date, the PHA will automatically schedule a second inspection. If the family misses two scheduled inspections without PHA approval, the PHA will consider the family to have violated its obligation to make the unit available for inspection. This may result in termination of the family's assistance in accordance with Chapter 12.

8-II.D. SPECIAL INSPECTIONS [24 CFR 982.405(g)]

If a participant family or government official reports a life-threatening condition which the owner would be required to repair within 24 hours, the PHA must inspect the unit within 24 hours of notification. If the reported condition is not life-threatening, the PHA must inspect the unit within 15 days of notification.

PHA Policy

During a special inspection, the PHA generally will inspect only those deficiencies that were reported. However, the inspector will record any additional deficiencies that are observed and will require the responsible party to make the necessary repairs.

If the annual/biennial inspection has been scheduled or is due within 90 days of the date the special inspection is scheduled the PHA may elect to conduct a full annual/biennial inspection.

8-II.E. QUALITY CONTROL INSPECTIONS [24 CFR 982.405(b); 24 CFR 985.3(e); HCV GB, p. 10-32]

HUD requires a PHA supervisor or other qualified person to conduct quality control inspections of a sample of units to ensure that each inspector is conducting accurate and complete inspections and that there is consistency in the application of the NSPIRE standards.

The unit sample must include only units that have been inspected within the preceding three months. The selected sample should be drawn to represent a cross section of neighborhoods and the work of a cross section of inspectors.

8-II.F. INSPECTION RESULTS AND REINSPECTIONS FOR UNITS UNDER HAP CONTRACT

Correction Timeframes

Each deficiency is identified in the NPSIRE standards as either life-threatening, severe, moderate, or low.

For units under HAP contract, life-threatening deficiencies must be corrected within 24 hours after notice has been provided. All other non-life-threatening deficiencies (severe and moderate) must be corrected within 30 days (or a PHA-approved extension) after notice has been provided. If low deficiencies are present in a unit, these deficiencies result in a pass and would only be noted by the inspector for informational purposes.

Notification of Corrective Actions

The owner and the family will be notified in writing of the results of all inspections. When an inspection identifies deficiencies, the PHA will determine (1) whether or not the failure is a life-threatening condition and (2) whether the family or owner is responsible.

PHA Policy

When life-threatening deficiencies are identified, the PHA will immediately notify both parties by telephone or email. The notice will specify who is responsible for correcting the violation. The corrective actions must be taken within 24 hours of the PHA's notice.

When failures that are severe or moderate are identified, the PHA will send the owner and the family a written notification of the inspection results within five business days of the inspection. The written notice will specify who is responsible for correcting the violation, and the time frame within which the failure must be corrected. Generally, not more than 30 days will be allowed for the correction. If low deficiencies are identified, these deficiencies will only be noted for informational purposes.

The notice of inspection results will inform the owner that if life-threatening conditions are not corrected within 24 hours, and non-life-threatening conditions are not corrected within the specified time frame (or any PHA-approved extension), the owner's HAP will be abated in accordance with PHA policy (see 8-II.G.).

Likewise, in the case of family caused deficiencies, the notice will inform the family that if corrections are not made within the specified time frame (or any PHA-approved extension, if applicable) the family's assistance will be terminated in accordance with PHA policy (see Chapter 12).

Extensions

For life-threatening deficiencies, the PHA cannot grant an extension to the 24-hour corrective action period. For conditions that are severe or moderate, the PHA may grant an exception to the required time frames for correcting the violation, if the PHA determines that an extension is appropriate.

PHA Policy

Extensions will be granted in cases where the PHA has determined that the owner has made a good faith effort to correct the deficiencies and is unable to for reasons beyond the owner's control. Reasons may include, but are not limited to:

A repair cannot be completed because required parts or services are not available.

A repair cannot be completed because of weather conditions.

A reasonable accommodation is needed because the family includes a person with disabilities.

The length of the extension will be determined on a case-by-case basis, but will not exceed 60 days, except in the case of delays caused by weather conditions. In the case of weather conditions, extensions may be continued until the weather has improved sufficiently to make repairs possible. The necessary repairs must be made within 15 calendar days, once the weather conditions have subsided.

Reinspections

PHA Policy

The PHA will conduct a reinspection immediately following the end of the corrective period, or any PHA approved extension.

The family and owner will be given reasonable notice of the reinspection appointment. If the deficiencies have not been corrected by the time of the reinspection, the PHA will send a notice of abatement to the owner, or in the case of family caused violations, a notice of termination to the family, in accordance with PHA policies. If the PHA is unable to gain entry to the unit in order to conduct the scheduled reinspection, the PHA will consider the family to have violated its obligation to make the unit available for inspection. This may result in termination of the family's assistance in accordance with Chapter 12.

8-II.G. ENFORCING OWNER COMPLIANCE

If the owner fails to maintain the dwelling unit in accordance with NSPIRE standards, the PHA must take prompt and vigorous action to enforce the owner obligations.

HAP Abatement

If an owner fails to correct deficiencies by the time specified by the PHA, HUD requires the PHA to abate housing assistance payments no later than the first of the month following the specified correction period (including any approved extension) [24 CFR 985.3(f)]. No retroactive payments will be made to the owner for the period of time the rent was abated. Owner rents are not abated as a result of deficiencies that are the family's responsibility.

PHA Policy

The PHA will make all HAP abatements effective the first of the month following the expiration of the PHA specified correction period (including any extension).

The PHA will inspect abated units within five business days of the owner's notification that the work has been completed. Payment will resume effective on the day the unit passes inspection.

During any abatement period the family continues to be responsible for its share of the rent. The owner must not seek payment from the family for abated amounts and may not use the abatement as cause for eviction.

HAP Contract Termination

The PHA must decide how long any abatement period will continue before the HAP contract will be terminated. The PHA should not terminate the contract until the family finds another unit, provided the family does so in a reasonable time [HCV GB p. 10-29] and must give the owner reasonable notice of the termination. The PHA will issue a voucher to permit the family to move to another unit as described in Chapter 10.

PHA Policy

The maximum length of time that HAP may be abated is 90 days. However, if the owner completes corrections and notifies the PHA before the termination date of the HAP contract, the PHA may rescind the termination notice if (1) the family still resides in the unit and wishes to remain in the unit and (2) the unit passes inspection.

Reasonable notice of HAP contract termination by the PHA is 30 days.

8-II.H. ENFORCING FAMILY COMPLIANCE [24 CFR 982.404(b)]

Families are responsible for correcting any deficiencies listed in paragraph 8-I.D. If the family fails to correct a violation within the period allowed by the PHA (and any extensions), the PHA will terminate the family's assistance, according to the policies described in Chapter 12.

If the owner carries out a repair for which the family is responsible under the lease, the owner may bill the family for the cost of the repair.

PART III: RENT REASONABLENESS [24 CFR 982.507]

8-III.A. OVERVIEW

Except in the case of certain LIHTC- and HOME-assisted units, no HAP contract can be approved until the PHA has determined that the rent for the unit is reasonable. The purpose of the rent reasonableness test is to ensure that a fair rent is paid for each unit rented under the HCV program.

HUD regulations define a reasonable rent as one that does not exceed the rent charged for comparable, unassisted units in the same market area. HUD also requires that owners not charge more for assisted units than for comparable units on the premises. This part explains the method used to determine whether a unit's rent is reasonable.

PHA-Owned Units [24 CFR 982.352(b)]

In cases where an HCV family is receiving assistance in a PHA-owned unit, the PHA must obtain the services of an independent entity to determine rent reasonableness in accordance with program requirements, and to assist the family in negotiating the contract rent when the family requests assistance. A PHA-owned unit is defined as a unit that is owned by the PHA that administers the assistance under the consolidated ACC (including a unit owned by an entity substantially controlled by the PHA). The independent agency must communicate the results of the rent reasonableness determination to the family and the PHA. The independent agency must be approved by HUD and may be the unit of general local government for the PHA jurisdiction (unless the PHA is itself the unit of general local government or an agency of such government).

8-III.B. WHEN RENT REASONABLENESS DETERMINATIONS ARE REQUIRED

Owner-Initiated Rent Determinations

The PHA must make a rent reasonableness determination at initial occupancy and whenever the owner requests a rent adjustment.

The owner and family first negotiate the rent for a unit. The PHA (or independent agency in the case of PHA-owned units) will assist the family with the negotiations upon request. At initial occupancy the PHA must determine whether the proposed rent is reasonable before a HAP Contract is signed. The owner must not change the rent during the initial lease term. Subsequent requests for rent adjustments must be consistent with the lease between the owner and the family. Rent increases will not be approved unless any failed items identified by the most recent inspection have been corrected.

PHA Policy

After the initial occupancy period, the owner may request a rent adjustment in accordance with the owner's lease. For rent increase requests after initial lease-up, the PHA may request owners to provide information about the rents charged for other units on the premises, if the premises include more than 4 units. In evaluating the proposed rents in comparison to other units on the premises the PHA will consider unit size and length of tenancy in the other units.

The PHA will determine whether the requested increase is reasonable within 10 business days of receiving the request from the owner. The owner will be notified of the determination in writing.

All rents adjustments will be effective the first of the month following 60 days after the PHA's receipt of the owner's request or on the date specified by the owner, whichever is later.

PHA and HUD-Initiated Rent Reasonableness Determinations

HUD requires the PHA to make a determination of rent reasonableness (even if the owner has not requested a change) if there is a 10 percent decrease in the fair market rent that goes into effect at least 60 days before the contract anniversary date. HUD also may direct the PHA to make a determination at any other time. The PHA may decide that a new determination of rent reasonableness is needed at any time.

PHA Policy

In addition to the instances described above, the PHA will make a determination of rent reasonableness at any time after the initial occupancy period if: (1) the PHA determines that the initial rent reasonableness determination was in error or (2) the PHA determines that the information provided by the owner about the unit or other units on the same premises was incorrect.

LIHTC and HOME-Assisted Units [24 CFR 982.507(c)]

For units receiving low-income housing tax credits (LIHTCs) or units assisted under HUD's HOME Investment Partnerships (HOME) Program, a rent comparison with unassisted units is not required if the voucher rent does not exceed the rent for other LIHTC- or HOME-assisted units in the project that are not occupied by families with tenant-based assistance.

For LIHTCs, if the rent requested by the owner does exceed the LIHTC rents for non-voucher families, the PHA must perform a rent comparability study in accordance with program regulations. In such cases, the rent shall not exceed the lesser of: (1) the reasonable rent as determined from the rent comparability study; or (2) the payment standard established by the PHA for the unit size involved.

8-III.C. HOW COMPARABILITY IS ESTABLISHED

Factors to Consider

HUD requires PHAs to take into consideration the factors listed below when determining rent comparability. The PHA may use these factors to make upward or downward adjustments to the rents of comparison units when the units are not identical to the HCV-assisted unit.

- Location and age
- Unit size including the number of rooms and square footage of rooms
- The type of unit including construction type (e.g., single family, duplex, garden, low-rise, high-rise)
- The quality of the units including the quality of the original construction, maintenance and improvements made
- Amenities, services, and utilities included in the rent

Units that Must Not Be Used as Comparables

Comparable units must represent unrestricted market rents. Therefore, units that receive some form of federal, state, or local assistance that imposes rent restrictions cannot be considered comparable units. These include units assisted by HUD through any of the following programs: Section 8 project-based assistance, Section 236 and Section 221(d)(3) Below Market Interest Rate (BMIR) projects, HOME or Community Development Block Grant (CDBG) program-assisted units in which the rents are subsidized; units subsidized through federal, state, or local tax credits; units subsidized by the Department of Agriculture rural housing programs, and units that are rent-controlled by local ordinance [Notice PIH 2002-22, Notice PIH 2005-20, and Notice PIH 2020-19].

Note: Notice PIH 2020-19, issued August 21, 2020, provides further guidance on the issue of what constitutes an assisted unit.

Rents Charged for Other Units on the Premises

The Request for Tenancy Approval (HUD-52517) requires owners to provide information, on the form itself, about the rent charged for other unassisted comparable units on the premises if the premises include more than 4 units.

By accepting the PHA payment each month the owner certifies that the rent is not more than the rent charged for comparable unassisted units on the premises. If asked to do so, the owner must give the PHA information regarding rents charged for other units on the premises.

8-III.D. PHA RENT REASONABLENESS METHODOLOGY

How Market Data Is Collected

PHA Policy

The PHA will collect and maintain data on market rents in the PHA's jurisdiction. Information sources include newspapers, realtors, market surveys, inquiries of owners and other available sources. The data will be maintained by bedroom size and market areas. Market areas may be defined by zip codes, census tract, neighborhood, and identifiable natural or man-made boundaries. The data will be updated on an ongoing basis and rent information that is more than 12 months old will be eliminated from the database.

How Rents Are Determined

PHA Policy

The rent for a unit proposed for HCV assistance will be compared to the rent charged for comparable units in the same market area. The PHA will develop a range of prices for comparable units by bedroom size within defined market areas. Units proposed for HCV assistance will be compared to the units within this rent range. Because units may be similar, but not exactly like the unit proposed for HCV assistance, the PHA may make adjustments to the range of prices to account for these differences.

The adjustment must reflect the local market. Not all differences in units require adjustments (e.g., the presence or absence of a garbage disposal may not affect the rent in some market areas).

Adjustments may vary by unit type (e.g., a second bathroom may be more valuable in a three-bedroom unit than in a two-bedroom).

The adjustment must reflect the rental value of the difference—not its construction costs (e.g., it might cost \$20,000 to put on a new roof, but the new roof might not make any difference in what a tenant would be willing to pay because rental units are presumed to have functioning roofs).

When a comparable project offers rent concessions (e.g., first month rent-free, or reduced rent) reported monthly rents will be adjusted accordingly. For example, if a comparable project reports rents of \$500/month but new tenants receive the first month's rent free, the actual rent for the unit would be calculated as follows: $\$500 \times 11 \text{ months} = 5500/12 \text{ months} = \text{actual monthly rent of } \488 or the PHA may consider leasing the tenant up after the rent concessions.

The PHA will notify the owner of the rent the PHA can approve based upon its analysis of rents for comparable units. The owner may submit information about other comparable units in the market area. The PHA will confirm the accuracy of the information provided and consider this additional information when making rent determinations. The owner must submit any additional information within five business days of the PHA's request for information or the owner's request to submit information.

EXHIBIT 8-1: AFFIRMATIVE HABITABILITY REQUIREMENTS

Affirmative Habitability Requirements: Inside
--

Must include at least 1 battery-operated or hard-wired smoke detector, in proper working condition, on each level of the property.
--

Must meet or exceed the carbon monoxide detection standards set by the Secretary through <i>Federal Register</i> notification.
--

Any outlet installed within 6 feet of a water source must be GFCI protected.
--

Must have a guardrail when there is an elevated walking surface with a drop off of 30 inches or greater measured vertically.
--

Must have permanently mounted light fixtures in any kitchens and each bathroom.

May not contain unvented space heaters that burn gas, oil or kerosene.
--

Affirmative Habitability Requirements: Outside

Any outlet installed within 6 feet of a water source must be GFCI-protected.
--

Must have a guardrail when there is an elevated walking surface with a drop off of 30 inches or greater measured vertically.
--

Affirmative Habitability Requirements: Unit
Must have hot and cold running water in the bathroom and kitchen, including an adequate source of safe drinking water in the bathroom and kitchen.
Must include its own bathroom or sanitary facility that is in proper operating condition and usable in privacy. It must contain a sink, a bathtub or shower, and an interior flushable toilet.
Must have at least one battery-operated or hard-wired smoke detector, in proper working condition, in the following locations: • On each level of the unit AND • Inside each bedroom or sleeping area AND • With 21 feet of any door to a bedroom measured along a path of travel AND • Where a smoke detector is installed outside a bedroom is separated from an adjacent living area by a door, a smoke detector must also be installed in the living area side of the door.
If the unit is occupied by a hearing-impaired person, the smoke detectors must have an alarm system designed for hearing-impaired persons.
Must have a living room and a kitchen area with a sink, cooking appliance, refrigerator, food preparation area and food storage area.
Must have two working outlets or one working outlet and one permanent light fixture within all habitable rooms.
Must have a permanently mounted light fixture in each bathroom and in the kitchen.
Outlets within 6 feet of water source must be GFCI-protected.
Must have permanently installed heating source.
No units may contain unvented space heaters that burn gas, oil or kerosene.
Must have a guard rail when there is an elevated walking surface with a drop off of 30 inches or greater measured vertically.
Must have at least one bedroom or living/sleeping room for each two persons.

Chapter 9

GENERAL LEASING POLICIES

INTRODUCTION

Chapter 9 covers the lease-up process from the family's submission of a Request for Tenancy Approval to execution of the HAP contract.

In order for the PHA to assist a family in a particular dwelling unit, or execute a Housing Assistance Payments (HAP) contract with the owner of a dwelling unit, the PHA must determine that all the following program requirements are met:

- The unit itself must qualify as an eligible unit [24 CFR 982.305(a)]
- The unit must be inspected by the PHA and meet the National Standards for the Physical Inspection of Real Estate (NSPIRE) [24 CFR 982.305(a)]
- The lease offered by the owner must be approvable and must include the required Tenancy Addendum [24 CFR 982.305(a)]
- The rent to be charged by the owner for the unit must be reasonable [24 CFR 982.305(a)]
- The owner must be an eligible owner, approvable by the PHA, with no conflicts of interest [24 CFR 982.306]
- For families initially leasing a unit only: Where the gross rent of the unit exceeds the applicable payment standard for the family, the share of rent to be paid by the family cannot exceed 40 percent of the family's monthly adjusted income [24 CFR 982.305(a)]

9-I.A. TENANT SCREENING

The PHA has no liability or responsibility to the owner or other persons for the family's behavior or suitability for tenancy [24 CFR 982.307(a)(1)].

The PHA may elect to screen applicants for family behavior or suitability for tenancy. See Chapter 3 for a discussion of the PHA's policies with regard to screening applicant families for program eligibility [24 CFR 982.307(a)(1)].

The owner is responsible for screening and selection of the family to occupy the owner's unit. At or before PHA approval of the tenancy, the PHA must inform the owner that screening and selection for tenancy is the responsibility of the owner [24 CFR 982.307(a)(2)]. The PHA must also inform the owner or manager of their rights and obligations under the Violence against Women Act (VAWA) [24 CFR 5.2005(a)(2)].

The PHA must provide the owner with the family's current and prior address (as shown in the PHA records) and the name and address (if known to the PHA) of the landlord at the family's current and prior address [24 CFR 982.307(b)(1)].

The PHA is permitted, but not required, to offer the owner other information in the PHA's possession about the tenancy history or drug trafficking of family members [24 CFR 982.307(b)(2)].

The PHA's policy on providing information to the owner must be included in the family's briefing packet [24 CFR 982.307(b)(3)].

The PHA may not disclose to the owner any confidential information provided by the family in response to a PHA request for documentation of domestic violence, dating violence, sexual assault, stalking, or human trafficking, except at the written request or with the written consent of the individual providing the documentation [see 24 CFR 5.2007(b)(4)].

PHA Policy

The PHA will not screen applicants for family behavior or suitability for tenancy.

The PHA will not provide additional screening information to the owner.

9-I.B. REQUESTING TENANCY APPROVAL [Form HUD-52517]

After the family is issued a voucher, the family must locate an eligible unit, with an owner or landlord willing to participate in the voucher program. Once a family finds a suitable unit and the owner is willing to lease the unit under the program, the owner and the family must request the PHA to approve the assisted tenancy in the selected unit.

The owner and the family must submit two documents to the PHA:

- Completed Request for Tenancy Approval (RTA) – Form HUD-52517
- Copy of the proposed lease, including the HUD-prescribed Tenancy Addendum – Form HUD-52641-A

The RTA contains important information about the rental unit selected by the family, including the unit address, number of bedrooms, structure type, year constructed, utilities included in the rent, and the requested beginning date of the lease, necessary for the PHA to determine whether to approve the assisted tenancy in this unit.

Owners must certify to the most recent amount of rent charged for the unit and provide an explanation for any difference between the prior rent and the proposed rent.

Owners must certify that they are not the parent, child, grandparent, grandchild, sister or brother of any member of the family, unless the PHA has granted a request for reasonable accommodation for a person with disabilities who is a member of the tenant household.

For units constructed prior to 1978, owners must either 1) certify that the unit, common areas, and exterior have been found to be free of lead-based paint by a certified inspector; or 2) attach a lead-based paint disclosure statement.

Both the RTA and the proposed lease must be submitted no later than the expiration date stated on the voucher. [HCV GB p.8-15].

PHA Policy

The RTA must be signed by both the family and the owner.

The owner may submit the RTA on behalf of the family.

Completed RTA (including the proposed dwelling lease) must be submitted as hard copies, in-person, by mail, by email, or by fax.

The family may not submit, and the PHA will not process, more than one (1) RTA at a time.

When the family submits the RTA the PHA will review the RTA for completeness.

If the RTA is incomplete (including lack of signature by family, owner, or both), or if the dwelling lease is not submitted with the RTA, the PHA will notify the family and the owner of the deficiencies.

Missing information and/or missing documents will only be accepted as hard copies, in-person, by mail, by email, or by fax. The PHA will not accept missing information over the phone.

When the family submits the RTA and proposed lease, the PHA will also review the terms of the RTA for consistency with the terms of the proposed lease.

If the terms of the RTA are not consistent with the terms of the proposed lease, the PHA will notify the family and the owner of the discrepancies.

Corrections to the terms of the RTA and/or the proposed lease will be accepted as hard copies, in-person, by mail, by e-mail or by fax.

Because of the time sensitive nature of the tenancy approval process, the PHA will attempt to communicate with the owner and family by phone, fax, or email. The PHA will use mail when the parties cannot be reached by phone, fax, or email.

9-I.C. OWNER PARTICIPATION

The PHA does not formally approve an owner to participate in the HCV program. However, there are a number of criteria where the PHA may deny approval of an assisted tenancy based on past owner behavior, conflict of interest, or other owner-related issues. There are also criteria for which the PHA must disapprove an owner. No owner has a right to participate in the HCV program [24 CFR 982.306(e)]

See Chapter 13 for a full discussion of owner qualification to participate in the HCV program.

9-I.D. ELIGIBLE UNITS

There are a number of criteria that a dwelling unit must meet in order to be eligible for assistance under the voucher program. Generally, a voucher-holder family may choose any available rental dwelling unit on the market in the PHA's jurisdiction. This includes the dwelling unit they are currently occupying.

Ineligible Units [24 CFR 982.352(a)]

The PHA may not assist a unit under the voucher program if the unit is a public housing or Indian housing unit; a unit receiving project-based assistance under section 8 of the 1937 Act (42 U.S.C. 1437f); nursing homes, board and care homes, or facilities providing continual psychiatric, medical, or nursing services; college or other school dormitories; units on the grounds of penal, reformatory, medical, mental, and similar public or private institutions; a unit occupied by its owner or by a person with any interest in the unit.

PHA-Owned Units [24 CFR 982.352(b)]

Otherwise eligible units that are owned or substantially controlled by the PHA issuing the voucher may also be leased in the voucher program. In order for a PHA-owned unit to be leased under the voucher program, the unit must not be ineligible housing and the PHA must inform the family, both orally and in writing, that the family has the right to select any eligible unit available for lease and that the family is free to select a PHA-owned unit without any pressure or steering by the PHA.

PHA Policy

The PHA does not have any eligible PHA-owned units available for leasing under the voucher program.

Special Housing Types [24 CFR 982 Subpart M]

HUD regulations permit, but do not generally require, the PHA to permit families to use voucher assistance in a number of special housing types in accordance with the specific requirements applicable to those programs. These special housing types include single room occupancy (SRO) housing, congregate housing, group home, shared housing, manufactured home space (where the family owns the manufactured home and leases only the space), cooperative housing and homeownership option. See Chapter 15 for specific information and policies on any of these housing types that the PHA has chosen to allow.

The regulations do require the PHA to permit use of any special housing type if needed as a reasonable accommodation so that the program is readily accessible to and usable by persons with disabilities.

Duplicative Assistance [24 CFR 982.352(c)]

A family may not receive the benefit of HCV tenant-based assistance while receiving the benefit of any of the following forms of other housing subsidy, for the same unit or for a different unit:

- Public or Indian housing assistance;
- Other Section 8 assistance (including other tenant-based assistance);
- Assistance under former Section 23 of the United States Housing Act of 1937 (before amendment by the Housing and Community Development Act of 1974);
- Section 101 rent supplements;
- Section 236 rental assistance payments;
- Tenant-based assistance under the HOME Program;
- Rental assistance payments under Section 521 of the Housing Act of 1949 (a program of the Rural Development Administration);
- Any local or State rent subsidy;
- Section 202 supportive housing for the elderly;
- Section 811 supportive housing for persons with disabilities; (11) Section 202 projects for non-elderly persons with disabilities (Section 162 assistance); or
- Any other duplicative federal, State, or local housing subsidy, as determined by HUD. For this purpose, 'housing subsidy' does not include the housing component of a welfare payment, a social security payment received by the family, or a rent reduction because of a tax credit.

NSPIRE Standards [Notice PIH 2023-28]

In order to be eligible, the dwelling unit must be in safe and habitable condition. This determination is made using HUD's National Standards for the Physical Inspection of Real Estate (NSPIRE) and/or equivalent state or local standards approved by HUD. See Chapter 8 for a full discussion of the NSPIRE standards, as well as the process for inspection at initial lease-up.

Unit Size

In order to be eligible, the dwelling unit must be appropriate for the number of persons in the household. A family must be allowed to lease an otherwise acceptable dwelling unit with fewer bedrooms than the number of bedrooms stated on the voucher issued to the family, provided the unit meets the applicable space requirements [24 CFR 5.703(d)(5)]. The family must be allowed to lease an otherwise acceptable dwelling unit with more bedrooms than the number of bedrooms stated on the voucher issued to the family. See Chapter 5 for a full discussion of subsidy standards.

Rent Reasonableness [24 CFR 982.305 and 24 CFR 982.507]

In order to be eligible, the dwelling unit must have a reasonable rent. The rent must be reasonable in relation to comparable unassisted units in the area and must not be in excess of rents charged by the owner for comparable, unassisted units on the premises. See Chapter 8 for a full discussion of rent reasonableness and the rent reasonableness determination process.

Rent Burden [24 CFR 982.508]

Where a family is initially leasing a unit and the gross rent of the unit exceeds the applicable payment standard for the family, the family share cannot exceed 40 percent of the family's adjusted monthly income. The term "family share" refers to the amount the family pays toward rent and utilities. The gross rent for the unit minus the total housing assistance payment (HAP) for the unit equals the family share. See Chapter 6 for a discussion of calculation of gross rent, the use of payment standards, and calculation of family income, family share of rent and HAP.

9-I.E. LEASE AND TENANCY ADDENDUM

The family and the owner must execute a written dwelling lease agreement for the assisted unit. This written lease is a contract between the tenant family and the owner; the PHA is not a party to this contract.

The tenant must have legal capacity to enter a lease under State and local law. 'Legal capacity' means that the tenant is bound by the terms of the lease and may enforce the terms of the lease against the owner [24 CFR 982.308(a)]

Lease Form and Tenancy Addendum [24 CFR 982.308]

If the owner uses a standard lease form for rental to unassisted tenants in the locality or the premises, the lease must be in such standard form. If the owner does not use a standard lease form for rental to unassisted tenants, the owner may use another form of lease. The HAP contract prescribed by HUD contains the owner's certification that if the owner uses a standard lease form for rental to unassisted tenants, the lease for the assisted tenants is in such standard form.

All provisions in the HUD-required Tenancy Addendum must be added word-for-word to the owner's standard lease form. The Tenancy Addendum includes the HUD requirements for the tenancy. Because it is a part of the lease, the tenant shall have the right to enforce the Tenancy Addendum against the owner. If there is a conflict between the owner's lease and the Tenancy Addendum, the terms of the Tenancy Addendum shall prevail over any other provisions of the lease.

PHA Policy

The PHA does not provide a model or standard dwelling lease for owners to use in the HCV program.

Lease Information [24 CFR 982.308(d)]

The assisted dwelling lease must contain all of the required information as listed below:

- The names of the owner and the tenant:
- The unit rented (address, apartment number, and any other information needed to identify the contract unit)
- The term of the lease (initial term and any provisions for renewal)
- The amount of the monthly rent to owner
- A specification of what utilities and appliances are to be supplied by the owner, and what utilities and appliances are to be supplied by the family

Term of Assisted Tenancy

The initial term of the assisted dwelling lease must be for at least one year [24 CFR 982.309]. The initial lease term is also stated in the HAP contract.

The HUD program regulations permit the PHA to approve a shorter initial lease term if certain conditions are met.

PHA Policy

The PHA will not approve an initial lease term of less than one (1) year.

During the initial term of the lease, the owner may not raise the rent to owner [24 CFR 982.309].

Any provisions for renewal of the dwelling lease will be stated in the dwelling lease [HCV Guidebook, pg. 8-22]. There are no HUD requirements regarding any renewal extension terms, except that they must be stated in the dwelling lease if they exist.

The PHA may execute the HAP contract even if there is less than one year remaining from the beginning of the initial lease term to the end of the last expiring funding increment under the consolidated ACC. [24 CFR 982.309(b)].

Security Deposit [24 CFR 982.313 (a) and (b)]

The owner may collect a security deposit from the tenant. The PHA may prohibit security deposits in excess of private market practice, or in excess of amounts charged by the owner to unassisted tenants. However, if the PHA chooses to do so, language to this effect must be added to Part A of the HAP contract [Form HUD-52641].

PHA Policy

The PHA will allow the owner to collect any security deposit amount the owner determines is appropriate which is in accordance with State code. Therefore, no modifications to the HAP contract will be necessary.

Separate Non-Lease Agreements between Owner and Tenant

Owners may not demand or accept any rent payment from the family in excess of the rent to the owner as approved by the PHA minus the PHA's housing assistance payments to the owner [24 CFR 982.451(b)(4)].

The owner may not charge the tenant extra amounts for items customarily included in rent in the locality, or provided at no additional cost to unsubsidized tenants in the premises [24 CFR 982.510(c)].

PHA Policy

The PHA permits owners and families to execute separate, non-lease agreements for services, appliances (other than range and refrigerator) and other items that are not included in the lease.

Any items, appliances, or other services that are customarily provided to unassisted families as part of the dwelling lease with those families, or are permanently installed in the dwelling unit must be included in the dwelling lease for the assisted family. These items, appliances or services cannot be placed under a separate non-lease agreement between the owner and family. Side payments for additional rent, or for items, appliances

or services customarily provided to unassisted families as part of the dwelling lease for those families, are prohibited.

Any items, appliances, or other services that are not customarily provided to unassisted families as part of the dwelling lease with those families, are not permanently installed in the dwelling unit and where the family has the sole option of not utilizing the item, appliance or service, may be included in a separate non-lease agreement between the owner and the family.

The family is not liable and cannot be held responsible under the terms of the assisted dwelling lease for any charges pursuant to a separate non-lease agreement between the owner and the family. Non-payment of any charges pursuant to a separate non-lease agreement between the owner and the family cannot be a cause for eviction or termination of tenancy under the terms of the assisted dwelling lease.

Separate non-lease agreements that involve additional items, appliances or other services may be considered amenities offered by the owner and may be taken into consideration when determining the reasonableness of the rent for the property.

PHA Review of Lease

The PHA will review the dwelling lease for compliance with all applicable requirements.

PHA Policy

If the dwelling lease is incomplete or incorrect, the PHA will notify the family and the owner of the deficiencies. Missing and corrected lease information will only be accepted as hard copies, in-person, by mail, by email, or by fax. The PHA will not accept missing and corrected information over the phone.

Because the initial leasing process is time-sensitive, the PHA will attempt to communicate with the owner and family by phone, fax, or email. The PHA will use mail when the parties can't be reached by phone, fax, or email.

The PHA is permitted, but is not required, to review the lease to determine if the lease complies with State and local law and is permitted to decline to approve the tenancy if the PHA determines that the lease does not comply with State or local law [24 CFR 982.308(c)]

PHA Policy

The PHA will not review the owner's lease for compliance with state/local law.

9-I.F. TENANCY APPROVAL [24 CFR 982.305]

After receiving the family's Request for Tenancy Approval, with proposed dwelling lease, the PHA must promptly notify the family and owner whether the assisted tenancy is approved.

Prior to approving the assisted tenancy and execution of a HAP contract, the PHA must ensure that all required actions and determinations, discussed in Part I of this chapter have been completed.

These actions include ensuring that the unit is eligible; the unit has been inspected by the PHA and meets NSPIRE standards; the lease offered by the owner is approvable and includes the required Tenancy Addendum; the rent to be charged by the owner for the unit must be reasonable; where the family is initially leasing a unit and the gross rent of the unit exceeds the applicable payment standard for the family, the share of rent to be paid by the family does not exceed 40 percent of the family's monthly adjusted income [24 CFR 982.305(a)]; the owner is an eligible owner, not disapproved by the PHA, with no conflicts of interest [24 CFR 982.306]; the family and the owner have executed the lease, including the Tenancy Addendum, and the lead-based paint disclosure information [24 CFR 982.305(b)].

PHA Policy

The PHA will complete its determination within 10 business days of receiving all required information.

If the terms of the RTA/proposed lease are changed for any reason, including but not limited to negotiation with the PHA, the PHA will obtain corrected copies of the RTA and proposed lease, signed by the family and the owner.

Corrections to the RTA/proposed lease will only be accepted as hard copies, in-person, by mail, by email, or by fax. The PHA will not accept corrections over the phone.

If the PHA determines that the tenancy cannot be approved for any reason, the owner and the family will be notified in writing and given the opportunity to address any reasons for disapproval. The PHA will instruct the owner and family of the steps that are necessary to obtain approval of the tenancy.

Where the tenancy is not approvable because the unit is not approvable, the family must continue to search for eligible housing within the timeframe of the issued voucher.

If the tenancy is not approvable due to rent affordability or rent reasonableness, the PHA will attempt to negotiate the rent with the owner. If a new, approvable rent is negotiated, the tenancy will be approved. If the owner is not willing to negotiate an approvable rent, the family must continue to search for eligible housing within the timeframe of the issued voucher.

9-I.G. HAP CONTRACT EXECUTION [24 CFR 982.305]

The HAP contract is a written agreement between the PHA and the owner of the dwelling unit. Under the HAP contract, the PHA agrees to make housing assistance payments to the owner on behalf of the family, and the owner agrees to comply with all program requirements as stated in the HAP contract.

The HAP contract form is prescribed by HUD.

If the PHA has given approval for the family of the assisted tenancy, the owner and the PHA must execute the HAP contract.

The term of the HAP contract must be the same as the term of the lease [24 CFR 982.451(a)(2)].

The PHA is permitted to execute a HAP contract even if the funding currently available does not extend for the full term of the HAP contract.

The PHA must make a best effort to ensure that the HAP contract is executed before the beginning of the lease term. Regardless, the HAP contract must be executed no later than 60 calendar days from the beginning of the lease term.

The PHA may not pay any housing assistance payment to the owner until the HAP contract has been executed. If the HAP contract is executed during the period of 60 calendar days from the beginning of the lease term, the PHA will pay housing assistance payments after execution of the HAP contract (in accordance with the terms of the HAP contract), to cover the portion of the lease term before execution of the HAP contract (a maximum of 60 days).

Any HAP contract executed after the 60-day period is void, and the PHA may not pay any housing assistance payment to the owner.

PHA Policy

The owner and the assisted family will execute the dwelling lease and the owner must provide a copy to the PHA. The PHA will ensure that both the owner and the assisted family receive copies of the dwelling lease.

The owner and the PHA will execute the HAP contract. The PHA will not execute the HAP contract until the owner has submitted IRS form W-9. The PHA will ensure that the owner receives a copy of the executed HAP contract.

As required under VAWA, once the HAP contract and lease have been executed and the family has been admitted to the program, the PHA will notify families of their rights under VAWA by providing all families with a copy of the domestic violence certification form (HUD-5382) as well as the VAWA notice of occupancy rights (form HUD-5380).

See Chapter 13 for a discussion of the HAP contract and contract provisions.

9-I.H. CHANGES IN LEASE OR RENT [24 CFR 982.308]

If the tenant and the owner agree to any changes in the lease, such changes must be in writing, and the owner must immediately give the PHA a copy of such changes. The lease, including any changes, must remain in accordance with the requirements of this chapter.

Generally, PHA approval of tenancy and execution of a new HAP contract are not required for changes in the lease. However, under certain circumstances, the execution of a new lease and HAP contract are required. These circumstances include:

- Changes in lease requirements governing tenant or owner responsibilities for utilities or appliances
- Changes in lease provisions governing the term of the lease
- The family moves to a new unit, even if the unit is in the same building or complex

In these cases, if the HCV assistance is to continue, the family must submit a new Request for Tenancy Approval (RTA) along with a new dwelling lease containing the proposed changes. A new tenancy must then be approved in accordance with this chapter.

Where the owner is changing the amount of the rent to owner, the owner must notify the PHA at least 60 days before any such changes go into effect [24 CFR 982.308(g)(4)]. The PHA will agree to such an increase only if the amount of the rent to owner is considered reasonable according to the rent reasonableness standards discussed in Chapter 8. If the requested rent is not found to be reasonable, the owner must either reduce the requested rent increase, or terminate the tenancy in accordance with the terms of the lease.

No rent increase is permitted during the initial term of the lease [24 CFR 982.309(a)(3)].

PHA Policy

Where the owner is requesting a rent increase, the PHA will determine whether the requested increase is reasonable. The owner will be notified of the determination in writing.

Rent increases will go into effect on the first of the month following the 60 day period after the owner notifies the PHA of the rent change or on the date specified by the owner, whichever is later.

Chapter 10

MOVING WITH CONTINUED ASSISTANCE AND PORTABILITY

INTRODUCTION

Freedom of housing choice is a hallmark of the housing choice voucher (HCV) program. In general, HUD regulations impose few restrictions on where families may live or move with HCV assistance. This chapter sets forth HUD regulations and PHA policies governing moves within or outside the PHA's jurisdiction in two parts:

Part I: Moving with Continued Assistance. This part covers the general rules that apply to all moves by a family assisted under the PHA's HCV program, whether the family moves to another unit within the PHA's jurisdiction or to a unit outside the PHA's jurisdiction under portability.

Part II: Portability. This part covers the special rules that apply to moves by a family under portability, whether the family moves out of or into the PHA's jurisdiction. This part also covers the special responsibilities that the PHA has under portability regulations and procedures.

PART I: MOVING WITH CONTINUED ASSISTANCE

10-I.A. ALLOWABLE MOVES

HUD lists six regulatory conditions under which an assisted family is allowed to move to a new unit with continued assistance. Permission to move is subject to the restrictions set forth in section 10-I.B.

- The family has a right to terminate the lease on notice to the owner (for the owner's breach or otherwise) and has given a notice of termination to the owner in accordance with the lease [24 CFR 982.354(b)(3)]. If the family terminates the lease on notice to the owner, the family must give the PHA a copy of the notice at the same time [24 CFR 982.354(d)(1)].
- The lease for the family's unit has been terminated by mutual agreement of the owner and the family [24 CFR 982.354(b)(1)(ii)].

PHA Policy

The PHA may consider a mutual lease rescission on a case-by-case basis for good cause. A good cause may be for health or employment opportunities more than 100 miles from their current location. If the family and the owner mutually agree to terminate the lease for the family's unit, the family must give the PHA a copy of the termination agreement.

- The owner has given the family a notice to vacate, has commenced an action to evict the family, or has obtained a court judgment or other process allowing the owner to evict the family [24 CFR 982.354(b)(2)]. The family must give the PHA a copy of any owner eviction notice [24 CFR 982.551(g)].
- The family or a member of the family is or has been the victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking, and the move is needed to protect the health or safety of the family or family member [see 24 CFR 982.354(b)(4)]. This condition

applies even when the family has moved out of its unit in violation of the lease, with or without prior notification to the PHA, if the family or family member who is the victim reasonably believed that they were imminently threatened by harm from further violence if they remained in the unit [24 CFR 982.354(b)(4), 24 CFR 982.353(b)]. The PHA must adopt an emergency transfer plan as required by regulations at 24 CFR 5.2007(e).

PHA Policy

If a family requests permission to move with continued assistance based on a claim that the move is necessary to protect the health or safety of a family member who is or has been the victim of domestic violence, dating violence, sexual assault, or stalking, the PHA will request documentation in accordance with section 16-IX.D of this plan.

The PHA reserves the right to waive the documentation requirement if it determines that a statement or other corroborating evidence from the family or family member will suffice. In such cases the PHA will document the waiver in the family's file.

- The PHA has terminated the HAP contract for the family's unit for the owner's breach [24 CFR 982.354(b)(1)(i)].
- The PHA determines that the family's current unit does not meet space standards because of an increase in family size or a change in family composition. In such cases, the PHA must issue the family a new voucher, and the family and PHA must try to find an acceptable unit as soon as possible. If an acceptable unit is available for the family, the PHA must terminate the HAP contract for the family's old unit in accordance with the HAP contract terms and must notify both the family and the owner of the termination. The HAP contract terminates at the end of the calendar month that follows the calendar month in which the PHA gives notice to the owner. [24 CFR 982.403(a) and (c)]

10-I.B. RESTRICTIONS ON MOVES

A family's right to move is generally contingent upon the family's compliance with program requirements [24 CFR 982.1(b)(2)]. HUD specifies two conditions under which a PHA may deny a family permission to move and two ways in which a PHA may restrict moves by a family.

Denial of Moves

HUD regulations permit the PHA to deny a family permission to move under the following conditions:

Insufficient Funding

The PHA may deny a family permission to move either within or outside the PHA's jurisdiction if the PHA does not have sufficient funding for continued assistance [24 CFR 982.354(e)(1)]. However, Notice PIH 2016-09 significantly restricts the ability of PHAs to deny permission to move due to insufficient funding and places further requirements on PHAs regarding moves denied due to lack of funding. The requirements found in this notice are mandatory.

PHA Policy

The PHA will deny a family permission to move on grounds that the PHA does not have sufficient funding for continued assistance if (a) the move is initiated by the family, not the owner or the PHA; (b) the PHA can demonstrate that the move will, in fact, result in higher subsidy costs; and (c) the PHA can demonstrate, in accordance with the policies in Part VIII of Chapter 16, that it does not have sufficient funding in its annual budget to accommodate the higher subsidy costs.

The PHA will create a list of families whose moves have been denied due to insufficient funding. When funds become available, the families on this list will take precedence over families on the waiting list. The PHA will use the same procedures for notifying families with open requests to move when funds become available as it uses for notifying families on the waiting list (see section 4-III.D).

The PHA will inform the family of its policy regarding moves denied due to insufficient funding in a letter to the family at the time the move is denied.

Grounds for Denial or Termination of Assistance

The PHA may deny a family permission to move if it has grounds for denying or terminating the family's assistance [24 CFR 982.354(e)(2)].

PHA Policy

If the PHA has grounds for denying or terminating a family's assistance, the PHA will act on those grounds in accordance with the regulations and policies set forth in Chapters 3 and 12, respectively. In general, it will not deny a family permission to move for this reason; however, it retains the discretion to do so under special circumstances.

Restrictions on Elective Moves [24 CFR 982.354(c)]

HUD regulations permit the PHA to prohibit any elective move by a participant family during the family's initial lease term. They also permit the PHA to prohibit more than one elective move by a participant family during any 12-month period. However, such prohibitions, if adopted, do not apply when the family or a member of the family is or has been the victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking, and the move is needed to protect the health or safety of the family or family member. (For the policy on documentation of abuse, see section 10-I.A.) In addition, the PHA may not establish a policy permitting moves only at reexamination [Notice PIH 2016-09].

PHA Policy

The PHA will deny a family permission to make an elective move during the family's initial lease term. This policy applies to moves within the PHA's jurisdiction or outside it under portability.

The PHA will also deny a family permission to make more than one elective move during any 12-month period. This policy applies to all assisted families residing in the PHA's jurisdiction.

The PHA will consider exceptions to these policies for the following reasons: to protect the health or safety of a family member (e.g., lead-based paint hazards, domestic violence, witness protection programs), to accommodate a change in family circumstances (e.g., new employment, school attendance in a distant area), or to address an emergency situation over which a family has no control.

In addition, the PHA will allow exceptions to these policies for purposes of reasonable accommodation of a family member who is a person with disabilities (see Chapter 2).

10-I.C. MOVING PROCESS

Notification

If a family wishes to move to a new unit, the family must notify the PHA and the owner before moving out of the old unit or terminating the lease on notice to the owner [24 CFR 982.354(d)(2)]. If the family wishes to move to a unit outside the PHA's jurisdiction under portability, the notice to the PHA must specify the area where the family wishes to move [24 CFR 982.354(d)(2)]. The notices must be in writing [24 CFR 982.5].

Approval

PHA Policy

Upon receipt of a family's notification that it wishes to move, the PHA will determine whether the move is approvable in accordance with the regulations and policies set forth in sections 10-I.A and 10-I.B.

Reexamination of Family Income and Composition

PHA Policy

For families approved to move to a new unit within the PHA's jurisdiction, the PHA will perform a new annual reexamination in accordance with the policies set forth in Chapter 11 of this plan.

For families moving into or families approved to move out of the PHA's jurisdiction under portability, the PHA will follow the policies set forth in Part II of this chapter.

Voucher Issuance and Briefing

PHA Policy

For families approved to move to a new unit within the PHA's jurisdiction, the PHA will issue a new voucher. No briefing is required for these families. The PHA will follow the policies set forth in Chapter 5 on voucher term, extension, and expiration. If a family does not locate a new unit within the term of the voucher and any extensions, the family may remain in its current unit with continued voucher assistance if the owner agrees and the PHA approves. Otherwise, the family will lose its assistance.

For families moving into or families approved to move out of the PHA's jurisdiction under portability, the PHA will follow the policies set forth in Part II of this chapter.

Housing Assistance Payments [24 CFR 982.311(d)]

When a family moves out of an assisted unit, the PHA may not make any housing assistance payment to the owner for any month **after** the month the family moves out. The owner may keep the housing assistance payment for the month when the family moves out of the unit.

If a participant family moves from an assisted unit with continued tenant-based assistance, the term of the assisted lease for the new assisted unit may begin during the month the family moves out of the first assisted unit. Overlap of the last housing assistance payment (for the month when the family moves out of the old unit) and the first assistance payment for the new unit, is not considered to constitute a duplicative housing subsidy.

Zero HAP Families Who Wish to Move [24 CFR 982.455]

A participant who is not receiving any subsidy, but whose HAP contract is still in force, may request a voucher to move to a different unit. The PHA must issue a voucher to move unless it has grounds to deny assistance under the program regulations. However, if the PHA determines no subsidy would be paid at the new unit, the PHA may refuse to enter into a HAP contract on behalf of the family.

PHA Policy

If a zero HAP family requests to move to a new unit, the family may request a voucher to move. However, if no subsidy will be paid at the unit to which the family requests to move, the PHA will not enter into a HAP contract on behalf of the family for the new unit.

PART II: PORTABILITY

10-II.A. OVERVIEW

Within the limitations of the regulations and this plan, a participant family or an applicant family that has been issued a voucher has the right to use tenant-based voucher assistance to lease a unit anywhere in the United States providing that the unit is located within the jurisdiction of a PHA administering a tenant-based voucher program [24 CFR 982.353(b)]. The process by which a family obtains a voucher from one PHA and uses it to lease a unit in the jurisdiction of another PHA is known as portability. The PHA that issues the voucher is called the **initial PHA**. The PHA that has jurisdiction in the area to which the family wants to move is called the **receiving PHA**.

The receiving PHA has the option of administering the family's voucher for the initial PHA or absorbing the family into its own program. Under the first option, the receiving PHA provides all housing services for the family and bills the initial PHA for the family's housing assistance payments and the fees for administering the family's voucher. Under the second option, the receiving PHA pays for the family's assistance with its own program funds, and the initial PHA has no further relationship with the family. The initial PHA must contact the receiving PHA via email or other confirmed delivery method to determine whether the receiving PHA will administer or absorb the initial PHA's voucher. Based on the receiving PHA's response, the initial PHA must determine whether they will approve or deny the portability request [Notice PIH 2016-09].

PHAs commonly act as both the initial and receiving PHA because families may move into or out of their jurisdiction under portability. Each role involves different responsibilities. The PHA will follow the rules and policies in section 10-II.B when it is acting as the initial PHA for a family. It will follow the rules and policies in section 10-II.C when it is acting as the receiving PHA for a family.

In administering portability, the initial PHA and the receiving PHA must comply with financial procedures required by HUD, including the use of HUD-required forms [24 CFR 982.355(e)(5)].

PHAs must also comply with billing and payment deadlines. HUD may reduce an administrative fee to an initial or receiving PHA if the PHA does not comply with HUD portability requirements [24 CFR 982.355(e)(7)].

10-II.B. INITIAL PHA ROLE

Allowable Moves under Portability

A family may move with voucher assistance only to an area where there is at least one PHA administering a voucher program [24 CFR 982.353(b)]. If there is more than one PHA in the area, the initial PHA provides the family with the contact information for the receiving PHAs that serve the area, and the family selects the receiving PHA. The family must inform the initial PHA which receiving PHA it has selected. If the family prefers not to select the receiving PHA, the initial PHA will select the receiving PHA on behalf of the family [24 CFR 982.255(b)].

Applicant families that have been issued vouchers as well as participant families may qualify to lease a unit outside the PHA's jurisdiction under portability. HUD regulations and PHA policy determine whether a family qualifies.

Applicant Families

Under HUD regulations, most applicant families qualify to lease a unit outside the PHA's jurisdiction under portability. However, HUD gives the PHA discretion to deny a portability move by an applicant family for the same two reasons that it may deny any move by a participant family: insufficient funding and grounds for denial or termination of assistance. If a PHA intends to deny a family permission to move under portability due to insufficient funding, the PHA must notify HUD within 10 business days of the determination to deny the move [24 CFR 982.355(e)].

PHA Policy

In determining whether or not to deny an applicant family permission to move under portability because the PHA lacks sufficient funding or has grounds for denying assistance to the family, the initial PHA will follow the policies established in section 10-I.B of this chapter.

In addition, the initial PHA may establish a policy denying the right to portability to nonresident applicants during the first 12 months after they are admitted to the program [24 CFR 982.353(c)].

PHA Policy

If neither the head of household nor the spouse/cohead of an applicant family had a domicile (legal residence) in the PHA's jurisdiction at the time that the family's initial application for assistance was submitted, the family must lease a unit within the initial PHA's jurisdiction for at least 12 months before requesting portability.

The PHA will consider exceptions to this policy for purposes of reasonable accommodation (see Chapter 2) or reasons related to domestic violence, dating violence, sexual assault, stalking, or human trafficking. However, any exception to this policy is subject to the approval of the receiving PHA [24 CFR 982.353(c)(3)]

Participant Families

The initial PHA must not provide portable assistance for a participant if a family has moved out of its assisted unit in violation of the lease [24 CFR 982.353(b)]. The Violence against Women Act (VAWA) creates an exception to this prohibition for families who are otherwise in compliance with program obligations but have moved to protect the health or safety of a family member who is or has been a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking, and who reasonably believed they were imminently threatened by harm from further violence if they remained in the unit [see 24 CFR 982.353(b)].

PHA Policy

The PHA will determine whether a participant family may move out of the PHA's jurisdiction with continued assistance in accordance with the regulations and policies set forth here and in sections 10-I.A and 10-I.B of this chapter.

Determining Income Eligibility

Applicant Families

An applicant family may lease a unit in a particular area under portability only if the family is income eligible for admission to the voucher program in that area [24 CFR 982.353(d)(1)]. The family must specify the area to which the family wishes to move [24 CFR 982.355(c)(1)].

The initial PHA is responsible for determining whether the family is income eligible in the area to which the family wishes to move [24 CFR 982.353(d)(1), 24 CFR 982.355(9)]. If the applicant family is not income eligible in that area, the PHA must inform the family that it may not move there and receive voucher assistance [Notice PIH 2016-09].

Participant Families

The income eligibility of a participant family is not redetermined if the family moves to a new jurisdiction under portability [24 CFR 982.353(d)(2)].

Reexamination of Family Income and Composition

No new reexamination of family income and composition is required for an applicant family.

PHA Policy

For a participant family approved to move out of its jurisdiction under portability, the PHA generally will conduct a reexamination of family income and composition only if the family's annual reexamination must be completed on or before the initial billing deadline specified on form HUD-52665, Family Portability Information.

The PHA will make any exceptions to this policy necessary to remain in compliance with HUD regulations.

Briefing

The regulations and policies on briefings set forth in Chapter 5 of this plan require the PHA to provide information on portability to all applicant families that qualify to lease a unit outside the PHA's jurisdiction under the portability procedures. Therefore, no special briefing is required for these families.

PHA Policy

No formal briefing will be required for a participant family wishing to move outside the PHA's jurisdiction under portability. The PHA will provide the name, address, and phone of the contact for the PHA in the jurisdiction to which they wish to move. The PHA will advise the family that they will be under the RHA's policies and procedures, including subsidy standards and voucher extension policies.

Voucher Issuance and Term

An applicant family has no right to portability until after the family has been issued a voucher [24 CFR 982.353(b)]. In issuing vouchers to applicant families, the PHA will follow the regulations and procedures set forth in Chapter 5.

PHA Policy

For participating families approved to move under portability, the PHA will issue a new voucher.

The initial term of the voucher will be 120 days.

Voucher Extensions and Expiration

PHA Policy

The PHA will not approve extensions to a voucher issued to an applicant or participant family porting out of the PHA's jurisdiction.

To receive or continue receiving assistance under the initial PHA's voucher program, a family that moves to another PHA's jurisdiction under portability must be under HAP contract in the receiving PHA's jurisdiction within 60 days following the expiration date of the initial PHA's voucher term (including any extensions). (See below under "Initial Billing Deadline" for one exception to this policy.)

Preapproval Contact with the Receiving PHA

Prior to approving a family's request to move under portability, the initial PHA must contact the receiving PHA via email or other confirmed delivery method to determine whether the receiving PHA will administer or absorb the family's voucher. Based on the receiving PHA's response, the initial PHA must determine whether it will approve or deny the move [24 CFR 982.355(c)(3)].

PHA Policy

The PHA will use email, when possible, to contact the receiving PHA regarding whether the receiving PHA will administer or absorb the family's voucher.

Initial Notification to the Receiving PHA

After approving a family's request to move under portability, the initial PHA must promptly notify the receiving PHA via email or other confirmed delivery method to expect the family [24 CFR 982.355(c)(3); 24 CFR 982.355(c)(7)]. The initial PHA must also advise the family how to contact and request assistance from the receiving PHA [24 CFR 982.355(c)(6)].

PHA Policy

Because the portability process is time-sensitive, the PHA will notify the receiving PHA by phone, fax, or e-mail to expect the family. The initial PHA may also ask the receiving PHA to provide any information the family may need upon arrival, including the name, fax, e-mail address, and telephone number of the staff person responsible for business with incoming portable families and procedures related to appointments for voucher issuance. The PHA will pass this information along to the family. The PHA may also ask for the name, address, telephone number, fax and e-mail of the person responsible for processing the billing information.

Sending Documentation to the Receiving PHA

The initial PHA is required to send the receiving PHA the following documents:

- Form HUD-52665, Family Portability Information, with Part I filled out [Notice PIH 2016-09]
- A copy of the family's voucher [Notice PIH 2016-09]
- A copy of the family's most recent form HUD-50058, Family Report, or, if necessary in the case of an applicant family, family and income information in a format similar to that of form HUD-50058 [24 CFR 982.355(c)(7), Notice PIH 2016-09]
- Copies of the income verifications backing up the form HUD-50058, including a copy of the family's current EIV data [24 CFR 982.355(c)(7), Notice PIH 2016-09]

PHA Policy

In addition to these documents, the PHA will provide the following information, if available, to the receiving PHA:

Social security numbers (SSNs)

Documentation of SSNs for all nonexempt household members whose SSNs have not been verified through the EIV system

Documentation of legal identity

Documentation of citizenship or eligible immigration status

Documentation of participation in the earned income disallowance (EID) benefit

Initial Billing Deadline [Notice PIH 2016-09]

The deadline for submission of initial billing is 90 days following the expiration date of the voucher issued to the family by the initial PHA. In cases where suspension of the voucher delays the initial billing submission, the receiving PHA must notify the initial PHA of delayed billing before the billing deadline and document the delay is due to the suspension. In this case, the initial PHA must extend the billing deadline by 30 days.

If the initial PHA does not receive a billing notice by the deadline and does not intend to honor a late billing submission, it must notify the receiving PHA in writing. The initial PHA may report to HUD the receiving PHA's failure to comply with the deadline.

If the initial PHA will honor the late billing, no action is required.

PHA Policy

If the PHA has not received an initial billing notice from the receiving PHA by the deadline specified on form HUD-52665, it will contact the receiving PHA by phone, fax, or e-mail on the next business day. If the PHA reports that the family is not yet under HAP contract, the PHA will inform the receiving PHA that it will not honor a late billing submission and will return any subsequent billings that it receives on behalf of the family.

Monthly Billing Payments [24 CFR 982.355(e), Notice PIH 2016-09]

If the receiving PHA is administering the family's voucher, the receiving PHA bills the initial PHA for housing assistance payments and administrative fees. When reimbursing for administrative fees, the initial PHA must promptly reimburse the receiving PHA for the lesser of 80 percent of the initial PHA ongoing administrative fee or 100 percent of the receiving PHA's ongoing administrative fee for each program unit under contract on the first day of the month for which the receiving PHA is billing the initial PHA under portability. If the administrative fees are prorated for the HCV program, the proration will apply to the amount of the administrative fee for which the receiving PHA may bill [24 CFR 982.355(e)(2)].

The initial PHA is responsible for making billing payments in a timely manner. The first billing amount is due within 30 calendar days after the initial PHA receives Part II of form HUD-52665 from the receiving PHA. Subsequent payments must be **received** by the receiving PHA no later than the fifth business day of each month. The payments must be provided in a form and manner that the receiving PHA is able and willing to accept.

The initial PHA may not terminate or delay making payments under existing portability billing arrangements as a result of overleasing or funding shortfalls. The PHA must manage its tenant-based program in a manner that ensures that it has the financial ability to provide assistance for families that move out of its jurisdiction under portability and are not absorbed by receiving PHAs as well as for families that remain within its jurisdiction.

PHA Policy

The initial PHA will utilize direct deposit to ensure that the payment is received by the deadline unless the receiving PHA notifies the initial PHA that direct deposit is not acceptable to them.

Annual Updates of Form HUD-50058

If the initial PHA is being billed on behalf of a portable family, it should receive an updated form HUD-50058 each year from the receiving PHA. If the initial PHA fails to receive an updated 50058 by the family's annual reexamination date, the initial PHA should contact the receiving PHA to verify the status of the family. The initial PHA must continue paying the receiving PHA based on the last form HUD-50058 received, unless instructed otherwise by HUD. The initial PHA may seek absorption of the vouchers by following steps outlined in Notice PIH 2016-09.

Denial or Termination of Assistance [24 CFR 982.355(c)(17)]

At any time, either the initial PHA or the receiving PHA may make a determination to deny or terminate assistance with the family in accordance with 24 CFR 982.552 and 24 CFR 982.553. (For PHA policies on denial and termination, see Chapters 3 and 12, respectively.)

10-II.C. RECEIVING PHA ROLE

If a family has a right to lease a unit in the receiving PHA's jurisdiction under portability, the receiving PHA must provide assistance for the family [24 CFR 982.355(10)]. HUD may determine in certain instances that a PHA is not required to accept incoming portable families, such as a PHA in a declared disaster area. However, the PHA must have approval in writing from HUD before refusing any incoming portable families [24 CFR 982.355(b)].

Administration of the voucher must be in accordance with the receiving PHA's policies. This requirement also applies to policies of Moving to Work agencies. The receiving PHA procedures and preferences for selection among eligible applicants do not apply to the family, and the receiving PHA waiting list is not used [24 CFR 982.355(c)(10)]. The family's unit, or voucher, size is determined in accordance with the subsidy standards of the receiving PHA [24 CFR 982.355(c)(12)], and the receiving PHA's policies on extensions of the voucher term apply [24 CFR 982.355(c)(14)].

Responding to Initial PHA's Request [24 CFR 982.355(c)]

The receiving PHA must respond via email or other confirmed delivery method to the initial PHA's inquiry to determine whether the family's voucher will be billed or absorbed [24 CFR 982.355(c)(3)]. If the receiving PHA informs the initial PHA that it will be absorbing the voucher, the receiving PHA cannot reverse its decision at a later date without consent of the initial PHA (24 CFR 982.355(c)(4)).

PHA Policy

The PHA will use email, when possible, to notify the initial PHA whether it will administer or absorb the family's voucher.

Initial Contact with Family

When a family moves into the PHA's jurisdiction under portability, the family is responsible for promptly contacting the PHA and complying with the PHA's procedures for incoming portable families. The family's failure to comply may result in denial or termination of the receiving PHA's voucher [24 CFR 982.355(c)(8)].

If the voucher issued to the family by the initial PHA has expired, the receiving PHA must contact the initial PHA to determine if it will extend the voucher [24 CFR 982.355(c)(13)]. An informal hearing is not required when a voucher has expired without the family leasing a unit.

If for any reason the receiving PHA refuses to process or provide assistance to a family under the portability procedures, the family must be given the opportunity for an informal review or hearing [Notice PIH 2016-09]. (For more on this topic, see later under "Denial or Termination of Assistance.")

Briefing

HUD allows the receiving PHA to require a briefing for an incoming portable family as long as the requirement does not unduly delay the family's search [Notice PIH 2016-09].

PHA Policy

The PHA will require the family to attend a briefing meeting or individual briefing. The PHA will provide the family with a briefing packet (as described in Chapter 5) and, will orally inform the family about the PHA's payment and subsidy standards, procedures for requesting approval of a unit, the unit inspection process, and the leasing process.

Income Eligibility and Reexamination

The receiving PHA does not redetermine eligibility for a portable family that was already receiving assistance in the initial PHA's voucher program [24 CFR 982.355(c)(9)]. If the receiving PHA opts to conduct a new reexamination for a current participant family, the receiving PHA may not delay issuing the family a voucher or otherwise delay approval of a unit [24 CFR 982.355(c)(11)].

PHA Policy

For any family moving into its jurisdiction under portability, the PHA will conduct a new reexamination of family income and composition. However, the PHA will not delay issuing the family a voucher for this reason. Nor will the PHA delay approving a unit for the family until the reexamination process is complete unless the family is an applicant and the PHA cannot otherwise confirm that the family is income eligible for admission to the program in the area where the unit is located.

In conducting its own reexamination, the PHA will rely upon any verifications provided by the initial PHA to the extent that they (a) accurately reflect the family's current circumstances and (b) were obtained within the last 120 days. Any new information may be verified by documents provided by the family and adjusted, if necessary, when third party verification is received.

Voucher Issuance

When a family moves into its jurisdiction under portability, the receiving PHA is required to issue the family a voucher [24 CFR 982.355(c)(13)]. The family must submit a request for tenancy approval to the receiving PHA during the term of the receiving PHA's voucher [24 CFR 982.355(c)(15)].

Timing of Voucher Issuance

HUD expects the receiving PHA to issue the voucher within two weeks after receiving the family's paperwork from the initial PHA if the information is in order, the family has contacted the receiving PHA, and the family complies with the receiving PHA's procedures [Notice PIH 2016-09].

PHA Policy

When a family ports into its jurisdiction, the PHA will issue the family a voucher based on the paperwork provided by the initial PHA unless the family's paperwork from the initial PHA is incomplete, the family's voucher from the initial PHA has expired or the family does not comply with the PHA's procedures. The PHA will update the family's information when verification has been completed.

Voucher Term

The term of the receiving PHA's voucher may not expire before 30 calendar days from the expiration of the initial PHA's voucher [24 CFR 982.355(c)(13)]. If the initial PHA extends the term of the voucher, the receiving PHA's voucher may not expire before 30 days from the new expiration date of the initial PHA's voucher [Notice PIH 2016-09].

PHA Policy

The receiving PHA's voucher will expire 30 calendar days from the expiration date of the initial PHA's voucher. If the initial PHA extends the term of the voucher, the receiving PHA's voucher will expire 30 calendar days from the new expiration date of the initial PHA's voucher.

Voucher Extensions [24 CFR 982.355(c)(14), Notice 2016-09]

Once the receiving PHA issues the portable family a voucher, the receiving PHA's policies on extensions of the voucher term apply. The receiving PHA must inform the initial PHA of any extension granted to the term of the voucher. It must also bear in mind the billing deadline provided by the initial PHA. Unless willing and able to absorb the family, the receiving PHA should ensure that any voucher expiration date would leave sufficient time to process a request for tenancy approval, execute a HAP contract, and deliver the initial billing to the initial PHA.

PHA Policy

The PHA generally will not extend the term of the voucher that it issues to an incoming portable family unless the PHA plans to absorb the family into its own program, in which case it will follow the policies on voucher extension set forth in section 5-II.E.

The PHA will consider an exception to this policy as a reasonable accommodation to a person with disabilities (see Chapter 2).

Voucher Suspensions [24 CFR 982.303, 24 CFR 982.355(c)(15)]

If the family submits a request for tenancy approval during the term of the receiving PHA's voucher, the PHA must suspend the term of that voucher. The term of the voucher stops from the date that the family submits a request for PHA approval of the tenancy until the date the PHA notifies the family in writing whether the request has been approved or denied [24 CFR 982.4(b)] (see Section 5-II.E).

Notifying the Initial PHA

The receiving PHA must promptly notify the initial PHA if the family has leased an eligible unit under the program or if the family fails to submit a request for tenancy approval for an eligible unit within the term of the receiving PHA's voucher [24 CFR 982.355(c)(16)]. The receiving PHA is required to use Part II of form HUD-52665, Family Portability Information, for this purpose [Notice PIH 2016-09]. (For more on this topic and the deadline for notification, see below under "Administering a Portable Family's Voucher.")

If an incoming portable family ultimately decides not to lease in the jurisdiction of the receiving PHA but instead wishes to return to the initial PHA's jurisdiction or to search in another jurisdiction, the receiving PHA must refer the family back to the initial PHA. In such a case the voucher of record for the family is once again the voucher originally issued by the initial PHA. Any extension of search time provided by the receiving PHA's voucher is only valid for the family's search in the receiving PHA's jurisdiction [Notice PIH 2016-09].

Administering a Portable Family's Voucher

Portability Billing [24 CFR 982.355(e)]

To cover assistance for a portable family that was not absorbed, the receiving PHA bills the initial PHA for housing assistance payments and administrative fees. The amount of the housing assistance payment for a portable family in the receiving PHA's program is determined in the same manner as for other families in the receiving PHA's program.

The receiving PHA may bill the initial PHA for the lesser of 80 percent of the initial PHA's ongoing administrative fee or 100 percent of the receiving PHA's ongoing administrative fee for each program unit under contract on the first day of the month for which the receiving PHA is billing the initial PHA under portability. If the administrative fees are prorated for the HCV program, the proration will apply to the amount of the administrative fee for which the receiving PHA may bill (i.e., the receiving PHA may bill for the lesser of 80 percent of the initial PHA's prorated ongoing administrative fee or 100 percent of the receiving PHA's ongoing administrative fee).

If both PHAs agree, the PHAs may negotiate a different amount of reimbursement.

PHA Policy

Unless the PHA negotiates a different amount of reimbursement with the initial PHA, the PHA will bill the initial PHA the maximum amount of administrative fees allowed, ensuring any administrative fee proration has been properly applied.

Initial Billing Deadline

If a portable family's search for a unit is successful and the receiving PHA intends to administer the family's voucher, the receiving PHA must submit its initial billing notice (Part II of form HUD-52665) in time that the notice will be **received** no later than 90 days following the expiration date of the family's voucher issued by the initial PHA [Notice PIH 2016-09]. This deadline may be extended for 30 additional days if the delay is due to suspension of the voucher's term (see Initial Billing Section). A copy of the family's form HUD-50058, Family Report, completed by the receiving PHA must be attached to the initial billing notice. The receiving PHA may send these documents by mail, fax, or email.

PHA Policy

The PHA will send its initial billing notice by fax or email, if necessary, to meet the billing deadline but will also send the notice by regular mail.

If the receiving PHA fails to send the initial billing by the deadline, it is required to absorb the family into its own program unless (a) the initial PHA is willing to accept the late submission or (b) HUD requires the initial PHA to honor the late submission (e.g., because the receiving PHA is overleased) [Notice PIH 2016-09].

Ongoing Notification Responsibilities [Notice PIH 2016-09, HUD-52665]

Annual Reexamination. The receiving PHA must send the initial PHA a copy of a portable family's updated form HUD-50058 after each annual reexamination for the duration of time the receiving PHA is billing the initial PHA on behalf of the family, regardless of whether there is a change in the billing amount.

PHA Policy

The PHA will send a copy of the updated HUD-50058 by regular mail at the same time the family and owner are notified of the reexamination results.

Change in Billing Amount. The receiving PHA is required to notify the initial PHA, using form HUD-52665, of any change in the billing amount for the family as a result of:

- A change in the HAP amount (because of a reexamination, a change in the applicable payment standard, a move to another unit, etc.)
- An abatement or subsequent resumption of the HAP payments
- Termination of the HAP contract
- Payment of a damage/vacancy loss claim for the family
- Termination of the family from the program

The timing of the notice of the change in the billing amount should correspond with the notification to the owner and the family in order to provide the initial PHA with advance notice of the change. Under no circumstances should the notification be later than 10 business days following the effective date of the change in the billing amount. If the receiving PHA fails to send Form HUD-52665 within 10 days of effective date of billing changes, the initial PHA is not responsible for any increase prior to notification. If the change resulted in a decrease in the monthly billing amount, the initial PHA will offset future monthly payments until the difference is reconciled.

Late Payments [Notice PIH 2016-09]

If the initial PHA fails to make a monthly payment for a portable family by the fifth business day of the month, the receiving PHA must promptly notify the initial PHA in writing of the deficiency. The notice must identify the family, the amount of the billing payment, the date the billing payment was due, and the date the billing payment was received (if it arrived late). The receiving PHA must send a copy of the notification to the Office of Public Housing (OPH) in the HUD area office with jurisdiction over the receiving PHA. If the initial PHA fails to correct the problem by the second month following the notification, the receiving PHA may request by memorandum to the director of the OPH with jurisdiction over the receiving PHA that HUD transfer the unit in question. A copy of the initial notification and any subsequent correspondence between the PHAs on the matter must be attached. The receiving PHA must send a copy of the memorandum to the initial PHA. If the OPH decides to grant the transfer, the billing arrangement on behalf of the family ceases with the transfer, but the initial PHA is still responsible for any outstanding payments due to the receiving PHA.

Overpayments [Notice PIH 2016-09]

In all cases where the receiving PHA has received billing payments for billing arrangements no longer in effect, the receiving PHA is responsible for returning the full amount of the overpayment (including the portion provided for administrative fees) to the initial PHA.

In the event that HUD determines billing payments have continued for at least three months because the receiving PHA failed to notify the initial PHA that the billing arrangement was terminated, the receiving PHA must take the following steps:

- Return the full amount of the overpayment, including the portion provided for administrative fees, to the initial PHA.
- Once full payment has been returned, notify the Office of Public Housing in the HUD area office with jurisdiction over the receiving PHA of the date and the amount of reimbursement to the initial PHA.

At HUD's discretion, the receiving PHA will be subject to the sanctions spelled out in Notice PIH 2016-09.

Denial or Termination of Assistance

At any time, the receiving PHA may make a determination to deny or terminate assistance to a portable family for family action or inaction [24 CFR 982.355(c)(17)].

In the case of a termination, the PHA should provide adequate notice of the effective date to the initial PHA to avoid having to return a payment. In no event should the receiving PHA fail to notify the initial PHA later than 10 business days following the effective date of the termination of the billing arrangement [HUD-52665; Notice PIH 2016-09].

PHA Policy

If the PHA elects to deny or terminate assistance for a portable family, the PHA will notify the initial PHA within 10 business days after the informal review or hearing if the denial or termination is upheld. The PHA will base its denial or termination decision on the policies set forth in Chapter 3 or Chapter 12, respectively. The informal review or hearing will be held in accordance with the policies in Chapter 16. The receiving PHA will furnish the initial PHA with a copy of the review or hearing decision.

Absorbing a Portable Family

The receiving PHA may absorb an incoming portable family into its own program when the PHA executes a HAP contract on behalf of the family or at any time thereafter providing that the PHA has funding available under its annual contributions contract (ACC) [24 CFR 982.355(d)(1), Notice PIH 2016-09].

If the receiving PHA absorbs a family from the point of admission, the admission will be counted against the income targeting obligation of the receiving PHA [24 CFR 982.201(b)(2)(vii)].

If the receiving PHA absorbs a family after providing assistance for the family under a billing arrangement with the initial PHA, the receiving PHA must send an updated form HUD-52665 to the initial PHA no later than 10 business days following the effective date of the termination of the billing arrangement [Notice PIH 2016-09].

PHA Policy

If the PHA decides to absorb a portable family upon the execution of a HAP contract on behalf of the family, the PHA will notify the initial PHA by the initial billing deadline specified on form HUD-52665. The effective date of the HAP contract will be the effective date of the absorption.

If the PHA decides to absorb a family after that, it will provide the initial PHA with 30 days' advance notice.

Following the absorption of an incoming portable family, the family is assisted with funds available under the consolidated ACC for the receiving PHA's voucher program [24 CFR 982.355(d)], and the receiving PHA becomes the initial PHA in any subsequent moves by the family under portability [24 CFR 982.355(e)(4)].

Chapter 11

REEXAMINATIONS

INTRODUCTION

The PHA is required to reexamine each family's income and composition at least annually, and to adjust the family's level of assistance accordingly. Interim reexaminations are also needed in certain situations. This chapter discusses both annual and interim reexaminations, and the recalculation of family share and subsidy that occurs as a result. HUD regulations and PHA policies concerning reexaminations are presented in three parts:

Part I: Annual Reexaminations. This part discusses the process for conducting annual reexaminations.

Part II: Interim Reexaminations. This part details the requirements for families to report changes in family income and composition between annual reexaminations.

Part III: Recalculating Family Share and Subsidy Amount. This part discusses the recalculation of family share and subsidy amounts based on the results of annual and interim reexaminations.

Part IV: Non-Interim Reexamination Transaction. This part describes transactions that do not entail changes to the family's adjusted income.

Policies governing reasonable accommodation, family privacy, required family cooperation, and program abuse, as described elsewhere in this plan, apply to both annual and interim reexaminations.

PART I: ANNUAL REEXAMINATIONS [24 CFR 982.516]

11-I.A. OVERVIEW

The PHA must conduct a reexamination of family income and composition at least annually. This includes gathering and verifying current information about family composition, income, and expenses. Based on this updated information, the family's income and rent must be recalculated. This part discusses the schedule for annual reexaminations, the information to be collected and verified, and annual reexamination effective dates.

Unlike when performing an interim reexamination or at intake, at annual reexamination, the PHA must determine the income of the family for the previous 12-month period, except where the PHA uses a streamlined income determination. Income from assets, however, is always anticipated, irrespective of the income examination type [Notice PIH 2023-27]. PHAs also have the option of using a "safe harbor" income verification from another federal means-tested program to verify gross annual income. Chapter 7 contains the PHA's policies related to streamlined income determinations and the use of safe harbor income verifications.

11-I.B. SCHEDULING ANNUAL REEXAMINATIONS

The PHA must establish a policy to ensure that the annual reexamination for each family is completed *within* a 12-month period and may require reexaminations more frequently [HCV GB p. 12-1].

PHA Policy

The PHA will begin the annual reexamination process 120 days in advance of its scheduled effective date. Generally, the PHA will schedule annual reexamination effective dates to coincide with the family's anniversary date.

Anniversary date is defined as 12 months from the effective date of the family's last annual reexamination or, during a family's first year in the program, from the effective date of the family's initial examination (admission).

If the family moves to a new unit, the PHA will perform a new annual reexamination.

The PHA also may schedule an annual reexamination for completion prior to the anniversary date for administrative purposes.

Notification of and Participation in the Annual Reexamination Process

The PHA is required to obtain the information needed to conduct annual reexaminations. How that information will be collected is left to the discretion of the PHA. However, PHAs should give tenants who were not provided the opportunity the option to complete Form HUD-92006 at this time [Notice PIH 2009-36].

PHA Policy

Families generally are required to participate in an annual reexamination interview or the reexamination may be completed by mail. If participation in an in-person interview poses a hardship because of a family member's disability, the family should contact the PHA to request a reasonable accommodation (see Chapter 2).

Notification of annual reexamination requirements will be sent by first-class mail and will contain the date, time, and location of the interview or the required paperwork to be completed and returned. In addition, it will inform the family of the information and documentation that must be returned to the PHA.

If the family is unable to attend a scheduled interview or complete and return the paperwork, the family should contact the PHA to make other arrangements. If a family does not attend the scheduled interview, the PHA will send a second notification with a new interview date and appointment time.

If a family fails to complete the required paperwork, a notice of termination (see Chapter 12) will be sent to the family's address of record.

An advocate, interpreter, or other assistant may assist the family in the interview process. The family and the PHA must execute a certification attesting to the role and the assistance provided by any such third party.

11-I.C. CONDUCTING ANNUAL REEXAMINATIONS

As part of the annual reexamination process, families are required to provide updated information to the PHA regarding the family's income, expenses, and composition [24 CFR 982.551(b)].

PHA Policy

Families will be asked to bring all required information (as described in the reexamination notice) to the reexamination appointment or submit it by mail. The required information will include a PHA-designated reexamination form, an Authorization for the Release of Information/Privacy Act Notice, as well as supporting documents or forms related to the family's income, expenses, and family composition.

Any required documents or information that the family is unable to provide at the time of the interview must be provided within 10 business days of the interview. If the family is unable to obtain the information or materials within the required time frame, the family may request an extension.

If the family does not provide the required documents or information within the required time period (plus any extensions), the family will be sent a notice of termination (See Chapter 12).

Additionally, HUD recommends that at annual reexaminations PHAs ask whether the tenant, or any member of the tenant's household, is subject to a lifetime sex offender registration requirement in any state [Notice PIH 2012-28].

PHA Policy

At the annual reexamination, the PHA will use the Dru Sjodin National Sex Offender, State and local databases to verify the information provided by the tenant..

If the PHA proposes to terminate assistance based on lifetime sex offender registration information, the PHA must notify the household of the proposed action and must provide the subject of the record and the tenant a copy of the record and an opportunity to dispute the accuracy and relevance of the information prior to termination. [24 CFR 5.903(f) and 5.905(d)]. (See Chapter 12.)

The information provided by the family generally must be verified in accordance with the policies in Chapter 7. Unless the family reports a change, or the PHA has reason to believe a change has occurred in information previously reported by the family, certain types of information that are verified at admission typically do not need to be re-verified on an annual basis. These include:

- Legal identity
- Age
- Social security numbers
- A person's disability status
- Citizenship or immigration status

If adding a new family member to the unit causes overcrowding according to space standards (see Chapter 8), the PHA must issue the family a new voucher, and the family and PHA must try to find an acceptable unit as soon as possible. If an acceptable unit is available for rental by the family, the PHA must terminate the HAP contract in accordance with its terms [24 CFR 982.403].

11-I.D. DETERMINING ONGOING ELIGIBILITY OF CERTAIN STUDENTS [24 CFR 982.552(b)(5)]

Section 327 of Public Law 109-115 established restrictions on the ongoing eligibility of certain students (both part- and full-time) who are enrolled in institutions of higher education.

If a student enrolled in an institution of higher education is under the age of 24, is not a veteran, is not married, does not have a dependent child, and is not a person with disabilities receiving HCV assistance as of November 30, 2005, the student's eligibility must be reexamined along with the income eligibility of the student's parents on an annual basis. In these cases, both the student and the student's parents must be income eligible for the student to continue to receive HCV assistance. If, however, a student in these circumstances is determined independent from their parents or is considered a *vulnerable youth* in accordance with PHA policy, the income of the student's parents will not be considered in determining the student's ongoing eligibility.

Students who reside with parents in an HCV assisted unit are not subject to this provision. It is limited to students who are receiving assistance on their own, separately from their parents.

PHA Policy

During the annual reexamination process, the PHA will determine the ongoing eligibility of each student who is subject to the eligibility restrictions in 24 CFR 5.612 by reviewing the student's individual income as well as the income of the student's parents. If the student has been determined "independent" from their parents or is considered a *vulnerable youth* based on the policies in Sections 3-II.E and 7-II.E, the parents' income will not be reviewed.

If the student is no longer income eligible based on their own income or the income of their parents, the student's assistance will be terminated in accordance with the policies in Section 12-I.D.

If the student continues to be income eligible based on their own income and the income of their parents (if applicable), the PHA will process a reexamination in accordance with the policies in this chapter.

11-I.E. CALCULATING ANNUAL INCOME AT ANNUAL REEXAMINATION [24 CFR 5.609(c)(2) and Notice PIH 2023-27]

The PHA must determine the income of the family for the previous 12-month period and use this amount as the family income for annual reexaminations, except where the PHA uses a streamlined income determination as indicated in Chapter 7 of this policy. The PHA may also use Safe Harbor income determinations dated within the last 12 months from a means-tested federal public assistance program at annual reexamination as outlined in Chapter 7 of this policy.

Except when using streamlined or Safe Harbor income determinations, in determining the income of the family for the previous 12-month period, any change of income since the family's last annual reexamination, including those that did not meet the threshold to process an interim reexamination in accordance with PHA policies and 24 CFR 5.657(c) or 960.257(b) must be considered.

Income from assets is always anticipated, irrespective of the income examination type.

A change in income may be a loss of income or the addition of a new source of income. Changing to a different employer in the prior year does not necessarily constitute a change if the income earned from either employer is substantially the same. The PHA should look at the entirety of the family's unearned income and earned income from the prior year in which earned income may have been one constant job or many different jobs that start and stop.

Cost of Living Adjustments (COLA) to Social Security income and Social Security disability income are always considered changes to income because the COLA is an adjustment that automatically occurs annually by law. See Chapter 6 for PHA policies on when the COLA is applied and Chapter 7 on streamlined determination of income for inflationary adjustments.

Notice PIH 2023-27 lists the following steps to calculate both earned and unearned income at annual reexamination.

Step 1: The PHA determines annual income for the previous 12-month period by reviewing the following information:

- The EIV Income Report pulled within 120 days of the effective date of the annual reexamination;
- The income reported on the most recent HUD-50058; and
- The amount of prior-year income reported by the family on the PHA's annual reexamination paperwork.

Step 2: The PHA takes into consideration any interim reexamination of family income completed since the last annual reexamination.

- If there was an interim reexamination performed, the PHA must use the annual income from the interim to determine the family's total annual income, provided there are no additional changes.
- If the PHA did not perform an interim or there have been changes since the last reexamination, the PHA moves to Step 3.

Step 3: If there were changes in annual income not processed by the PHA since the last reexamination, the PHA must use current income. The family will be required to report their income for the prior year and whether there have been permanent changes.

If there are no reported changes to an income source, the PHA may use documentation of prior-year income to calculate the annual income. For example, the PHA may use the following documentation:

- EIV + self-certification (wages, Supplemental Security Income (SSI), Social Security, and unemployment)
- Current written third-party verification from the source verifying prior-year income that is dated within 120 days of receipt by the PHA, for example:
 - Year-end statements
 - Paycheck with year-to-date amounts
 - Tax forms (Form 1040, W2, 1099, etc.)

If there are reported changes by the family or the PHA notes discrepancies between EIV and what the family reports, the PHA must follow the verification hierarchy (described in Chapter 7) to document and verify income. Exhibit 11-1 provides detailed examples of how the PHA calculates income from different sources at annual reexamination using the above method.

PHA Policy

When income is calculated using a streamlined income determination or Safe Harbor determination from a means-tested federal public assistance program in accordance with PHA policies in Chapter 7, the above is not applicable. However, where the family disagrees with the PHA or other agency's determination of income or the PHA has other reason to use third-party verification in these circumstances, then the above will apply.

11-I.F. EFFECTIVE DATES

The PHA must establish policies concerning the effective date of changes that result from an annual reexamination [24 CFR 982.516].

PHA Policy

In general, an *increase* in the family share of the rent that results from an annual reexamination will take effect on the family's anniversary date, and the family will be notified at least 30 days in advance.

If less than 30 days remain before the scheduled effective date, the increase will take effect on the first of the month following the end of the 30-day notice period.

If a family moves to a new unit, the increase will take effect on the effective date of the new lease and HAP contract, and no 30-day notice is required.

If the PHA chooses to schedule an annual reexamination for completion prior to the family's anniversary date for administrative purposes, the effective date will be determined by the PHA, but will always allow for the 30-day notice period.

If the family causes a delay in processing the annual reexamination, *increases* in the family share of the rent will be applied retroactively, to the scheduled effective date of the annual reexamination. The family will be responsible for any overpaid subsidy and may be offered a repayment agreement in accordance with the policies in Chapter 16.

In general, a *decrease* in the family share of the rent that results from an annual reexamination will take effect on the family's anniversary date.

If a family moves to a new unit, the decrease will take effect on the effective date of the new lease and HAP contract.

If the PHA chooses to schedule an annual reexamination for completion prior to the family's anniversary date for administrative purposes, the effective date will be determined by the PHA.

If the family causes a delay in processing the annual reexamination, *decreases* in the family share of the rent will be applied prospectively, from the first day of the month following completion of the reexamination processing.

Delays in reexamination processing are considered to be caused by the family if the family fails to provide information requested by the PHA by the date specified, and this delay prevents the PHA from completing the reexamination as scheduled.

PART II: INTERIM REEXAMINATIONS [24 CFR 982.516; Notice PIH 2023-27]

11-II.A. OVERVIEW

Family circumstances may change between annual reexaminations. HUD and PHA policies dictate what kinds of information about changes in family circumstances must be reported, and under what circumstances the PHA must process interim reexaminations to reflect those changes.

A family may request an interim determination of family income or composition because of any changes since the last determination. The PHA must conduct any interim reexamination within a reasonable period of time after the family request or when the PHA becomes aware of a change in the family's adjusted income that must be processed in accordance with HUD regulations. What qualifies as a "reasonable time" may vary based on the amount of time it takes to verify information, but the PHA generally should conduct the interim reexamination not longer than 30 days after the PHA becomes aware of changes in income.

Notice PIH 2023-27 changes the conditions under which interim reexaminations must be conducted, codifies when interim reexaminations should be processed and made effective, and requires related changes for annual reexaminations and streamlined income determinations. When the PHA determines that an interim reexamination of income is necessary, they must ask the family to report changes in all aspects of adjusted income.

11-II.B. CHANGES IN FAMILY AND HOUSEHOLD COMPOSITION

Reporting

PHAs must require families to report household composition changes; however, PHAs determine the timeframe in which reporting happens [Notice PIH 2023-27]. The PHA must adopt policies prescribing when and under what conditions the family must report changes in income and family composition [24 CFR 960.257(b)(5)].

PHA Policy

The PHA will conduct interim reexaminations to account for any changes in household composition that occur between annual reexaminations.

New Family Members Not Requiring PHA Approval

The addition of a family member as a result of birth, adoption, or court-awarded custody does not require PHA approval. However, the family is required to promptly notify the PHA of the addition [24 CFR 982.551(h)(2)].

New Family and Household Members Requiring Approval

With the exception of children who join the family as a result of birth, adoption, or court-awarded custody, a family must request PHA approval to add a new family member [24 CFR 982.551(h)(2)] or other household member (live-in aide or foster child) [24 CFR 982.551(h)(4)].

Although the PHA must verify aspects of program eligibility when any new family member is added, the Streamlining Final Rule removed the requirement that PHAs conduct a reexamination of income whenever a new family member is added. The PHA may state in policy that an income reexamination will be conducted.

If a change in family size causes a violation of space standards (see Chapter 8), the PHA must issue the family a new voucher, and the family and PHA must try to find an acceptable unit as soon as possible. If an acceptable unit is available for rental by the family, the PHA must terminate the family's HAP contract in accordance with its terms [24 CFR 982.403].

PHA Policy

Families must request PHA approval to add a new family member, live-in aide, foster child, or foster adult. This includes any person not on the lease who is expected to stay in the unit for more than 14 days within a 12-month period and therefore no longer qualifies as a "guest." Requests must be made in writing and approved by the PHA prior to the individual moving into the unit.

The PHA will not approve the addition of a new family or household member unless the individual meets the PHA's eligibility criteria (see Chapter 3) and documentation requirements (see Chapter 7, Part II).

The PHA will not approve the addition of a foster child or foster adult if it will cause a violation of space standards.

If the PHA determines an individual meets the PHA's eligibility criteria and documentation requirements, the PHA will provide written approval to the family. If the approval of a new family member or live-in aide will cause overcrowding according to space standards, the approval letter will explain that the family will be issued a voucher and will be required to move.

If the PHA determines that an individual does not meet the PHA's eligibility criteria or documentation requirements, the PHA will notify the family in writing of its decision to deny approval of the new family or household member and the reasons for the denial.

The PHA will make its determination within 10 business days of receiving all information required to verify the individual's eligibility.

Departure of a Family or Household Member

Families must promptly notify the PHA if any household member no longer lives in the unit [24 CFR 982.551(h)(3)]. Because household members are considered when determining the family unit (voucher) size [24 CFR 982.402], the PHA also needs to know when any live-in aide, foster child, or foster adult ceases to reside in the unit. The PHA must process an interim for all decreases in adjusted income when a family member permanently moves out of the unit.

PHA Policy

If a household member ceases to reside in the unit, the family must inform the PHA within 14 calendar days. This requirement also applies to a family member who has been considered temporarily absent at the point that the family concludes the individual is permanently absent.

If a live-in aide, foster child, or foster adult ceases to reside in the unit, the family must inform the PHA within 10 business days

11-II.C. CHANGES AFFECTING INCOME OR EXPENSES

Overview

Interim reexaminations for changes in income or expenses may be scheduled either because the PHA has reason to believe that changes in income or expenses may have occurred, or because the family reports a change.

The PHA must estimate the income of the family for the upcoming 12-month period to determine family income for an interim reexamination [24 CFR 5.609(c)(1)]. Policies for projecting income are found in Chapter 6.

Interim Decreases [24 CFR 982.516(c)(2) and Notice PIH 2023-27]

A family may request an interim determination of family income for any change since the last determination. However, the PHA may decline to conduct an interim reexamination if the PHA estimates the family's adjusted income will decrease by an amount that is less than 10 percent of the family's adjusted income. The PHA may set a lower threshold in PHA policy such as performing an interim for any decreases in adjusted income, although HUD prohibits the PHA from setting a dollar-figure threshold.

However, while the PHA has some discretion, HUD requires that the PHA perform an interim reexamination for a decrease in adjusted income of any amount in two circumstances:

- When there is a decrease in family size attributed to the death of a family member; or
- When a family member permanently moves out of the assisted unit during the period since the family's last reexamination.

In the above circumstances, the PHA must perform an interim reexamination for any decrease in adjusted income.

If the net effect of the changes in adjusted income due to a decrease in family size results in no change or an increase in annual adjusted income, then PHA must process the removal of the household member(s) as a non-interim reexamination transaction without making changes to the family's annual adjusted income.

PHA Policy

The PHA will conduct an interim reexamination any time the family's adjusted income has decreased by any amount.

Interim Increases [24 CFR 982.516(c)(3) and Notice PIH 2023-27]

Increases Less than 10 Percent

PHAs must not process interim reexaminations for income increases that result in less than a 10 percent increase in annual adjusted income.

Increases 10 Percent or Greater

PHAs must conduct an interim reexamination of family income when the PHA becomes aware that the family's adjusted income has changed by an amount that the PHA estimates will result in an increase of 10 percent or more in adjusted income, with the following exceptions:

- PHAs may not consider any increases in earned income when estimating or calculating whether the family's adjusted income has increased, unless the family has previously received an interim reduction during the same reexamination cycle; and
- PHAs may choose not to conduct an interim reexamination during the last three months of a certification period if a family reports an increase in income within three months of the next annual reexamination effective date.

When the family previously received an interim reexamination for a decrease to adjusted income during the same annual reexamination cycle, a PHA has the discretion whether to consider a subsequent increase in earned income.

PHA Policy

When a family reports an increase in their earned income between annual reexaminations, the PHA will not conduct an interim reexamination, regardless of the amount of the increase, and regardless of whether there was a previous decrease since the family's last annual reexamination.

The PHA will process an interim reexamination for any increases in unearned income of 10 percent or more in adjusted income.

The PHA will not perform an interim reexamination when a family reports an increase in income (whether earned or unearned income) within three months of their annual reexamination effective date. However, families who delay reporting income increases until the last three months of their certification period may be subject to retroactive rent increases in accordance with the PHA policies in Chapter 14.

Concurrent Increases in Earned and Unearned Income [Notice PIH 2023-27]

When the family reports an increase in both earned and unearned income at the same time, the PHA must look at the earned and unearned income changes independently of each other to determine if an interim reexamination is performed. The PHA will only conduct an interim reexamination when the increase independently meets the 10 percent threshold and all other requirements for performing interim reexaminations. For example, if a family reported increases in both earned and unearned income that overall resulted in a 12 percent increase in their adjusted income, but the change in earned income represented a 7 percent increase and the change in unearned income represented a 5 percent increase, the PHA may not perform an interim for either change since neither change meets the 10 percent threshold amount independently. If the change in unearned income met the 10 percent threshold in this case, the PHA would be required to perform an interim. If the change in earned income met the 10 percent threshold in this case, the PHA would refer to PHA policy to determine whether an interim was required.

Cumulative Increases [Notice PIH 2023-27]

A series of smaller reported increases in adjusted income may cumulatively meet or exceed the 10-percent increase threshold, at which point the PHA must conduct an interim reexamination in accordance with PHA policy.

Family Reporting

The PHA must adopt policies consistent with HUD regulations prescribing when and under what conditions the family must report a change in family income or composition [24 CFR 982.516(d)].

PHA policy may require families to report only changes that the family estimates meet the threshold for an interim reexamination or the PHA may establish policies requiring that families report all changes in income and household composition, and the PHA will subsequently determine if the change requires an interim reexamination [Notice PIH 2023-27].

When the PHA determines that an interim reexamination of income is necessary, they must ask the family to report changes in all aspects of adjusted income. For example, if the family is reporting a decrease in adjusted income that is more than 10 percent, but the family also had a change in assets that would result in a change in income, the change in assets must also be reviewed [Notice PIH 2023-27].

PHA Policy

The family will be required to report all changes in income regardless of the amount of the change, whether the change is to earned or unearned income, or if the change occurred during the last three months of the certification period. Families must report changes in income within 10 business days of the date the change takes effect. The family may notify the PHA of changes either orally or in writing. If the family provides oral notice, the PHA may also require the family to submit the changes in writing.

Within 10 business days of the family reporting the change, the PHA will determine whether the change will require an interim reexamination.

If the change will not result in an interim reexamination, the PHA will note the information in the tenant file but will not conduct an interim reexamination. The PHA will send the family written notification within 10 business days of making this determination informing the family that the PHA will not conduct an interim reexamination.

If the change will result in an interim reexamination, the PHA will determine the documentation the family will be required to submit based on the type of change reported and PHA policies in Chapter 7. The PHA will ask the family to report changes in all aspects of adjusted income at this time. The family must submit any required information or documents within 10 business days of receiving a request from the PHA. This time frame may be extended for good cause with PHA approval. The PHA will accept required documentation by mail, email, fax, or in person. The PHA will conduct the interim within a reasonable time period based on the amount of time it takes to verify the information.

Generally, the family will not be required to attend an interview for an interim reexamination. However, if the PHA determines that an interview is warranted, the family may be required to attend.

11-II.D. EFFECTIVE DATES [24 CFR 982.516(e) and Notice 2023-27]

Changes Reported Timely [Notice PIH 2023-27]

If the family reports a change in family income or composition timely in accordance with PHA policies:

- For rent increases, the PHA must provide the family with 30 days advance written notice. The rent increase is effective the first of the month after the end of that 30-day notice period.
- Rent decreases are effective on the first of the month after the date of the actual change leading to the interim reexamination of family income. This means the decrease will be applied retroactively.

Changes Not Reported Timely [Notice PIH 2023-27]

If the family failed to report a change in family income or composition timely in accordance with PHA policies:

- For rent increases, the PHA must implement any resulting rent increases retroactively to the first of the month following the date of the change leading to the interim reexamination of family income.
- For rent decreases, the PHA must implement the change no later than the first rent period following completion of the interim reexamination.

However, the PHA may choose to adopt a policy that would make the effective date of the rent decrease retroactive to the first of the month following completion of the reexamination. PHAs may choose to establish conditions or requirements for when such a retroactive application would apply. PHAs that choose to adopt such policies must ensure the earliest date that the retroactive decrease is applied is the later of:

- The first of the month following the date of the change that led to the interim reexamination;
or
- The first of the month following the most recent previous income examination.

In applying a retroactive change in rent as the result of an interim reexamination, the PHA must clearly communicate the effect of the retroactive adjustment to the family so that there is no confusion over the amount of the rent that is the family's responsibility.

PHA Policy

In general, when the family fails to report a change in income or family composition timely, and the change would lead to a rent decrease, the PHA will apply the decrease the first of the month following completion of the interim reexamination.

However, the PHA will apply the results of the interim reexamination retroactively where a family's ability to report a change in income promptly may have been hampered due to extenuating circumstances such as a natural disaster or disruptions to PHA management operations. The PHA will decide to apply decreases retroactively on a case-by-case basis.

When the PHA applies the results of interim decreases retroactively, the PHA will clearly communicate the effect of the retroactive adjustment to the family and may enter into a repayment agreement in accordance with PHA policies.

The PHA will also clearly communicate the effect of the retroactive adjustment to the owner.

PART III: RECALCULATING FAMILY SHARE AND SUBSIDY AMOUNT

11-III.A. OVERVIEW

After gathering and verifying required information for an annual or interim reexamination, the PHA must recalculate the family share of the rent and the subsidy amount and notify the family and owner of the changes [24 CFR 982.516(d)(2), HCV 12-6 and 12-10]. While the basic policies that govern these calculations are provided in Chapter 6, this part lays out policies that affect these calculations during a reexamination.

11-III.B. CHANGES IN PAYMENT STANDARDS AND UTILITY ALLOWANCES

In order to calculate the family share of the rent and HAP amount correctly, changes in payment standards, subsidy standards, or utility allowances may need to be updated and included in the PHA's calculations.

Specific policies governing how subsidy standards, payment standards, and utility allowances are applied are discussed below.

Payment Standards [24 CFR 982.505]

The family share of the rent and HAP calculations must use the correct payment standard for the family, taking into consideration the family unit size, the size of unit, and the area in which the unit is located [HCV GB, p. 12-5]. See Chapter 6 for information on how to select the appropriate payment standard.

When the PHA changes its payment standards or the family's situation changes, new payment standards are applied at the following times:

- If the PHA's payment standard amount changes during the term of the HAP contract, the date on which the new standard is applied depends on whether the standard has increased or decreased:
 - If the payment standard amount has *increased*, the increased payment standard will be applied at the *first annual* reexamination following the effective date of the increase in the payment standard.
 - If the payment standard amount has *decreased*, during the term of a HAP contract, the PHA is not required to reduce the payment standard as the HAP contract remains in effect. At the family's *second annual* reexamination, the PHA may, but is not required to, apply the decreased payment standard or may gradually implement the reduced payment standard (See Chapter 6 for the PHA's policy on decreases in the payment standard).
- If the family moves to a new unit, or a new HAP contract is executed due to changes in the lease (even if the family remains in place) the current payment standard applicable to the family will be used when the new HAP contract is processed.

Subsidy Standards [24 CFR 982.505(c)(4)]

If there is a change in the family unit size that would apply to a family during the HAP contract term, either due to a change in family composition, or a change in the PHA's subsidy standards (see Chapter 5), the new family unit size must be used to determine the payment standard amount for the family at the family's *first annual* reexamination following the change in family unit size.

Utility Allowances [24 CFR 982.517(d)]

The family share of the rent and HAP calculations must reflect any changes in the family's utility arrangement with the owner, or in the PHA's utility allowance schedule [HCV GB, p. 12-5]. Chapter 16 discusses how utility allowance schedules are established.

When there are changes in the utility arrangement with the owner, the PHA must use the utility allowances in effect at the time the new lease and HAP contract are executed.

At reexamination, the PHA must use the PHA current utility allowance schedule [HCV GB, p. 18-8].

PHA Policy

Revised utility allowances will be applied to a family's rent and subsidy calculations at the first annual reexamination after the allowance is adopted.

11-III.C. NOTIFICATION OF NEW FAMILY SHARE AND HAP AMOUNT

The PHA must notify the owner and family of any changes in the amount of the HAP payment [HUD-52641, HAP Contract]. The notice must include the following information [HCV GB, p. 12-6]:

The amount and effective date of the new HAP payment

The amount and effective date of the new family share of the rent

The amount and effective date of the new tenant rent to owner

The family must be given an opportunity for an informal hearing regarding the PHA's determination of their annual or adjusted income, and the use of such income to compute the housing assistance payment [24 CFR 982.555(a)(1)(i)] (see Chapter 16).

PHA Policy

The notice also will state the procedures for requesting an informal hearing.

11-III.D. DISCREPANCIES

During an annual or interim reexamination, the PHA may discover that information previously reported by the family was in error, or that the family intentionally misrepresented information. In addition, the PHA may discover errors made by the PHA. When errors resulting in the overpayment or underpayment of subsidy are discovered, corrections will be made in accordance with the policies in Chapter 13.

PART IV: NON-INTERIM REEXAMINATION TRANSACTIONS [Notice PIH 2023-27]

Families may experience changes within the household that do not trigger an interim reexamination under PHA policy and HUD regulations but which HUD still requires the PHA to report to HUD via Form HUD-50058. These are known as *non-interim reexamination transactions*. In these cases, PHAs will submit a separate, new action code on Form HUD-50058. The following is a list of non-interim reexamination transactions:

- Adding or removing a hardship exemption for the child care expense deduction;
- Updating or removing the phased-in hardship relief for the health and medical care expense deduction and/or reasonable attendant care and auxiliary apparatus expense deduction (families will begin receiving a 24-month phased-in relief at their next annual or interim reexamination, whichever occurs first);
- Adding or removing general hardship relief for the health and medical care expense deduction and/or reasonable attendant care and auxiliary apparatus expense deduction;
- Adding or removing a minimum rent hardship;
- Adding or removing a non-family member (i.e., live-in aide, foster child, foster adult);
- Ending a family's EID or excluding 50 percent (decreased from 100 percent) of a family member's increase in employment income at the start of the second 12- month EID period.
- Adding a family member and the increase in adjusted income does not trigger an interim reexamination under the final rule;
- Removing a family member and the increase in adjusted income does not trigger an interim reexamination under the final rule;
- Adding/updating a family or household member's Social Security number; and
- Updating a family member's citizenship status from eligible to ineligible or vice versa, resulting in a change to the family's rent and/or utility reimbursement, if applicable (i.e., family begins receiving prorated assistance or previously prorated assistance becomes full assistance), or updating the prorated rent calculation due to the addition or removal of family members in household with an ineligible noncitizen(s).

PHAs must make all other changes to assets, income, and deductions at the next annual or interim reexamination of income, whichever is sooner.

EXHIBIT 11-1: CALCULATING INCOME AT ANNUAL REEXAMINATION

Example 1: Calculating Annual Income at Annual Reexamination Using EIV

Staff are processing the 3/1/2024 annual reexamination for Ruby Myers and her minor daughter, Georgia. No interim reexaminations have been processed, and Ruby has not reported any changes to annual income to the PHA since the 3/1/2023 annual reexamination. The SSA published 2024 COLA is 7 percent.	
<u>Last reexamination – 3/1/2023 Annual Reexamination</u>	
<u>Ruby:</u>	<u>Georgia:</u>
<u>Wages: \$30,000</u>	<u>SSI: \$10,980 (\$915 monthly)</u>

The EIV report pulled on 12/15/2023

Ruby:	Georgia:
Wages Total: \$33,651	SSI Total: \$10,980
Quarter 3 of 2023: \$8,859 (City Public School)	2023 benefit \$915 monthly
Quarter 2 of 2023: \$8,616 (City Public School)	
Quarter 1 of 2023: \$8,823 (City Public School)	
Quarter 4 of 2022: \$7,353 (City Public School)	

<u>Income Reported on Reexamination Application</u>	
Ruby: <u>Wages at City Public School: \$32,000</u> (switched jobs but no permanent change to amount)	Georgia: <u>SSI benefits: \$10,980 (no changes)</u>
<u>Calculating Ruby's wages:</u> Step 1: Determine prior annual income from EIV (i.e., Q4 2022 through Q3 of 2023: \$33,651). Step 2: Take into consideration any interim reexamination of family income completed since the last annual reexamination (in this case, there have been no interim reexaminations processed since the last annual reexamination). Step 3: Ruby certifies that the \$33,651 of wages in EIV is accurate and reflects her current annual income, so the PHA will use \$33,651 for annual wages for the 3/1/2024 annual reexamination given there have been no additional changes to annual income.	<u>Calculating Georgia's SSI benefit:</u> Step 1: Determine the prior annual income from EIV (i.e., \$915 x 12 months: \$10,980). Step 2: Take into consideration any interim reexamination of family income completed since the last annual reexamination (in this case, there have been no interim reexaminations processed since the last annual reexamination). Step 3: Ruby certifies the SSI income in EIV is accurate and reflects Georgia's current annual income. The PHA must adjust the prior-year income (2023 SSI benefit) by the 7- percent COLA and will use this amount to calculate annual SSI income for the 3/1/2024 annual reexamination: COLA: \$64.05 (\$915 x 0.07) New gross SSI benefit: \$11,748.60 (\$979.05 x 12 months)
If Ruby did not agree with the annual wages reported in EIV, the PHA/MFH Owner would be required to verify her current income in accordance with HUD's verification hierarchy.	
<u>Summary of Annual Income (as reported on the HUD-50058)</u>	
Ruby (Head of Household): Other Wage: \$33,651 Myers Family Total Annual Income: \$45,399	Georgia (Other Youth Under 18): SSI: \$11,748

**Example 2: Calculating Annual Income at Annual Reexamination Using EIV:
Family Disagrees with EIV**

Staff are processing Paul Hewson's 5/1/2024 annual reexamination. Since the last annual reexamination, Paul reported a decrease in annual income that exceeded 10 percent. Last year, Paul reported a decrease in earned income because he transferred from a full-time job at Sasha's Sweets to a part-time job at Viking Bakery. Following HUD's EIV verification hierarchy, staff confirmed Paul was no longer employed at Sasha's Sweets and decreased his anticipated annual income from \$28,000 to \$7,500 resulting from his new part-time employment at Viking Bakery; an interim reexamination was processed effective 7/1/2023. After the 7/1/2023 interim, Paul worked briefly at two different jobs, but he says he is no longer working and is not planning to work.

5/1/2023 Annual Reexamination

Wages: \$28,000

The EIV report pulled on 1/15/2024

Wages Total: \$18,271

Quarter 3 of 2023: \$2,500 (Viking Bakery)

Quarter 3 of 2023: \$796 (Sweet Tooth Candy Bar)

Quarter 2 of 2023: \$1,300 (Sasha's Sweets)

Quarter 2 of 2023: \$584 (Larry's Concessions)

Quarter 2 of 2023: \$2,401 (Viking Bakery)

Quarter 1 of 2023: \$6,500 (Sasha's Sweets)

Quarter 4 of 2022: \$600 (Sasha's Sweets)

SS/SSI: No history of benefits

<u>Income Reported on Reexamination Application</u> <u>Wages: \$0 (permanent change; no longer receiving)</u> <u>Social Security: \$14,400 (\$1,200 monthly)</u> Paul certified on the PHA's annual reexamination paperwork that he does not agree with the annual wages of \$18,271 reported in EIV and it is not reflective of his current anticipated annual income. He reported he is currently unemployed, and provided a copy of an award letter from the Social Security Administration to document that he will begin receiving a monthly disability benefit of \$1,200 effective 3/1/2024.
<u>Calculating Wages and SS Benefit</u> Step 1: Determine prior annual income taking into consideration the 7/1/2023 interim reexamination (i.e., EIV wages reflected Q4 2022 through Q3 2023: \$18,271) Step 2: Take into consideration any interim reexamination of family income completed since the last annual reexamination. In this case, there was a 7/1/2023 interim that reduced wages to \$7,500. Step 3: Obtain documentation to verify current income and confirm Paul is no longer employed at Viking Bakery or The Sweet Tooth Candy Bar (the employers reported in the most recent quarter of EIV). This step is necessary, because Paul did not agree with the EIV income report or income reported on the last interim reexamination. Paul reported that he is no longer working at all. Process the annual reexamination effective 5/1/2024 using annual SS income of \$14,400 and \$0 wages.
<u>Summary of Annual Income (as reported on the HUD-50058)</u> Paul (Head of Household): \$14,400 (SS) Hewson Family Total Annual Income: \$14,400

Example 3: Calculating Annual Income at Annual Reexamination

Staff are processing the 11/1/2024 annual reexamination for Samantha and Fergus Pool, head of household and spouse. On 2/14/2024 Samantha reported her monthly child support payment was reduced from \$200 to \$100 per month, but an interim reexamination was not processed because the reduction in child support income for Samantha’s daughter, Hailey, did not result in a decrease of 10 percent or more in annual adjusted income, and the PHA did not establish a lower threshold. Samantha did not report any additional changes to the PHA.

Last reexamination – 11/1/2023 Annual Reexamination

<u>Samantha:</u>	<u>Fergus:</u>
Business income: \$28,000	Wages: \$8,250
VA disability pension: \$12,000	Other non-wage income: \$3,000 (Go Fund Me online fundraiser)
Child support: \$2,400	

The EIV report pulled on 9/16/2024

<u>Samantha:</u>	<u>Fergus:</u>
Wages Total: \$0 (no wage data reported since Q1 2023)	Wages Total: \$8,600
	Quarter 1 of 2024: \$2,100 (Ian’s Fish ‘n’ Chips)
	Quarter 1 of 2024: \$500 (Claire’s Healthcare Supplies)
	Quarter 4 of 2023: \$1,000 (Claire’s Healthcare Supplies)
	Quarter 3 of 2023: \$1,800 (The Onion Garden Shop)
	Quarter 2 of 2023: \$3,200 (Ivar’s Fish Haus)

Current Family Circumstances: Income Reported on Reexamination Application

Samantha and Fergus reported how much income was earned/received in the previous 12-month period and noted permanent changes, where applicable, for each source of their income on PHA's annual reexamination form. However, no information was reported by the family concerning other non-wage income. Fergus reported only wages and his current employment at Ian's Fish 'n' Chips for the annual reexamination. The family supplied the supporting documentation noted below to the PHA for the 11/1/2024 annual reexamination.

Samantha:

Business income: \$28,750 (last year); has decreased to \$18,000 (permanent change)

VA disability benefit: \$12,000 (last year); has increased to \$12,300 (permanent change)

Child support: \$2,400 (last year); has decreased to \$1,200 (permanent change)

Fergus:

Wages: \$6,000

Calculating Samantha's Net Business Income

Step 1: Determine prior annual net business income (i.e., \$28,000 on last HUD-50058).

Step 2: Take into consideration any interim reexamination of family income completed since the last annual reexamination. In this case, there have been no interim reexaminations processed since the last annual reexamination.

Step 3: Adjust to reflect current net business income. Samantha reported on the annual reexamination application that business income permanently decreased to \$18,000. The PHA must obtain supporting documentation from Samantha that demonstrates current net business income. Samantha provided documentation that supported the current annual net business income is \$18,000. Process the annual reexamination effective 11/1/2024 using annual net business income determined in Step 3.

Calculating Samantha's VA Pension Income

Step 1: Determine prior annual VA pension income (i.e., \$12,000 supported by a VA award letter Samantha supplied that documents the prior year monthly VA pension was \$1,000).

Step 2: Take into consideration any interim reexamination of family income completed since the last annual reexamination. In this case, there have been no interim reexaminations processed since the last annual reexamination.

Step 3: The PHA needs to adjust to reflect current VA pension income. Samantha supplies a VA award letter showing a monthly pension of \$1,025, or \$12,300 annually. Process the annual reexamination effective 11/1/2024 using annual VA pension income determined in Step 3 (\$12,300 in this example).

Calculating Samantha's Child Support Income

Step 1: Determine prior annual child support income (i.e., \$2,400 on the last HUD-50058).

Step 2: Take into consideration any interim reexamination of family income completed since the last annual reexamination. In this case, there have been no interim reexaminations processed since the last annual reexamination. The family reported a decrease from \$200 to \$100 monthly, but the change was not processed because it did not meet the threshold.

Step 3: The family reported changes, so the PHA must adjust to reflect current child support income. In this example, the family submitted a child support history report from the local child support office that documents regular \$100 monthly child supports payments beginning 3/1/2024 through the current month. Process the annual reexamination effective 11/1/2024 using current annual child support income determined in Step 3 (\$1,200 in this example).

Calculating Fergus' Wages

Step 1: Determine prior annual income from wages in EIV (i.e., Q2 2023 through Q1 of 2024: \$8,600).

Step 2: Take into consideration any interim reexamination of family income completed since the last annual reexamination. In this case, there have been no interim reexaminations processed since the last annual reexamination.

Step 3: There is a discrepancy between what the family reported and EIV, so the PHA must verify and adjust to reflect current annual income from wages. Fergus reported \$6,000 in annual income from wages on the annual reexamination from a single employer, Ian's Fish 'n' Chips. The PHA projected annual income of \$7,800 based on the two paystubs for this employer, and EIV shows \$8,600 earned in the most recent four quarters in EIV. To complete Step 3, the PHA must do the following:

- Resolve the discrepancy between EIV wages, the \$6,000 annual income Fergus reported, and the \$7,800 projected based on the paystubs he provided, and
- Verify he is no longer employed at Claire's Healthcare Supplies in accordance with HUD's verification hierarchy and local policies.

The PHA determined that Fergus reported his net vs. gross annual income from wages, which he corrected on the annual reexamination form to reflect his current gross annual income of \$9,000. The PHA verified Fergus was no longer employed at Claire's Healthcare Supplies and obtained two additional paystubs. Based on four current and consecutive paystubs, Fergus is now projected to earn \$9,360 annually. Process the annual reexamination effective 11/1/2024 using income from wages determined in Step 3 (\$9,360 in this example).

Calculating Fergus' Other Non-Wage Income

Step 1: Determine prior annual income from other non-wage income (i.e., \$3,000 on the last HUD– 50058).

Step 2: Take into consideration any interim reexamination of family income completed since the last annual reexamination. In this case, there have been no interim reexaminations processed since the last annual reexamination.

Step 3: The family did not report any non-wage income on the annual reexamination form, but it was included on the last HUD–50058. The PHA must verify and adjust to reflect current non-wage income. The PHA must verify no income was received through a “Go Fund Me” online fundraiser so that it may be excluded. Fergus provided a self-certification that he hasn’t solicited funds online and doesn’t plan to in the following year; he also provided records from the account that documented no fundraising activity in the prior 12-month period. Process the annual reexamination effective 11/1/2024 using annual non-wage income of \$0 determined in Step 3.

Summary of Annual Income (as reported on the HUD-50058)

Samantha (Head of Household):

Own business: \$18,000

Pension: \$12,300

Child support: \$1,200

Fergus (Co-head):

Wages: \$9,360

Poole Family Total Annual Income: \$40,860

Chapter 12

TERMINATION OF ASSISTANCE AND TENANCY

HUD regulations specify mandatory and optional grounds for which a PHA can terminate a family's assistance. They also specify the circumstances under which an owner may terminate the tenancy of an assisted family. This chapter describes the policies that govern mandatory and optional terminations of assistance, and termination of tenancy by the owner. It is presented in three parts:

Part I: Grounds for Termination of Assistance. This part describes the various circumstances under which assistance under the program can be terminated by the family or by the PHA.

Part II: Approach to Termination of Assistance. This part describes the policies and the process that the PHA will use in evaluating decisions on whether to terminate assistance due to actions or inactions of the family where termination is an option. It specifies the alternatives that the PHA may consider in lieu of termination, the criteria the PHA will use when deciding what action to take, and the steps the PHA must take when terminating a family's assistance.

Part III: Termination of Tenancy by the Owner. This part describes the HUD policies that govern the owner's right to terminate an assisted tenancy.

PART I: GROUNDS FOR TERMINATION OF ASSISTANCE

12-I.A. OVERVIEW

HUD requires the PHA to terminate assistance for certain actions and inactions of the family and when the family no longer requires assistance due to increases in family income. HUD permits the PHA to terminate assistance for certain other actions or inactions of the family. In addition, a family may decide to withdraw from the program and terminate their HCV assistance at any time by notifying the PHA.

12-I.B. FAMILY NO LONGER REQUIRES ASSISTANCE [24 CFR 982.455]

As a family's income increases, the amount of the housing assistance payment decreases. If the amount of assistance provided by the PHA is reduced to zero, the family's assistance terminates automatically 180 days after the last HAP payment.

PHA Policy

If a participating family receiving zero assistance experiences a change in circumstances that would result in a HAP payment to the owner, the family must notify the PHA of the change and request an interim reexamination before the expiration of the 180-day period.

12-I.C. FAMILY CHOOSES TO TERMINATE ASSISTANCE

The family may request that the PHA terminate housing assistance payments on behalf of the family at any time.

PHA Policy

The request to terminate assistance should be made in writing and signed by the head of household, and spouse or cohead if applicable. Before terminating the family's assistance, the PHA will follow the notice requirements in Section 12-II.F.

12-I.D. MANDATORY TERMINATION OF ASSISTANCE

HUD requires the PHA to terminate assistance in the following circumstances.

Eviction [24 CFR 982.552(b)(2), 24 CFR 5.2005(c)(1)]

The PHA must terminate assistance whenever a family is evicted from a unit assisted under the HCV program for a serious or repeated violation of the lease. As discussed further in section 12-II.E, incidents of actual or threatened domestic violence, dating violence, sexual assault, stalking, or human trafficking may not be construed as serious or repeated violations of the lease by the victim or threatened victim of such violence or stalking.

PHA Policy

A family will be considered *evicted* if the family moves after a legal eviction order has been issued, whether or not physical enforcement of the order was necessary.

If a family moves after the owner has given the family an eviction notice for serious or repeated lease violations but before a legal eviction order has been issued, termination of assistance is not mandatory. In such cases the PHA will determine whether the family has committed serious or repeated violations of the lease based on available evidence and may terminate assistance or take any of the alternative measures described in section 12-II.C. In making its decision, the PHA will consider the factors described in sections 12-II.D and 12-II.E. Upon consideration of such factors, the PHA may, on a case-by-case basis, choose not to terminate assistance.

Serious and repeated lease violations will include, but not be limited to, nonpayment of rent, disturbance of neighbors, destruction of property, or living or housekeeping habits that cause damage to the unit or premises and criminal activity. Generally, the criterion to be used will be whether or not the reason for the eviction was the fault of the tenant or guests.

Failure to Provide Consent [24 CFR 982.552(b)(3)]

The PHA must terminate assistance if any family member fails to sign and submit any consent form they are required to sign for a regular or interim reexamination. See Chapter 7 for a complete discussion of consent requirements.

Failure to Document Citizenship [24 CFR 982.552(b)(4) and [24 CFR 5.514(c)]

The PHA must terminate assistance if (1) a family fails to submit required documentation within the required timeframe concerning any family member's citizenship or immigration status; (2) a family submits evidence of citizenship and eligible immigration status in a timely manner, but United States Citizenship and Immigration Services (USCIS) primary and secondary verification does not verify eligible immigration status of the family; or (3) a family member, as determined by the PHA, has knowingly permitted another individual who is not eligible for assistance to reside (on a permanent basis) in the unit.

For (3) above, such termination must be for a period of at least 24 months. This does not apply to ineligible noncitizens already in the household where the family's assistance has been prorated. See Chapter 7 for a complete discussion of documentation requirements.

Failure to Disclose and Document Social Security Numbers [24 CFR 5.218(c), Notice PIH 2018-24]

The PHA must terminate assistance if a participant family fails to disclose the complete and accurate social security numbers of each household member and the documentation necessary to verify each social security number.

However, if the family is otherwise eligible for continued program assistance, and the PHA determines that the family's failure to meet the SSN disclosure and documentation requirements was due to circumstances that could not have been foreseen and were outside of the family's control, the PHA may defer the family's termination and provide the opportunity to comply with the requirement within a period not to exceed 90 calendar days from the date the PHA determined the family to be noncompliant.

PHA Policy

The PHA will defer the family's termination and provide the family with the opportunity to comply with the requirement for a period of 90 calendar days for circumstances beyond the participant's control such as delayed processing of the SSN application by the SSA, natural disaster, fire, death in the family, or other emergency, if there is a reasonable likelihood that the participant will be able to disclose an SSN by the deadline.

Methamphetamine Manufacture or Production [24 CFR 982.553(b)(1)(ii)]

The PHA must terminate assistance if any household member has ever been convicted of the manufacture or production of methamphetamine on the premises of federally assisted housing.

Lifetime Registered Sex Offenders [Notice PIH 2012-28]

Should a PHA discover that a member of an assisted household was subject to a lifetime registration requirement at admission and was erroneously admitted after June 25, 2001, the PHA must immediately terminate assistance for the household member.

In this situation, the PHA must offer the family the opportunity to remove the ineligible family member from the household. If the family is unwilling to remove that individual from the household, the PHA must terminate assistance for the household.

Failure of Students to Meet Ongoing Eligibility Requirements [24 CFR 982.552(b)(5) and FR 4/10/06]

If a student enrolled at an institution of higher education is under the age of 24, is not a veteran, is not married, does not have dependent children, is not residing with their parents in an HCV assisted household, and is not a person with disabilities receiving HCV assistance as of November 30, 2005, the PHA must terminate the student's assistance if, at the time of reexamination, either the student's income or the income of the student's parents (if applicable) exceeds the applicable income limit.

If a participant household consists of both eligible and ineligible students, the eligible students shall not be terminated, but must be issued a voucher to move with continued assistance in accordance with program regulations and PHA policies, or must be given the opportunity to lease in place if the terminated ineligible student members elect to move out of the assisted unit.

Death of the Sole Family Member [24 CFR 982.311(d) and Notice PIH 2010-9]

The PHA must immediately terminate program assistance for deceased single member households.

12-I.E. MANDATORY POLICIES AND OTHER AUTHORIZED TERMINATIONS

Mandatory Policies [24 CFR 982.553(b) and 982.551(l)]

HUD requires the PHA to establish policies that permit the PHA to terminate assistance if the PHA determines that:

- Any household member is currently engaged in any illegal use of a drug, or has a pattern of illegal drug use that interferes with the health, safety, or right to peaceful enjoyment of the premises by other residents
- Any household member's abuse or pattern of abuse of alcohol may threaten the health, safety, or right to peaceful enjoyment of the premises by other residents
- Any household member has violated the family's obligation not to engage in any drug-related criminal activity
- Any household member has violated the family's obligation not to engage in violent criminal activity

Use of Illegal Drugs and Alcohol Abuse

PHA Policy

The PHA will terminate a family's assistance if any household member is currently engaged in any illegal use of a drug, or has a pattern of illegal drug use that interferes with the health, safety, or right to peaceful enjoyment of the premises by other residents.

The PHA will terminate assistance if any household member's abuse or pattern of abuse of alcohol threatens the health, safety, or right to peaceful enjoyment of the premises by other residents.

Currently engaged in is defined as any use of illegal drugs during the previous twelve months.

The PHA will consider all credible evidence, including but not limited to, any record of arrests, convictions, or eviction of household members related to the use of illegal drugs or abuse of alcohol.

In making its decision to terminate assistance, the PHA will consider alternatives as described in Section 12-II.C and other factors described in Sections 12-II.D and 12-II.E. Upon consideration of such alternatives and factors, the PHA may, on a case-by-case basis, choose not to terminate assistance.

Drug-Related and Violent Criminal Activity [24 CFR 5.100]

Drug means a controlled substance as defined in section 102 of the Controlled Substances Act (21 U.S.C. 802).

Drug-related criminal activity is defined by HUD as the illegal manufacture, sale, distribution, or use of a drug, or the possession of a drug with intent to manufacture, sell, distribute or use the drug.

Violent criminal activity means any criminal activity that has as one of its elements the use, attempted use, or threatened use of physical force substantial enough to cause, or be reasonably likely to cause, serious bodily injury or property damage.

PHA Policy

The PHA will terminate a family's assistance if any household member has violated the family's obligation not to engage in any drug-related or violent criminal activity during participation in the HCV program.

The PHA will consider all credible evidence, including but not limited to, any record of arrests and/or convictions of household members related to drug-related or violent criminal activity, and any eviction or notice to evict based on drug-related or violent criminal activity.

In making its decision to terminate assistance, the PHA will consider alternatives as described in Section 12-II.C and other factors described in Sections 12-II.D and 12-II.E. Upon consideration of such alternatives and factors, the PHA may, on a case-by-case basis, choose not to terminate assistance.

Other Authorized Reasons for Termination of Assistance
[24 CFR 982.552(c), 24 CFR 5.2005(c), 24 CFR 984.101(d)]

HUD permits the PHA to terminate assistance under a number of other circumstances. It is left to the discretion of the PHA whether such circumstances in general warrant consideration for the termination of assistance. As discussed further in section 12-II.E, the Violence against Women Act prohibits PHAs from considering incidents of, or criminal activity directly related to, domestic violence, dating violence, sexual assault, stalking, or human trafficking as reasons for terminating the assistance of a victim of such abuse.

Additionally, per 24 CFR 984.101(d), PHAs are no longer permitted to terminate assistance to a family due to the family's failure to meet its obligations under the Family Self-Sufficiency (FSS) contract of participation.

PHA Policy

The PHA **will** terminate a family's assistance if:

The family has failed to comply with any family obligations under the program.
See Exhibit 12-1 for a listing of family obligations and related PHA policies.

Any family member has been evicted from federally assisted housing in the last five years.

Any PHA has ever terminated assistance under the program for any member of the family.

Any family member has committed fraud, bribery, or any other corrupt or criminal act in connection with any federal housing program.

The family currently owes rent or other amounts to any PHA in connection with the HCV, Certificate, Moderate Rehabilitation or public housing programs.

The family has not reimbursed any PHA for amounts the PHA paid to an owner under a HAP contract for rent, damages to the unit, or other amounts owed by the family under the lease.

The family has breached the terms of a repayment agreement entered into with the PHA.

A family member has engaged in or threatened violent or abusive behavior toward PHA personnel.

Abusive or violent behavior towards PHA personnel includes verbal as well as physical abuse or violence. Use of racial epithets, or other language, written or oral, that is customarily used to intimidate may be considered abusive or violent behavior.

Threatening refers to oral or written threats or physical gestures that communicate intent to abuse or commit violence.

In making its decision to terminate assistance, the PHA will consider alternatives as described in Section 12-II.C and other factors described in Sections 12-II.D and 12-II.E. Upon consideration of such alternatives and factors, the PHA may, on a case-by-case basis, choose not to terminate assistance.

Family Absence from the Unit [24 CFR 982.312]

The family may be absent from the unit for brief periods. The PHA must establish a policy on how long the family may be absent from the assisted unit. However, the family may not be absent from the unit for a period of more than 180 consecutive calendar days for any reason. Absence in this context means that no member of the family is residing in the unit.

PHA Policy

If the family is absent from the unit for more than 30 consecutive calendar days without prior PHA approval, the family's assistance will be terminated. Families absent for medical hospitalization or nursing home care may be absent up to 180 consecutive calendar days. Notice of termination will be sent in accordance with Section 12-II.F.

Insufficient Funding [24 CFR 982.454]

The PHA may terminate HAP contracts if the PHA determines, in accordance with HUD requirements, that funding under the consolidated ACC is insufficient to support continued assistance for families in the program.

PHA Policy

The PHA will determine whether there is sufficient funding to pay for currently assisted families according to the policies in Part VIII of Chapter 16. If the PHA determines there is a shortage of funding, prior to terminating any HAP contracts, the PHA will determine if any other actions can be taken to reduce program costs.

In the event that the PHA decides to stop issuing vouchers as a result of a funding shortfall, and the PHA is not assisting the required number of special purpose vouchers (NED families, HUD-Veterans Affairs Supportive Housing (VASH) families, and family unification program (FUP) families), when the PHA resumes issuing vouchers, the PHA will issue vouchers first to the special purpose voucher families on its waiting list until it has reached the required number of special purpose vouchers, when applicable.

Prior to terminating any HAP contracts, the PHA will inform the local HUD field office. The PHA will terminate the minimum number needed in order to reduce HAP costs to a level within the PHA's annual budget authority.

Prior to terminating any HAP contracts, the PHA will inform the local HUD field office. The PHA will terminate the minimum number needed in order to reduce HAP costs to a level within the PHA's annual budget authority.

If the PHA must terminate HAP contracts due to insufficient funding, the PHA will do so in accordance with the following criteria and instructions:

Families which do not include a member who is either elderly, disabled or classified as a dependent will be the first to be terminated based on the most recent admission date. Should there be more families admitted than are required to be terminated for a given month the PHA will randomly select the families which will be terminated.

Families with a member that is either elderly, disabled or classified as a dependent will be the second group to be terminated based on the most recent admission date. Should there be more families admitted than are required to be terminated for a given month the PHA will randomly select the families which will be terminated.

Families comprising the required number of special purpose vouchers, including nonelderly disabled (NED), HUD-Veteran's Affairs Supportive Housing (HUD-VASH), and family unification program (FUP) will be the last to be terminated.

PART II: APPROACH TO TERMINATION OF ASSISTANCE

12-II.A. OVERVIEW

The PHA is required by regulation to terminate a family's assistance for certain actions or inactions of the family. For other types of actions or inactions of the family, the regulations give the PHA the authority to either terminate the family's assistance or to take another action. This part discusses the various actions the PHA may choose to take when it has discretion, and outlines the criteria the PHA will use to make its decision about whether or not to terminate assistance. It also specifies the requirements for the notification to the family of the PHA's intent to terminate assistance.

12-II.B. METHOD OF TERMINATION [24 CFR 982.552(a)(3)]

Termination of assistance for a participant may include any or all of the following:

- Terminating housing assistance payments under a current HAP contract,
- Refusing to enter into a new HAP contract or approve a lease, or
- Refusing to process a request for or to provide assistance under portability procedures.

12-II.C. ALTERNATIVES TO TERMINATION OF ASSISTANCE

Change in Household Composition

As a condition of continued assistance, the PHA may require that any household member who participated in or was responsible for an offense no longer resides in the unit [24 CFR 982.552(c)(2)(ii)].

PHA Policy

As a condition of continued assistance, the head of household must certify that the culpable family member has vacated the unit and will not be permitted to visit or to stay as a guest in the assisted unit. The family must present evidence of the former family member's current address upon PHA request.

Repayment of Family Debts

PHA Policy

If a family owes amounts to the PHA, as a condition of continued assistance, the PHA will require the family to repay the full amount or to enter into a repayment agreement, within 30 days of receiving notice from the PHA of the amount owed. See Chapter 16 for policies on repayment agreements.

12-II.D. CRITERIA FOR DECIDING TO TERMINATE ASSISTANCE

Evidence

For criminal activity, HUD permits the PHA to terminate assistance if a *preponderance of the evidence* indicates that a household member has engaged in the activity, regardless of whether the household member has been arrested or convicted [24 CFR 982.553(c)].

PHA Policy

The PHA will use the concept of the preponderance of the evidence as the standard for making all termination decisions.

Preponderance of the evidence is defined as evidence which is of greater weight or more convincing than the evidence which is offered in opposition to it; that is, evidence which as a whole shows that the fact sought to be proved is more probable than not.

Preponderance of the evidence may not be determined by the number of witnesses, but by the greater weight of all evidence

Use of Criminal Conviction Records after Admission [24 CFR 5.903]

The regulation at 24 CFR 5.903 governs a PHA's access to and use of criminal conviction records obtained from a "law enforcement agency" such as the National Crime Information Center (NCIC), police departments, and other law enforcement agencies that hold criminal conviction records. While the regulatory listing of permitted uses for these records includes PHA screening of applicants for admission to the HCV program, it specifically excludes the use of records for lease enforcement and eviction of HCV participants and excludes by omission a PHA's use of records to terminate assistance for participants. While a PHA has regulatory authority to use criminal conviction records for the purpose of applicant screening for admission, there is no corresponding authority to use these records to check for criminal and illegal drug activity by participants, and therefore, PHAs may not use records for this purpose. The limitations, however, do not apply to criminal conviction information searches from non-federal sources (i.e., sources other than the "law enforcement agencies" defined in 24 CFR 5.902(b)). There is no prohibition that bars a PHA from using non-federal sources to conduct criminal background checks of program participants.

Consideration of Circumstances [24 CFR 982.552(c)(2)(i)]

The PHA is permitted, but not required, to consider all relevant circumstances when determining whether a family's assistance should be terminated.

PHA Policy

The PHA will consider the following facts and circumstances when making its decision to terminate assistance:

The seriousness of the case, especially with respect to how it would affect other residents' safety or property

The effects that termination of assistance may have on other members of the family who were not involved in the action or failure to act

The extent of participation or culpability of individual family members, including whether the culpable family member is a minor or a person with disabilities or (as discussed further in section 12-II.E) a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking

The length of time since the violation occurred, including the age of the individual at the time of the conduct, as well as the family's recent history and the likelihood of favorable conduct in the future

In the case of drug or alcohol abuse, whether the culpable household member is participating in or has successfully completed a supervised drug or alcohol rehabilitation program or has otherwise been rehabilitated successfully

The PHA will require the participant to submit evidence of the household member's current participation in or successful completion of a supervised drug or alcohol rehabilitation program, or evidence of otherwise having been rehabilitated successfully

In the case of program abuse, the dollar amount of the overpaid assistance and whether or not a false certification was signed by the family

Reasonable Accommodation [24 CFR 982.552(c)(2)(iv)]

If the family includes a person with disabilities, the PHA's decision to terminate the family's assistance is subject to consideration of reasonable accommodation in accordance with 24 CFR Part 8.

PHA Policy

If a family indicates that the behavior of a family member with a disability is the reason for a proposed termination of assistance, the PHA will determine whether the behavior is related to the disability. If so, upon the family's request, the PHA will determine whether alternative measures are appropriate as a reasonable accommodation. The PHA will only consider accommodations that can reasonably be expected to address the behavior that is the basis of the proposed termination of assistance. See Chapter 2 for a discussion of reasonable accommodation.

12-II.E. TERMINATIONS RELATED TO DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, STALKING, OR HUMAN TRAFFICKING

This section describes the protections against termination of assistance that the Violence against Women Act (VAWA) provides for victims of domestic violence, dating violence, sexual assault, stalking, and human trafficking. For general VAWA requirements, key VAWA definitions, and PHA policies pertaining to notification, documentation, and confidentiality, see section 16-IX of this plan.

VAWA Protections against Termination

VAWA provides four specific protections against termination of HCV assistance for victims of domestic violence, dating violence, sexual assault or stalking. (*Note: The second, third, and fourth protections also apply to terminations of tenancy or occupancy by owners participating in the HCV program, as do the limitations discussed under the next heading.*)

- Although the VAWA 2022 statute does not specifically include human trafficking in the list of victims protected under VAWA, in 2022 HUD began including human trafficking as part of the list of victims protected under VAWA (as seen in Notices PIH 2022-06, PIH 2022-22, and PIH 2022-24). In the absence of a final rule implementing VAWA 2022 and to mirror HUD's recent usage, this policy includes human trafficking in addition to domestic violence, dating violence, sexual assault, and stalking anywhere such a list appears.

First, VAWA provides that a PHA may not terminate assistance to a family that moves out of an assisted unit in violation of the lease, with or without prior notification to the PHA, if the move occurred to protect the health or safety of a family member who is or has been the victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking, and who reasonably believed they were imminently threatened by harm from further violence if they remained in the unit [see 24 CFR 982.354(b)(4)].

Second, it provides that an incident or incidents of actual or threatened domestic violence, dating violence, sexual assault, stalking, or human trafficking may not be construed either as a serious or repeated lease violation by the victim or as good cause to terminate the assistance of the victim [see 24 CFR 5.2005(c)(1)].

Third, it provides that criminal activity directly related to domestic violence, dating violence, sexual assault, stalking, or human trafficking may not be construed as cause for terminating the assistance of a tenant if a member of the tenant's household, a guest, or another person under the tenant's control is the one engaging in the criminal activity and the tenant or affiliated individual or other individual is the actual or threatened victim of the domestic violence, dating violence, sexual assault, stalking, or human trafficking [see 24 CFR 5.2005(c)(2)].

Fourth, it gives PHAs the authority to terminate assistance to any tenant or lawful occupant who engages in criminal acts of physical violence against family members or others without terminating assistance to, or otherwise penalizing, the victim of the violence [24 CFR 5.2009(a)].

PHAs and owners may not coerce, intimidate, threaten, interfere with, or retaliate against any person who exercises or assists or encourages a person to exercise any rights or protections under VAWA [FR Notice 1/4/23].

Limitations on VAWA Protections [24 CFR 5.2005(d) and (e)]

VAWA does not limit the authority of a PHA to terminate the assistance of a victim of abuse for reasons unrelated to domestic violence, dating violence, sexual assault, stalking, or human trafficking so long as the PHA does not subject the victim to a more demanding standard than it applies to other program participants [24 CFR 5.2005(d)(1)].

Likewise, VAWA does not limit the authority of a PHA to terminate the assistance of a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking if the PHA can demonstrate an actual and imminent threat to other tenants or those employed at or providing service to the assisted property if the victim is not terminated from assistance [24 CFR 5.2005(d)(2)].

HUD regulations define *actual and imminent threat* to mean words, gestures, actions, or other indicators of a physical threat that (a) is real, (b) would occur within an immediate time frame, and (c) could result in death or serious bodily harm [24 CFR 5.2005(d)(2) and (e)]. In determining whether an individual would pose an actual and imminent threat, the factors to be considered include:

- The duration of the risk
- The nature and severity of the potential harm
- The likelihood that the potential harm will occur
- The length of time before the potential harm would occur [24 CFR 5.2005(e)]

In order to demonstrate an actual and imminent threat, the PHA must have objective evidence of words, gestures, actions, or other indicators. Even when a victim poses an actual and imminent threat, however, HUD regulations authorize a PHA to terminate the victim's assistance "only when there are no other actions that could be taken to reduce or eliminate the threat" [24 CFR 5.2005(d)(3)].

PHA Policy

In determining whether a program participant who is a victim of domestic violence, dating violence, sexual assault or stalking is an actual and imminent threat to other tenants or those employed at or providing service to a property, the PHA will consider the following, and any other relevant, factors:

Whether the threat is toward an employee or tenant other than the victim of domestic violence, dating violence, sexual assault, stalking or human trafficking

Whether the threat is a physical danger beyond a speculative threat

Whether the threat is likely to happen within a short period of time

Whether the threat to other tenants or employees can be eliminated in some other way, such as by helping the victim relocate to a confidential location or seeking a legal remedy to prevent the perpetrator from acting on the threat

If the participant wishes to contest the PHA's determination that they are an actual and imminent threat to other tenants or employees, the participant may do so as part of the informal hearing.

Documentation of Abuse [24 CFR 5.2007]

PHA Policy

When an individual facing termination of assistance for reasons related to domestic violence, dating violence, sexual assault or stalking claims protection under VAWA, the PHA will request that the individual provide documentation supporting the claim in accordance with the policies in section 16-IX.D of this plan.

The PHA reserves the right to waive the documentation requirement if it determines that a statement or other corroborating evidence from the individual will suffice. In such cases the PHA will document the waiver in the individual's file.

Terminating the Assistance of a Domestic Violence Perpetrator

Although VAWA provides protection against termination of assistance for victims of domestic violence, it does not provide such protection for perpetrators. VAWA gives the PHA the explicit authority to "terminate assistance to any individual who is a tenant or lawful occupant and who engages in criminal acts of physical violence against family members or others" without terminating assistance to "or otherwise penalizing the victim of such violence who is also a tenant or lawful occupant" [24 CFR 5.2009(a)]. This authority is not dependent on a bifurcated lease or other eviction action by an owner against an individual family member. Further, this authority supersedes any local, state, or other federal law to the contrary. However, if the PHA chooses to exercise this authority, it must follow any procedures prescribed by HUD or by applicable local, state, or federal law regarding termination of assistance. This means that the PHA must follow the same rules when terminating assistance to an individual as it would when terminating the assistance of an entire family [FR Notice 3/16/07].

If the perpetrator remains in the unit, the PHA continues to pay the owner until the PHA terminates the perpetrator from the program. The PHA must not stop paying HAP until 30 days after the owner bifurcates the lease to evict the perpetrator. The PHA may pay HAP for the full month if the 30-day period will end mid-month [Notice PIH 2017-08].

If the perpetrator is the only participant eligible to receive assistance, the PHA will provide any remaining participant a chance to establish eligibility for the program. If the remaining participant cannot do so, the PHA will provide them with 30 days to establish eligibility for another housing program prior to termination of the HAP contract.

PHA Policy

The PHA will terminate assistance to a family member if the PHA determines that the family member has committed criminal acts of physical violence against other family members or others. This action will not affect the assistance of the remaining, nonculpable family members.

In making its decision, the PHA will consider all credible evidence, including, but not limited to, a signed certification (form HUD-5382) or other documentation of abuse submitted to the PHA by the victim in accordance with this section and section 16-IX.D. The PHA will also consider the factors in section 12-II.D. Upon such consideration, the PHA may, on a case-by-case basis, choose not to terminate the assistance of the culpable family member.

If the PHA does terminate the assistance of the culpable family member, it will do so in accordance with applicable law, HUD regulations, and the policies in this plan.

12-II.F. TERMINATION NOTICE

HUD regulations require PHAs to provide written notice of termination of assistance to a family only when the family is entitled to an informal hearing. However, since the family's HAP contract and lease will also terminate when the family's assistance terminates [form HUD-52641], it is a good business practice to provide written notification to both owner and family anytime assistance will be terminated, whether voluntarily or involuntarily.

PHA Policy

Whenever a family's assistance will be terminated, the PHA will send a written notice of termination to the family and to the owner. The PHA will also send a form HUD-50066 to the family with the termination notice. The notice will state the date on which the termination will become effective. This date generally will be at least 30 calendar days following the date of the termination notice, but exceptions will be made whenever HUD rules, other PHA policies, or the circumstances surrounding the termination require.

If a family whose assistance is being terminated is entitled to an informal hearing, the notice of termination that the PHA sends to the family must meet the additional HUD and PHA notice requirements discussed in section 16-III.C of this plan. VAWA requires PHAs to provide notice of VAWA rights and the HUD 5382 form when a PHA terminates a household's housing benefits.

PHA Policy

Whenever the PHA decides to terminate a family's assistance because of the family's action or failure to act, the PHA will include in its termination notice the VAWA information described in section 16-IX.C of this plan and a form HUD-5382 and form HUD-5380. The PHA will request in writing that a family member wishing to claim protection under VAWA notify the PHA within 10 business days.

Still other notice requirements apply in two situations:

- If a criminal record is the basis of a family's termination, the PHA must provide a copy of the record to the subject of the record and the tenant so that they have an opportunity to dispute the accuracy and relevance of the record [24 CFR 982.553(d)(2)].
- If immigration status is the basis of a family's termination, as discussed in section 12-I.D, the special notice requirements in section 16-III.D must be followed.

PART III: TERMINATION OF TENANCY BY THE OWNER

12-III.A. OVERVIEW

Termination of an assisted tenancy is a matter between the owner and the family; the PHA is not directly involved. However, the owner is under some constraints when terminating an assisted tenancy. Termination of tenancy for certain reasons will also result in termination of assistance as discussed in this section.

12-III.B. GROUNDS FOR OWNER TERMINATION OF TENANCY [24 CFR 982.310, 24 CFR 5.2005(c), and Form HUD-52641-A, Tenancy Addendum]

During the term of the lease, the owner is not permitted to terminate the tenancy except for serious or repeated violations of the lease, certain violations of state or local law, or other good cause.

Serious or Repeated Lease Violations

The owner is permitted to terminate the family's tenancy for serious or repeated violations of the terms and conditions of the lease, except when the violations are related to incidents of actual or threatened domestic violence, dating violence, sexual assault, stalking, and human trafficking and the victim is protected from eviction by the Violence against Women Act of 2013 (see section 12-II.E). A serious lease violation includes failure to pay rent or other amounts due under the lease. However, the PHA's failure to make a HAP payment to the owner is not a violation of the lease between the family and the owner.

Violation of Federal, State, or Local Law

The owner is permitted to terminate the tenancy if a family member violates federal, state, or local law that imposes obligations in connection with the occupancy or use of the premises.

Criminal Activity or Alcohol Abuse

The owner may terminate tenancy during the term of the lease if any *covered person*—meaning any member of the household, a guest, or another person under the tenant's control—commits any of the following types of criminal activity (for applicable definitions see 24 CFR 5.100):

- Any criminal activity that threatens the health or safety of, or the right to peaceful enjoyment of the premises by, other residents (including property management staff residing on the premises)
- Any criminal activity that threatens the health or safety of, or the right to peaceful enjoyment of their residences by, persons residing in the immediate vicinity of the premises
- Any violent criminal activity on or near the premises
- Any drug-related criminal activity on or near the premises

However, in the case of criminal activity directly related to domestic violence, dating violence, sexual assault, stalking, or human trafficking if the tenant or an affiliated individual is the victim, the criminal activity may not be construed as cause for terminating the victim's tenancy (see section 12-II.E).

The owner may terminate tenancy during the term of the lease if any member of the household is:

- Fleeing to avoid prosecution, custody, or confinement after conviction for a crime or an attempt to commit a crime that is a felony under the laws of the place from which the individual flees, or that, in the case of the State of New Jersey, is a high misdemeanor; or
- Violating a condition of probation or parole imposed under federal or state law.

The owner may terminate tenancy during the term of the lease if any member of the household has engaged in abuse of alcohol that threatens the health, safety, or right to peaceful enjoyment of the premises by other residents.

Evidence of Criminal Activity

The owner may terminate tenancy and evict by judicial action a family for criminal activity by a covered person if the owner determines the covered person has engaged in the criminal activity, regardless of whether the covered person has been arrested or convicted for such activity and without satisfying the standard of proof used for a criminal conviction. This is the case except in certain incidents where the criminal activity directly relates to domestic violence, dating violence, sexual assault, stalking, or human trafficking, and the tenant or an affiliated individual is the victim or threatened victim of the domestic violence, dating violence, sexual assault, stalking, or human trafficking.

Other Good Cause

During the initial lease term, the owner may not terminate the tenancy for “other good cause” unless the owner is terminating the tenancy because of something the family did or failed to do. During the initial lease term or during any extension term, other good cause includes the disturbance of neighbors, destruction of property, or living or housekeeping habits that cause damage to the unit or premises.

After the initial lease term, “other good cause” for termination of tenancy by the owner includes:

- Failure by the family to accept the offer of a new lease or revision
- The owner’s desire to use the unit for personal or family use, or for a purpose other than as a residential rental unit
- A business or economic reason for termination of the tenancy (such as sale of the property, renovation of the unit, or desire to lease the unit at a higher rent)

After the initial lease term, the owner may give the family notice at any time, in accordance with the terms of the lease.

If a property is subject to foreclosure, during the term of the lease, the new owner of the property does not have good cause to terminate the tenant’s lease, unless the new owner will occupy the unit as their primary residence and has provided the tenant with at least a 90-day notice. In that case, the lease may be terminated effective on the date of sale, although the tenant is still entitled to a 90-day notice to vacate. See Section 13-II.G for a discussion of PHA policies relating to units in foreclosure.

12-III.C. EVICTION [24 CFR 982.310(e) and (f) and Form HUD-52641-A, Tenancy Addendum]

The owner must give the tenant a written notice that specifies the grounds for termination of tenancy during the term of the lease. The tenancy does not terminate before the owner has given this notice, and the notice must be given at or before commencement of the eviction action.

The notice of grounds may be included in, or may be combined with, any owner eviction notice to the tenant.

Owner eviction notice means a notice to vacate, or a complaint or other initial pleading used under state or local law to commence an eviction action. The owner may only evict the tenant from the unit by instituting a court action. The owner must give the PHA a copy of any eviction notice at the same time the owner notifies the family. The family is also required to give the PHA a copy of any eviction notice (see Chapter 5).

PHA Policy

If the eviction action is finalized in court, the owner must provide the PHA with documentation related to the eviction, including notice of the eviction date, as soon as possible, but no later than 5 business days following the court-ordered eviction.

12-III.D. DECIDING WHETHER TO TERMINATE TENANCY [24 CFR 982.310(h), 24 CFR 982.310(h)(4)]

An owner who has grounds to terminate a tenancy is not required to do so, and may consider all of the circumstances relevant to a particular case before making a decision. These might include:

- The nature of the offending action
- The seriousness of the offending action;
- The effect on the community of the termination, or of the owner's failure to terminate the tenancy;
- The extent of participation by the leaseholder in the offending action;
- The effect of termination of tenancy on household members not involved in the offending activity;
- The demand for assisted housing by families who will adhere to lease responsibilities;
- The extent to which the leaseholder has shown personal responsibility and taken all reasonable steps to prevent or mitigate the offending action;
- The effect of the owner's action on the integrity of the program.

The owner may require a family to exclude a household member in order to continue to reside in the assisted unit, where that household member has participated in or been culpable for action or failure to act that warrants termination.

In determining whether to terminate tenancy for illegal use of drugs or alcohol abuse by a household member who is no longer engaged in such behavior, the owner may consider whether such household member is participating in or has successfully completed a supervised drug or alcohol rehabilitation program, or has otherwise been rehabilitated successfully (42 U.S.C. 13661). For this purpose, the owner may require the tenant to submit evidence of the household member's current participation in, or successful completion of, a supervised drug or alcohol rehabilitation program or evidence of otherwise having been rehabilitated successfully.

The owner's termination of tenancy actions must be consistent with the fair housing and equal opportunity provisions in 24 CFR 5.105.

An owner's decision to terminate tenancy for incidents related to domestic violence, dating violence, sexual assault, stalking, or human trafficking is limited by the Violence against Women Act (VAWA) and the conforming regulations in 24 CFR Part 5, Subpart L. (See section 12-II.E.)

12-III.E. EFFECT OF TENANCY TERMINATION ON THE FAMILY'S ASSISTANCE

If a termination is not due to a serious or repeated violation of the lease, and if the PHA has no other grounds for termination of assistance, the PHA may issue a new voucher so that the family can move with continued assistance (see Chapter 10).

EXHIBIT 12-1: STATEMENT OF FAMILY OBLIGATIONS

Following is a listing of a participant family's obligations under the HCV program:

- The family must supply any information that the PHA or HUD determines to be necessary, including submission of required evidence of citizenship or eligible immigration status.
- The family must supply any information requested by the PHA or HUD for use in a regularly scheduled reexamination or interim reexamination of family income and composition.
- The family must disclose and verify social security numbers and sign and submit consent forms for obtaining information.
- Any information supplied by the family must be true and complete.
- The family is responsible for any deficiencies under the National Standards for the Physical Inspection of Real Estate (NSPIRE) by the family caused by failure to pay tenant-provided utilities or appliances, or damages to the dwelling unit or premises beyond ordinary wear and tear caused by any member of the household or guest.

PHA Policy

Damages beyond normal wear and tear will be considered to be damages which could be assessed against the security deposit.

- The family must allow the PHA to inspect the unit at reasonable times and after reasonable notice, as described in Chapter 8 of this plan.
- The family must not commit any serious or repeated violation of the lease.

PHA Policy

The PHA will determine if a family has committed serious or repeated violations of the lease based on available evidence, including but not limited to, a court-ordered eviction or an owner's notice to evict..

Serious and repeated lease violations will include, but not be limited to, nonpayment of rent, disturbance of neighbors, destruction of property, living or housekeeping habits that cause damage to the unit or premises, and criminal activity. Generally, the criterion to be used will be whether or not the reason for the eviction was the fault of the tenant or guests. Any incidents of, or criminal activity related to, domestic violence, dating violence, sexual assault, stalking, or human trafficking will not be construed as serious or repeated lease violations by the victim [see 24 CFR 5.2005(c)(1)].

- The family must notify the PHA and the owner before moving out of the unit or terminating the lease.

PHA Policy

The family must comply with lease requirements regarding written notice to the owner.

The family must provide written notice to the PHA at the same time the owner is notified.

- The family must promptly give the PHA a copy of any owner eviction notice.

- The family must use the assisted unit for residence by the family. The unit must be the family's only residence.
- The composition of the assisted family residing in the unit must be approved by the PHA. The family must promptly notify the PHA in writing of the birth, adoption, or court-awarded custody of a child. The family must request PHA approval to add any other family member as an occupant of the unit.

PHA Policy

The request to add a family member must be submitted in writing and approved prior to the person moving into the unit. The PHA will determine eligibility of the new member in accordance with the policies in Chapter 3.

- The family must promptly notify the PHA in writing if any family member no longer lives in the unit.
- If the PHA has given approval, a foster child or a live-in aide may reside in the unit. The PHA has the discretion to adopt reasonable policies concerning residency by a foster child or a live-in aide, and to define when PHA consent may be given or denied. For policies related to the request and approval/disapproval of foster children, foster adults, and live-in aides, see Chapter 3 (Sections I.K and I.M), and Chapter 11 (Section II.B).
- The family must not sublease the unit, assign the lease, or transfer the unit.

PHA Policy

Subleasing includes receiving payment to cover rent and utility costs by a person living in the unit who is not listed as a family member.

- The family must supply any information requested by the PHA to verify that the family is living in the unit or information related to family absence from the unit.
- The family must promptly notify the PHA when the family is absent from the unit.

PHA Policy

Notice is required under this provision only when all family members will be absent from the unit for an extended period. An extended period is defined as any period greater than 30 calendar days. Written notice must be provided to the PHA at the start of the extended absence.

- The family must pay utility bills and provide and maintain any appliances that the owner is not required to provide under the lease [Form HUD-52646, Voucher].
- The family must not own or have any interest in the unit, (other than in a cooperative and owners of a manufactured home leasing a manufactured home space).
- Family members must not commit fraud, bribery, or any other corrupt or criminal act in connection with the program. (See Chapter 14, Program Integrity for additional information).

- Family members must not engage in drug-related criminal activity or violent criminal activity or other criminal activity that threatens the health, safety or right to peaceful enjoyment of other residents and persons residing in the immediate vicinity of the premises. See Chapter 12 for HUD and PHA policies related to drug-related and violent criminal activity.
- Members of the household must not engage in abuse of alcohol in a way that threatens the health, safety or right to peaceful enjoyment of the other residents and persons residing in the immediate vicinity of the premises. See Chapter 12 for a discussion of HUD and PHA policies related to alcohol abuse.
- An assisted family or member of the family must not receive HCV program assistance while receiving another housing subsidy, for the same unit or a different unit under any other federal, state or local housing assistance program.
- A family must not receive HCV program assistance while residing in a unit owned by a parent, child, grandparent, grandchild, sister or brother of any member of the family, unless the PHA has determined (and has notified the owner and the family of such determination) that approving rental of the unit, notwithstanding such relationship, would provide reasonable accommodation for a family member who is a person with disabilities. [Form HUD-52646, Voucher]

Chapter 13

OWNERS

INTRODUCTION

Owners play a major role in the HCV program by supplying decent, safe, and sanitary housing for participating families.

The term “owner” refers to any person or entity with the legal right to lease or sublease a unit to a participant in the HCV program [24 CFR 982.4(b)]. The term “owner” includes a principal or other interested party [24 CFR 982.453; 24 CFR 982.306(f)], such as a designated agent of the owner.

Owners have numerous responsibilities under the program, including screening and leasing to families, maintaining the dwelling unit, enforcing the lease, and complying with various contractual obligations.

The chapter is organized in two parts:

Part I: Owners in the HCV Program. This part discusses the role of an owner in the PHA’s HCV program and highlights key owner rights and responsibilities.

Part II: HAP Contracts. This part explains provisions of the HAP contract and the relationship between the PHA and the owner as expressed in the HAP contract.

For detailed information about HCV program responsibilities and processes, including PHA policies in key areas, owners will need to refer to several other chapters in this plan. Where appropriate, Chapter 13 will reference the other chapters.

PART I. OWNERS IN THE HCV PROGRAM

13-I.A. OWNER RECRUITMENT AND RETENTION [HCV GB, pp. 2-4 to 2-6; HCV Landlord Strategy Guidebook for PHAs]

Recruitment

PHAs are responsible for ensuring that very low-income families have access to all types and ranges of affordable housing in the PHA's jurisdiction, particularly housing outside areas of poverty or minority concentration. A critical element in fulfilling this responsibility is for the PHA to ensure that a sufficient number of owners, representing all types and ranges of affordable housing in the PHA's jurisdiction, are willing to participate in the HCV program.

To accomplish this objective, PHAs must identify and recruit new owners to participate in the program.

If the PHA will be conducting outreach events, the PHA must ensure that notices and communications during outreach events are provided in a manner that is effective for persons with hearing, visual, and other communications-related disabilities. PHAs must also take reasonable steps to ensure meaningful access to programs to persons with limited English proficiency.

PHA Policy

The PHA will conduct owner outreach to ensure that owners are familiar with the program and its advantages. The PHA will actively recruit property owners with property located outside areas of poverty and minority concentration. These outreach strategies will include:

- Distributing printed material about the program to property owners and managers

- Contacting property owners and managers by phone or in-person

- Holding owner recruitment/information meetings at least once a year

- Participating in community-based organizations comprised of private property and apartment owners and managers

- Developing working relationships with owners and real estate brokers associations

- Provide information to local media about the program

Outreach strategies will be monitored for effectiveness and adapted accordingly.

Retention

In addition to recruiting owners to participate in the HCV program, the PHA must also provide the kind of customer service that will encourage participating owners to remain active in the program.

PHA Policy

All PHA activities that may affect an owner's ability to lease a unit will be processed as rapidly as possible, in order to minimize vacancy losses for owners.

The PHA will provide owners with a handbook that explains the program, including HUD and PHA policies and procedures, in easy-to-understand language.

The PHA will give special attention to helping new owners succeed through activities such as:

- Providing the owner with a designated PHA contact person.

- Coordinating inspection and leasing activities between the PHA, the owner, and the family.

- Initiating telephone contact with the owner to explain the inspection process and providing an inspection booklet and other resource materials about HUD housing quality standards.

- Providing other written information about how the program operates, including answers to frequently asked questions.

Additional services may be undertaken on an as-needed basis, and as resources permit.

13-I.B. BASIC HCV PROGRAM REQUIREMENTS

HUD requires the PHA to assist families in their housing search by providing the family with a list of landlords or other parties known to the PHA who may be willing to lease a unit to the family, or to help the family find a unit. Although the PHA cannot maintain a list of owners that are pre-qualified to participate in the program, owners may indicate to the PHA their willingness to lease a unit to an eligible HCV family, or to help the HCV family find a unit [24 CFR 982.301(b)(11)].

PHA Policy

Owners that wish to indicate their willingness to lease a unit to an eligible HCV family or to help the HCV family find a unit may notify the PHA. The PHA will direct owners to list eligible unit information on the statewide housing search website www.iowahousingsearch.org, the HCV family as part of the informational briefing packet will also be directed to this website.

When a family approaches an owner to apply for tenancy, the owner is responsible for screening the family and deciding whether to lease to the family, just as the owner would with any potential unassisted tenant. The PHA has no liability or responsibility to the owner or other persons for the family's behavior or suitability for tenancy. See chapters 3 and 9 for more detail on tenant family screening policies and process.

If the owner is willing, the family and the owner must jointly complete a Request for Tenancy Approval (RTA, Form HUD 52517), which constitutes the family's request for assistance in the specified unit, and which documents the owner's willingness to lease to the family and to follow the program's requirements. When submitted to the PHA, this document is the first step in the process of obtaining approval for the family to receive the financial assistance it will need in order to occupy the unit. Also submitted with the RTA is a copy of the owner's proposed dwelling lease, including the HUD-required Tenancy Addendum (Form HUD-52641-A). See Chapter 9 for more detail on request for tenancy approval policies and process.

HUD regulations stipulate requirements for the approval of an assisted tenancy.

The owner must be qualified to participate in the program [24 CFR 982.306]. Some owners are precluded from participating in the program, or from renting to a particular family, either because of their past history with this or another federal housing program, or because of certain conflicts of interest. Owner qualifications are discussed later in this chapter.

The selected unit must be of a type that is eligible for the program [24 CFR 982.305(a)]. Certain types of dwelling units cannot be assisted under the HCV program. Other types may be assisted under certain conditions. See chapter 9 for more detail on unit eligibility policies and process.

The selected unit must meet HUD's National Standards for the Physical Inspection of Real Estate (NSPIRE) and/or equivalent state or local standards approved by HUD [24 CFR 982.305(a)]. The PHA will inspect the owner's dwelling unit at least biennially to ensure that the unit continues to meet inspection requirements. See Chapter 8 for a discussion of the NSPIRE standards and policies for inspections at initial lease-up and throughout the family's tenancy.

The PHA must determine that the proposed rent for the unit is reasonable [24 CFR 982.305(a)]. The rent must be reasonable in relation to comparable unassisted units in the area and must not be in excess of rents charged by the owner for comparable, unassisted units on the premises. See chapter 8 for a discussion of requirements and policies on rent reasonableness, rent comparability and the rent reasonableness determination process.

At initial lease-up of a unit, if the gross rent exceeds the applicable payment standard, the PHA must ensure that the family share does not exceed 40 percent of the family's monthly adjusted income [24 CFR 982.305(a)]. See chapter 6 for a discussion of the calculation of family income, family share of rent and HAP.

The dwelling lease must comply with all program requirements [24 CFR 982.308]. Owners are encouraged to use their standard leases when renting to an assisted family. The HUD Tenancy Addendum includes the HUD requirements governing the tenancy and must be added word-for-word to the owner's lease. See chapter 9 for a discussion of the dwelling lease and tenancy addendum, including lease terms and provisions.

The PHA and the owner must execute a Housing Assistance Payment (HAP) Contract (Form HUD-52641). The HAP contract format is prescribed by HUD. See chapter 9 for a discussion of the HUD requirements for execution of the HAP contract.

13-I.C. OWNER RESPONSIBILITIES [24 CFR 982.452]

The basic owner responsibilities in the HCV program are outlined in the regulations as follows:

- Complying with all of the owner's obligations under the housing assistance payments (HAP) contract and the lease
- Performing all management and rental functions for the assisted unit, including selecting a voucher-holder to lease the unit, and deciding if the family is suitable for tenancy of the unit
- Maintaining the unit in accordance with the National Standards for the Physical Inspection of Real Estate (NSPIRE), including performance of ordinary and extraordinary maintenance
- Complying with equal opportunity requirements
- Preparing and furnishing to the PHA information required under the HAP contract
- Collecting the security deposit, the tenant rent, and any charges for unit damage by the family.
- Enforcing tenant obligations under the dwelling lease
- Paying for utilities and services that are not the responsibility of the family as specified in the lease
- Allowing reasonable modifications to a dwelling unit occupied or to be occupied by a disabled person [24 CFR 100.203]
- Complying with the Violence against Women Act (VAWA) when screening prospective HCV tenants or terminating the tenancy of an HCV family [see 24 CFR Part 5, Subpart L; 24 CFR 982.310(h)(4); 24 CFR 982.452(b)(1); and FR Notice 1/4/23]

13-I.D. OWNER QUALIFICATIONS

The PHA does not formally approve an owner to participate in the HCV program. However, there are a number of criteria where the PHA may deny approval of an assisted tenancy based on past owner behavior, conflict of interest, or other owner-related issues. No owner has a right to participate in the HCV program [24 CFR 982.306(e)].

Owners Barred from Participation [24 CFR 982.306(a) and (b)]

The PHA must not approve the assisted tenancy if the PHA has been informed that the owner has been debarred, suspended, or subject to a limited denial of participation under 24 CFR part 24. HUD may direct the PHA not to approve a tenancy request if a court or administrative agency has determined that the owner violated the Fair Housing Act or other federal equal opportunity requirements, or if such an action is pending.

Leasing to Relatives [24 CFR 982.306(d), HCV GB p. 11-2]

The PHA must not approve a tenancy if the owner is the parent, child, grandparent, grandchild, sister, or brother of any member of the family. The PHA may make an exception as a reasonable accommodation for a family member with a disability. The owner is required to certify that no such relationship exists. This restriction applies at the time that the family receives assistance under the HCV program for occupancy of a particular unit. Current contracts on behalf of owners and families that are related may continue, but any new leases or contracts for these families may not be approved.

Conflict of Interest [24 CFR 982.161; HCV GB p. 8-19; Form HUD-52641, Section 13]

The PHA must not approve a tenancy in which any of the following classes of persons has any interest, direct or indirect, during tenure or for one year thereafter:

- Any present or former member or officer of the PHA (except a participant commissioner)
- Any employee of the PHA, or any contractor, subcontractor or agent of the PHA, who formulates policy or who influences decisions with respect to the programs
- Any public official, member of a governing body, or State or local legislator, who exercises functions or responsibilities with respect to the programs
- Any member of the Congress of the United States

Such “covered individual” may not have any direct or indirect interest in the HAP contract or in any benefits or payments under the contract (including the interest of an immediate family member of such covered individual) while such person is a covered individual or for one year thereafter.

Immediate family member means the spouse, parent (including a stepparent), child (including a stepchild), grandparent, grandchild, sister, or brother (including a stepsister or stepbrother) of any covered individual.

HUD may waive the conflict of interest requirements, except for members of Congress, for good cause. The PHA must submit a waiver request to the appropriate HUD Field Office for determination.

Any waiver request submitted by the PHA must include the following [HCV Guidebook pp.11-2 and 11-3]:

- Complete statement of the facts of the case;
- Analysis of the specific conflict of interest provision of the HAP contract and justification as to why the provision should be waived;
- Analysis of and statement of consistency with state and local laws. The local HUD office, the PHA, or both parties may conduct this analysis. Where appropriate, an opinion by the state's attorney general should be obtained;
- Opinion by the local HUD office as to whether there would be an appearance of impropriety if the waiver were granted;
- Statement regarding alternative existing housing available for lease under the HCV program or other assisted housing if the waiver is denied;
- If the case involves a hardship for a particular family, statement of the circumstances and discussion of possible alternatives;
- If the case involves a public official or member of the governing body, explanation of their duties under state or local law, including reference to any responsibilities involving the HCV program;
- If the case involves employment of a family member by the PHA or assistance under the HCV program for an eligible PHA employee, explanation of the responsibilities and duties of the position, including any related to the HCV program;
- If the case involves an investment on the part of a member, officer, or employee of the PHA, description of the nature of the investment, including disclosure/divestiture plans.

Where the PHA has requested a conflict of interest waiver, the PHA may not execute the HAP contract until HUD has made a decision on the waiver request.

PHA Policy

In considering whether to request a conflict of interest waiver from HUD, the PHA will consider certain factors such as consistency of the waiver with state and local laws, the existence of alternative housing available to families, the individual circumstances of a particular family, the specific duties of individuals whose positions present a possible conflict of interest, the nature of any financial investment in the property and plans for disclosure/divestiture, and the possible appearance of impropriety.

Owner Actions That May Result in Disapproval of a Tenancy Request [24 CFR 982.306(c)]

HUD regulations permit the PHA to disapprove a request for tenancy for various actions and inactions of the owner.

If the PHA disapproves a request for tenancy because an owner is not qualified, it may not terminate the HAP contract for any assisted families that are already living in the owner's properties unless the owner has violated the HAP contract for those units [HCV GB p. 11-4].

PHA Policy

The PHA will refuse to approve a request for tenancy if the PHA becomes aware that any of the following are true:

- The owner has violated obligations under a HAP contract under Section 8 of the 1937 Act (42 U.S.C. 1437f);

- The owner has committed fraud, bribery or any other corrupt or criminal act in connection with any federal housing program;

- The owner has engaged in any drug-related criminal activity or any violent criminal activity;

- The owner has a history or practice of non-compliance with the HQS for units leased under the tenant-based programs, or with applicable housing standards for units leased with project-based Section 8 assistance or leased under any other federal housing program;

- The owner has a history or practice of failing to terminate tenancy of tenants of units assisted under Section 8 or any other federally assisted housing program for activity engaged in by the tenant, any member of the household, a guest or another person under the control of any member of the household that: (i) Threatens the right to peaceful enjoyment of the premises by other residents; (ii) Threatens the health or safety of other residents, of employees of the PHA, or of owner employees or other persons engaged in management of the housing; (iii) Threatens the health or safety of, or the right to peaceful enjoyment of their residences, by persons residing in the immediate vicinity of the premises; or (iv) Is drug-related criminal activity or violent criminal activity;

- The owner has a history or practice of renting units that fail to meet state or local housing codes; or

- The owner has not paid state or local real estate taxes, fines, or assessment.

In considering whether to disapprove owners for any of the discretionary reasons listed above, the PHA will consider any mitigating factors. Such factors may include, but are not limited to, the seriousness of the violation in relation to program requirements, the impact on the ability of families to lease units under the program, health and safety of participating families, among others. Upon consideration of such circumstances, the PHA may, on a case-by-case basis, choose to approve an owner.

Legal Ownership of Unit

The following represents PHA policy on legal ownership of a dwelling unit to be assisted under the HCV program.

PHA Policy

The PHA will only enter into a contractual relationship with the legal owner of a qualified unit. No tenancy will be approved without acceptable documentation of legal ownership (e.g., County assessment record, deed of trust, proof of taxes for most recent year)

13-I.E. NON-DISCRIMINATION [HAP Contract – Form HUD-52641]

The owner must not discriminate against any person because of race, color, religion, sex, national origin, age, familial status, or disability, in connection with any actions or responsibilities under the HCV program and the HAP contract with the PHA.

The owner must cooperate with the PHA and with HUD in conducting any equal opportunity compliance reviews and complaint investigations in connection with the HCV program and the HAP contract with the PHA.

See Chapter 2 for a more thorough discussion of Fair Housing and Equal Opportunity requirements in the HCV program.

PART II. HAP CONTRACTS

13-II.A. OVERVIEW

The HAP contract represents a written agreement between the PHA and the owner of the dwelling unit occupied by a HCV assisted family. The contract spells out the owner's responsibilities under the program, as well as the PHA's obligations. Under the HAP contract, the PHA agrees to make housing assistance payments to the owner on behalf of the family approved by the PHA to occupy the unit.

The HAP contract is used for all HCV tenant-based program tenancies except for assistance under the Section 8 homeownership program, and assistance to families that own a manufactured home and use their assistance to lease the space for the manufactured home. See chapter 15 for a discussion of any special housing types included in the PHA's HCV program.

When the PHA has determined that the unit meets program requirements and the tenancy is approvable, the PHA and owner must execute the HAP contract. See chapter 9 for a discussion of the leasing process, including provisions for execution of the HAP contract.

13-II.B. HAP CONTRACT CONTENTS

The HAP contract format is required by HUD, specifically Housing Assistance Payment (HAP) Contract, Form HUD-52641.

The HAP contract contains three parts.

Part A of the contract includes basic contract information: the names of the tenant and all household members, the address of the contract unit, start and end dates of initial lease term, the amount of initial monthly rent to owner, the amount of initial housing assistance payment, the utilities and appliances to be supplied by owner and tenant, and the signatures of the PHA representative and owner [HCV Guidebook, pp. 11-10 and 11-11].

In general, the HAP contract cannot be modified. However, PHAs do have the discretion to add language to Part A of the HAP contract which prohibits the owner from collecting a security deposit in excess of private market practices or in excess of amounts charged to unassisted tenants. PHA policy on the amount of security deposit an owner may collect is found in Chapter 9.

PHAs also have the discretion to add language to Part A of the HAP contract that defines when the housing assistance payment by the PHA is deemed received by the owner (e.g., upon mailing by the PHA or actual receipt by the owner).

PHA Policy

The PHA has not adopted a policy that defines when the housing assistance payment by the PHA is deemed received by the owner. Therefore, no modifications to the HAP contract will be necessary.

Part B is the body of the contract. It describes in detail program requirements affecting the owner and owner roles and responsibilities under the HCV program. Most of the requirements contained in Part B of the HAP contract are outlined elsewhere in this plan. Topics addressed in Part B include:

- Lease of Contract Unit
- Maintenance, Utilities, and Other Services
- Term of HAP Contract
- Provision and Payment of Utilities and Appliances
- Rent to Owner: Reasonable Rent
- PHA Payment to Owner
- Prohibition of Discrimination
- Owner's Breach of HAP Contract
- PHA and HUD Access to Premises and Owner's Records
- Exclusion of Third Party Rights
- Conflict of Interest
- Assignment of the HAP Contract
- Written Notices
- Entire Agreement Interpretation

Part C of the contract includes the Tenancy Addendum (Form HUD-52641-A). The addendum sets forth the tenancy requirements for the program and the composition of the household, as approved by the PHA. The tenant has the right to enforce the Tenancy Addendum against the owner. The terms of the Tenancy Addendum prevail over any other provisions of the lease.

13-II.C. HAP CONTRACT PAYMENTS

General

During the term of the HAP contract, and subject to the provisions of the HAP contract, the PHA must make monthly HAP payments to the owner on behalf of the family at the beginning of each month. If a lease term begins after the first of the month, the HAP payment for the first month is prorated for a partial month.

The amount of the HAP payment is determined according to the policies described in Chapter 6 and is subject to change during the term of the HAP contract. The PHA must notify the owner and the family in writing of any changes in the HAP payment.

HAP payments can be made only during the lease term, and only while the family is residing in the unit.

The monthly HAP payment by the PHA is credited toward the monthly rent to owner under the family's lease. The total of the rent paid by the tenant and the HAP payment is equal to the rent to owner as specified in the lease.

The family is not responsible for payment of the HAP payment, and the PHA is not responsible for payment of the family share of rent.

The family's share of the rent cannot be more than the difference between the rent to owner and the HAP payment. The owner may not demand or accept any rent payment from the tenant in excess of this maximum [24 CFR 982.451(b)(4)]. The owner may not charge the tenant extra amounts for items customarily included in rent in the locality or provided at no additional cost to unsubsidized tenants in the premises [24 CFR 982.510(c)]. See chapter 9 for a discussion of separate, non-lease agreements for services, appliances and other items that are not included in the lease.

If the owner receives any excess HAP from the PHA, the excess amount must be returned immediately. If the PHA determines that the owner is not entitled to all or a portion of the HAP, the PHA may deduct the amount of overpayment from any amounts due to the owner, including amounts due under any other Section 8 HCV contract. See Chapter 16 for additional detail on owner reimbursement of HAP overpayments.

Owner Certification of Compliance

Unless the owner complies with all provisions of the HAP contract, the owner is not entitled to receive housing assistance payments under the HAP contract [HAP Contract – Form HUD-52641].

By accepting the monthly check from the PHA, the owner certifies to compliance with the terms of the HAP contract. This includes certification that the owner is maintaining the unit and premises in accordance with NSPIRE standards; that the contract unit is leased to the tenant family and, to the best of the owner's knowledge, the family resides in the unit as the family's only residence; the rent to owner does not exceed rents charged by the owner for comparable unassisted units on the premises; and that the owner does not receive (other than rent to owner) any additional payments or other consideration for rent of the contract unit during the HAP term.

Late HAP Payments [24 CFR 982.451(a)(5)]

The PHA is responsible for making HAP payments promptly when due to the owner, in accordance with the terms of the HAP contract. After the first two calendar months of the HAP contract term, the HAP contract provides for late penalties if the PHA fails to make the HAP payment on time.

Penalties for late HAP payments can only be imposed if 1) the penalties are in accordance with generally accepted local rental market practices and law governing penalties for late payment by tenants; 2) it is the owner's normal business practice to charge late payment penalties for both assisted and unassisted families; and 3) the owner charges the assisted family for late payment of the family's share of the rent.

The PHA is not required to pay a late payment penalty if HUD determines that the payment is late for reasons beyond the PHA's control. In addition, late payment penalties are not required if the PHA intentionally delays or denies payment as a remedy to an owner breach of the HAP contract [HCV Guidebook p. 11-7].

Termination of HAP Payments [24 CFR 982.311(b)]

The PHA must continue making housing assistance payments to the owner in accordance with the HAP contract as long as the tenant continues to occupy the unit and the HAP contract is not violated.

HAP payments terminate when the HAP contract terminates or when the tenancy is terminated in accordance with the terms of the lease.

If the owner has initiated eviction proceedings against the family and the family continues to reside in the unit, the PHA must continue to make housing assistance payments to the owner until the owner has obtained a court judgment or other process allowing the owner to evict the tenant.

PHA Policy

The owner must inform the PHA when the owner has initiated eviction proceedings against the family and the family continues to reside in the unit.

The owner must inform the PHA when the owner has obtained a court judgment or other process allowing the owner to evict the tenant and provide the PHA with a copy of such judgment or determination.

After the owner has obtained a court judgment or other process allowing the owner to evict the tenant, the PHA will continue to make HAP payments to the owner until the family actually moves from the unit or until the family is physically evicted from the unit, whichever is earlier. The owner must inform the PHA of the date when the family actually moves from the unit or the family is physically evicted from the unit.

13-II.D. BREACH OF HAP CONTRACT [24 CFR 982.453]

Any of the following actions by the owner constitutes a breach of the HAP contract:

- If the owner violates any obligations under the HAP contract including failure to maintain the unit in accordance with NSPIRE standards
- If the owner has violated any obligation under any other HAP contract under Section 8
- If the owner has committed fraud, bribery or any other corrupt or criminal act in connection with any federal housing program
- For projects with mortgages insured by HUD or loans made by HUD, if the owner has failed to comply with the regulation for the applicable program; or if the owner has committed fraud, bribery or any other corrupt or criminal act in connection with the mortgage or loan
- If the owner has engaged in drug-related criminal activity
- If the owner has committed any violent criminal activity

If the PHA determines that a breach of the HAP contract has occurred, it may exercise any of its rights and remedies under the HAP contract.

The PHA rights and remedies against the owner under the HAP contract include recovery of any HAP overpayment, suspension of housing assistance payments, abatement or reduction of the housing assistance payment, termination of the payment or termination of the HAP contract. The PHA may also obtain additional relief by judicial order or action.

The PHA must notify the owner of its determination and provide in writing the reasons for the determination. The notice may require the owner to take corrective action by an established deadline. The PHA must provide the owner with written notice of any reduction in housing assistance payments or the termination of the HAP contract.

PHA Policy

Before the PHA invokes a remedy against an owner, the PHA will evaluate all information and documents available to determine if the contract has been breached.

If relevant, the PHA will conduct an audit of the owner's records pertaining to the tenancy or unit.

If it is determined that the owner has breached the contract, the PHA will consider all of the relevant factors including the seriousness of the breach, the effect on the family, the owner's record of compliance and the number and seriousness of any prior HAP contract violations.

13-II.E. HAP CONTRACT TERM AND TERMINATIONS

The term of the HAP contract runs concurrently with the term of the dwelling lease [24 CFR 982.451(a)(2)], beginning on the first day of the initial term of the lease and terminating on the last day of the term of the lease, including any lease term extensions.

The HAP contract and the housing assistance payments made under the HAP contract terminate if [HCV Guidebook pp.11-4 and 11-5, pg. 15-3]:

- The owner or the family terminates the lease;
- The lease expires;
- The PHA terminates the HAP contract;
- The PHA terminates assistance for the family;
- The family moves from the assisted unit. In this situation, the owner is entitled to keep the housing assistance payment for the month when the family moves out of the unit.
- 180 calendar days have elapsed since the PHA made the last housing assistance payment to the owner;
- The family is absent from the unit for longer than the maximum period permitted by the PHA;
- The Annual Contributions Contract (ACC) between the PHA and HUD expires
- The PHA elects to terminate the HAP contract.

PHA Policy

The PHA may elect to terminate the HAP contract in each of the following situations:

Available program funding is not sufficient to support continued assistance for families in the program [24 CFR 982.454];

The unit does not meet size requirements due to change in family composition [24 CFR 982.403] – see Chapter 8;

The unit does not meet NSPIRE standards [24 CFR 982.404] – see Chapter 8;

The family breaks up [HUD Form 52641] – see Chapter 3;

The owner breaches the HAP contract [24 CFR 982.453(b)] – see Section 13-II.D.

If the PHA terminates the HAP contract, the PHA must give the owner and the family written notice. The notice must specify the reasons for the termination and the effective date of the termination. Once a HAP contract is terminated, no further HAP payments may be made under that contract [HCV Guidebook pg.15-4].

PHA Policy

In all cases, the HAP contract terminates at the end of the calendar month that follows the calendar month in which the PHA gives written notice to the owner. The owner is not entitled to any housing assistance payment after this period, and must return to the PHA any housing assistance payment received after this period

If the family moves from the assisted unit into a new unit, even if the new unit is in the same building or complex as the assisted unit, the HAP contract for the assisted unit terminates. A new HAP contract would be required [HCV GB, p. 11-17].

When the family moves from an assisted unit into a new unit, the term of the HAP contract for the new unit may begin in the same month in which the family moves out of its old unit. This is not considered a duplicative subsidy [HCV GB, p. 8-22].

13-II.F. CHANGE IN OWNERSHIP / ASSIGNMENT OF THE HAP CONTRACT [HUD-52641]

The HAP contract cannot be assigned to a new owner without the prior written consent of the PHA.

An owner under a HAP contract must notify the PHA in writing prior to a change in the legal ownership of the unit. The owner must supply all information as requested by the PHA.

Prior to approval of assignment to a new owner, the new owner must agree to be bound by and comply with the HAP contract. The agreement between the new owner and the former owner must be in writing and in a form that the PHA finds acceptable. The new owner must provide the PHA with a copy of the executed agreement.

PHA Policy

Assignment of the HAP contract will be approved only if the new owner is qualified to become an owner under the HCV program according to the policies in Section 13-I.D. of this chapter.

The PHA must receive a signed, written request from the existing owner stating the name and address of the new HAP payee and the effective date of the assignment in order to change the HAP payee under an outstanding HAP contract.

Within 10 business days of receiving the owner's request, the PHA will inform the current owner in writing whether the assignment may take place.

The new owner must provide a written certification to the PHA that includes:

- A copy of the escrow statement or other document showing the transfer of title and recorded deed;

- A copy of the owner's IRS Form W-9, Request for Taxpayer Identification Number and Certification, or the social security number of the new owner;

- The effective date of the HAP contract assignment;

- A written agreement to comply with the terms of the HAP contract; and

- A certification that the new owner is not a prohibited relative.

If the new owner does not agree to an assignment of the HAP contract, or fails to provide the necessary documents, the PHA will terminate the HAP contract with the old owner. If the new owner wants to offer the family a new lease, and the family elects to stay with continued assistance, the PHA will process the leasing in accordance with the policies in Chapter 9.

13-II.G. FORECLOSURE [Notice PIH 2010-49]

Families receiving HCV assistance are entitled to certain protections set forth under the Protecting Tenants at Foreclosure Act (PTFA). During the term of the lease, the new owner of the property does not have good cause to terminate the tenant's lease, unless the new owner will occupy the unit as their primary residence and has provided the tenant with at least a 90-day notice. In that case, the lease may be terminated effective on the date of sale, although the tenant is still entitled to a 90-day notice to vacate. Further, the new owner assumes interest in the lease between the prior owner and the tenant and to the HAP contract.

Any state or local law that provides longer time periods or other additional protections for tenants also applies.

PHA Policy

If a property is in foreclosure, the PHA will make all reasonable efforts to determine the status of the foreclosure and ownership of the property and will continue to make payments to the original owner until ownership legally transfers in accordance with the HAP contract.

The PHA will attempt to obtain a written acknowledgement of the assignment of the HAP contract from the successor in interest. This will include a request for owner information, including a tax identification number and payment instructions from the new owner. Even if the new owner does not acknowledge the assignment of the HAP contract in writing, the assignment is still effective by operation of law.

The PHA will inform the tenant that they must continue to pay rent in accordance with the lease, and if the new owner refuses to accept payment or cannot be identified, the tenant should pay rent into escrow. Failure to pay rent may constitute an independent ground for eviction.

In the event that the PHA is unable to make HAP payments to the new owner due to an action or inaction by the new owner that prevents such payments (e.g., rejection of payments or failure to maintain the property according to NSPIRE standards), or due to an inability to identify the new owner, the PHA will either use the funds to pay:

The utilities that are the owner's responsibility after taking reasonable steps to notify the owner; except that if the unit has been or will be rendered uninhabitable due to termination or threat of termination of service, prior notice is not required. In the latter case, the PHA shall notify the owner within a reasonable time after making the utility payment; or

For the family's reasonable moving costs, including security deposit costs.

The PHA will also refer the tenant, as needed, to the local legal aid office in order to ensure adequate protection of the tenant's rights and enforcement of the successor in interest's performance under the HAP contract.

The PHA may provide all HCV applicants that have been issued a voucher with information regarding the PTFA at admission (see Section 5-I.B) and to participant heads of household at annual reexamination.

The PHA may provide information regarding the PTFA to prospective owners when they

begin their participation in the HCV program, and to current HCV owners one time with the monthly HAP.

See Section 12-III.B for a discussion of foreclosure as it pertains to owner termination of tenancy.

Chapter 14

PROGRAM INTEGRITY

INTRODUCTION

The PHA is committed to ensuring that subsidy funds made available to the PHA are spent in accordance with HUD requirements.

This chapter covers HUD and PHA policies designed to prevent, detect, investigate, and resolve instances of program abuse or fraud. It also describes the actions that will be taken in the case of unintentional errors and omissions.

Part I: Preventing, Detecting, and Investigating Errors and Program Abuse. This part presents PHA policies related to preventing, detecting, and investigating errors and program abuse.

Part II: Corrective Measures and Penalties. This part describes the corrective measures the PHA must and may take when errors or program abuses are found.

PART I: PREVENTING, DETECTING, AND INVESTIGATING ERRORS AND PROGRAM ABUSE

14-I.A. PREVENTING ERRORS AND PROGRAM ABUSE

HUD created the Enterprise Income Verification (EIV) system to provide PHAs with a powerful tool for preventing errors and detecting program abuse. PHAs are required to use the EIV system at annual reexamination in accordance with HUD administrative guidance [24 CFR 5.233]. PHAs are further required to:

- Provide applicants and participants with form HUD-52675, “Debts Owed to PHAs and Terminations”
- Require all adult members of an applicant or participant family to acknowledge receipt of form HUD-52675 by signing a copy of the form for retention in the family file

PHA Policy

To ensure that the PHA’s HCV program is administered according to the highest ethical and legal standards, the PHA will employ a variety of techniques to ensure that both errors and intentional program abuse are rare.

The PHA will discuss program compliance and integrity issues during the voucher briefing sessions described in Chapter 5.

The PHA will provide each applicant and participant with a copy of “Is Fraud Worth It?” (form HUD-1141-OIG), which explains the types of actions a family must avoid and the penalties for program abuse.

The PHA will provide each applicant and participant with a copy of “What You Should Know about EIV,” a guide to the Enterprise Income Verification (EIV) system published by HUD as an attachment to Notice PIH 2017-12. In addition, the PHA will require the head of each household to acknowledge receipt of the guide by signing a copy for retention in the family file.

The PHA will place a warning statement about the penalties for fraud (as described in 18 U.S.C. 1001 and 1010) on key PHA forms and form letters that request information from a family or owner.

PHA staff will be required to review and explain the contents of all HUD- and PHA-required forms prior to requesting family member signatures.

At every regular reexamination, PHA staff will explain any changes in HUD regulations or PHA policy that affect program participants.

The PHA will provide owners with ongoing information about the program, with an emphasis on actions and situations to avoid.

The PHA will provide each PHA employee with the necessary training on program rules and the organization’s standards of conduct and ethics.

For purposes of this chapter the term *error* refers to an unintentional error or omission. *Program abuse or fraud* refers to a single act or pattern of actions that constitute a false statement, omission, or concealment of a substantial fact, made with the intent to deceive or mislead.

14-I.B. DETECTING ERRORS AND PROGRAM ABUSE

In addition to taking steps to prevent errors and program abuse, the PHA will use a variety of activities to detect errors and program abuse.

Quality Control and Analysis of Data

Under the Section 8 Management Assessment Program (SEMAP), HUD requires the PHA to review a random sample of tenant records annually to determine if the records conform to program requirements and to conduct quality control inspections of a sample of units to ensure compliance with NSPIRE standards [24 CFR, Part 985]. (See Chapter 16 for additional information about SEMAP requirements).

PHA Policy

In addition to the SEMAP quality control requirements, the PHA will employ a variety of methods to detect errors and program abuse.

The PHA routinely will use HUD and other non-HUD sources of up-front income verification. This includes The Work Number and any other private or public databases available to the PHA.

At each annual reexamination, current information provided by the family will be compared to information provided at the last annual reexamination to identify inconsistencies and incomplete information.

The PHA will compare family-reported income and expenditures to detect possible unreported income.

Independent Audits and HUD Monitoring

OMB Circular A-133 requires all PHAs that expend \$500,000 or more in federal awards annually to have an independent audit (IPA). In addition, HUD conducts periodic on-site and automated monitoring of PHA activities and notifies the PHA of errors and potential cases of program abuse.

PHA Policy

The PHA will use the results reported in any IPA or HUD monitoring reports to identify potential program abuses as well as to assess the effectiveness of the PHA's error detection and abuse prevention efforts.

Individual Reporting of Possible Errors and Program Abuse

PHA Policy

The PHA will encourage staff, program participants, and the public to report possible program abuse.

14-I.C. INVESTIGATING ERRORS AND PROGRAM ABUSE

When the PHA Will Investigate

PHA Policy

The PHA will review all referrals, specific allegations, complaints, and tips from any source including other agencies, companies, and individuals, to determine if they warrant investigation. In order for the PHA to investigate, the allegation must contain at least one independently verifiable item of information, such as the name of an employer or the name of an unauthorized household member.

The PHA will investigate when inconsistent or contradictory information is detected through file reviews and the verification process.

Consent to Release of Information [24 CFR 982.516]

The PHA may investigate possible instances of error or abuse using all available PHA and public records. If necessary, the PHA will require HCV families to sign consent forms for the release of additional information.

Analysis and Findings

PHA Policy

The PHA will base its evaluation on a preponderance of the evidence collected during its investigation.

Preponderance of the evidence is defined as evidence which is of greater weight or more convincing than the evidence which is offered in opposition to it; that is, evidence that as a whole shows that the fact sought to be proved is more probable than not. Preponderance of evidence may not be determined by the number of witnesses, but by the greater weight of all evidence.

For each investigation the PHA will determine (1) whether an error or program abuse has occurred, (2) whether any amount of money is owed the PHA, and (3) what corrective measures or penalties will be assessed.

Consideration of Remedies

All errors and instances of program abuse must be corrected prospectively. Whether the PHA will enforce other corrective actions and penalties depends upon the nature of the error or program abuse.

PHA Policy

In the case of family-caused errors or program abuse, the PHA will take into consideration (1) the seriousness of the offense and the extent of participation or culpability of individual family members, (2) any special circumstances surrounding the case, (3) any mitigating circumstances related to the disability of a family member, (4) the effects of a particular remedy on family members who were not involved in the offense.

In the case of owner-caused errors or program abuse, the PHA will take into consideration (1) the seriousness of the offense, (2) the length of time since the violation has occurred, and (3) the effects of a particular remedy on family members who were not involved in the offense.

Notice and Appeals

PHA Policy

The PHA will inform the relevant party in writing of its findings and remedies within 10 business days of the conclusion of the investigation. The notice will include (1) a description of the error or program abuse, (2) the basis on which the PHA determined the error or program abuses, (3) the remedies to be employed, and (4) the family's right to appeal the results through the informal review or hearing process, if applicable (see Chapter 16).

PART II: CORRECTIVE MEASURES AND PENALTIES

14-II.A. SUBSIDY UNDER- OR OVERPAYMENTS

A subsidy under- or overpayment includes (1) an incorrect housing assistance payment to the owner, (2) an incorrect family share established for the family, and (3) an incorrect utility reimbursement to a family.

Corrections

Whether the incorrect subsidy determination is an overpayment or underpayment of subsidy, the PHA must promptly correct the HAP, family share, and any utility reimbursement prospectively.

PHA Policy

Increases in family share, which are not caused by family failure to report, misrepresentation or fraud will be implemented on the first of the month one month after the determination has been made providing a 30-day notice to the family. Increases caused by family failure to comply will become effective the first of the month following the change.

Any decreases in family share will become effective the first of the month following the discovery of the error.

Reimbursement

Whether the family or owner is required to reimburse the PHA or the PHA is required to make retroactive subsidy payments to the owner or family depends upon which party is responsible for the incorrect subsidy payment and whether the action taken was an error or program abuse. Policies regarding reimbursement are discussed in the three sections that follow.

14-II.B. FAMILY-CAUSED ERRORS AND PROGRAM ABUSE

Family obligations and general administrative requirements for participating in the program are discussed throughout this plan. This section deals specifically with errors and program abuse by family members.

An incorrect subsidy determination caused by a family generally would be the result of incorrect reporting of family composition, income, assets, or expenses, but also would include instances in which the family knowingly allows the PHA to use incorrect information provided by a third party.

Family Reimbursement to PHA [HCV GB pp. 22-12 to 22-13]

PHA Policy

In the case of family-caused errors or program abuse, the family will be required to repay any excess subsidy received. The PHA may, but is not required to, offer the family a repayment agreement in accordance with Chapter 16. If the family fails to repay the excess subsidy, the PHA will terminate the family's assistance in accordance with the policies in Chapter 12.

PHA Reimbursement to Family [HCV GB p. 22-12]

PHA Policy

The PHA will not reimburse the family for any underpayment of assistance when the underpayment clearly is caused by the family.

Prohibited Actions

An applicant or participant in the HCV program must not knowingly:

- Make a false statement to the PHA [Title 18 U.S.C. Section 1001].
- Commit fraud, bribery, or any other corrupt or criminal act in connection with any federal housing program [24 CFR 982.552(c)(iv)].

PHA Policy

Any of the following will be considered evidence of family program abuse:

Payment to the owner in excess of amounts authorized by the PHA for rent, security deposit, and additional services

Offering bribes or illegal gratuities to the PHA Board of Commissioners, employees, contractors, or other PHA representatives

Offering payments or other incentives to the owner or a third party as an inducement for the third party to make false or misleading statements to the PHA on the family's behalf

Use of a false name or the use of falsified, forged, or altered documents

Intentional misreporting of family information or circumstances (e.g. income, family composition)

Omitted facts that were obviously known by a family member (e.g., not reporting employment income)

Admission of program abuse by an adult family member

The PHA may determine other actions to be program abuse based upon a preponderance of the evidence, as defined earlier in this chapter.

Penalties for Program Abuse

In the case of program abuse caused by a family the PHA may, at its discretion, impose any of the following remedies.

- The PHA may require the family to repay excess subsidy amounts paid by the PHA, as described earlier in this section.
- The PHA may require, as a condition of receiving or continuing assistance, that a culpable family member not reside in the unit. See policies in Chapter 3 (for applicants) and Chapter 12 (for participants).
- The PHA may deny or terminate the family's assistance following the policies set forth in Chapter 3 and Chapter 12 respectively.
- The PHA may refer the family for state or federal criminal prosecution as described in section 14-II.E.

14-II.C. OWNER-CAUSED ERROR OR PROGRAM ABUSE

Owner requirements that are part of the regular process of offering, leasing, and maintaining a unit (e.g., NSPIRE compliance, fair housing) are addressed in the appropriate chapters of this plan. This section focuses on errors and program abuse by owners.

An incorrect subsidy determination caused by an owner generally would be the result of an incorrect owner statement about the characteristics of the assisted unit (e.g., the number of bedrooms, which utilities are paid by the family). It also includes accepting duplicate housing assistance payments for the same unit in the same month, or after a family no longer resides in the unit.

Owner Reimbursement to the PHA

In all cases of overpayment of subsidy caused by the owner, the owner must repay to the PHA any excess subsidy received. The PHA may recover overpaid amounts by withholding housing assistance payments due for subsequent months, or if the debt is large, the PHA may allow the owner to pay in installments over a period of time [HCV GB p. 22-13].

PHA Policy

In cases where the owner has received excess subsidy, the PHA will require the owner to repay the amount owed in accordance with the policies in Section 16-IV.B.

Prohibited Owner Actions

An owner participating in the HCV program must not:

- Make any false statement to the PHA [Title 18 U.S.C. Section 1001].
- Commit fraud, bribery, or any other corrupt or criminal act in connection with any federal housing program [24 CFR 982.453(a)(3)] including:

PHA Policy

Any of the following will be considered evidence of owner program abuse:

Charging the family rent above or below the amount specified by the PHA

Charging the family for services that are provided to unassisted tenants at no extra charge

Knowingly accepting housing assistance payments for any month(s) after the family has vacated the unit

Knowingly accepting incorrect or excess housing assistance payments

Offering bribes or illegal gratuities to the PHA Board of Commissioners, employees, contractors, or other PHA representatives

Offering payments or other incentives to an HCV family as an inducement for the family to make false or misleading statements to the PHA

Residing in the unit with an assisted family

Remedies and Penalties

When the PHA determines that the owner has committed program abuse, the PHA may take any of the following actions:

- Require the owner to repay excess housing assistance payments, as discussed earlier in this section and in accordance with the policies in Chapter 16.
- Terminate the HAP contract (See Chapter 13).
- Bar the owner from future participation in any PHA programs.
- Refer the case to state or federal officials for criminal prosecution as described in section 14-II.E.

14-II.D. PHA-CAUSED ERRORS OR PROGRAM ABUSE

The responsibilities and expectations of PHA staff with respect to normal program administration are discussed throughout this plan. This section specifically addresses actions of a PHA staff member that are considered errors or program abuse related to the HCV program. Additional standards of conduct may be provided in the PHA personnel policy.

PHA-caused incorrect subsidy determinations include (1) failing to correctly apply HCV rules regarding family composition, income, assets, and expenses, (2) assigning the incorrect voucher size to a family, and (3) errors in calculation.

De Minimis Errors [24 CFR 5.609(c)(4)]

The PHA will not be considered out of compliance when making annual income determinations solely due to de minimis errors in calculating family income. A de minimis error is an error where the PHA determination of family income deviates from the correct income determination by no more than \$30 per month in monthly adjusted income (\$360 in annual adjusted income) per family.

PHAs must take corrective action to credit or repay a family if the family was overcharged rent, including when PHAs make de minimis errors in the income determination. Families will not be required to repay the PHA in instances where the PHA miscalculated income resulting in a family being undercharged for rent. PHAs state in their policies how they will repay or credit a family the amount they were overcharged as a result of the PHA's de minimis error in income determination.

PHA Policy

The PHA will reimburse a family for any family overpayment of rent, regardless of whether the overpayment was the result of staff-caused error, staff program abuse, or a de minimis error.

Prohibited Activities

PHA Policy

Any of the following will be considered evidence of program abuse by PHA staff:

Failing to comply with any HCV program requirements for personal gain

Failing to comply with any HCV program requirements as a result of a conflict of interest relationship with any applicant, participant, or owner

Seeking or accepting anything of material value from applicants, participating families, vendors, owners, contractors, or other persons who provide services or materials to the PHA

Disclosing confidential or proprietary information to outside parties

Gaining profit as a result of insider knowledge of PHA activities, policies, or practices

Misappropriating or misusing HCV funds

Destroying, concealing, removing, or inappropriately using any records related to the HCV program

Committing any other corrupt or criminal act in connection with any federal housing program

14-II.E. CRIMINAL PROSECUTION

PHA Policy

When the PHA determines that program abuse by an owner, family, or PHA staff member has occurred and the amount of overpaid subsidy meets or exceeds the threshold for prosecution under local or state law, the PHA will refer the matter to the appropriate entity for prosecution. When the amount of overpaid assistance meets or exceeds the federal threshold, the case will also be referred to the HUD Office of Inspector General (OIG)

Other criminal violations related to the HCV program will be referred to the appropriate local, state, or federal entity.

14-II.F. FRAUD AND PROGRAM ABUSE RECOVERIES

The PHA may retain a portion of program fraud losses that the PHA recovers from a family or owner through litigation, court order, or a repayment agreement [24 CFR 982.163].

The PHA must be the principal party initiating or sustaining the action to recover amounts due from tenants that are due as a result of fraud and abuse. 24 CFR 792.202 permits the PHA to retain the greater of:

- 50 percent of the amount it actually collects from a judgment, litigation (including settlement of a lawsuit) or an administrative repayment agreement, or
- Reasonable and necessary costs that the PHA incurs related to the collection including costs of investigation, legal fees, and agency collection fees.

The family must be afforded the opportunity for an informal hearing in accordance with requirements in 24 CFR 982.555.

If HUD incurs costs on behalf of the PHA related to the collection, these costs must be deducted from the amount retained by the PHA.

Chapter 15

SPECIAL HOUSING TYPES

[24 CFR 982 Subpart M; New HCV GB, *Special Housing Types*]

INTRODUCTION

The PHA may permit a family to use any of the special housing types discussed in this chapter. However, the PHA is not required to permit families receiving assistance in its jurisdiction to use these housing types, except that PHAs must permit use of any special housing type if needed as a reasonable accommodation for a person with a disability. The PHA also may limit the number of families who receive HCV assistance in these housing types and cannot require families to use a particular housing type. No special funding is provided for special housing types. Unless specifically modified by the regulations, NSPIRE standards apply to special housing types (Single Room Occupancy, Congregate Housing, Group Homes, Shared Housing, Manufactured Homes, Homeownership units) [Notice PIH 2023-28].

PHA Policy

The PHA permits the following special housing type: **Group Homes**.

Families will not be permitted to use any other special housing types.

Special housing types include single room occupancy (SRO), congregate housing, group homes, shared housing, cooperative housing, manufactured homes where the family owns the home and leases the space, and homeownership [24 CFR 982.601]. A single unit cannot be designated as more than one type of special housing. The PHA cannot give preference to households that wish to live in any of these types of housing and cannot require households to select any of these types of housing [New HCV GB, *Special Housing Types*, p. 3].

This chapter consists of the following seven parts. Each part contains a description of the housing type and any special requirements associated with it. Except as modified by this chapter, the general requirements of the HCV program apply to special housing types.

Part I: Single Room Occupancy

Part II: Congregate Housing

Part III: Group Homes

Part IV: Shared Housing

Part V: Cooperative Housing

Part VI: Manufactured Homes (including manufactured home space rental)

Part VII: Homeownership

PART I: SINGLE ROOM OCCUPANCY – NOT ELIGIBLE

[24 CFR 982.602 through 982.605; Form HUD-52641; New HCV GB,
Special Housing Types, p. 4]

15-I.A. OVERVIEW

A single room occupancy (SRO) unit provides living and sleeping space for the exclusive use of the occupant but requires the occupant to share sanitary and/or food preparation facilities with others. More than one person may not occupy an SRO unit. HCV regulations do not limit the number of units in an SRO facility, but the size of a facility may be limited by local ordinances.

When providing HCV assistance in an SRO unit, a separate lease and HAP contract are executed for each assisted person. The standard form of the HAP contract is used (form HUD-52641) with the special housing type specified in Part A of the HAP contract, as follows: “This HAP contract is used for the following special housing type under HUD regulations for the Section 8 voucher program: Single room occupancy (SRO) housing.”

15-I.B. PAYMENT STANDARD, UTILITY ALLOWANCE, AND HAP CALCULATION

The payment standard for SRO housing is 75 percent of the zero-bedroom payment standard amount on the PHA’s payment standard schedule.

The utility allowance for an assisted person residing in SRO housing is 75 percent of the zero-bedroom utility allowance.

The HAP for an assisted occupant in an SRO facility is the lower of the SRO payment standard amount minus the TTP or the gross rent for the unit minus the TTP.

15-I.C. NATIONAL STANDARDS FOR THE PHYSICAL INSPECTION OF REAL ESTATE (NSPIRE)

NSPIRE requirements described in Chapter 8 apply to SRO housing except that sanitary facilities, and space and security characteristics must meet local code standards for SRO housing. In the absence of applicable local code standards for SRO housing, the following standards apply:

- **Access:** Access doors to the SRO unit must have working locks for privacy. The occupant must be able to access the unit without going through any other unit. Each unit must have immediate access to two or more approved means of exit from the building, appropriately marked and leading to safe and open space at ground level. The SRO unit must also have any other means of exit required by State or local law.
- **Fire Safety:** All SRO facilities must have a sprinkler system that protects major spaces. “Major spaces” are defined as hallways, large common areas, and any other areas specified in local fire, building, or safety codes. SROs must also have hard-wired smoke detectors, and any other fire and safety equipment required by state or local law.

Sanitary facilities and space and security standards must meet local code requirements for SRO housing. In the absence of local code standards, the requirements discussed below apply [24 CFR 982.605].

- *Sanitary Facilities:* At least one flush toilet that can be used in privacy, a lavatory basin, and a bathtub or shower in proper operating condition must be provided for each six persons (or fewer) residing in the SRO facility. If the SRO units are leased only to males, flush urinals may be substituted for up to one half of the required number of toilets. Sanitary facilities must be reasonably accessible from a common hall or passageway to all persons sharing them and may not be located more than one floor above or below the SRO unit. They may not be located below grade unless the SRO units are located on that level.
- *Space and Security:* An SRO unit must contain at least 110 square feet of floor space, and at least four square feet of closet space with an unobstructed height of at least five feet, for use by the occupant. If the closet space is less than four square feet, the habitable floor space in the SRO unit must be increased by the amount of the deficiency. Exterior doors and windows accessible from outside the SRO unit must be lockable.

For SRO housing, 24 CFR 5.703(d) only applies to the extent that the SRO unit contains the room or facility referenced in 24 CFR 5.703(d). Because no children live in SRO housing, the NSPIRE standards applicable to lead-based paint do not apply.

PART II: CONGREGATE HOUSING – NOT ELIGIBLE

[24 CFR 982.606 through 982.609; Form HUD-52641; New HCV GB,
Special Housing Types, p. 6]

15-II.A. OVERVIEW

Congregate housing is intended for use by elderly persons or persons with disabilities. A congregate housing facility contains a shared central kitchen and dining area and a private living area for the individual household that includes at least a living room, bedroom and bathroom. Food service for residents must be provided.

If approved by the PHA, a family member or live-in aide may reside with the elderly person or person with disabilities. The PHA must approve a live-in aide if needed as a reasonable accommodation so that the program is readily accessible to and usable by persons with disabilities.

When providing HCV assistance in congregate housing, a separate lease and HAP contract are executed for each assisted family. The standard form of the HAP contract is used (form HUD-52641) with the special housing type specified in Part A of the HAP contract, as follows: “This HAP contract is used for the following special housing type under HUD regulations for the Section 8 voucher program: Congregate housing.”

15-II.B. PAYMENT STANDARD, UTILITY ALLOWANCE, AND HAP CALCULATION

The payment standard for an individual unit in a congregate housing facility is based on the number of rooms in the private living area for the assisted family. If there is only one room in the unit (not including the bathroom or the kitchen, if a kitchen is provided), the PHA must use the payment standard for a zero-bedroom unit. If the unit has two or more rooms (other than the bathroom and the kitchen), the PHA must use the one-bedroom payment standard.

The HAP for an assisted occupant in a congregate housing facility is the lower of the applicable payment standard minus the TTP or the gross rent for the unit minus the TTP.

The gross rent for the unit for the purpose of calculating HCV assistance is the shelter portion (including utilities) of the resident’s monthly housing expense only. The residents’ costs for food service should not be included in the rent for a congregate housing unit.

15-II.C. NATIONAL STANDARDS FOR THE PHYSICAL INSPECTION OF REAL ESTATE (NSPIRE)

NSPIRE requirements as described in Chapter 8 apply to congregate housing except for the requirements stated below. Congregate housing is not subject to the requirement that the dwelling unit must have a kitchen area. In place of the NSPIRE standards related to food preparation and refuse disposal, congregate housing must have a refrigerator of appropriate size in the private living area of each resident, a central kitchen and dining facilities located within the premises and accessible to the residents, and food service for the residents, that is not provided by the residents themselves.

The congregate housing must contain adequate facilities and services for the sanitary disposal of food waste and refuse, including facilities for temporary storage where necessary.

The NSPIRE standards applicable to lead-based paint do not apply unless a child under the age of six is expected to reside in the unit.

PART III: GROUP HOME

[24 CFR 982.610 through 982.614; Form HUD-52641; New HCV GB,
Special Housing Types, p. 8]

15-III.A. OVERVIEW

A group home is a state-approved (licensed, certified, or otherwise approved in writing by the state) facility intended for occupancy by elderly persons and/or persons with disabilities. Except for live-in aides, all persons living in a group home, whether assisted or not, must be elderly persons or persons with disabilities. Persons living in a group home must not require continuous medical or nursing care.

A group home consists of bedrooms for residents, which can be shared by no more than two people, and a living room, kitchen, dining area, bathroom, and other appropriate social, recreational, or community space that may be shared with other residents. No more than 12 persons may reside in a group home including assisted and unassisted residents and any live-in aides.

If approved by the PHA, a live-in aide may live in the group home with a person with disabilities. The PHA must approve a live-in aide if needed as a reasonable accommodation so that the program is readily accessible to and usable by persons with disabilities.

When providing HCV assistance in a group home, a separate lease and HAP contract is executed for each assisted family. The standard form of the HAP contract is used (form HUD-52641) with the special housing type specified in Part A of the HAP contract, as follows: "This HAP contract is used for the following special housing type under HUD regulations for the Section 8 voucher program: Group home."

15-III.B. PAYMENT STANDARD, UTILITY ALLOWANCE, AND HAP CALCULATION

Unless there is a live-in aide, the family unit size (voucher size) for an assisted occupant of a group home must be zero- or one-bedroom. If there is a live-in aide, the aide must be counted in determining the household's unit size.

The payment standard used to calculate the HAP is the lower of the payment standard for the family unit size or the pro rata share of the payment standard for the group home size. The pro rata share is calculated by dividing the number of persons in the assisted household by the number of persons (assisted and unassisted) living in the group home. The number of persons in the assisted household equals one assisted person plus any PHA-approved live-in aide.

The HAP for an assisted occupant in a group home is the lower of the payment standard minus the TTP or the gross rent minus the TTP.

The utility allowance for an assisted occupant in a group home is the pro rata share of the family unit size to the utility allowance for the group home.

The rents paid for participants residing in group homes are subject to generally applicable standards for rent reasonableness. The rent for an assisted person must not exceed the pro rata portion of the reasonable rent for the group home. In determining reasonable rent, the PHA must consider whether sanitary facilities and facilities for food preparation and service are common facilities or private facilities.

15-III.C. NATIONAL STANDARDS FOR THE PHYSICAL INSPECTION OF REAL ESTATE (NSPIRE)

The entire unit must comply with NSPIRE requirements described in Chapter 8, except for the standards that relate to sanitary facilities, food preparation and refuse disposal, space and security, structure and materials, and site and neighborhood and stated below.

- *Sanitary Facilities:* A group home must have at least one bathroom in the facility, with a flush toilet that can be used in privacy, a fixed basin with hot and cold running water, and a shower or bathtub with hot and cold running water. A group home may contain private or common bathrooms. However, no more than four residents can be required to share a bathroom.
- *Food Preparation and Service:* Group home units must contain a kitchen and dining area with adequate space to store, prepare, and serve food. The facilities for food preparation and service may be private or may be shared by the residents. The kitchen must contain a range, an oven, a refrigerator, and a sink with hot and cold running water. The sink must drain into an approvable public or private disposal system.
- *Space and Security:* Group homes must contain at least one bedroom of appropriate size for every two people, and a living room, kitchen, dining area, bathroom, and other appropriate social, recreational, or community space that may be shared with other residents. Doors and windows accessible from outside the unit must be lockable.
- *Structure and Material:* To avoid any threat to the health and safety of the residents, group homes must be structurally sound. Elevators must be in good condition. Group homes must be accessible to and usable by residents with disabilities.

- *Site and Neighborhood:* Group homes must be located in a residential setting. The site and neighborhood should be reasonably free from disturbing noises and reverberations, and other hazards to the health, safety, and general welfare of the residents, and should not be subject to serious adverse conditions, such as:
 - Dangerous walks or steps
 - Instability
 - Flooding, poor drainage
 - Septic tank back-ups, sewage hazards
 - Mud slides
 - Abnormal air pollution
 - Smoke or dust
 - Excessive noise
 - Vibrations or vehicular traffic
 - Excessive accumulations of trash
 - Vermin or rodent infestation, and
 - Fire hazards.

The housing quality standards applicable to lead-based paint do not apply unless a child under the age of six is expected to reside in the unit.

PART IV: SHARED HOUSING – NOT ELIGIBLE

[24 CFR 982.615 through 982.618; Form HUD-52641; Notice PIH 2021-05;
New HCV GB, *Special Housing Types*, p. 11]

15-IV.A. OVERVIEW

Families in markets with tight rental conditions or with a prevalence of single-family housing may determine a shared housing living arrangement to be a useful way to secure affordable housing. PHAs offering shared housing as a housing solution may also experienced some reduction in the average per-unit-cost (PUC) paid on behalf of assisted families.

Shared housing is a single housing unit occupied by an assisted family and another resident or residents. The unit may be a house or an apartment. The shared unit consists of both common space for use by the occupants of the unit and separate private space for each assisted family.

An assisted family may share a unit with other persons assisted under the HCV program or with other unassisted persons.

Shared housing may be offered in a number of ways, including for-profit co-living (such as a boarding house, single bedroom with common living room/kitchen/dining room) run by a private company [Notice PIH 2021-05].

The owner of a shared housing unit may reside in the unit, but housing assistance may not be paid on behalf of the owner. The resident owner may not be related by blood or marriage to the assisted family.

If approved by the PHA, a live-in aide may reside with the family to care for a person with disabilities. The PHA must approve a live-in aide if needed as a reasonable accommodation so that the program is readily accessible to and usable by persons with disabilities.

When shared housing is offered as a housing option, HUD encourages PHAs to consider ways in which the families may be assisted in finding shared housing, including for-profit shared housing matching (such as roommates or single-family homes) and online sites that charge a fee for their matching services, or nonprofit shared housing matching services. HUD further encourages PHAs to include information about this housing possibility in the family's voucher briefing.

PHAs should be aware of potential local legal barriers to HCV participants using shared housing, which can create additional obstacles for shared housing:

- Municipalities may have occupancy limits for the number of unrelated persons who may share a housing unit.
- Local zoning codes for single family housing may restrict occupancy in certain areas to households whose family members are related by blood.

PHAs should work with local jurisdictions to find solutions that encourage affordable housing and are consistent with the Fair Housing Act, Title VI, and other federal, state, and local fair housing laws. PHAs should inform HUD if they encounter barriers to shared housing that may conflict with fair housing laws.

When providing HCV assistance in shared housing, a separate lease and HAP contract are executed for each assisted family. The standard form of the HAP contract is used (form HUD-52641) with the special housing type specified in Part A of the HAP contract, as follows: "This

HAP contract is used for the following special housing type under HUD regulations for the Section 8 voucher program: Shared housing.”

15-IV.B. PAYMENT STANDARD, UTILITY ALLOWANCE AND HAP CALCULATION

The payment standard for a family in shared housing is the lower of the payment standard for the family unit size (voucher size) or the pro rata share of the payment standard for the shared housing unit size.

The pro rata share is calculated by dividing the number of bedrooms available for occupancy by the assisted family in the private, non-shared space by the total number of bedrooms in the unit.

Example: Family holds a two-bedroom voucher.
Shared housing unit size: bedrooms available to assisted family = 2
Total bedrooms in the unit: 3
2 Bedrooms for assisted family
÷ 3 Bedrooms in the unit
.667 pro rata share
2 BR payment standard: \$1200
3 BR payment standard: \$1695 $\$1695 \times .667$ (pro rata share) = \$1131 \$1131 is
lower than the \$1200 payment standard for the 2 BR family unit size \$1131 is
the payment standard used to calculate the HAP

The HAP for a family in shared housing is the lower of the payment standard minus the TTP or the gross rent minus the TTP.

The utility allowance for an assisted family living in shared housing is the pro rata share of the utility allowance for the shared housing unit.

Example: A family holds a 2-bedroom voucher. The family decides to occupy 3 out of 4 bedrooms available in the unit.

The utility allowance for a 4-bedroom unit equals \$200
The utility allowance for a 2-bedroom unit equals \$100
The pro rata share of the utility allowance is \$150 (3/4 of \$200)
The PHA will use the 2-bedroom utility allowance of \$100.

The rents paid for families living in shared housing are subject to generally applicable standards for rent reasonableness. The rent paid to the owner for the assisted family must not exceed the pro rata portion of the reasonable rent for the shared unit. In determining reasonable rent, the PHA may consider whether sanitary and food preparation areas are private or shared.

15-IV.C. NATIONAL STANDARDS FOR THE PHYSICAL INSPECTION OF REAL ESTATE (NSPIRE)

The PHA may not give approval to reside in shared housing unless the entire unit, including the portion of the unit available for use by the assisted family under its lease, meets the housing quality standards.

NSPIRE requirements described in Chapter 8 apply to shared housing except for the requirements stated below.

- *Facilities Available for the Family*: Facilities available to the assisted family, whether shared or private, must include a living room, a bathroom, and food preparation and refuse disposal facilities.
- *Space and Security*: The entire unit must provide adequate space and security for all assisted and unassisted residents. The private space for each assisted family must contain at least one bedroom for each two persons in the family. The number of bedrooms in the private space of an assisted family must not be less than the family unit size (voucher size). A zero-bedroom or one-bedroom unit may not be used for shared housing.

PART V: COOPERATIVE HOUSING – NOT ELIGIBLE

[24 CFR 982.619; New HCV GB, *Special Housing Types*, p. 14]

15-V.A. OVERVIEW

This part applies to rental assistance for a cooperative member residing in cooperative housing. It does not apply to assistance for a cooperative member who has purchased membership under the HCV homeownership option, or to rental assistance for a family that leases a cooperative housing unit from a cooperative member.

A cooperative is a form of ownership (nonprofit corporation or association) in which the residents purchase memberships in the ownership entity. Rather than being charged “rent” a cooperative member is charged a “carrying charge.” The monthly carrying charge includes the member’s share of the cooperative debt service, operating expenses, and necessary payments to cooperative reserve funds. It does not include down payments or other payments to purchase the cooperative unit or to amortize a loan made to the family for this purpose.

The occupancy agreement or lease and other appropriate documents must provide that the monthly carrying charge is subject to Section 8 limitations on rent to owner, and the rent must be reasonable as compared to comparable unassisted units.

When providing HCV assistance in cooperative housing, the standard form of the HAP contract is used with the special housing type specified in Part A of the HAP contract, as follows: “This HAP contract is used for the following special housing type under HUD regulations for the Section 8 voucher program: Cooperative housing.”

15-V.B. PAYMENT STANDARD, UTILITY ALLOWANCE AND HAP CALCULATION

The payment standard and utility allowance are determined according to regular HCV program requirements.

The HAP for a cooperative housing unit is the lower of the payment standard minus the TTP or the gross rent (monthly carrying charge for the unit, plus any utility allowance) minus the TTP. The monthly carrying charge includes the member’s share of the cooperative debt service, operating expenses, and necessary payments to cooperative reserve funds. The carrying charge does not include down payments or other payments to purchase the cooperative unit or to amortize a loan made to the family for this purpose.

15-V.C. NATIONAL STANDARDS FOR THE PHYSICAL INSPECTION OF REAL ESTATE (NSPIRE)

All standard NSPIRE requirements apply to cooperative housing units. There are no additional NSPIRE requirements. The PHA remedies described in 24 CFR 982.404 do not apply. Rather, if the unit and premises are not maintained in accordance with NSPIRE standards, the PHA may exercise all available remedies regardless of whether the family or cooperative is responsible for the breach of NSPIRE standards.

No housing assistance payment can be made unless unit meets NSPIRE and the defect is corrected within the period as specified by the PHA and the PHA verifies correction (see Chapter 8).

In addition to regular NSPIRE deficiencies, breaches of NSPIRE standards by the family include failure to perform any maintenance for which the family is responsible in accordance with the terms of the cooperative occupancy agreement [HCV GB].

PART VI: MANUFACTURED HOMES – NOT ELIGIBLE

[24 CFR 982.620 through 982.624; FR Notice 1/18/17; New HCV GB,
Special Housing Types, p. 15;]

15-VI.A. OVERVIEW

A manufactured home is a manufactured structure, transportable in one or more parts, that is built on a permanent chassis, and designed for use as a principal place of residence. HCV-assisted families may occupy manufactured homes in three different ways.

- (1) A family can choose to rent a manufactured home already installed on a space and the PHA must permit it. In this instance program rules are the same as when a family rents any other residential housing, except that there are special NSPIRE requirements as provided in 15-VI.D. below.
- (2) A family can purchase a manufactured home under the Housing Choice Voucher Homeownership program.
- (3) HUD also permits an otherwise eligible family that owns a manufactured home to rent a space for the manufactured home and receive HCV assistance with the rent for the space as well as certain other housing expenses. PHAs may, but are not required to, provide assistance for such families.

15-VI.B. SPECIAL REQUIREMENTS FOR MANUFACTURED HOME OWNERS WHO LEASE A SPACE

Family Income

In determining the annual income of families leasing manufactured home spaces, the value of the family's equity in the manufactured home in which the family resides is not counted as a family asset.

Lease and HAP Contract

There is a designated HAP Contract (form HUD-52642) and designated Tenancy Addendum (form HUD 52642-A) for this special housing type.

15-VI.C. PAYMENT STANDARD, UTILITY ALLOWANCE AND HAP CALCULATION [FR Notice 1/18/17]

Payment Standards

The PHA payment standard for manufactured homes is determined in accordance with 24 CFR 982.505 and is the payment standard used for the PHA's HCV program. It is based on the applicable FMR for the area in which the manufactured home space is located.

The payment standard for the family is the lower of the family unit size (voucher size) or the payment standard for the number of bedrooms in the manufactured home.

Utility Allowance

The PHA must establish utility allowances for manufactured home space rental. For the first 12 months of the initial lease term only, the allowance must include an amount for a utility hook-up charge if the family actually incurred a hook-up charge because of a move. This allowance will not be given to a family that leases in place. Utility allowances for manufactured home space must not include the costs of digging a well or installing a septic system.

If the amount of the monthly assistance payment for a family exceeds the monthly rent for the manufactured home space (including the owner's monthly management and maintenance charges), the PHA may pay the remainder to the family, lender, or utility company.

Space Rent

The rent for the manufactured home space (including other eligible housing expenses) is the total of:

- The rent charged for the manufactured home space;
- Owner maintenance and management charges for the space;
- The monthly payments made by the family to amortize the cost of purchasing the manufactured home, including any required insurance and property taxes; and
- The applicable allowance for tenant-paid utilities.

Amortization Costs

The monthly payment made by the family to amortize the cost of purchasing the manufactured home is the debt service established at the time of application to a lender for financing the purchase of the manufactured home if monthly payments are still being made. Any increase in debt service due to refinancing after purchase of the home may not be included in the amortization cost. Debt service for set-up charges incurred by a family may be included in the monthly amortization payments made by the family. In addition, set-up charges incurred before the family became an assisted family may be included in the amortization cost if monthly payments are still being made to amortize the charges.

Housing Assistance Payment

The HAP for a manufactured home space under the housing choice voucher program is the lower of the payment standard minus the TTP or the manufactured home space rent (including other eligible housing expenses) minus the TTP.

Rent Reasonableness

Initially, and at least annually thereafter, the PHA must determine that the rent for the manufactured home space is reasonable based on rents for comparable manufactured home spaces. The PHA must consider the location and size of the space, and any services and maintenance to be provided by the owner. By accepting the monthly housing assistance payment, the owner of the manufactured home space certifies that the rent does not exceed rents charged by the owner for comparable unassisted spaces in the same manufactured home park or elsewhere.

If requested by the PHA, the owner must give the PHA information on rents charged by the owner for other manufactured home spaces.

15-VI.D. NATIONAL STANDARDS FOR THE PHYSICAL INSPECTION OF REAL ESTATE (NSPIRE)

Under either type of occupancy described in 15-VI.A. above, the manufactured home must meet all NSPIRE performance requirements and acceptability criteria discussed in Chapter 8 of this plan. In addition, the following requirement applies:

Manufactured Home Tie-Down

A manufactured home must be placed on the site in a stable manner and must be free from hazards such as sliding or wind damage. The home must be securely anchored by a tie-down device that distributes and transfers the loads imposed by the unit to appropriate ground anchors to resist overturning and sliding.

PART VII: HOMEOWNERSHIP – *NOT ELIGIBLE*

[24 CFR 982.625 through 982.643]

15-VII.A. OVERVIEW [24 CFR 982.625]

The homeownership option is used to assist a family residing in a home purchased and owned by one or more members of the family. A family assisted under this option may be newly admitted or an existing participant in the HCV program. The PHA must have the capacity to operate a successful HCV homeownership program as defined by the regulations.

There are two forms of homeownership assistance described in the regulations: monthly homeownership assistance payments and single down payment assistance grants. However, PHAs may not offer down payment assistance until and unless funding is allocated by Congress. Since this has not yet happened, only monthly homeownership assistance may be offered.

The PHA may choose not to offer homeownership assistance. However, the PHA must offer homeownership assistance if needed as a reasonable accommodation so that the program is readily accessible to and usable by persons with disabilities. It is the sole responsibility of the PHA to determine whether it is reasonable to implement a homeownership program as a reasonable accommodation. The PHA must determine what is reasonable based on the specific circumstances and individual needs of the person with a disability. The PHA may determine that it is not reasonable to offer homeownership assistance as a reasonable accommodation in cases where the PHA has otherwise opted not to implement a homeownership program.

The PHA must approve a live-in aide if needed as a reasonable accommodation so that the program is readily accessible to and usable by persons with disabilities.

15-VII.B. FAMILY ELIGIBILITY [24 CFR 982.627]

If the PHA offers the homeownership option, participation by the family is optional. However, the family must meet all of the requirements listed below before the commencement of homeownership assistance. The PHA may also establish additional initial requirements as long as they are described in the PHA administrative plan.

- The family must have been admitted to the Housing Choice Voucher program.
- The family must qualify as a first-time, homeowner, or may be a cooperative member.
- The family must meet the Federal minimum income requirement. The family must have a gross annual income equal to the Federal minimum wage multiplied by 2000, based on the income of adult family members who will own the home. The PHA may establish a higher income standard for families. However, a family that meets the federal minimum income requirement (but not the PHA's requirement) will be considered to meet the minimum income requirement if it can demonstrate that it has been pre-qualified or pre-approved for financing that is sufficient to purchase an eligible unit.
- For disabled families, the minimum income requirement is equal to the current SSI monthly payment for an individual living alone, multiplied by 12.
- For elderly or disabled families, welfare assistance payments for adult family members who will own the home will be included in determining whether the family meets the minimum income requirement. It will not be included for other families.
- The family must satisfy the employment requirements by demonstrating that one or more adult members of the family who will own the home at commencement of homeownership assistance is currently employed on a full-time basis (the term *full-time employment* means not less than an average of 30 hours per week); and has been continuously so employed during the year before commencement of homeownership assistance for the family.
- The employment requirement does not apply to elderly and disabled families. In addition, if a family, other than an elderly or disabled family includes a person with disabilities, the PHA must grant an exemption from the employment requirement if the PHA determines that it is needed as a reasonable accommodation.
- The family has not defaulted on a mortgage securing debt to purchase a home under the homeownership option
- Except for cooperative members who have acquired cooperative membership shares prior to commencement of homeownership assistance, no family member has a present ownership interest in a residence at the commencement of homeownership assistance for the purchase of any home.
- Except for cooperative members who have acquired cooperative membership shares prior to the commencement of homeownership assistance, the family has entered a contract of sale in accordance with 24 CFR 982.631(c).

15-VII.C. SELECTION OF FAMILIES [24 CFR 982.626]

Unless otherwise provided (under the homeownership option), the PHA may limit homeownership assistance to families or purposes defined by the PHA and may prescribe additional requirements for commencement of homeownership assistance for a family. Any such limits or additional requirements must be described in the PHA administrative plan.

If the PHA limits the number of families that may participate in the homeownership option, the PHA must establish a system by which to select families to participate.

15-VII.D. ELIGIBLE UNITS [24 CFR 982.628]

In order for a unit to be eligible, the PHA must determine that the unit satisfies all of the following requirements:

- The unit must meet HUD’s “eligible housing” requirements. The unit may not be any of the following:
 - A public housing or Indian housing unit;
 - A unit receiving Section 8 project-based assistance;
 - A nursing home, board and care home, or facility providing continual psychiatric, medical or nursing services;
 - A college or other school dormitory;
 - On the grounds of penal, reformatory, medical, mental, or similar public or private institutions.
- The unit must be a one-unit property or a single dwelling unit in a cooperative or condominium.
- The unit must have been inspected by the PHA and by an independent inspector designated by the family.
- The unit must meet Housing Quality Standards (see Chapter 8).
- For a unit where the family will not own fee title to the real property (such as a manufactured home), the home must have a permanent foundation and the family must have the right to occupy the site for at least 40 years.

Families may enter into contracts of sale for units not yet under construction. However, the PHA will not commence homeownership assistance for the family for that unit until:

1. Either the responsible entity completes the environmental review as required by 24 CFR part 58 and HUD approved the environmental certification and request for release of funds prior to commencement of construction or HUD performed an environmental review under CFR part 50 and notified the PHA in writing of environmental approval of the site prior to construction commencement; and
 2. Construction of the unit has been completed and the unit has passed the required NSPIRE inspection and independent inspection as addressed elsewhere in this chapter.
- For PHA-owned units all of the following conditions must be satisfied:
 - The PHA informs the family, both orally and in writing, that the family has the right to purchase any eligible unit and a PHA-owned unit is freely selected by the family without PHA pressure or steering;
 - The unit is not ineligible housing;
 - The PHA obtains the services of an independent agency to inspect the unit for compliance with NSPIRE standards, review the independent inspection report, review the contract of sale, determine the reasonableness of the sales price and any PHA provided financing. All of these actions must be completed in accordance with program requirements.

The PHA must not approve the unit if the PHA has been informed that the seller is debarred, suspended, or subject to a limited denial of participation.

15-VII.E. ADDITIONAL PHA REQUIREMENTS FOR SEARCH AND PURCHASE [24 CFR 982.629]

It is the family's responsibility to find a home that meets the criteria for voucher homeownership assistance. The PHA may establish the maximum time that will be allowed for a family to locate and purchase a home and may require the family to report on their progress in finding and purchasing a home. If the family is unable to purchase a home within the maximum time established by the PHA, the PHA may issue the family a voucher to lease a unit or place the family's name on the waiting list for a voucher.

15-VII.F. HOMEOWNERSHIP COUNSELING [24 CFR 982.630]

Before commencement of homeownership assistance for a family, the family must attend and satisfactorily complete the pre-assistance homeownership and housing counseling program required by the PHA. HUD suggests the following topics for the PHA-required pre-assistance counseling:

- Home maintenance (including care of the grounds);
- Budgeting and money management;
- Credit counseling;
- How to negotiate the purchase price of a home;
- How to obtain homeownership financing and loan pre-approvals, including a description of types of financing that may be available, and the pros and cons of different types of financing;
- How to find a home, including information about homeownership opportunities, schools, and transportation in the PHA jurisdiction;
- Advantages of purchasing a home in an area that does not have a high concentration of low-income families and how to locate homes in such areas;
- Information on fair housing, including fair housing lending and local fair housing enforcement agencies; and
- Information about the Real Estate Settlement Procedures Act (12 U.S.C. 2601 et seq.) (RESPA), state and Federal truth-in-lending laws, and how to identify and avoid loans with oppressive terms and conditions.

The PHA may adapt the subjects covered in pre-assistance counseling (as listed) to local circumstances and the needs of individual families.

The PHA may also offer additional counseling after commencement of homeownership assistance (ongoing counseling). If the PHA offers a program of ongoing counseling for participants in the homeownership option, the PHA shall have discretion to determine whether the family is required to participate in the ongoing counseling.

If the PHA does not use a HUD-approved housing counseling agency to provide the counseling, the PHA should ensure that its counseling program is consistent with the counseling provided under HUD's Housing Counseling program.

15-VII.G. HOME INSPECTIONS, CONTRACT OF SALE, AND PHA DISAPPROVAL OF SELLER [24 CFR 982.631]

Home Inspections

The PHA may not commence monthly homeownership assistance payments for a family until the PHA has inspected the unit and has determined that the unit passes NSPIRE standards.

An independent professional inspector selected by and paid for by the family must also inspect the unit. The independent inspection must cover major building systems and components, including foundation and structure, housing interior and exterior, and the roofing, plumbing, electrical, and heating systems. The independent inspector must be qualified to report on property conditions, including major building systems and components.

The PHA may not require the family to use an independent inspector selected by the PHA. The independent inspector may not be a PHA employee or contractor, or other person under control of the PHA. However, the PHA may establish standards for qualification of inspectors selected by families under the homeownership option.

The PHA may disapprove a unit for assistance based on information in the independent inspector's report, even if the unit was found to comply with NSPIRE standards.

Contract of Sale

Before commencement of monthly homeownership assistance payments, a member or members of the family must enter into a contract of sale with the seller of the unit to be acquired by the family. The family must give the PHA a copy of the contract of sale. The contract of sale must:

- Specify the price and other terms of sale by the seller to the purchaser;
- Provide that the purchaser will arrange for a pre-purchase inspection of the dwelling unit by an independent inspector selected by the purchaser;
- Provide that the purchaser is not obligated to purchase the unit unless the inspection is satisfactory to the purchaser;
- Provide that the purchaser is not obligated to pay for any necessary repairs; and
- Contain a certification from the seller that the seller has not been debarred, suspended, or subject to a limited denial of participation under CFR part 24.
- A contract for the sale of a unit not yet under construction must meet all above requirements, and requirements below. Commencement of construction in violation of the below requirements voids the purchase contract.
 - The purchaser is not obligated to purchase the unit unless an environmental review has been performed and the site received environmental approval prior to commencement of construction in accordance with 24 CFR 982.628; and
 - The construction will not commence until the environmental review has been completed and the seller has received written notice from the PHA that environmental approval has been obtained. Environmental approval may be conditioned on the contracting parties' agreement to modification to the unit design or to mitigation actions.

Disapproval of a Seller

In its administrative discretion, the PHA may deny approval of a seller for the same reasons a PHA may disapprove an owner under the regular HCV program [see 24 CFR 982.306(c)].

15-VII.H. FINANCING [24 CFR 982.632]

The PHA may establish requirements for financing purchase of a home under the homeownership option. This may include requirements concerning qualification of lenders, terms of financing, restrictions concerning debt secured by the home, lender qualifications, loan terms, and affordability of the debt. The PHA must establish policies describing these requirements in the administrative plan.

A PHA may not require that families acquire financing from one or more specified lenders, thereby restricting the family's ability to secure favorable financing terms.

15-VII.I. CONTINUED ASSISTANCE REQUIREMENTS; FAMILY OBLIGATIONS [24 CFR 982.633]

Homeownership assistance may only be paid while the family is residing in the home. If the family moves out of the home, the PHA may not continue homeownership assistance after the month when the family moves out. The family or lender is not required to refund to the PHA the homeownership assistance for the month when the family moves out.

Before commencement of homeownership assistance, the family must execute a statement of family obligations in the form prescribed by HUD [form HUD-52649]. In the statement, the family agrees to comply with all family obligations under the homeownership option.

The family must comply with the following obligations:

- The family must comply with the terms of the mortgage securing debt incurred to purchase the home, or any refinancing of such debt.
- The family may not convey or transfer ownership of the home, except for purposes of financing, refinancing, or pending settlement of the estate of a deceased family member. Use and occupancy of the home are subject to 24 CFR 982.551 (h) and (i).
- The family must supply information to the PHA or HUD as specified in 24 CFR 982.551(b). The family must further supply any information required by the PHA or HUD concerning mortgage financing or refinancing, sale or transfer of any interest in the home, or homeownership expenses.
- The family must notify the PHA before moving out of the home.
- The family must notify the PHA if the family defaults on the mortgage used to purchase the home.
- The family must provide the PHA with information on any satisfaction or payment of the mortgage debt.
- No family member may have any ownership interest in any other residential property.
- The family must comply with the obligations of a participant family described in 24 CFR 982.551, except for the following provisions which do not apply to assistance under the homeownership option: 24 CFR 982.551(c), (d), (e), (f), (g) and (j).

15-VII.J. MAXIMUM TERM OF HOMEOWNER ASSISTANCE [24 CFR 982.634]

Except in the case of a family that qualifies as an elderly or disabled family, other family members (described below) shall not receive homeownership assistance for more than:

- Fifteen years, if the initial mortgage incurred to finance purchase of the home has a term of 20 years or longer; or
- Ten years, in all other cases.

The maximum term described above applies to any member of the family who:

- Has an ownership interest in the unit during the time that homeownership payments are made; or
- Is the spouse of any member of the household who has an ownership interest in the unit during the time homeownership payments are made.

In the case of an elderly family, the exception only applies if the family qualifies as an elderly family at the start of homeownership assistance. In the case of a disabled family, the exception applies if at any time during receipt of homeownership assistance the family qualifies as a disabled family.

If, during the course of homeownership assistance, the family ceases to qualify as a disabled or elderly family, the maximum term becomes applicable from the date homeownership assistance commenced. However, such a family must be provided at least 6 months of homeownership assistance after the maximum term becomes applicable (provided the family is otherwise eligible to receive homeownership assistance).

If the family has received such assistance for different homes, or from different PHAs, the total of such assistance terms is subject to the maximum term described in this part.

15-VII.K. HOMEOWNERSHIP ASSISTANCE PAYMENTS AND HOMEOWNERSHIP EXPENSES [24 CFR 982.635]

The monthly homeownership assistance payment is the lower of: the voucher payment standard minus the total tenant payment, or the monthly homeownership expenses minus the total tenant payment.

In determining the amount of the homeownership assistance payment, the PHA will use the same payment standard schedule, payment standard amounts, and subsidy standards as those described elsewhere in this plan for the Housing Choice Voucher program. The payment standard for a family is the greater of (i) The payment standard as determined at the commencement of homeownership assistance for occupancy of the home, or (ii) The payment standard at the most recent regular reexamination of family income and composition since the commencement of homeownership assistance for occupancy of the home.

The PHA must adopt policies for determining the amount of homeownership expenses to be allowed by the PHA in accordance with HUD requirements.

Homeownership expenses (not including cooperatives) must include amounts allowed by the PHA to cover:

- Principal and interest on initial mortgage debt, any refinancing of such debt, and any mortgage insurance premium incurred to finance purchase of the home;
- Real estate taxes and public assessments on the home;
- Home insurance;
- The PHA allowance for maintenance expenses;
- The PHA allowance for costs of major repairs and replacements;
- The PHA utility allowance for the home;
- Principal and interest on mortgage debt incurred to finance costs for major repairs, replacements or improvements for the home. If a member of the family is a person with disabilities, such debt may include debt incurred by the family to finance costs needed to make the home accessible for such person, if the PHA determines that allowance of such costs as homeownership expenses is needed as a reasonable accommodation so that the homeownership option is readily accessible to and usable by such person;
- Land lease payments where a family does not own fee title to the real property on which the home is located; [see 24 CFR 982.628(b)].
- For a condominium unit, condominium operating charges or maintenance fees assessed by the condominium homeowner association.

The PHA does not have the discretion to exclude any of the listed homeownership expenses or to add any additional items.

Homeownership expenses for a cooperative member include amounts allowed by the PHA to cover:

- The cooperative charge under the cooperative occupancy agreement including payment for real estate taxes and public assessments on the home;
- Principal and interest on initial debt incurred to finance purchase of cooperative membership shares and any refinancing of such debt;
- Home insurance;
- The PHA allowance for maintenance expenses;
- The PHA allowance for costs of major repairs and replacements;
- The PHA utility allowance for the home; and
- Principal and interest on debt incurred to finance major repairs, replacements or improvements for the home. If a member of the family is a person with disabilities, such debt may include debt incurred by the family to finance costs needed to make the home accessible for such person, if the PHA determines that allowance of such costs as homeownership expenses is needed as a reasonable accommodation so that the homeownership option is readily accessible to and usable by such person.
- Cooperative operating charges or maintenance fees assessed by the cooperative homeowner association.

The PHA may pay the homeownership assistance payments directly to the family, or at the PHA's discretion, to a lender on behalf of the family. If the assistance payment exceeds the amount due to the lender, the PHA must pay the excess directly to the family.

15-VIII.L. PORTABILITY [24 CFR 982.636, 982.637, 982.353(b) and (c), 982.552, 982.553]

Subject to the restrictions on portability included in HUD regulations and PHA policies, a family may exercise portability if the receiving PHA is administering a voucher homeownership program and accepting new homeownership families. The receiving PHA may absorb the family into its voucher program or bill the initial PHA.

The family must attend the briefing and counseling sessions required by the receiving PHA. The receiving PHA will determine whether the financing for, and the physical condition of the unit, are acceptable. The receiving PHA must promptly notify the initial PHA if the family has purchased an eligible unit under the program, or if the family is unable to purchase a home within the maximum time established by the PHA.

15-VII.M. MOVING WITH CONTINUED ASSISTANCE [24 CFR 982.637]

A family receiving homeownership assistance may move with continued tenant-based assistance or with voucher homeownership assistance.

The PHA must determine that all initial requirements have been satisfied if a family that has received homeownership assistance wants to move with continued homeownership assistance. However, the following do not apply:

- The requirement that a family must be a first-time homeowner is not applicable.
- The requirement for pre-assistance counseling is not applicable. However, the PHA may require that the family complete additional counseling (before or after moving to a new unit with continued homeownership assistance).

Continued tenant-based assistance for a new unit cannot begin so long as any family member holds title to the prior home. However, when the family or a member of the family is or has been the victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking, and the move is needed to protect the health or safety of the family or family member (or any family member has been the victim of a sexual assault that occurred on the premises during the 90-calendar-day period preceding the family's request to move), such family or family member may be assisted with continued tenant-based assistance even if they own any title or other interest in the prior home.

The PHA may deny permission to move to a new unit with continued voucher assistance:

- If the PHA has insufficient funding to provide continued assistance.
- In accordance with 24 CFR 982.638, regarding denial or termination of assistance.
- In accordance with the PHA's policy regarding number of moves within a 12-month period.

The PHA must deny the family permission to move to a new unit with continued voucher rental assistance if:

- The family defaulted on an FHA-insured mortgage; and
- The family fails to demonstrate that the family has conveyed, or will convey, title to the home, as required by HUD, to HUD or HUD's designee; and
- The family has moved, or will move, from the home within the period established or approved by HUD.

15-VII.N. DENIAL OR TERMINATION OF ASSISTANCE [24 CFR 982.638]

At any time, the PHA may deny or terminate homeownership assistance in accordance with HCV program requirements in 24 CFR 982.552 (Grounds for denial or termination of assistance) or 24 CFR 982.553 (Crime by family members).

The PHA may also deny or terminate assistance for violation of participant obligations described in 24 CFR Parts 982.551 or 982.633 and in accordance with its own policy, with the exception of failure to meet obligations under the Family Self-Sufficiency program as prohibited under the alternative requirements set forth in FR Notice 12/29/14.

Homeownership assistance for a family automatically terminates 180 calendar days after the last homeownership assistance payment on behalf of the family. However, a PHA may grant relief from this requirement in those cases where automatic termination would result in extreme hardship for the family.

The PHA must terminate voucher homeownership assistance for any member of family receiving homeownership assistance that is dispossessed from the home pursuant to a judgment or order of foreclosure on any mortgage (whether FHA insured or non-FHA) securing debt incurred to purchase the home, or any refinancing of such debt.

Chapter 16

PROGRAM ADMINISTRATION

INTRODUCTION

This chapter discusses administrative policies and practices that are relevant to the activities covered in this plan. The policies are discussed in seven parts as described below:

Part I: Administrative Fee Reserve. This part describes the PHA's policies with regard to oversight of expenditures from its administrative fee reserve.

Part II: Setting Program Standards and Schedules. This part describes what payment standards are, and how they are updated, as well as how utility allowances are established and revised.

Part III: Informal Reviews and Hearings. This part outlines the requirements and procedures for informal reviews and hearings, and for informal hearings regarding citizenship status.

Part IV: Owner or Family Debts to the PHA. This part describes policies for recovery of monies that the PHA has overpaid on behalf of families, or to owners, and describes the circumstances under which the PHA will offer repayment agreements to owners and families. Also discussed are the consequences for failure to make payments in accordance with a repayment agreement.

Part V: Section 8 Management Assessment Program (SEMAP). This part describes what the SEMAP scores represent, how they are established, and how those scores affect a PHA.

Part VI: Record-Keeping. All aspects of the program involve certain types of record-keeping. This part outlines the privacy rights of applicants and participants and record retention policies the PHA will follow.

Part VII: Reporting and Record Keeping for Children with Elevated Blood Lead Level. This part describes the PHA's responsibilities for reporting, data collection, and record keeping relative to children with elevated blood lead levels that are less than six years of age, and are receiving HCV assistance.

Part VIII: Determination of Insufficient Funding. This part describes the PHA's policies for determining if there is sufficient funding to issue vouchers, to approve moves to higher cost units or areas, and to continue assistance for all participant families.

Part IX: Violence against Women Act (VAWA): Notification, Documentation, Confidentiality. This part contains key terms used in VAWA and describes requirements related to notifying families and owners about their rights and responsibilities under VAWA; requesting documentation from victims of domestic violence, dating violence, sexual assault, stalking, and human trafficking; and maintaining the confidentiality of information obtained from victims.

PART I: ADMINISTRATIVE FEE RESERVE [24 CFR 982.155]

The PHA will maintain administrative fee reserves, or unrestricted net position (UNP) for the program to pay program administrative expenses in excess of administrative fees paid by HUD for a PHA fiscal year. HUD appropriations acts beginning with FFY 2004 have specified that administrative fee funding may be used only for activities related to the provision of HCV assistance, including related development activities. Notice PIH 2012-9 cites two examples of related development activities: unit modification for accessibility purposes and development of project-based voucher units. The notice makes clear that other activities may also qualify as related development activities. Administrative fees that remain in the UNP account from funding provided prior to 2004 may be used for “other housing purposes permitted by state and local law,” in accordance with 24 CFR 982.155(b)(1).

In addition, as specified in Notice PIH 2022-18, PHAs may use administrative fee funding for both administrative and “other expenses” needed to employ strategies and undertake activities beyond regular administrative responsibilities to facilitate the successful leasing and use of housing choice vouchers by families, such as through the use of security deposit assistance and landlord recruitment and incentive payments, among other allowable expenses specified in the notice. PHAs are also permitted to use UNP for these expenses [Notice PIH 2022-18].

If a PHA has not adequately administered its HCV program, HUD may prohibit use of funds in the UNP Account and may direct the PHA to use funds in that account to improve administration of the program, for HCV HAP expenses, or to reimburse ineligible expenses in accordance with the regulation at 24 CFR 982.155(b)(3).

HUD requires the PHA Board of Commissioners or other authorized officials to establish the maximum amount that may be charged against the UNP account without specific approval.

PHA Policy

Expenditures from the UNA account will be made in accordance with all applicable federal requirements and local purchasing policies established by the City of Marshalltown City Council/Board of Commissioners.

PART II: SETTING PROGRAM STANDARDS AND SCHEDULES

16-II.A. OVERVIEW

Although many of the program's requirements are established centrally by HUD, the HCV program's regulations recognize that some flexibility is required to allow the PHA to adapt the program to local conditions. This part discusses how the PHA establishes and updates certain schedules and standards that are used to administer the program locally. Details about how these schedules are applied to individual families are provided in other chapters. The schedules and standards discussed here include:

- *Payment Standards*, which dictate the maximum subsidy a family can receive (application of the payment standards is discussed in Chapter 6); and
- *Utility Allowances*, which specify how a family's payment should be adjusted to account for tenant-paid utilities (application of utility allowances is discussed in Chapter 6).

PHA Policy

Copies of the payment standard and utility allowance schedules are available for review in the PHA's offices during normal business hours.

The PHA will maintain documentation to support its annual review of payment standards and utility allowance schedules. This documentation will be retained for at least 3 years.

Establishing and updating the PHA passbook rate, which is used to calculate imputed income from assets, is covered in Chapter 6 (see Section 6-I.G.).

16-II.B. PAYMENT STANDARDS [24 CFR 982.503; HCV GB, Chapter 7]

The payment standard sets the maximum subsidy payment a family can receive from the PHA each month [24 CFR 982.505(a)]. Payment standards are based on fair market rents (FMRs) published annually by HUD. FMRs are set at a percentile within the rent distribution of standard quality rental housing units in each FMR area. For most jurisdictions FMRs are set at the 40th percentile of rents in the market area.

The PHA must establish a payment standard schedule that establishes payment standard amounts for each FMR area within the PHA's jurisdiction, and for each unit size within each of the FMR areas. For each unit size, the PHA may establish a single payment standard amount for the whole FMR area, or may set different payment standards for different parts of the FMR area. Unless HUD grants an exception, the PHA is required to establish a payment standard within a "basic range" established by HUD – between 90 and 110 percent of the published FMR for each unit size.

Updating Payment Standards

When HUD updates its FMRs, the PHA must update its payment standards if the standards are no longer within the basic range [24 CFR 982.503(b)]. HUD may require the PHA to make further adjustments if it determines that rent burdens for assisted families in the PHA's jurisdiction are unacceptably high [24 CFR 982.503(g)].

PHA Policy

The PHA will review the appropriateness of the payment standards on an annual basis when the new FMR is published, and at other times as determined necessary. In addition to ensuring the payment standards are always within the "basic range" the PHA will consider the following factors when determining whether an adjustment should be made to the payment standard schedule:

Funding Availability: The PHA will review the budget to determine the impact projected subsidy adjustments will have on funding available for the program and the number of families served. The PHA will compare the number of families who could be served under revised payment standard amounts with the number assisted under current payment standard amounts.

Rent Burden of Participating Families: Rent burden will be determined by identifying the percentage of families, for each unit size, that are paying more than 30 percent of their monthly adjusted income as the family share. When 40 percent or more of families, for any given unit size, are paying more than 30 percent of adjusted monthly income as the family share, the PHA will consider increasing the payment standard. In evaluating rent burdens, the PHA will not include families renting a larger unit than their family unit size.

Quality of Units Selected: The PHA will review the quality of units selected by participant families when making the determination of the percent of income families are paying for housing, to ensure that payment standard increases are only made when needed to reach the mid-range of the market.

Changes in Rent to Owner: The PHA may review a sample of the units to determine how often owners are increasing or decreasing rents and the average percent of increases/decreases by bedroom size.

Unit Availability: The PHA may review the availability of units for each unit size, particularly in areas with low concentrations of poor and minority families.

Lease-up Time and Success Rate: The PHA may consider the percentage of families that are unable to locate suitable housing before the voucher expires and whether families are leaving the jurisdiction to find affordable housing.

Effective dates of changes to payment standard amounts will be determined at time of update. The PHA will always ensure the payment standards will be within the basic range.

Exception Payment Standards [24 CFR 982.503(c)(5), Notice PIH 2018-01, FR Notice 9/27/21]

A non-SAFMR PHA may establish an exception payment standard for a zip code area of up to and including 110 percent of the SAFMR determined by HUD for that zip code area. Regardless of the level of the exception payment standard compared to the metropolitan area FMRs (MAFMRs), the PHA must send an email to SAFMRs@hud.gov to notify HUD that it has adopted an exception payment standard based on the SAFMR. A PHA that adopts an exception payment standard pursuant to this authority must apply it to the entire ZIP code area, for both its HCV, and if applicable, its PBV program. For the PBV program, this means that the rent to owner may not exceed the new exception payment standard amount, provided the rent is still reasonable. A PHA that adopts an exception payment standard area must revise its briefing materials to make families aware of the exception payment standard and the area that it covers.

In addition, HUD allows PHAs to establish a HUD-Veterans Affairs Supportive Housing (HUD-VASH) exception payment standard. PHAs may go up to but no higher than 120 percent of the FMR or SAFMR specifically for VASH families. PHAs who want to establish a VASH exception payment standard over 120 percent must still request a waiver from HUD (See Section 19-III.E.).

Voluntary Use of Small Area FMRs [24 CFR 982.503, Notice PIH 2018-01]

PHAs that administer vouchers in a metropolitan area where the adoption of SAFMRs is not required may request approval from HUD to voluntarily adopt SAFMRs. SAFMRs may be voluntarily adopted for one or more zip code areas.

PHA Policy

The PHA will not voluntarily adopt the use of SAFMRs except to establish exception payment standards in certain zip code areas.

Unit-by-Unit Exceptions [24 CFR 982.503(b), 24 CFR 982.505(d), Notice PIH 2010-26]

Unit-by-unit exceptions to the PHA's payment standards generally are not permitted. However, an exception may be made as a reasonable accommodation for a family that includes a person with disabilities. (See Chapter 2 for a discussion of reasonable accommodations.) This type of exception does not affect the PHA's payment standard schedule.

When needed as a reasonable accommodation, the PHA may make an exception to the payment standard without HUD approval if the exception amount does not exceed 120 percent of the applicable FMR for the unit size [24 CFR 982.503(b)]. The PHA may request HUD approval for an exception to the payment standard for a particular family if the required amount exceeds 120 percent of the FMR.

PHA Policy

A family that requires a reasonable accommodation may request a higher payment standard at the time the Request for Tenancy Approval (RFTA) is submitted. The family must document the need for the exception

"Success Rate" Payment Standard Amounts [24 CFR 982.503(e)]

If a substantial percentage of families have difficulty finding a suitable unit, the PHA may request a "success rate payment standard" that applies to the entire jurisdiction. If approved by HUD, a success rate payment standard allows the PHA to set its payment standards at 90-110 percent of a higher FMR (the 50th, rather than the 40th percentile FMR). To support the request, the PHA must demonstrate that during the most recent 6-month period for which information is available:

- Fewer than 75 percent of families who were issued vouchers became participants;
- The PHA had established payment standards for all unit sizes, and for the entire jurisdiction, at 110 percent of the published FMR; and
- The PHA had a policy of allowing voucher holders who made sustained efforts to locate units at least 90 days to search for a unit.

Although HUD approves the success rate payment standard for all unit sizes in the FMR area, the PHA may choose to adjust the payment standard for only some unit sizes in all, or a designated part, of the PHA's jurisdiction within the FMR area.

Decreases in the Payment Standard below the Basic Range [24 CFR 982.503(d)]

The PHA must request HUD approval to establish a payment standard amount that is lower than the basic range. At HUD's sole discretion, HUD may approve establishment of a payment standard lower than the basic range. HUD will not approve a lower payment standard if the family share for more than 40 percent of program participants exceeds 30 percent of adjusted monthly income.

16-II.C. UTILITY ALLOWANCES [24 CFR 982.517]

A PHA-established utility allowance schedule is used in determining family share and PHA subsidy. The PHA must maintain a utility allowance schedule for (1) all tenant-paid utilities, (2) the cost of tenant-supplied refrigerators and ranges, and (3) other tenant-paid housing services such as trash collection.

The utility allowance schedule must be determined based on the typical cost of utilities and services paid by energy-conservative households that occupy housing of similar size and type in the same locality. In developing the schedule, the PHA must use normal patterns of consumption for the community as a whole, and current utility rates.

The utility allowance must include the utilities and services that are necessary in the locality to provide housing that complies with housing quality standards. Costs for telephone, cable/satellite television, and internet services are not included in the utility allowance schedule.

In the utility allowance schedule, the PHA must classify utilities and other housing services according to the following general categories: space heating; air conditioning; cooking; water heating; water; sewer; trash collection; other electric; cost of tenant-supplied refrigerator; cost of tenant-supplied range; and other specified housing services.

The cost of each utility and housing service must be stated separately by unit size and type. Chapter 18 of the *HCV Guidebook* provides detailed guidance to the PHA about establishing utility allowance schedules.

Air Conditioning

An allowance for air-conditioning must be provided when the majority of housing units in the market have central air-conditioning or are wired for tenant-installed air conditioners.

PHA Policy

The PHA has included an allowance for air-conditioning in its schedule. Central air-conditioning or a portable air conditioner must be present in a unit before the PHA will apply this allowance to a family's rent and subsidy calculations.

Reasonable Accommodation and Individual Relief

Upon request from a family that includes a person with disabilities, the PHA must approve a utility allowance which is higher than the applicable amount on the utility allowance schedule if a higher utility allowance is needed as a reasonable accommodation to make the program accessible and usable by the family member with a disability [24 CFR 982.517(e)]. See Chapter 2 for policies regarding the request and approval of reasonable accommodations.

Further, the PHA may grant requests for relief from charges in excess of the utility allowance on reasonable grounds, such as special needs of the elderly, ill, or residents with disabilities, or special factors not within control of the resident, as the PHA deems appropriate. The family must request the higher allowance and provide the PHA with an explanation of the need for the individual relief and information about the amount of additional allowance required [see HCV GB, p. 18-8].

PHAs should develop criteria for granting individual relief and to notify residents about the availability of individual relief, and also to notify participants about the availability of individual relief programs (sometimes referred to as “Medical Baseline discounts”) offered by the local utility company. Policies for granting exception utility allowances can be found in Section 6-III.D. of this plan.

Utility Allowance Revisions

The PHA must review its schedule of utility allowances each year, and must revise the schedule if there has been a change of 10 percent or more in any utility rate since the last time the allowance for that utility was revised [24 CFR 982.517(c)(1)].

The PHA must maintain information supporting its annual review of utility allowance and any revisions made in its utility allowance schedule.

PART III: INFORMAL REVIEWS AND HEARINGS

16-III.A. OVERVIEW

Both applicants and participants have the right to disagree with, and appeal, certain decisions of the PHA that may adversely affect them. PHA decisions that may be appealed by applicants and participants are discussed in this section.

The process for applicant appeals of PHA decisions is called the “informal review.” For participants (or applicants denied admission because of citizenship issues), the appeal process is called an “informal hearing.” PHAs are required to include informal review procedures for applicants and informal hearing procedures for participants in their administrative plans [24 CFR 982.54(d)(12) and (13)].

16-III.B. INFORMAL REVIEWS

Informal reviews are provided for program applicants. An applicant is someone who has applied for admission to the program, but is not yet a participant in the program. Informal reviews are intended to provide a “minimum hearing requirement” [24 CFR 982.554], and need not be as elaborate as the informal hearing requirements [*Federal Register* 60, no. 127 (3 July 1995): 34690].

Decisions Subject to Informal Review [24 CFR 982.554(a) and (c)]

The PHA must give an applicant the opportunity for an informal review of a decision denying assistance [24 CFR 982.554(a)]. Denial of assistance may include any or all of the following [24 CFR 982.552(a)(2)]:

- Denying listing on the PHA waiting list
- Denying or withdrawing a voucher
- Refusing to enter into a HAP contract or approve a lease
- Refusing to process or provide assistance under portability procedures

Informal reviews are *not* required for the following reasons [24 CFR 982.554(c)]:

- Discretionary administrative determinations by the PHA
- General policy issues or class grievances
- A determination of the family unit size under the PHA subsidy standards
- A PHA determination not to approve an extension of a voucher term
- A PHA determination not to grant approval of the tenancy
- A PHA determination that the unit is not in compliance with the NSPIRE standards
- A PHA determination that the unit does not meet space standards

PHA Policy

The PHA will only offer an informal review to applicants for whom assistance is being denied. Denial of assistance includes: denying listing on the PHA waiting list; denying or withdrawing a voucher; refusing to enter into a HAP contract or approve a lease; refusing to process or provide assistance under portability procedures.

Notice to the Applicant [24 CFR 982.554(a)]

The PHA must give an applicant prompt notice of a decision denying assistance. The notice must contain a brief statement of the reasons for the PHA decision, and must also state that the applicant may request an informal review of the decision. The notice must describe how to obtain the informal review.

Scheduling an Informal Review

PHA Policy

A request for an informal review must be made in writing and received by the PHA, by the close of the business day, no later than 10 calendar days from the date mailed of the PHA's denial of assistance.

The PHA must schedule and send written notice of the informal review within 14 business days of the family's request.

Informal Review Procedures [24 CFR 982.554(b)]

The informal review must be conducted by a person other than the one who made or approved the decision under review, or a subordinate of this person.

The applicant must be provided an opportunity to present written or oral objections to the decision of the PHA.

Remote Informal Reviews [Notice PIH 2020-32]

There is no requirement that informal reviews be conducted in-person and, as such, HUD allows PHAs to conduct all or a portion of their informal review remotely either over the phone, via video conferencing, or through other virtual platforms. If the PHA chooses to conduct remote informal reviews, applicants may still request an in-person informal review, as applicable.

PHA Policy

The PHA has the sole discretion to require that informal reviews be conducted remotely in case of local, state, or national physical distancing orders, and in cases of inclement weather or natural disaster.

In addition, the PHA will conduct an informal review remotely upon request of the applicant as a reasonable accommodation for a person with a disability, if an applicant does not have child care or transportation that would enable them to attend the informal review, or if the applicant believes an in-person informal review would create an undue health risk. The PHA will consider other reasonable requests for a remote informal review on a case-by-case basis.

Ensuring Accessibility for Persons with Disabilities and LEP Individuals

As with in-person informal reviews, the platform for conducting remote informal reviews must be accessible to persons with disabilities and the informal review must be conducted in accordance with Section 504 and accessibility requirements. This includes ensuring any information, websites, emails, digital notifications, and other virtual platforms are accessible for persons with vision, hearing, and other disabilities. Further, providing effective communication in a digital context may require the use of individualized auxiliary aids or services, such as audio description, captioning, sign language and other types of interpreters, keyboard accessibility, accessible documents, screen reader support, and transcripts. Auxiliary aids or services must be provided in accessible formats, in a timely manner, and in such a way to protect the privacy and independence of the individual. PHAs may never request or require that individuals with disabilities provide their own auxiliary aids or services, including for remote informal hearings.

PHAs are required to make reasonable accommodations in policies, practices, and procedures to ensure persons with disabilities have a full and equal opportunity to participate in and benefit from all aspects of the informal review process. See Chapter 2 for a more detailed discussion of reasonable accommodation requirements.

If no method of conducting a remote informal review is available that appropriately accommodates an individual's disability, the PHA may not hold against the individual their inability to participate in the remote informal review, and the PHA should consider whether postponing the remote informal review to a later date is appropriate or whether there is a suitable alternative.

Due to the individualized nature of disability, the appropriate auxiliary aid or service necessary, or reasonable accommodation, will depend on the specific circumstances and requirements.

As with in-person reviews, Limited English Proficiency (LEP) requirements also apply to remote informal reviews, including the use of interpretation services and document translation. See Chapter 2 for a more thorough discussion of accessibility and LEP requirements, all of which apply in the context of remote informal reviews.

Conducting Remote Informal Reviews

The PHA must ensure that the lack of technology or inability to use technology for remote informal reviews does not pose a disadvantage to families that may not be apparent to the PHA. The PHA should determine through a survey or other means if these barriers exist prior to conducting the remote informal review and, if the family does not have the proper technology to fully participate, either postpone the informal review or provide an alternative means of access.

As with in-person informal reviews, the PHA must provide all materials presented, whether paper or electronic, to the family prior to the remote informal review. The family must also be provided with an accessible means by which to transmit their own evidence.

The PHA must ensure that the applicant has the right to hear and be heard. All PHA policies and processes for remote informal reviews must be conducted in accordance with due process requirements and be in compliance with HUD regulations at 24 CFR 982.554 and guidance specified in Notice PIH 2020-32.

PHA Policy

The PHA will conduct remote informal reviews via a video conferencing platform, when available. If, after attempting to resolve any barriers, applicants are unable to adequately access the video conferencing platform at any point, or upon applicant request, the informal review will be conducted by telephone conferencing call-in. If the family is unable to adequately access the telephone conferencing call-in at any point, the remote informal review will be postponed, and an in-person alternative will be provided promptly within a reasonable time.

At least five business days prior to scheduling the remote review, the PHA will provide the family with login information and/or conferencing call-in information and an electronic and/or physical copy of all materials being presented via first class mail and/or email. The notice will advise the family of technological requirements for the informal review and request the family notify the PHA of any known barriers. The PHA will resolve any barriers using the guidance in Section 6 of Notice PIH 2020-32, including offering the family the opportunity to attend an in-person informal review.

If the informal review is to be conducted remotely, the PHA will require the family to provide any documents directly relevant to the informal review at least 24 hours before the scheduled review through the mail, via email, or text. The PHA will scan and email copies of these documents to the PHA representative the same day.

Documents will be shared electronically whenever possible.

The PHA will follow up the email with a phone call and/or email to the applicant at least one business day prior to the remote informal review to ensure that the applicant received all information and is comfortable accessing the video conferencing or call-in platform.

The PHA will ensure that all electronic information stored or transmitted with respect to the informal review is secure, including protecting personally identifiable information (PII), and meets the requirements for accessibility for persons with disabilities and persons with LEP.

Informal Review Decision [24 CFR 982.554(b)]

The PHA must notify the applicant of the PHA's final decision, including a brief statement of the reasons for the final decision.

PHA Policy

In rendering a decision, the PHA will evaluate the following matters:

Whether or not the grounds for denial were stated factually in the notice to the family.

The validity of the grounds for denial of assistance. If the grounds for denial are not specified in the regulations, then the decision to deny assistance will be overturned.

The validity of the evidence. The PHA will evaluate whether the facts presented prove the grounds for denial of assistance. If the facts prove that there are grounds for denial, and the denial is required by HUD, the PHA will uphold the decision to deny assistance.

If the facts prove the grounds for denial, and the denial is discretionary, the PHA will consider the recommendation of the person conducting the informal review in making the final decision whether to deny assistance.

The PHA will notify the applicant of the final decision, including a statement explaining the reason(s) for the decision. The notice will be mailed within 10 business days of the informal review, to the applicant and their representative, if any, along with proof of mailing.

If the decision to deny is overturned as a result of the informal review, processing for admission will resume.

If the family fails to appear for their informal review, the denial of admission will stand and the family will be so notified.

16-III.C. INFORMAL HEARINGS FOR PARTICIPANTS [24 CFR 982.555]

PHAs must offer an informal hearing for certain PHA determinations relating to the individual circumstances of a participant family. A participant is defined as a family that has been admitted to the PHA's HCV program and is currently assisted in the program. The purpose of the informal hearing is to consider whether the PHA's decisions related to the family's circumstances are in accordance with the law, HUD regulations and PHA policies.

The PHA is not permitted to terminate a family's assistance until the time allowed for the family to request an informal hearing has elapsed, and any requested hearing has been completed.

Termination of assistance for a participant may include any or all of the following:

- Refusing to enter into a HAP contract or approve a lease
- Terminating housing assistance payments under an outstanding HAP contract
- Refusing to process or provide assistance under portability procedures

Decisions Subject to Informal Hearing

Circumstances for which the PHA must give a participant family an opportunity for an informal hearing are as follows:

- A determination of the family's annual or adjusted income, and the use of such income to compute the housing assistance payment
- A determination of the appropriate utility allowance (if any) for tenant-paid utilities from the PHA utility allowance schedule
- A determination of the family unit size under the PHA's subsidy standards
- A determination to terminate assistance for a participant family because of the family's actions or failure to act
- A determination to terminate assistance because the participant has been absent from the assisted unit for longer than the maximum period permitted under PHA policy and HUD rules
- A determination to terminate a family's Family Self Sufficiency contract, withhold supportive services, or propose forfeiture of the family's escrow account [24 CFR 984.303(i)]

Circumstances for which an informal hearing is not required are as follows:

- Discretionary administrative determinations by the PHA
- General policy issues or class grievances
- Establishment of the PHA schedule of utility allowances for families in the program
- A PHA determination not to approve an extension of a voucher term
- A PHA determination not to approve a unit or tenancy
- A PHA determination that a unit selected by the applicant is not in compliance with the NSPIRE standards
- A PHA determination that the unit is not in accordance with space standards because of family size
- A determination by the PHA to exercise or not to exercise any right or remedy against an owner under a HAP contract

PHA Policy

The PHA will only offer participants the opportunity for an informal hearing when required to by the regulations.

Remote Informal Hearings [Notice PIH 2020-32]

There is no requirement that informal hearings be conducted in-person, and as such, HUD allows PHAs to conduct all or a portion of their informal hearings remotely either over the phone, via video conferencing, or through other virtual platforms. If the PHA chooses to conduct remote informal hearings, applicants may still request an in-person informal hearing, as applicable.

PHA Policy

The PHA has the sole discretion to require that informal hearings be conducted remotely in case of local, state, or national physical distancing orders, and in cases of inclement weather or natural disaster.

In addition, the PHA will conduct an informal hearing remotely upon request as a reasonable accommodation for a person with a disability, if a participant does not have child care or transportation that would enable them to attend the informal hearing, or if the participant believes an in-person hearing would create an undue health risk. The PHA will consider other reasonable requests for a remote informal hearing on a case-by-case basis.

Ensuring Accessibility for Persons with Disabilities and LEP Individuals

As with in-person informal hearings, the platform for conducting remote informal hearings must be accessible to persons with disabilities and the informal hearings must be conducted in accordance with Section 504 and accessibility requirements. This includes ensuring any information, websites, emails, digital notifications, and other virtual platforms are accessible for persons with vision, hearing, and other disabilities. Further, providing effective communication in a digital context may require the use of individualized auxiliary aids or services, such as audio description, captioning, sign language and other types of interpreters, keyboard accessibility, accessible documents, screen reader support, and transcripts. Auxiliary aids or services must be provided in accessible formats, in a timely manner, and in such a way to protect the privacy and independence of the individual. PHAs may never request or require that individuals with disabilities provide their own auxiliary aids or services, including for remote informal hearings.

PHAs are required to make reasonable accommodations in policies, practices, and procedures to ensure persons with disabilities have a full and equal opportunity to participate in and benefit from all aspects of the informal hearing process. See Chapter 2 for a more detailed discussion of reasonable accommodation requirements.

If no method of conducting a remote informal hearing is available that appropriately accommodates an individual's disability, the PHA may not hold against the individual their inability to participate in the remote informal hearing, and the PHA should consider whether postponing the remote hearing to a later date is appropriate or whether there is a suitable alternative.

Due to the individualized nature of disability, the appropriate auxiliary aid or service necessary, or reasonable accommodation will depend on the specific circumstances and requirements.

As with in-person reviews, Limited English Proficiency (LEP) requirements also apply to remote informal hearings, including the use of interpretation services and document translation. See Chapter 2 for a more thorough discussion of accessibility and LEP requirements, all of which apply in the context of remote informal hearings.

Conducting Informal Hearings Remotely

The PHA must ensure that the lack of technology or inability to use technology for remote informal hearings does not pose a disadvantage to families that may not be apparent to the PHA. The PHA should determine through a survey or other means if these barriers exist prior to conducting the remote informal hearing and, if the family does not have the proper technology to fully participate, either postpone the informal hearing or provide an alternative means of access.

As with in-person informal hearings, the PHA must provide all materials presented, whether paper or electronic, to the family prior to the remote informal hearing. The family must also be provided with an accessible means by which to transmit their own evidence.

The PHA's essential responsibility is to ensure informal hearings meet the requirements of due process and comply with HUD regulations. Therefore, all PHA policies and processes for remote informal hearings will be conducted in accordance with due process requirements, and will be in compliance with HUD regulations at 24 CFR 982.555 and the guidance for conducting remote hearings specified in Notice PIH 2020-32.

PHA Policy

The PHA will conduct remote informal hearings via a video conferencing platform, when available. If, after attempting to resolve any barriers, participants are unable to adequately access the video conferencing platform at any point, or upon request, the informal hearing will be conducted by telephone conferencing call-in. If the family is unable to adequately access the telephone conferencing call-in at any point, the remote informal hearing will be postponed, and an in-person alternative will be provided promptly within a reasonable time.

At least five business days prior to scheduling the remote hearing, the PHA will provide the family with login information and/or conferencing call-in information and an electronic copy of all materials being presented via first class mail and/or email. The notice will advise the family of technological requirements for the hearing and request the family notify the PHA of any known barriers. The PHA will resolve any barriers using the guidance in Section 6 of Notice PIH 2020-32, including offering the family the opportunity to attend an in-person hearing.

The PHA will follow up with a phone call and/or email to the family at least one business day prior to the remote informal hearing to ensure that the family received all information and is comfortable accessing the video conferencing or call-in platform.

The PHA will ensure that all electronic information stored or transmitted with respect to the informal hearing is secure, including protecting personally identifiable information (PII), and meets the requirements for accessibility for persons with disabilities and persons with LEP.

Informal Hearing Procedures

Notice to the Family [24 CFR 982.555(c)]

When the PHA makes a decision that is subject to informal hearing procedures, the PHA must inform the family of its right to an informal hearing at the same time that it informs the family of the decision.

For decisions related to the family's annual or adjusted income, the determination of the appropriate utility allowance, and the determination of the family unit size, the PHA must notify the family that they may ask for an explanation of the basis of the determination, and that if they do not agree with the decision, they may request an informal hearing on the decision.

For decisions related to the termination of the family's assistance, or the denial of a family's request for an exception to the PHA's subsidy standards, the notice must contain a brief statement of the reasons for the decision, a statement that if the family does not agree with the decision, the family may request an informal hearing on the decision, and a statement of the deadline for the family to request an informal hearing.

PHA Policy

In cases where the PHA makes a decision for which an informal hearing must be offered, the notice to the family will include all of the following:

- The proposed action or decision of the PHA.

- A brief statement of the reasons for the decision, including the regulatory reference.

- The date the proposed action will take place.

- A statement of the family's right to an explanation of the basis for the PHA's decision.

- A statement that if the family does not agree with the decision the family may request an informal hearing of the decision.

- A deadline for the family to request the informal hearing.

- To whom the hearing request should be addressed.

- A copy of the PHA's hearing procedures.

- That the family may request a remote informal hearing.

Scheduling an Informal Hearing [24 CFR 982.555(d)]

When an informal hearing is required, the PHA must proceed with the hearing in a reasonably expeditious manner upon the request of the family.

PHA Policy

A request for an informal hearing must be made in writing and received by the PHA, by the close of the business day, no later than 10 calendar days from the date of the notice on the PHA's decision or notice to terminate assistance.

The PHA must schedule and send written notice of the informal hearing to the family within 20 business days of the family's request.

If the PHA hearing will be conducted remotely, at the time the notice is sent to the family, the family will be notified:

Regarding the processes involved in a remote informal hearing;

That the PHA will provide technical assistance prior to and during the informal hearing, if needed; and

That if the family or any individual witness has any technological, resource, or accessibility barriers, the family may inform the PHA and the PHA will assist the family in either resolving the issue or allow the family to participate in an in-person hearing, as appropriate.

The family may request to reschedule a hearing one time if request prior to the hearing time, or if it is needed as a reasonable accommodation for a person with disabilities

Pre-Hearing Right to Discovery [24 CFR 982.555(e)]

Participants and the PHA are permitted pre-hearing discovery rights. The family must be given the opportunity to examine before the hearing any PHA documents that are directly relevant to the hearing. The family must be allowed to copy any such documents at their own expense. If the PHA does not make the document available for examination on request of the family, the PHA may not rely on the document at the hearing.

For the purpose of informal hearings, *documents* include records and regulations.

PHA Policy

The family will be allowed to copy any documents related to the hearing at a cost of \$.25 per page. The family must request discovery of PHA documents no later than 12:00 p.m. on the business day prior to the scheduled hearing date.

If the hearing will be conducted remotely, the PHA will compile a hearing packet, consisting of all documents the PHA intends to produce at the informal hearing. The PHA will mail copies of the hearing packet to the family, the family's representatives, if any, and the hearing officer at least three days before the scheduled remote informal hearing. The original hearing packet will be in the possession of the PHA representative and retained by the PHA.

The PHA hearing procedures may provide that the PHA must be given the opportunity to examine at the PHA offices before the hearing any family documents that are directly relevant to the hearing. The PHA must be allowed to copy any such document at the PHA's expense. If the family does not make the document available for examination on request of the PHA, the family may not rely on the document at the hearing.

PHA Policy

For in-person hearings, the PHA will not require pre-hearing discovery by the PHA of family documents directly relevant to the hearing.

If the informal hearing is to be conducted remotely, the PHA will require the family to provide any documents directly relevant to the informal hearing at least 24 hours before the scheduled hearing through the mail, via email, or text. The PHA will scan and email copies of these documents to the hearing officer and the PHA representative the same day.

Participant's Right to Bring Counsel [24 CFR 982.555(e)(3)]

At its own expense, the family may be represented by a lawyer or other representative at the informal hearing.

Informal Hearing Officer [24 CFR 982.555(e)(4)]

Informal hearings will be conducted by a person or persons approved by the PHA, other than the person who made or approved the decision or a subordinate of the person who made or approved the decision.

Attendance at the Informal Hearing

PHA Policy

Hearings may be attended by a hearing officer and the following applicable persons:

A PHA representative(s) and any witnesses for the PHA

The participant and any witnesses for the participant

The participant's counsel or other representative

Any other person approved by the PHA as a reasonable accommodation for a person with a disability

Police Officers

Conduct at Hearings

The person who conducts the hearing may regulate the conduct of the hearing in accordance with the PHA's hearing procedures [24 CFR 982.555(4)(ii)].

PHA Policy

The hearing officer(s) is responsible to manage the order of business and to ensure that hearings are conducted in a professional and businesslike manner. Attendees are expected to comply with all hearing procedures established by the hearing officer and guidelines for conduct. Any person demonstrating disruptive, abusive or otherwise inappropriate behavior will be excused from the hearing at the discretion of the hearing officer.

Evidence [24 CFR 982.555(e)(5)]

The PHA and the family must be given the opportunity to present evidence and question any witnesses. In general, all evidence is admissible at an informal hearing. Evidence may be considered without regard to admissibility under the rules of evidence applicable to judicial proceedings.

PHA Policy

Any evidence to be considered by the hearing officer must be presented at the time of the hearing. There are four categories of evidence.

Oral evidence: the testimony of witnesses

Documentary evidence: a writing which is relevant to the case, for example, a letter written to the PHA. Writings include all forms of recorded communication or representation, including letters, words, pictures, sounds, videotapes or symbols or combinations thereof.

Demonstrative evidence: Evidence created specifically for the hearing and presented as an illustrative aid to assist the hearing officer, such as a model, a chart or other diagram.

Real evidence: A tangible item relating directly to the case.

Hearsay Evidence is evidence of a statement that was made other than by a witness while testifying at the hearing and that is offered to prove the truth of the matter. Even though evidence, including hearsay, is generally admissible, hearsay evidence alone cannot be used as the sole basis for the hearing officer's decision

If either the PHA (or the family, if required in a remote hearing) fail to comply with the discovery requirements described above, the hearing officer will refuse to admit such evidence.

Other than the failure of a party to comply with discovery, the hearing officer has the authority to overrule any objections to evidence.

Procedures for Rehearing or Further Hearing

PHA Policy

The hearing officer may ask the family for additional information and/or might adjourn the hearing in order to reconvene at a later date, before reaching a decision. If the family misses an appointment or deadline ordered by the hearing officer, the action of the PHA will take effect and another hearing will not be granted.

Hearing Officer's Decision [24 CFR 982.555(e)(6)]

The person who conducts the hearing must issue a written decision, stating briefly the reasons for the decision. Factual determinations relating to the individual circumstances of the family must be based on a preponderance of evidence presented at the hearing.

PHA Policy

In rendering a decision, the hearing officer will consider the following matters:

PHA Notice to the Family: The hearing officer will determine if the reasons for the PHA's decision are factually stated in the Notice.

Discovery: The hearing officer will determine if the PHA and the family were given the opportunity to examine any relevant documents in accordance with PHA policy.

PHA Evidence to Support the PHA Decision: The evidence consists of the facts presented. Evidence is not conclusion and it is not argument. The hearing officer will evaluate the facts to determine if they support the PHA's conclusion.

Validity of Grounds for Termination of Assistance (when applicable): The hearing officer will determine if the termination of assistance is for one of the grounds specified in the HUD regulations and PHA policies. If the grounds for termination are not specified in the regulations or in compliance with PHA policies, then the decision of the PHA will be overturned.

The hearing officer will issue a written decision to the family and the PHA no later than 14 business days after the hearing. The report will contain the following information:

Hearing information:

Name of the participant;

Date, time and place of the hearing;

Name of the hearing officer;

Name of the PHA representative; and

Name of family representative (if any).

Background: A brief, impartial statement of the reason for the hearing.

Summary of the Evidence: The hearing officer will summarize the testimony of each witness and identify any documents that a witness produced in support of their testimony and that are admitted into evidence.

Findings of Fact: The hearing officer will include all findings of fact, based on a preponderance of the evidence. Preponderance of the evidence is defined as evidence which is of greater weight or more convincing than the evidence which is offered in opposition to it; that is, evidence which as a whole shows that the fact sought to be proved is more probable than not. Preponderance of the evidence may not be determined by the number of witnesses, but by the greater weight of all evidence.

Conclusions: The hearing officer will render a conclusion derived from the facts that were found to be true by a preponderance of the evidence. The conclusion will result in a determination of whether these facts uphold the PHA's decision.

Order: The hearing report will include a statement of whether the PHA's decision is upheld or overturned. If it is overturned, the hearing officer will instruct the PHA to change the decision in accordance with the hearing officer's determination. In the case of termination of assistance, the hearing officer will instruct the PHA to restore the participant's program status.

Issuance of Decision [24 CFR 982.555(e)(6)]

A copy of the hearing must be furnished promptly to the family.

Effect of Final Decision [24 CFR 982.555(f)]

The PHA is not bound by the decision of the hearing officer for matters in which the PHA is not required to provide an opportunity for a hearing, decisions that exceed the authority of the hearing officer, decisions that conflict with or contradict HUD regulations, requirements, or are otherwise contrary to federal, state, or local laws.

If the PHA determines it is not bound by the hearing officer's decision in accordance with HUD regulations, the PHA must promptly notify the family of the determination and the reason for the determination.

PHA Policy

The PHA will mail a "Notice of Final Decision" including the hearing officer's report to the participant and their representative. This notice will be sent by first-class mail, postage pre-paid, with an affidavit of mailing enclosed. The participant will be mailed the original "Notice of Final Decision" and a copy of the proof of mailing. A copy of the "Notice of Final Decision" along with the original proof of mailing will be maintained in the PHA's file

16-III.D. HEARING AND APPEAL PROVISIONS FOR NONCITIZENS [24 CFR 5.514]

Denial or termination of assistance based on immigration status is subject to special hearing and notice rules. Applicants who are denied assistance due to immigration status are entitled to an informal hearing, not an informal review.

Assistance to a family may not be delayed, denied, or terminated on the basis of immigration status at any time prior to a decision under the United States Citizenship and Immigration Services (USCIS) appeal process. Assistance to a family may not be terminated or denied while the PHA hearing is pending, but assistance to an applicant may be delayed pending the completion of the informal hearing.

A decision against a family member, issued in accordance with the USCIS appeal process or the PHA informal hearing process, does not preclude the family from exercising the right, that may otherwise be available, to seek redress directly through judicial procedures.

Notice of Denial or Termination of Assistance [24 CFR 5.514(d)]

The notice of denial or termination of assistance for noncitizens must advise the family:

- That financial assistance will be denied or terminated, and provide a brief explanation of the reasons for the proposed denial or termination of assistance.
- The family may be eligible for proration of assistance.
- In the case of a participant, the criteria and procedures for obtaining relief under the provisions for preservation of families [24 CFR 5.514 and 5.518].
- That the family has a right to request an appeal to the USCIS of the results of secondary verification of immigration status and to submit additional documentation or explanation in support of the appeal.
- That the family has a right to request an informal hearing with the PHA either upon completion of the USCIS appeal or in lieu of the USCIS appeal.
- For applicants, assistance may not be delayed until the conclusion of the USCIS appeal process, but assistance may be delayed during the period of the informal hearing process.

USCIS Appeal Process [24 CFR 5.514(e)]

When the PHA receives notification that the USCIS secondary verification failed to confirm eligible immigration status, the PHA must notify the family of the results of the USCIS verification. The family will have 30 days from the date of the notification to request an appeal of the USCIS results. The request for appeal must be made by the family in writing directly to the USCIS. The family must provide the PHA with a copy of the written request for appeal and the proof of mailing.

PHA Policy

The PHA will notify the family in writing of the results of the USCIS secondary verification within 10 business days of receiving the results.

The family must provide the PHA with a copy of the written request for appeal and proof of mailing within 10 business days of sending the request to the USCIS.

The family must forward to the designated USCIS office any additional documentation or written explanation in support of the appeal. This material must include a copy of the USCIS document verification request (used to process the secondary request) or such other form specified by the USCIS, and a letter indicating that the family is requesting an appeal of the USCIS immigration status verification results.

The USCIS will notify the family, with a copy to the PHA, of its decision. When the USCIS notifies the PHA of the decision, the PHA must notify the family of its right to request an informal hearing.

PHA Policy

The PHA will send written notice to the family of its right to request an informal hearing within 10 business days of receiving notice of the USCIS decision regarding the family's immigration status.

Informal Hearing Procedures for Applicants [24 CFR 5.514(f)]

After notification of the USCIS decision on appeal, or in lieu of an appeal to the USCIS, the family may request that the PHA provide a hearing. The request for a hearing must be made either within 30 days of receipt of the PHA notice of denial, or within 30 days of receipt of the USCIS appeal decision.

The informal hearing procedures for applicant families are described below.

Informal Hearing Officer

The PHA must provide an informal hearing before an impartial individual, other than a person who made or approved the decision under review, and other than a person who is a subordinate of the person who made or approved the decision. See Section 16-III.C. for a listing of positions that serve as informal hearing officers.

Evidence

The family must be provided the opportunity to examine and copy at the family's expense, at a reasonable time in advance of the hearing, any documents in the possession of the PHA pertaining to the family's eligibility status, or in the possession of the USCIS (as permitted by USCIS requirements), including any records and regulations that may be relevant to the hearing.

PHA Policy

The family will be allowed to copy any documents related to the hearing at a cost of \$.25 per page. The family must request discovery of PHA documents no later than 12:00 p.m. on the business day prior to the hearing.

The family must be provided the opportunity to present evidence and arguments in support of eligible status. Evidence may be considered without regard to admissibility under the rules of evidence applicable to judicial proceedings.

The family must also be provided the opportunity to refute evidence relied upon by the PHA, and to confront and cross-examine all witnesses on whose testimony or information the PHA relies.

Representation and Interpretive Services

The family is entitled to be represented by an attorney or other designee, at the family's expense, and to have such person make statements on the family's behalf.

The family is entitled to request an interpreter. Upon request, the PHA will provide competent interpretation services, free of charge.

Recording of the Hearing

The family is entitled to have the hearing recorded by audiotape. The PHA may, but is not required to provide a transcript of the hearing.

PHA Policy

The PHA will not provide a transcript of an audio taped hearing.

Hearing Decision

The PHA must provide the family with a written final decision, based solely on the facts presented at the hearing, within 14 calendar days of the date of the informal hearing. The decision must state the basis for the decision.

Informal Hearing Procedures for Residents [24 CFR 5.514(f)]

After notification of the USCIS decision on appeal, or in lieu of an appeal to the USCIS, the family may request that the PHA provide a hearing. The request for a hearing must be made either within 30 days of receipt of the PHA notice of termination, or within 30 days of receipt of the USCIS appeal decision.

For the informal hearing procedures that apply to participant families whose assistance is being terminated based on immigration status, see Section 16-III.C.

Retention of Documents [24 CFR 5.514(h)]

The PHA must retain for a minimum of 5 years the following documents that may have been submitted to the PHA by the family, or provided to the PHA as part of the USCIS appeal or the PHA informal hearing process:

- The application for assistance
- The form completed by the family for income reexamination
- Photocopies of any original documents, including original USCIS documents
- The signed verification consent form
- The USCIS verification results
- The request for a USCIS appeal
- The final USCIS determination
- The request for an informal hearing
- The final informal hearing decision

PART IV: OWNER OR FAMILY DEBTS TO THE PHA

16-IV.A. OVERVIEW

PHAs are required to include in the administrative plan, policies concerning repayment by a family of amounts owed to the PHA [24 CFR 982.54]. If the family breaches an agreement with the PHA to pay amounts owed to a PHA, or amounts paid to an owner by a PHA, the PHA, at its discretion, may offer a family the opportunity to enter an agreement to pay amounts owed to a PHA or amounts paid to an owner by a PHA. The PHA may prescribe the terms of the agreement [24 CFR 982.552(c)(1)(vii)]. This part describes the PHA's policies for recovery of monies owed to the PHA by families or owners.

PHA Policy

When an action or inaction of an owner or participant results in the overpayment of housing assistance, the PHA holds the owner or participant liable to return any overpayments to the PHA.

The PHA will enter into repayment agreements in accordance with the policies contained in this part as a means to recover overpayments.

16-IV.B. REPAYMENT POLICY

Owner Debts to the PHA

PHA Policy

Any amount due to the PHA by an owner must be repaid by the owner within 30 days of the PHA determination of the debt.

If the owner fails to repay the debt within the required time frame and is entitled to future HAP payments, the PHA will reduce the future HAP payments by the amount owed until the debt is paid in full.

If the owner is not entitled to future HAP payments the PHA may, in its sole discretion, offer to enter into a repayment agreement on terms prescribed by the PHA.

If the owner refuses to repay the debt, does not enter into a repayment agreement, or breaches a repayment agreement, the PHA will ban the owner from future participation in the program and pursue other modes of collection.

Family Debts to the PHA

Families are required to reimburse the PHA if they were charged less rent than required because the family either underreported or failed to report income. PHAs are required to determine retroactive rent amounts as far back as the PHA has documentation of family unreported income [Notice PIH 2018-18].

PHA Policy

Any amount owed to the PHA by an HCV family must be repaid by the family. If the family is unable to repay the debt within 30 days, the PHA will offer to enter into a repayment agreement in accordance with the policies below.

If the family refuses to repay the debt, does not enter into a repayment agreement, or breaches a repayment agreement, the PHA will terminate assistance in accordance with the policies in Chapter 12 and pursue other modes of collection.

Refusal to Enter into an Agreement

If the family refuses to repay the debt, does not enter into a repayment agreement, or breaches a repayment agreement, the PHA must terminate assistance [Notice PIH 2018-18].

PHA Policy

When a family refuses to repay monies owed to the PHA, in addition to termination of program assistance, the PHA will utilize other available collection alternatives including, but not limited to, the following:

- Collection agencies

- Small claims court

- Civil lawsuit

- State income tax set-off program

- Withholding of future HAP or Utility payments

Repayment Agreement [24 CFR 792.103]

The term *repayment agreement* refers to a formal written document signed by a tenant or owner and provided to the PHA in which a tenant or owner acknowledges a debt in a specific amount and agrees to repay the amount due at specific time periods.

General Repayment Agreement Guidelines for Families

Down Payment Requirement

PHA Policy

The PHA will not require a down payment.

Payment Thresholds

Notice PIH 2018-18 recommends that the total amount that a family must pay each month—the family’s monthly share of rent plus the monthly debt repayment amount—should not exceed 40 percent of the family’s monthly adjusted income. However, a family may already be paying 40 per cent or more of its monthly adjusted income in rent. Moreover, Notice PIH 2018-18 acknowledges that PHAs have the discretion to establish “thresholds and policies” for repayment agreements with families [24 CFR 982.552(c)(1)(vii)].

PHA Policy

The PHA has established the following thresholds for repayment of debts:

All debts will be repayed within 36 months with a minimum monthly payment amount of \$25.

Execution of the Agreement

All repayment agreements must be in writing, dated, and signed by both the family and the PHA [Notice PIH 2018-18].

PHA Policy

Any repayment agreement between the PHA and a family must be signed and dated by the PHA and by the head of household and spouse/cohead (if applicable).

Due Dates

PHA Policy

All payments are due in accordance with the City of Marshalltown billing policies.

Late or Missed Payments

PHA Policy

If a payment is not received within 30 days of the date due, and prior approval for the missed payment has not been given by the PHA, the PHA will send the family a delinquency notice giving the family 10 business days to make the late payment. If the payment is not received by the due date of the delinquency notice, it will be considered a breach of the agreement and the PHA will terminate assistance in accordance with the policies in Chapter 12.

If a family receives three delinquency notices for unexcused late payments in a 12-month period, the repayment agreement will be considered in default, and the PHA will terminate assistance in accordance with the policies in Chapter 12.

No Offer of Repayment Agreement

PHA Policy

The PHA generally will generally not enter into a repayment agreement with a family if there is already a repayment agreement in place with the family, or if the amount owed by the family exceeds the federal or state threshold for criminal prosecution. The PHA may at its sole discretion amend the existing agreement if new debts are incurred.

Repayment Agreement Terms

All repayment agreements must be in writing, dated, signed by both the family and the PHA, include the total retroactive rent amount owed, any amount of lump sum payment made at time of execution, if applicable, and the monthly repayment amount. Notice PIH 2018-18 requires certain provisions, at a minimum, be included in any repayment agreement involving amounts owed by a family because it underreported or failed to report income:

- A reference to the items in the family briefing packet that state the family's obligation to provide true and complete information at every reexamination and the grounds on which the PHA may terminate assistance because of a family's action or failure to act
- A statement clarifying that each month the family not only must pay to the PHA the monthly payment amount specified in the agreement but must also pay to the owner the family's monthly share of the rent to owner
- A statement that the terms of the repayment agreement may be renegotiated if the family's income decreases or increases
- A statement that late or missed payments constitute default of the repayment agreement and may result in termination of assistance

PART V: SECTION 8 MANAGEMENT ASSESSMENT PROGRAM (SEMAP)

16-V.A. OVERVIEW

The Section 8 Management Assessment Program (SEMAP) is a tool that allows HUD to measure PHA performance in key areas to ensure program integrity and accountability. SEMAP scores translate into a rating for each PHA as high performing, standard, or troubled. Scores on individual SEMAP indicators, as well as overall SEMAP ratings, can affect the PHA in several ways.

- High-performing PHAs can be given a competitive advantage under notices of funding availability [24 CFR 985.103].
- PHAs with deficiencies on one or more indicators are required to correct the deficiencies and report to HUD [24 CFR 985.106].
- PHAs with an overall rating of “troubled” are subject to additional HUD oversight, including on-site reviews by HUD staff, a requirement to develop a corrective action plan, and monitoring to ensure the successful implementation of the corrective action plan. In addition, PHAs that are designated “troubled” may not use any part of the administrative fee reserve for other housing purposes [24 CFR 985.107].
- HUD may determine that a PHA's failure to correct identified SEMAP deficiencies or to prepare and implement a corrective action plan required by HUD constitutes a default under the ACC [24 CFR 985.109].

16-V.B. SEMAP CERTIFICATION [24 CFR 985.101]

PHAs must submit the HUD-required SEMAP certification form within 60 calendar days after the end of its fiscal year. The certification must be approved by PHA board resolution and signed by the PHA executive director. If the PHA is a unit of local government or a state, a resolution approving the certification is not required, and the certification must be executed by the Section 8 program director.

PHAs with less than 250 voucher units are only required to be assessed every other PHA fiscal year. HUD will assess such PHAs annually if the PHA elects to have its performance assessed on an annual basis; or is designated as “troubled” [24 CFR 985.105].

Failure of a PHA to submit its SEMAP certification within the required time frame will result in an overall performance rating of “troubled.”

A PHA’s SEMAP certification is subject to HUD verification by an on-site confirmatory review at any time.

Upon receipt of the PHA’s SEMAP certification, HUD will rate the PHA’s performance under each SEMAP indicator in accordance with program requirements.

HUD Verification Method

Several of the SEMAP indicators are scored based on a review of a quality control sample selected for this purpose. The PHA or the Independent Auditor must select an unbiased sample that provides an adequate representation of the types of information to be assessed, in accordance with SEMAP requirements [24 CFR 985.2].

If the HUD verification method for the indicator relies on data in the Form-50058 module (formerly known as MTCS) in the PIH Information Center (PIC), and HUD determines that those data are insufficient to verify the PHA's certification on the indicator due to the PHA's failure to adequately report family data, HUD will assign a zero rating for the indicator [24 CFR 985.3].

16-V.C. SEMAP INDICATORS [24 CFR 985.3 and form HUD-52648]

The table below lists each of the SEMAP indicators, contains a description of each indicator, and explains the basis for points awarded under each indicator.

A PHA that expends less than \$300,000 in Federal awards and whose Section 8 programs are not audited by an independent auditor, is not be rated under SEMAP indicators 1-7.

SEMAP Indicators
Indicator 1: Selection from the waiting list Maximum Score: 15 • This indicator shows whether the PHA has written policies in its administrative plan for selecting applicants from the waiting list and whether the PHA follows these policies when selecting applicants from the waiting list. • Points are based on the percent of families that are selected from the waiting list in accordance with the PHA's written policies, according to the PHA's quality control samples.
Indicator 2: Rent reasonableness Maximum Score: 20 • This indicator shows whether the PHA has and implements a reasonable written method to determine and document for each unit leased that the rent to owner is reasonable based on current rents for comparable unassisted units at the required times. • Points are based on the percent of units for which the PHA follows its written method to determine reasonable rent and has documented its determination that the rent to owner is reasonable, according to the PHA's quality control sample.
Indicator 3: Determination of adjusted income Maximum Score: 20 • This indicator measures whether the PHA verifies and correctly determines adjusted income for each assisted family, and where applicable, uses the appropriate utility allowances for the unit leased in determining the gross rent. • Points are based on the percent of files that are calculated and verified correctly, according to the PHA's quality control sample.
Indicator 4: Utility allowance schedule Maximum Score: 5 • This indicator shows whether the PHA maintains an up-to-date utility allowance schedule. • Points are based on whether the PHA has reviewed the utility allowance schedule and adjusted it when required, according to the PHA's certification.

Indicator 5: NSPIRE quality control inspections**Maximum Score: 5**

- This indicator shows whether a PHA supervisor reinspects a sample of units under contract during the PHA fiscal year, which meets the minimum sample size requirements for quality control of NSPIRE inspections.
- Points are based on whether the required quality control reinspections were completed, according to the PHA's certification.

Indicator 6: NSPIRE enforcement**Maximum Score: 10**

- This indicator shows whether, following each inspection of a unit under contract where the unit fails to meet NSPIRE standards, any cited life-threatening deficiencies are corrected within 24 hours from the inspection and all other deficiencies are corrected within no more than 30 calendar days from the inspection or any PHA-approved extension.
- Points are based on whether the PHA corrects all deficiencies in accordance with required time frames, according to the PHA's certification.

Indicator 7: Expanding housing opportunities**Maximum Points: 5**

- Only applies to PHAs with jurisdiction in metropolitan FMR areas.
- This indicator shows whether the PHA has adopted and implemented a written policy to encourage participation by owners of units located outside areas of poverty or minority concentration; informs voucher holders of the full range of areas where they may lease units both inside and outside the PHA's jurisdiction; and supplies a list of landlords or other parties who are willing to lease units or help families find units, including units outside areas of poverty or minority concentration.
- Points are based on whether the PHA has adopted and implemented written policies in accordance with SEMAP requirements, according to the PHA's certification.

Indicator 8: FMR limit and payment standards**Maximum Points: 5 points**

- This indicator shows whether the PHA has adopted a payment standard schedule that establishes payment standard amounts by unit size for each FMR area in the PHA's jurisdiction, that are within the basic range of 90 to 110 percent of the published FMR.
- Points are based on whether the PHA has appropriately adopted a payment standard schedule(s), according to the PHA's certification.

Indicator 9: Annual reexaminations**Maximum Points: 10**

- This indicator shows whether the PHA completes a reexamination for each participating family at least every 12 months.
- Points are based on the percent of reexaminations that are less than two months overdue, according to data from PIC.

Indicator 10: Correct tenant rent calculations**Maximum Points: 5**

- This indicator shows whether the PHA correctly calculates the family's share of the rent to owner.
- Points are based on the percent of correct calculations of family share of the rent, according to data from PIC.

Indicator 11: Pre-contract inspections**Maximum Points: 5**

- This indicator shows whether newly leased units pass inspection on or before the effective date of the assisted lease and HAP contract.
- Points are based on the percent of newly leased units that passed inspection on or before the effective date of the lease and HAP contract, according to data from PIC.

Indicator 12: Annual inspections**Maximum Points: 10**

- This indicator shows whether the PHA inspects each unit under contract at least annually.
- Points are based on the percent of annual inspections of units under contract that are more than 2 months overdue, according to data from PIC.

Indicator 13: Lease-up**Maximum Points: 20 points**

- This indicator shows whether the PHA enters HAP contracts for at least 98 percent of the number of the PHA's baseline voucher units in the ACC for the calendar year ending on or before the PHA's fiscal year, or whether the PHA has expended at least 98 percent of its allocated budget authority for the same calendar year. The PHA can receive 15 points if 95 to 97 percent of vouchers are leased or budget authority is utilized.
- Points are based on utilization of vouchers and HAP expenditures as reported in the voucher management system (VMS) for the most recently completed calendar year.

Indicator 14: Family self-sufficiency (FSS) enrollment and escrow account balances**Maximum Points: 10**

- Only applies to PHAs with mandatory FSS programs.
- This indicator shows whether the PHA has enrolled families in the FSS program as required, and measures the percent of current FSS participants that have had increases in earned income which resulted in escrow account balances.
- Points are based on the percent of mandatory FSS slots that are filled and the percent of families with escrow account balances, according to data from PIC.

Success Rate of Voucher Holders**Maximum Points: 5**

- Only applies to PHAs that have received approval to establish success rate payment standard amounts, and isn't effective until the second full PHA fiscal year following the date of HUD approval of success rate payment standard amounts.
- This indicator shows whether voucher holders were successful in leasing units with voucher assistance.
- Points are based on the percent of families that were issued vouchers, and that became participants in the voucher program.

Deconcentration Bonus Indicator**Maximum Points: 5**

- Submission of data for this indicator is mandatory for a PHA using one or more payment standard amount(s) that exceed(s) 100 percent of the published FMR set at the 50 percentile rent, starting with the second full PHA fiscal year following initial use of payment standard amounts based on the FMRs set at the 50th percentile.
- Additional points are available to PHAs that have jurisdiction in metropolitan FMR areas and that choose to submit the required data.
- Points are based on whether the data that is submitted meets the requirements for bonus points.

PART VI: RECORD KEEPING

16-VI.A. OVERVIEW

The PHA must maintain complete and accurate accounts and other records for the program in accordance with HUD requirements, in a manner that permits a speedy and effective audit. All such records must be made available to HUD or the Comptroller General of the United States upon request.

In addition, the PHA must ensure that all applicant and participant files are maintained in a way that protects an individual's privacy rights.

16-VI.B. RECORD RETENTION [24 CFR 982.158; 24 CFR 908.101]

During the term of each assisted lease, and for at least three years thereafter, the PHA must keep:

- A copy of the executed lease;
- The HAP contract; and
- The application from the family.

In addition, the PHA must keep the following records for at least three years:

- Records that provide income, racial, ethnic, gender, and disability status data on program applicants and participants;
- An application from each ineligible family and notice that the applicant is not eligible;
- HUD-required reports;
- Unit inspection reports;
- Lead-based paint records as required by 24 CFR 35, Subpart B.
- Accounts and other records supporting PHA budget and financial statements for the program;
- Records to document the basis for PHA determination that rent to owner is a reasonable rent (initially and during the term of a HAP contract); and
- Other records specified by HUD.

The PHA must keep the last three years of the Form HUD-50058 and supporting documentation during the term of each assisted lease, and for a period of at least three years from the end of participation (EOP) date [24 CFR 908.101].

The PHA must maintain Enterprise Income Verification (EIV) system Income Reports in the tenant file for the duration of the tenancy but for a period not to exceed three years from the EOP date [Notice PIH 2018-18].

Notice PIH 2014-20 requires PHAs to keep records of all complaints, investigations, notices, and corrective actions related to violations of the Fair Housing Act or the equal access final rule.

PHA Policy

The PHA will keep for at least three years records of all complaints, investigations, notices, and corrective actions related to violations of the Fair Housing Act, the equal access final rule, or VAWA.

The PHA must keep confidential records of all emergency transfer requested by victims of domestic violence, dating violence, sexual assault, stalking, and human trafficking under the PHA's Emergency Transfer Plan, as well as the outcomes of such requests, and retain the records for a period of three years [see 24 CFR 5.2002(e)(12)].

If an informal hearing to establish a family's citizenship status is held, longer retention requirements apply for some types of documents. For specific requirements, see Section 16-III.D., Retention of Documents.

16-VI.C. RECORDS MANAGEMENT

PHAs must maintain applicant and participant files and information in accordance with the regulatory requirements described below.

PHA Policy

All applicant and participant information will be kept in a secure location and access will be limited to authorized PHA staff.

PHA staff will not discuss personal family information unless there is a business reason to do so. Inappropriate discussion of family information or improper disclosure of family information by staff will result in disciplinary action.

Privacy Act Requirements [24 CFR 5.212 and Form-9886]

The collection, maintenance, use, and dissemination of social security numbers (SSN), employer identification numbers (EIN), any information derived from these numbers, and income information of applicants and participants must be conducted, to the extent applicable, in compliance with the Privacy Act of 1974, and all other provisions of Federal, State, and local law.

Applicants and participants, including all adults in the household, are required to sign a consent form, HUD-9886, Authorization for Release of Information. This form incorporates the Federal Privacy Act Statement and describes how the information collected using the form may be used, and under what conditions HUD or the PHA may release the information collected.

Upfront Income Verification (UIV) Records

PHAs that access UIV data through HUD's Enterprise Income Verification (EIV) system are required to adopt and follow specific security procedures to ensure that all EIV data is protected in accordance with federal laws, regardless of the media on which the data is recorded (e.g. electronic, paper). These requirements are contained in the HUD-issued document, *Enterprise Income Verification (EIV) System, Security Procedures for Upfront Income Verification data*.

PHA Policy

Prior to utilizing HUD's EIV system, the PHA will adopt and implement EIV security procedures required by HUD.

Criminal Records

The PHA may only disclose the criminal conviction records which the PHA receives from a law enforcement agency to officers or employees of the PHA, or to authorized representatives of the PHA who have a job-related need to have access to the information [24 CFR 5.903(e)].

The PHA must establish and implement a system of records management that ensures that any criminal record received by the PHA from a law enforcement agency is maintained confidentially, not misused or improperly disseminated, and destroyed, once the purpose for which the record was requested has been accomplished, including expiration of the period for filing a challenge to the PHA action without institution of a challenge or final disposition of any such litigation [24 CFR 5.903(g)].

The PHA must establish and implement a system of records management that ensures that any sex offender registration information received by the PHA from a State or local agency is maintained confidentially, not misused or improperly disseminated, and destroyed, once the purpose for which the record was requested has been accomplished, including expiration of the period for filing a challenge to the PHA action without institution of a challenge or final disposition of any such litigation. However, a record of the screening, including the type of screening and the date performed must be retained [Notice PIH 2012-28]. This requirement does not apply to information that is public information, or is obtained by a PHA other than under 24 CFR 5.905.

Medical/Disability Records

PHAs are not permitted to inquire about the nature or extent of a person's disability. The PHA may not inquire about a person's diagnosis or details of treatment for a disability or medical condition. If the PHA receives a verification document that provides such information, the PHA should not place this information in the tenant file. The PHA should destroy the document.

Documentation of Domestic Violence, Dating Violence, Sexual Assault, Stalking, or Human Trafficking

For requirements and PHA policies related to management of documentation obtained from victims of domestic violence, dating violence, sexual assault, stalking, or human trafficking see section 16-IX.E.

PART VII: REPORTING AND RECORD KEEPING FOR CHILDREN WITH ELEVATED BLOOD LEAD LEVEL

16-VII.A. OVERVIEW

The PHA has certain responsibilities relative to children with elevated blood lead levels that are receiving HCV assistance. The notification, verification, and hazard reduction requirements are discussed in Chapter 8. This part deals with the reporting requirements, and data collection and record keeping responsibilities that the PHA is subject to.

16-VII.B. REPORTING REQUIREMENT [24 CFR 35.1225(e); Notice PIH 2017-13]

The owner must report the name and address of a child identified as having an elevated blood lead level to the public health department within five business days of being so notified by any other medical health care professional. The owner must also notify the HUD field office and the HUD Office of Lead Hazard Control and Healthy Homes (OLHCHH) of the child's address within five business days. The PHA may collaborate with the owner on the notification process, such as by agreeing with the owner to provide the required notifications on the owner's behalf.

PHA Policy

The PHA will provide the public health department written notice of the name and address of any child identified as having an environmental intervention blood lead level.

16-VII.C. DATA COLLECTION AND RECORD KEEPING [24 CFR 35.1225(f)]

At least quarterly, the PHA must attempt to obtain from the public health department(s) with a similar area of jurisdiction, the names and/or addresses of children less than 6 years old with an elevated blood lead level.

If the PHA obtains names and addresses of elevated blood lead level children from the public health department(s), the PHA must match this information with the names and addresses of families receiving HCV assistance, unless the public health department performs such a procedure. If a match occurs, the PHA must carry out the notification, verification, and hazard reduction requirements discussed in Chapter 8, and the reporting requirement discussed above.

At least quarterly, the PHA must also report an updated list of the addresses of units receiving assistance under the HCV program to the same public health department(s), unless the public health department(s) states that it does not wish to receive such a report.

PHA Policy

The public health department(s) has stated they do not wish to receive a report of an updated list of the addresses of units receiving assistance under the HCV program, on a quarterly basis. Therefore, the PHA is not providing such a report. In the event that the DPH does begin requesting such report it will be provided.

PART VIII: DETERMINATION OF INSUFFICIENT FUNDING

16-VIII.A. OVERVIEW

The HCV regulations allow PHAs to deny families permission to move and to terminate Housing Assistance Payments (HAP) contracts if funding under the consolidated ACC is insufficient to support continued assistance [24 CFR 982.354(e)(1) and 982.454]. If a PHA denies a family a portability move based on insufficient funding, the PHA is required to notify the local HUD office within 10 business days [24 CFR 982.354]. Insufficient funding may also impact the PHA's ability to issue vouchers to families on the waiting list. This part discusses the methodology the PHA will use to determine whether or not the PHA has sufficient funding to issue vouchers, approve moves, and to continue subsidizing all families currently under a HAP contract.

16-VIII.B. METHODOLOGY

PHA Policy

The PHA will determine whether there is adequate funding to issue vouchers, approve moves to higher cost units and areas, and continue subsidizing all current participants by comparing the PHA's combined annual budget authority, NRA/NRP and HUD Held Reserves (HHR) to the annual total HAP needs on a monthly basis. The total HAP needs for the calendar year will be projected by establishing the actual HAP costs year to date. To that figure, the PHA will add anticipated HAP expenditures for the remainder of the calendar year. Projected HAP expenditures will be calculated by multiplying the projected number of units leased per remaining months by the most current month's average HAP. The projected number of units leased per month will take into account the average monthly turnover of participant families. If the total annual HAP needs equal or exceed the combined annual budget authority, NRA/NRP and HHR, or if the PHA cannot support the cost of the proposed subsidy commitment (voucher issuance or move) based on the funding analysis, the PHA will be considered to have insufficient funding.

PART IX: VIOLENCE AGAINST WOMEN ACT (VAWA): NOTIFICATION, DOCUMENTATION, CONFIDENTIALITY

16-IX.A. OVERVIEW

The Violence against Women Act (VAWA) provides special protections for victims of domestic violence, dating violence, sexual assault, stalking, and human trafficking who are applying for or receiving assistance under the housing choice voucher (HCV) program. If your state or local laws provide greater protection for such victims, those laws apply in conjunction with VAWA.

- Although the VAWA 2022 statute does not specifically include human trafficking in the list of victims protected under VAWA, in 2022 HUD began including human trafficking as part of the list of victims protected under VAWA (as seen in Notices PIH 2022-06, PIH 2022-22, and PIH 2022-24). In the absence of a final rule implementing VAWA 2022 and to mirror HUD's recent usage, this policy includes human trafficking in addition to domestic violence, dating violence, sexual assault, and stalking anywhere such a list appears.

In addition to definitions of key terms used in VAWA, this part contains general VAWA requirements and PHA policies in three areas: notification, documentation, and confidentiality. Specific VAWA requirements and PHA policies are located primarily in the following sections: 3-I.C, "Family Breakup and Remaining Member of Tenant Family"; 3-III.G, "Prohibition against Denial of Assistance to Victims of Domestic Violence, Dating Violence, Stalking and Human Trafficking"; 10-I.A, "Allowable Moves"; 10-I.B, "Restrictions on Moves"; 12-II.E, "Terminations Related to Domestic Violence, Dating Violence, Sexual Assault, Stalking, or Human Trafficking"; and 12-II.F, "Termination Notice."

16-IX.B. DEFINITIONS [24 CFR 5.2003, 42 USC 13925]

As used in VAWA:

- The term *affiliated individual* means, with respect to a person:
 - A spouse, parent, brother or sister, or child of that individual, or an individual to whom that individual stands in the position or place of a parent; or
 - Any other individual, tenant, or lawful occupant living in the household of the victim of domestic violence, dating violence, sexual assault, or stalking.
- The term *bifurcate* means, with respect to a public housing or Section 8 lease, to divide a lease as a matter of law such that certain tenants can be evicted or removed while the remaining family members' lease and occupancy rights are allowed to remain intact.
- The term *dating violence* means violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim; and where the existence of such a relationship shall be determined based on a consideration of the following factors:
 - The length of the relationship
 - The type of relationship
 - The frequency of interaction between the persons involved in the relationship

- The term *domestic violence* includes felony or misdemeanor crimes committed by a current or former spouse or intimate partner of the victim under the family or domestic violence laws of the jurisdiction receiving grant funding, and in the case of victim services, includes the user or attempted use of physical abuse or sexual abuse, or a pattern of any other coercive behavior committed, enabled, or solicited to gain or maintain power and control over a victim, including verbal, psychological, economic, or technological abuse that may or may not constitute criminal behavior, by a person who is:
 - The current or former spouse or intimate partner of the victim, or person similarly situated to a spouse or intimate partner of the victim
 - A person who is cohabitating or has cohabitated with the victim as a spouse or intimate partner
 - A person with whom the victim shares a child in common
 - A person who commits acts against an youth or adult victim who is protected from those acts under the domestic or family violence laws of the jurisdiction
- The term *economic abuse* means behavior that is coercive, deceptive, or unreasonably controls or restrains a person's ability to acquire, use, or maintain economic resources to which they are entitled, including using coercion, fraud, and manipulation to:
 - Restrict a person's access to money, assets, credit, or financial information
 - Unfairly use a person's personal economic resources, including money, assets, and credit, for one's own advantage
 - Exert undue influence over a person's financial and economic behavior or decisions, including forcing default on joint or other financial obligations, exploiting powers of attorney, guardianship, or conservatorship, or to whom one has a fiduciary duty
- The term *sexual assault* means:
 - Any nonconsensual sexual act proscribed by federal, tribal, or state law, including when the victim lacks the capacity to consent
- The term *stalking* means:
 - To engage in a course of conduct directed at a specific person that would cause a reasonable person to fear for their safety or the safety of others, or suffer substantial emotional distress.

- The term *technological abuse* means an act or pattern of behavior that occurs within domestic violence, dating violence, sexual assault, or stalking and is intended to harm, threaten, intimidate, control, stalk, harass, impersonate, exploit, extort, or monitor another person, except as otherwise permitted by law, that occurs using any form of technology, including but not limited to:
 - Internet enabled devices
 - Online spaces and platforms
 - Computers
 - Mobile devices
 - Cameras and imaging programs
 - Apps
 - Location tracking devices
 - Communication technologies
 - Any other emergency technologies

16-IX.C. NOTIFICATION [24 CFR 5.2005(a)]

Notification to Public

The PHA adopts the following policy to help ensure that all actual and potential beneficiaries of its HCV program are aware of their rights under VAWA.

PHA Policy

The PHA will post the following information regarding VAWA in its offices and on its website. It will also make the information readily available to anyone who requests it.

A copy of the notice of occupancy rights under VAWA to housing choice voucher program applicants and participants who are or have been victims of domestic violence, dating violence, sexual assault, or stalking (Form HUD-5380, see Exhibit 16-1)

A copy of form HUD-5382, Certification of Domestic Violence, Dating Violence, Sexual Assault, or Stalking and Alternate Documentation (see Exhibit 16-2)

An explanation of the documentation that the PHA may require from an individual who claims the protections provided by VAWA (included in Exhibits 16-1 and 16-2)

A statement of the PHA's obligation to keep confidential any information that it receives from a victim unless (a) the PHA has the victim's written permission to release the information, (b) it needs to use the information in an eviction proceeding, or (c) it is compelled by law to release the information (included in Exhibits 16-1 and 16-2)

A copy of the PHA's emergency transfer plan (Exhibit 16-3)

A copy of HUD's Emergency Transfer Request for Certain Victims of Domestic Violence, Dating Violence, Sexual Assault, or Stalking, Form HUD-5383 (Exhibit 16-4)

The National Domestic Violence Hot Line: 1-800-799-SAFE (7233) or 1-800-787-3224 (TTY) (included in Exhibits 16-1 and 16-2)

Contact information for local victim advocacy groups or service providers

Notification to Program Applicants and Participants [24 CFR 5.2005(a)(1)]

PHAs are required to inform program applicants and participants of their rights under VAWA, including their right to confidentiality and the limits thereof, when they are denied assistance, when they are admitted to the program, and when they are notified of an eviction or termination of housing benefits.

PHA Policy

The PHA will include information about VAWA in all notices of denial of assistance (see section 3-III.G).

The PHA will provide all participants with information about VAWA at the time of admission (see section 5-I.B). The PHA will also include information about VAWA in notices of termination of assistance, as provided in section 12-II.F.

The VAWA information provided to applicants and participants will consist of the notice in Exhibit 16-1 and a copy of form HUD-5382, Certification of Domestic Violence, Dating Violence, Sexual Assault, and Stalking.

The PHA is not limited to providing VAWA information at the times specified in the above policy. If the PHA decides to provide VAWA information to a participant following an incident of domestic violence, Notice PIH 2017-08 cautions against sending the information by mail, since the abuser may be monitoring the mail. The notice recommends that in such cases the PHA make alternative delivery arrangements that will not put the victim at risk.

PHA Policy

Whenever the PHA has reason to suspect that providing information about VAWA to a participant might place a victim of domestic violence at risk, it will attempt to deliver the information by hand directly to the victim or by having the victim come to an office or other space that may be safer for the individual, making reasonable accommodations as necessary. For example, the PHA may decide not to send mail regarding VAWA protections to the victim's unit if the PHA believes the perpetrator may have access to the victim's mail, unless requested by the victim.

When discussing VAWA with the victim, the PHA will take reasonable precautions to ensure that no one can overhear the conversation, such as having conversations in a private room.

The victim may, but is not required to, designate an attorney, advocate, or other secure contact for communications regarding VAWA protections.

Notification to Owners and Managers

While PHAs are no longer required by regulation to notify owners and managers participating in the HCV program of their rights and obligations under VAWA, the PHA may still choose to inform them.

PHA Policy

The VAWA information may be made available to owners upon request including the notice in Exhibit 16-5 and a copy of form HUD-5382, Certification of Domestic Violence, Dating Violence, and Stalking and Alternate Documentation.

16-IX.D. DOCUMENTATION [24 CFR 5.2007]

A PHA presented with a claim for initial or continued assistance based on status as a victim of domestic violence, dating violence, sexual assault, stalking, human trafficking, or criminal activity related to any of these forms of abuse may—but is not required to—request that the individual making the claim document the abuse. Any request for documentation must be in writing, and the individual must be allowed at least 14 business days after receipt of the request to submit the documentation. The PHA may extend this time period at its discretion. [24 CFR 5.2007(a)]

The individual may satisfy the PHA's request by providing any one of the following three forms of documentation [24 CFR 5.2007(b)]:

- (1) A completed and signed HUD-approved certification form (HUD-5382, Certification of Domestic Violence, Dating Violence, Sexual Assault, or Stalking), which must include the name of the perpetrator only if the name of the perpetrator is safe to provide and is known to the victim. The form may be filled out and submitted on behalf of the victim.
- (2) A federal, state, tribal, territorial, or local police report or court record, or an administrative record
- (3) Documentation signed by a person who has assisted the victim in addressing domestic violence, dating violence, sexual assault, stalking, human trafficking, or the effects of such abuse. This person may be an employee, agent, or volunteer of a victim service provider; an attorney; a mental health professional; or a medical professional. The person signing the documentation must attest under penalty of perjury to the person's belief that the incidents in question are bona fide incidents of abuse. The victim must also sign the documentation.

The PHA may not require third-party documentation (forms 2 and 3) in addition to certification (form 1), except as specified below under "Conflicting Documentation," nor may it require certification in addition to third-party documentation [FR Notice 11/16/16].

PHA Policy

Any request for documentation of domestic violence, dating violence, sexual assault, stalking, or human trafficking will be in writing, will specify a deadline of 14 business days following receipt of the request, will describe the three forms of acceptable documentation, will provide explicit instructions on where and to whom the documentation must be submitted, and will state the consequences for failure to submit the documentation or request an extension in writing by the deadline.

The PHA may, in its discretion, extend the deadline for 10 business days. Any extension granted by the PHA will be in writing.

Conflicting Documentation [24 CFR 5.2007(e)]

In cases where the PHA receives conflicting certification documents from two or more members of a household, each claiming to be a victim and naming one or more of the other petitioning household members as the perpetrator, the PHA may determine which is the true victim by requiring each to provide acceptable third-party documentation, as described above (forms 2 and 3). The PHA may also request third-party documentation when submitted documentation contains information that conflicts with existing information already available to the PHA. Individuals have 30 calendar days to return third-party verification to the PHA. If the PHA does not receive third-party documentation, and the PHA will deny or terminate assistance as a result, the PHA must hold separate hearings for the tenants [Notice PIH 2017-08].

The PHA must honor any court orders issued to protect the victim or to address the distribution of property.

PHA Policy

If presented with conflicting certification documents (two or more forms HUD-5382) from members of the same household, the PHA will attempt to determine which is the true victim by requiring each of them to provide third-party documentation in accordance with 24 CFR 5.2007(e) and by following any HUD guidance on how such determinations should be made.

Discretion to Require No Formal Documentation [24 CFR 5.2007(d)]

The PHA has the discretion to provide benefits to an individual based solely on the individual's statement or other corroborating evidence—i.e., without requiring formal documentation of abuse in accordance with 24 CFR 5.2007(b). HUD recommends documentation in a confidential manner when a verbal statement or other evidence is accepted.

PHA Policy

If the PHA accepts an individual's statement or other corroborating evidence of domestic violence, dating violence, sexual assault or stalking, the PHA will document acceptance of the statement or evidence in the individual's file.

Failure to Provide Documentation [24 CFR 5.2007(c)]

In order to deny relief for protection under VAWA, a PHA must provide the individual requesting relief with a written request for documentation of abuse. If the individual fails to provide the documentation within 14 business days from the date of receipt, or such longer time as the PHA may allow, the PHA may deny relief for protection under VAWA.

16-IX.E. CONFIDENTIALITY [24 CFR 5.2007(b)(4)]

All information provided to the PHA regarding domestic violence, dating violence, sexual assault, stalking, and human trafficking, including the fact that an individual is a victim, must be retained in confidence. This means that the PHA (1) may not enter the information into any shared database, (2) may not allow employees or others to access the information unless they are explicitly authorized to do so and have a need to know the information for purposes of their work, and (3) may not provide the information to any other entity or individual, except to the extent that the disclosure is (a) requested or consented to by the individual in writing, (b) required for use in an eviction proceeding, or (c) otherwise required by applicable law.

PHA Policy

If disclosure is required for use in an eviction proceeding or is otherwise required by applicable law, the PHA will inform the victim before disclosure occurs so that safety risks can be identified and addressed.

EXHIBIT 16-1: SAMPLE NOTICE OF OCCUPANCY RIGHTS UNDER THE VIOLENCE AGAINST WOMEN ACT, FORM HUD-5380
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City of Marshalltown Rent Assistance Program

Notice of Occupancy Rights under the Violence Against Women Act¹

To all Tenants and Applicants

The Violence Against Women Act (VAWA) provides protections for victims of domestic violence, dating violence, sexual assault, or stalking. VAWA protections are not only available to women, but are available equally to all individuals regardless of sex, gender identity, or sexual orientation.² The U.S. Department of Housing and Urban Development (HUD) is the federal agency that oversees that the housing choice voucher program is in compliance with VAWA. This notice explains your rights under VAWA. A HUD-approved certification form is attached to this notice. You can fill out this form to show that you are or have been a victim of domestic violence, dating violence, sexual assault, or stalking, and that you wish to use your rights under VAWA.”

Protections for Applicants

If you otherwise qualify for assistance under the housing choice voucher program, you cannot be denied admission or denied assistance because you are or have been a victim of domestic violence, dating violence, sexual assault, or stalking.

Protections for Tenants

If you are receiving assistance under the housing choice voucher program, you may not be denied assistance, terminated from participation, or be evicted from your rental housing because you are or have been a victim of domestic violence, dating violence, sexual assault, or stalking. Also, if you or an affiliated individual of yours is or has been the victim of domestic violence, dating violence, sexual assault, or stalking by a member of your household or any guest, you may not be denied rental assistance or occupancy rights under the housing choice voucher program solely on the basis of criminal activity directly relating to that domestic violence, dating violence, sexual assault, or stalking.

Affiliated individual means your spouse, parent, brother, sister, or child, or a person to whom you stand in the place of a parent or guardian (for example, the affiliated individual is in your care, custody, or control); or any individual, tenant, or lawful occupant living in your household.

¹ Despite the name of this law, VAWA protection is available regardless of sex, gender identity, or sexual orientation.

² Housing providers cannot discriminate on the basis of any protected characteristic, including race, color, national origin, religion, sex, familial status, disability, or age. HUD-assisted and HUD-insured housing must be made available to all otherwise eligible individuals regardless of actual or perceived sexual orientation, gender identity, or marital status.

Removing the Abuser or Perpetrator from the Household

The PHA may divide (bifurcate) your lease in order to evict the individual or terminate the assistance of the individual who has engaged in criminal activity (the abuser or perpetrator) directly relating to domestic violence, dating violence, sexual assault, or stalking.

If the PHA chooses to remove the abuser or perpetrator, the PHA may not take away the rights of eligible tenants to the unit or otherwise punish the remaining tenants. If the evicted abuser or perpetrator was the sole tenant to have established eligibility for assistance under the program, the PHA must allow the tenant who is or has been a victim and other household members to remain in the unit for a period of time, in order to establish eligibility under the program or under another HUD housing program covered by VAWA, or, find alternative housing.

In removing the abuser or perpetrator from the household, the PHA must follow federal, state, and local eviction procedures. In order to divide a lease, the PHA may, but is not required to, ask you for documentation or certification of the incidences of domestic violence, dating violence, sexual assault, or stalking.

Moving to Another Unit

Upon your request, the PHA may permit you to move to another unit, subject to the availability of other units, and still keep your assistance. In order to approve a request, the PHA may ask you to provide documentation that you are requesting to move because of an incidence of domestic violence, dating violence, sexual assault, or stalking. If the request is a request for emergency transfer, the housing provider may ask you to submit a written request or fill out a form where you certify that you meet the criteria for an emergency transfer under VAWA. The criteria are:

- 1. You are a victim of domestic violence, dating violence, sexual assault, or stalking.**

If your housing provider does not already have documentation that you are a victim of domestic violence, dating violence, sexual assault, or stalking, your housing provider may ask you for such documentation, as described in the documentation section below.

- 2. You expressly request the emergency transfer.** Your housing provider may choose to require that you submit a form, or may accept another written or oral request.

- 3. You reasonably believe you are threatened with imminent harm from further violence if you remain in your current unit.** This means you have a reason to fear that if you do not receive a transfer you would suffer violence in the very near future.

OR

You are a victim of sexual assault and the assault occurred on the premises during the 90-calendar-day period before you request a transfer. If you are a victim of sexual assault, then in addition to qualifying for an emergency transfer because you reasonably believe you are threatened with imminent harm from further violence if you remain in your unit, you may qualify for an emergency transfer if the sexual assault occurred on the premises of the property from which you are seeking your transfer, and that assault happened within the 90-calendar-day period before you expressly request the transfer.

The PHA will keep confidential requests for emergency transfers by victims of domestic violence, dating violence, sexual assault, or stalking, and the location of any move by such victims and their families.

The PHA's emergency transfer plan provides further information on emergency transfers, and the PHA must make a copy of its emergency transfer plan available to you if you ask to see it.

Documenting You Are or Have Been a Victim of Domestic Violence, Dating Violence, Sexual Assault or Stalking

The PHA can, but is not required to, ask you to provide documentation to "certify" that you are or have been a victim of domestic violence, dating violence, sexual assault, or stalking. Such request from the PHA must be in writing, and the PHA must give you at least 14 business days (Saturdays, Sundays, and federal holidays do not count) from the day you receive the request to provide the documentation. The PHA may, but does not have to, extend the deadline for the submission of documentation upon your request.

You can provide one of the following to the PHA as documentation. It is your choice which of the following to submit if the PHA asks you to provide documentation that you are or have been a victim of domestic violence, dating violence, sexual assault, or stalking.

- A complete HUD-approved certification form given to you by the PHA with this notice, that documents an incident of domestic violence, dating violence, sexual assault, or stalking. The form will ask for your name, the date, time, and location of the incident of domestic violence, dating violence, sexual assault, or stalking, and a description of the incident. The certification form provides for including the name of the abuser or perpetrator if the name of the abuser or perpetrator is known and is safe to provide.
- A record of a Federal, State, tribal, territorial, or local law enforcement agency, court, or administrative agency that documents the incident of domestic violence, dating violence, sexual assault, or stalking. Examples of such records include police reports, protective orders, and restraining orders, among others.
- A statement, which you must sign, along with the signature of an employee, agent, or volunteer of a victim service provider, an attorney, a medical professional or a mental health professional (collectively, "professional") from whom you sought assistance in addressing domestic violence, dating violence, sexual assault, or stalking, or the effects of abuse, and with the professional selected by you attesting under penalty of perjury that they believe that the incident or incidents of domestic violence, dating violence, sexual assault, or stalking are grounds for protection.
- Any other statement or evidence that the PHA has agreed to accept.

If you fail or refuse to provide one of these documents within the 14 business days, the PHA does not have to provide you with the protections contained in this notice.

If the PHA receives conflicting evidence that an incident of domestic violence, dating violence, sexual assault, or stalking has been committed (such as certification forms from two or more members of a household each claiming to be a victim and naming one or more of the other petitioning household members as the abuser or perpetrator), the PHA has the right to request that you provide third-party documentation within thirty 30 calendar days in order to resolve the conflict. If you fail or refuse to provide third-party documentation where there is conflicting evidence, the PHA does not have to provide you with the protections contained in this notice.

Confidentiality

The PHA must keep confidential any information you provide related to the exercise of your rights under VAWA, including the fact that you are exercising your rights under VAWA.

The PHA must not allow any individual administering assistance or other services on behalf of the PHA (for example, employees and contractors) to have access to confidential information unless for reasons that specifically call for these individuals to have access to this information under applicable Federal, State, or local law.

The PHA must not enter your information into any shared database or disclose your information to any other entity or individual. The PHA, however, may disclose the information provided if:

- You give written permission to the PHA to release the information on a time limited basis.
- The PHA needs to use the information in an eviction or termination proceeding, such as to evict your abuser or perpetrator or terminate your abuser or perpetrator from assistance under this program.
- A law requires the PHA or your landlord to release the information.

VAWA does not limit the PHA's duty to honor court orders about access to or control of the property. This includes orders issued to protect a victim and orders dividing property among household members in cases where a family breaks up.

Reasons a Tenant Eligible for Occupancy Rights under VAWA May Be Evicted or Assistance May Be Terminated

You can be evicted and your assistance can be terminated for serious or repeated lease violations that are not related to domestic violence, dating violence, sexual assault, or stalking committed against you. However, the PHA cannot hold tenants who have been victims of domestic violence, dating violence, sexual assault, or stalking to a more demanding set of rules than it applies to tenants who have not been victims of domestic violence, dating violence, sexual assault, or stalking.

The protections described in this notice might not apply, and you could be evicted and your assistance terminated, if the PHA can demonstrate that not evicting you or terminating your assistance would present a real physical danger that:

1. Would occur within an immediate time frame, and
2. Could result in death or serious bodily harm to other tenants or those who work on the property.

If the PHA can demonstrate the above, the PHA should only terminate your assistance or evict you if there are no other actions that could be taken to reduce or eliminate the threat.

Other Laws

VAWA does not replace any federal, state, or local law that provides greater protection for victims of domestic violence, dating violence, sexual assault, or stalking. You may be entitled to additional housing protections for victims of domestic violence, dating violence, sexual assault, or stalking under other Federal laws, as well as under State and local laws.

Non-Compliance with The Requirements of This Notice

You may report a covered housing provider's violations of these rights and seek additional assistance, if needed, by contacting or filing a complaint with **[insert contact information for any intermediary, if applicable]** or **[insert HUD field office]**.

For Additional Information

You may view a copy of HUD's final VAWA rule at: <https://www.gpo.gov/fdsys/pkg/FR-2016-11-16/pdf/2016-25888.pdf>.

Additionally, the PHA must make a copy of HUD's VAWA regulations available to you if you ask to see them.

For questions regarding VAWA, please contact **[insert name of program or rental assistance contact information able to answer questions on VAWA]**.

For help regarding an abusive relationship, you may call the National Domestic Violence Hotline at 1-800-799-7233 or, for persons with hearing impairments, 1-800-787-3224 (TTY). You may also contact **[Insert contact information for relevant local organizations]**.

For tenants who are or have been victims of stalking seeking help may visit the National Center for Victims of Crime's Stalking Resource Center at <https://www.victimsofcrime.org/our-programs/stalking-resource-center>.

For help regarding sexual assault, you may contact **[Insert contact information for relevant organizations]**

Victims of stalking seeking help may contact **[Insert contact information for relevant organizations]**.

Attachment: Certification form HUD-5382 **[form approved for this program to be included]**

EXHIBIT 16-2: CERTIFICATION OF DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, OR STALKING AND ALTERNATE DOCUMENTATION, FORM HUD-5382
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**CERTIFICATION OF
DOMESTIC VIOLENCE,
DATING VIOLENCE,
SEXUAL ASSAULT, OR STALKING,
AND ALTERNATE DOCUMENTATION**

**U.S. Department of Housing
and Urban Development**

OMB Approval No. 2577-0286
Exp. 06/30/2017

Purpose of Form: The Violence Against Women Act (“VAWA”) protects applicants, tenants, and program participants in certain HUD programs from being evicted, denied housing assistance, or terminated from housing assistance based on acts of domestic violence, dating violence, sexual assault, or stalking against them. Despite the name of this law, VAWA protection is available to victims of domestic violence, dating violence, sexual assault, and stalking, regardless of sex, gender identity, or sexual orientation.

Use of This Optional Form: If you are seeking VAWA protections from your housing provider, your housing provider may give you a written request that asks you to submit documentation about the incident or incidents of domestic violence, dating violence, sexual assault, or stalking.

In response to this request, you or someone on your behalf may complete this optional form and submit it to your housing provider, or you may submit one of the following types of third-party documentation:

- (1) A document signed by you and an employee, agent, or volunteer of a victim service provider, an attorney, or medical professional, or a mental health professional (collectively, “professional”) from whom you have sought assistance relating to domestic violence, dating violence, sexual assault, or stalking, or the effects of abuse. The document must specify, under penalty of perjury, that the professional believes the incident or incidents of domestic violence, dating violence, sexual assault, or stalking occurred and meet the definition of “domestic violence,” “dating violence,” “sexual assault,” or “stalking” in HUD’s regulations at 24 CFR 5.2003.
- (2) A record of a Federal, State, tribal, territorial or local law enforcement agency, court, or administrative agency; or
- (3) At the discretion of the housing provider, a statement or other evidence provided by the applicant or tenant.

Submission of Documentation: The time period to submit documentation is 14 business days from the date that you receive a written request from your housing provider asking that you provide documentation of the occurrence of domestic violence, dating violence, sexual assault, or stalking. Your housing provider may, but is not required to, extend the time period to submit the documentation, if you request an extension of the time period. If the requested information is not received within 14 business days of when you received the request for the documentation, or any extension of the date provided by your housing provider, your housing provider does not need to grant you any of the VAWA protections. Distribution or issuance of this form does not serve as a written request for certification.

Confidentiality: All information provided to your housing provider concerning the incident(s) of domestic violence, dating violence, sexual assault, or stalking shall be kept confidential and such details shall not be entered into any shared database. Employees of your housing provider are not to have access to these details unless to grant or deny VAWA protections to you, and such employees may not disclose this information to any other entity or individual, except to the extent that disclosure is: (i) consented to

by you in writing in a time-limited release; (ii) required for use in an eviction proceeding or hearing regarding termination of assistance; or (iii) otherwise required by applicable law.

**TO BE COMPLETED BY OR ON BEHALF OF THE VICTIM OF DOMESTIC VIOLENCE,
DATING VIOLENCE, SEXUAL ASSAULT, OR STALKING**

1. Date the written request is received by victim: _____

2. Name of victim: _____

3. Your name (if different from victim's): _____

4. Name(s) of other family member(s) listed on the lease: _____

5. Residence of victim: _____

6. Name of the accused perpetrator (if known and can be safely disclosed): _____

7. Relationship of the accused perpetrator to the victim: _____

8. Date(s) and times(s) of incident(s) (if known): _____

10. Location of incident(s): _____

In your own words, briefly describe the incident(s):

This is to certify that the information provided on this form is true and correct to the best of my knowledge and recollection, and that the individual named above in Item 2 is or has been a victim of domestic violence, dating violence, sexual assault, or stalking. I acknowledge that submission of false information could jeopardize program eligibility and could be the basis for denial of admission, termination of assistance, or eviction.

Signature _____ Signed on (Date) _____

Public Reporting Burden: The public reporting burden for this collection of information is estimated to average 1 hour per response. This includes the time for collecting, reviewing, and reporting the data. The information provided is to be used by the housing provider to request certification that the applicant or tenant is a victim of domestic violence, dating violence, sexual assault, or stalking. The information is subject to the confidentiality requirements of VAWA. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid Office of Management and Budget control number.

EXHIBIT 16-3: EMERGENCY TRANSFER PLAN FOR VICTIMS OF DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, OR STALKING (HCV VERSION)
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Attachment: Certification form HUD-5382

City of Marshalltown Rent Assistance Program

**Emergency Transfer Plan for Victims of Domestic Violence, Dating Violence, Sexual Assault, or Stalking
Housing Choice Voucher Program**

Emergency Transfers

The PHA is concerned about the safety of its tenants, and such concern extends to tenants who are victims of domestic violence, dating violence, sexual assault, or stalking. In accordance with the Violence Against Women Act (VAWA),³ the PHA allows tenants who are victims of domestic violence, dating violence, sexual assault, or stalking to request an emergency transfer from the tenant's current unit to another unit. The ability to request a transfer is available regardless of sex, gender identity, or sexual orientation.⁴ The ability of the PHA to honor such request for tenants currently receiving assistance, however, may depend upon a preliminary determination that the tenant is or has been a victim of domestic violence, dating violence, sexual assault, or stalking, and on whether the PHA has another dwelling unit that is available and is safe to offer the tenant for temporary or more permanent occupancy.

This plan identifies tenants who are eligible for an emergency transfer, the documentation needed to request an emergency transfer, confidentiality protections, how an emergency transfer may occur, and guidance to tenants on safety and security. This plan is based on a model emergency transfer plan published by the U.S. Department of Housing and Urban Development (HUD), the federal agency that oversees that the **public housing and housing choice voucher (HCV) programs** are in compliance with VAWA.

Eligibility for Emergency Transfers

A tenant who is a victim of domestic violence, dating violence, sexual assault, or stalking, as provided in HUD's regulations at 24 CFR part 5, subpart L, is eligible for an emergency transfer if the tenant reasonably believes that there is a threat of imminent harm from further violence if the tenant remains within the same unit. If the tenant is a victim of sexual assault, the tenant may

³Despite the name of this law, VAWA protection is available to all victims of domestic violence, dating violence, sexual assault, and stalking, regardless of sex, gender identity, or sexual orientation.

⁴Housing providers cannot discriminate on the basis of any protected characteristic, including race, color, national origin, religion, sex, familial status, disability, or age. HUD-assisted and HUD-insured housing must be made available to all otherwise eligible individuals regardless of actual or perceived sexual orientation, gender identity, or marital status.

also be eligible to transfer if the sexual assault occurred on the premises within the 90-calendar-day period preceding a request for an emergency transfer.

A tenant requesting an emergency transfer must expressly request the transfer in accordance with the procedures described in this plan.

Tenants who are not in good standing may still request an emergency transfer if they meet the eligibility requirements in this section.

Emergency Transfer Request Documentation

To request an emergency transfer, the tenant shall notify the PHA's management office and submit a written request for a transfer to **any PHA office**. The PHA will provide reasonable accommodations to this policy for individuals with disabilities. The tenant's written request for an emergency transfer should include either:

1. A statement expressing that the tenant reasonably believes that there is a threat of imminent harm from further violence if the tenant were to remain in the same dwelling unit assisted under the PHA's program; OR
2. A statement that the tenant was a sexual assault victim and that the sexual assault occurred on the premises during the 90-calendar-day period preceding the tenant's request for an emergency transfer.

Confidentiality

The PHA will keep confidential any information that the tenant submits in requesting an emergency transfer, and information about the emergency transfer, unless the tenant gives the PHA written permission to release the information on a time-limited basis, or disclosure of the information is required by law or required for use in an eviction proceeding or hearing regarding termination of assistance from the covered program. This includes keeping confidential the new location of the dwelling unit of the tenant, if one is provided, from the person or persons that committed an act of domestic violence, dating violence, sexual assault, or stalking against the tenant. See the Notice of Occupancy Rights under the Violence against Women Act for All Tenants for more information about the PHA's responsibility to maintain the confidentiality of information related to incidents of domestic violence, dating violence, sexual assault, or stalking.

Emergency Transfer Timing and Availability

The PHA cannot guarantee that a transfer request will be approved or how long it will take to process a transfer request. The PHA will, however, act as quickly as possible to move a tenant who is a victim of domestic violence, dating violence, sexual assault, or stalking to another unit, subject to availability and safety of a unit. If a tenant reasonably believes a proposed transfer would not be safe, the tenant may request a transfer to a different unit. If a unit is available, the transferred tenant must agree to abide by the terms and conditions that govern occupancy in the unit to which the tenant has been transferred. The PHA may be unable to transfer a tenant to a particular unit if the tenant has not or cannot establish eligibility for that unit.

If the PHA has no safe and available units for which a tenant who needs an emergency transfer is eligible, the PHA will assist the tenant in identifying other housing providers who may have safe and available units to which the tenant could move. At the tenant's request, the PHA will also assist tenants in contacting the local organizations offering assistance to victims of domestic violence, dating violence, sexual assault, or stalking that are attached to this plan.

Emergency Transfers: Housing Choice Voucher (HCV) Program

Tenant-based assistance: If you are a participant in the tenant-based HCV program and request an emergency transfer as described in this plan, the PHA will assist you to move to a safe unit quickly using your existing voucher assistance. The PHA will make exceptions to program regulations restricting moves as required.

At your request, the PHA will refer you to organizations that may be able to further assist you.

Project-based assistance: If you are assisted under the project-based voucher (PBV) program, you may request an emergency transfer under the following programs for which you are not required to apply:

- Tenant-based voucher, if available
- Project-based assistance in the same project (if a vacant unit is available and you determine that the vacant unit is safe)
- Project-based assistance in another development owned by the PHA

Emergency transfers under VAWA will take priority over waiting list admissions for these types of assistance.

You may also request an emergency transfer under the following programs for which you are required to apply:

- Public housing program
- PBV assistance in another development not owned by the PHA
- **[Insert other programs the PHA provides, such as LIHTC or HOME]**

Emergency transfers will not take priority over waiting list admissions for these programs. At your request, the PHA will refer you to organizations that may be able to further assist you.

Safety and Security of Tenants

Pending processing of the transfer and the actual transfer, if it is approved and occurs, the tenant is urged to take all reasonable precautions to be safe.

Tenants who are or have been victims of domestic violence are encouraged to contact the National Domestic Violence Hotline at 1-800-799-7233, or a local domestic violence shelter, for assistance in creating a safety plan. For persons with hearing impairments, that hotline can be accessed by calling 1-800-787-3224 (TTY).

Tenants who have been victims of sexual assault may call the Rape, Abuse, and Incest National Network's National Sexual Assault Hotline at 1-800-656-HOPE, or visit the online hotline at: <https://ohl.rainn.org/online/>.

Tenants who are or have been victims of stalking seeking help may visit the National Center for Victims of Crime's Stalking Resource Center at: <https://www.victimsofcrime.org/our-programs/stalking-resource-center>.

Attachment: Local organizations offering assistance to victims of domestic violence, dating violence, sexual assault, or stalking.

EXHIBIT 16-4: EMERGENCY TRANSFER REQUEST FOR CERTAIN VICTIMS OF DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, OR STALKING, FORM HUD-5383

**EMERGENCY TRANSFER
REQUEST FOR CERTAIN
VICTIMS OF DOMESTIC
VIOLENCE, DATING VIOLENCE,
SEXUAL ASSAULT, OR STALKING**

**U.S. Department of Housing
and Urban Development**

OMB Approval No. 2577-0286
Exp. 06/30/2017

Purpose of Form: If you are a victim of domestic violence, dating violence, sexual assault, or stalking, and you are seeking an emergency transfer, you may use this form to request an emergency transfer and certify that you meet the requirements of eligibility for an emergency transfer under the Violence Against Women Act (VAWA). Although the statutory name references women, VAWA rights and protections apply to all victims of domestic violence, dating violence, sexual assault or stalking. Using this form does not necessarily mean that you will receive an emergency transfer. See your housing provider's emergency transfer plan for more information about the availability of emergency transfers.

The requirements you must meet are:

(1) You are a victim of domestic violence, dating violence, sexual assault, or stalking.

If your housing provider does not already have documentation that you are a victim of domestic violence, dating violence, sexual assault, or stalking, your housing provider may ask you for such documentation. In response, you may submit Form HUD-5382, or any one of the other types of documentation listed on that Form.

(2) You expressly request the emergency transfer. Submission of this form confirms that you have expressly requested a transfer. Your housing provider may choose to require that you submit this form, or may accept another written or oral request. Please see your housing provider's emergency transfer plan for more details.

(3) You reasonably believe you are threatened with imminent harm from further violence if you remain in your current unit. This means you have a reason to fear that if you do not receive a transfer you would suffer violence in the very near future.

OR

You are a victim of sexual assault and the assault occurred on the premises during the 90-calendar-day period before you request a transfer. If you are a victim of sexual assault, then in addition to qualifying for an emergency transfer because you reasonably believe you are threatened with imminent harm from further violence if you remain in your unit, you may qualify for an emergency transfer if the sexual assault occurred on the premises of the property from which you are seeking your transfer, and that assault happened within the 90-calendar-day period before you submit this form or otherwise expressly request the transfer.

Submission of Documentation: If you have third-party documentation that demonstrates why you are eligible for an emergency transfer, you should submit that documentation to your housing provider if it is safe for you to do so. Examples of third party documentation include, but are not limited to: a letter or other documentation from a victim service provider, social worker, legal assistance provider, pastoral counselor, mental health provider, or other professional from whom you have sought assistance; a current restraining order; a recent court order or other court records; a law enforcement report or records;

communication records from the perpetrator of the violence or family members or friends of the perpetrator of the violence, including emails, voicemails, text messages, and social media posts.

Confidentiality: All information provided to your housing provider concerning the incident(s) of domestic violence, dating violence, sexual assault, or stalking, and concerning your request for an emergency transfer shall be kept confidential. Such details shall not be entered into any shared database. Employees of your housing provider are not to have access to these details unless to grant or deny VAWA protections or an emergency transfer to you. Such employees may not disclose this information to any other entity or individual, except to the extent that disclosure is: (i) consented to by you in writing in a time-limited release; (ii) required for use in an eviction proceeding or hearing regarding termination of assistance; or (iii) otherwise required by applicable law.

TO BE COMPLETED BY OR ON BEHALF OF THE PERSON REQUESTING A TRANSFER

1. Name of victim requesting an emergency transfer: _____

2. Your name (if different from victim's) _____

3. Name(s) of other family member(s) listed on the lease: _____

4. Name(s) of other family member(s) who would transfer with the victim: _____

5. Address of location from which the victim seeks to transfer: _____

6. Address or phone number for contacting the victim: _____

7. Name of the accused perpetrator (if known and can be safely disclosed): _____

8. Relationship of the accused perpetrator to the victim: _____

9. Date(s), Time(s) and location(s) of incident(s): _____

10. Is the person requesting the transfer a victim of a sexual assault that occurred in the past 90 days on the premises of the property from which the victim is seeking a transfer? If yes, skip question 11. If no, fill out question 11. _____

11. Describe why the victim believes they are threatened with imminent harm from further violence if they remain in their current unit.

12. If voluntarily provided, list any third-party documentation you are providing along with this notice: _____

This is to certify that the information provided on this form is true and correct to the best of my knowledge, and that the individual named above in Item 1 meets the requirement laid out on this form for an emergency transfer. I acknowledge that submission of false information could jeopardize program eligibility and could be the basis for denial of admission, termination of assistance, or eviction.

Signature _____ Signed on (Date) _____

EXHIBIT 16-5: MODEL OWNER NOTIFICATION OF RIGHTS AND OBLIGATIONS

City of Marshalltown Rent Assistance Program

**NOTIFICATION OF YOUR RIGHTS AND OBLIGATIONS
UNDER THE VIOLENCE AGAINST WOMEN ACT (VAWA)**

VAWA provides protections for Section 8 Housing Choice Voucher (HCV) and PBV applicants, tenants, and participants from being denied assistance on the basis or as a direct result of being a victim of domestic violence, dating violence, sexual assault, stalking and human trafficking.

Purpose

Many of VAWA's protections to victims of domestic violence, dating violence, sexual assault, stalking, and human trafficking involve action by the public housing agency (PHA), but some situations involve action by owners of assisted housing. The purpose of this notice (herein called "Notice") is to explain your rights and obligations under VAWA, as an owner of housing assisted through [insert name of housing provider] HCV program. Each component of this Notice also provides citations to HUD's applicable regulations.

Denial of Tenancy

Protections for applicants: Owners cannot deny tenancy based on the applicant having been or currently being a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking. However, the applicant must be otherwise eligible for tenancy. (See 24 Code of Federal Regulations (CFR) 982.452(b)(1).)

Eviction

Protections for HCV participants: Incidents or threats of domestic violence, dating violence, sexual assault, stalking, or human trafficking will not be considered a serious or repeated lease violation by the victim, or good cause to terminate the tenancy of the victim (see 24 CFR 5.2005(c)). Protection also applies to criminal activity related directly to domestic violence, dating violence, sexual assault, stalking, or human trafficking, conducted by a member of a tenant's household or any guest or other person under the tenant's control, if the tenant or an affiliated individual of the tenant is the victim or threatened victim of such domestic violence, dating violence, sexual assault, stalking, or human trafficking (24 CFR 5.2005(b)(2)).

Limitations of VAWA protections:

a. Nothing in VAWA limits the authority of an owner, when notified of a court order, to comply with a court order with respect to (24 CFR 5.2005(d)(1)):

- 1) The rights of access or control of property, including civil protection orders issued to protect a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking; or
- 2) The distribution or possession of property among members of a household in a case.

b. Nothing in VAWA limits an owner from evicting a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking for a lease violation that is not premised on an act of domestic violence, dating violence, sexual assault, stalking, or human trafficking, as long as the owner does not subject the victim to more demanding standards than other tenants when deciding whether to evict. (See 24 CFR 5.2005(d)(2).)

c. Nothing in VAWA limits an owner from evicting a tenant (including the victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking) if the owner can demonstrate an actual and imminent threat to other tenants or those employed at or providing services to the HCV property would be present if the tenant or lawful occupant is not evicted. (See 24 CFR 5.2005(d)(3).)

i. In this context, words, gestures, actions, or other indicators will be considered an “actual and imminent threat” if they meet the following standards: An actual and imminent threat consists of a physical danger that is real, would occur within an immediate time frame, and could result in death or serious bodily harm. In determining whether an individual would pose an actual and imminent threat, the factors to be considered include: the duration of the risk, the nature and severity of the potential harm, the likelihood that the potential harm will occur, and the length of time before the potential harm would occur. (See 24 CFR 5.2003.)

ii. Any eviction due to “actual and imminent threat” should be utilized by an owner only when there are no other actions that could be taken to reduce or eliminate the threat, including, but not limited to, transferring the victim to a different unit, barring the perpetrator from the property, contacting law enforcement to increase police presence or develop other plans to keep the property safe, or seeking other legal remedies to prevent the perpetrator from acting on a threat. Restrictions predicated on public safety cannot be based on stereotypes, but must be tailored to particularized concerns about individual residents. (See 24 CFR 5.2005(d)(4).)

Documentation of Domestic Violence, Dating Violence, Sexual Assault, Stalking, or Human Trafficking

If an applicant or tenant requests VAWA protection based on status as a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking, the owner has the option to request that the victim document or provide written evidence to demonstrate that the violence occurred. However, nothing in HUD’s regulation requires a covered housing provider to request this documentation. (See 24 CFR 5.2007(b)(3).)

If the owner chooses to request this documentation, the owner must make such request in writing. The individual may satisfy this request by providing any one document type listed under 24 CFR 5.2007(b)(1):

- a. Form HUD-55383 (Self-Certification Form); or
- b. A document: 1) Signed by an employee, agent, or volunteer of a victim service provider, an attorney, or medical professional or a mental health professional (collectively, “professional”) from whom the victim has sought assistance relating to domestic violence, dating violence, sexual assault, stalking, or human trafficking, or the effects of abuse:
2) Signed by the applicant or tenant; and
3) That specifies, under penalty of perjury, that the professional believes in the occurrence of the incident of domestic violence, dating violence, sexual assault, stalking, or human trafficking that is the ground for protection and remedies under 24 CFR part 5, subpart L, and that the incident meets the applicable definition of domestic violence, dating violence, sexual assault, stalking, or human trafficking under 24 CFR 5.2003; or
- c. A record of a Federal, State, tribal, territorial or local law enforcement agency, court, or administrative agency; or
- d. At the discretion of a covered housing provider, a statement or other evidence provided by the applicant or tenant.

The owner must accept any of the above items (a – c). The owner has discretion to accept a statement or other evidence (d).

The owner is prohibited from requiring third-party documentation of the domestic violence, dating violence, sexual assault, stalking, or human trafficking, unless the submitted documentation contains conflicting information.

If the owner makes a written request for documentation, the owner may require submission of that documentation within 14 business days after the date that the individual received the written request for documentation. (24 CFR 5.2007(a)(2)). The owner may extend this time period at its discretion. During the 14 business day period and any granted extensions of that time, no adverse actions, such as evictions or terminations, can be taken against the individual requesting VAWA protection.

Once a victim provides documentation of domestic violence, dating violence, sexual assault, stalking, or human trafficking, the owner is encouraged to acknowledge receipt of the documentation in a timely manner.

If the applicant or tenant fails to provide documentation that meets the criteria in 24 CFR 5.2007 within 14 business days after receiving the written request for that documentation or within the designated extension period, nothing in VAWA may be construed to limit the authority of the covered housing provider to:

- a. Deny admission by the applicant or tenant to the housing or program;
- b. Deny assistance under the covered housing program to the applicant or tenant;
- c. Terminate the participation of the tenant in the covered housing program; or
- d. Evict the tenant, or a lawful occupant that commits a violation of a lease.

An individual's failure to timely provide documentation of domestic violence, dating violence, sexual assault, stalking, or human trafficking does not result in a waiver of the individual's right to challenge the denial of assistance or termination, nor does it preclude the individual's ability to raise an incident of domestic violence, dating violence, sexual assault, stalking, or human trafficking at eviction or termination proceedings.

Owners may not coerce, intimidate, threaten, interfere with, or retaliate against any person who exercises or assists or encourages a person to exercise any rights or protections under VAWAs (See FR Notice 1/4/23.)

Moves

A victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking may move in violation of their lease if the move is required to protect their safety. If a move results in the termination of the Housing Assistance Payment Contract, the lease is automatically terminated.

Lease Bifurcation

Owners may choose to bifurcate a lease, or remove a household member from a lease in order to evict, remove, terminate occupancy rights, or terminate assistance to such member who engages in criminal activity directly relating to domestic violence, dating violence, sexual assault, stalking, or human trafficking against an affiliated individual or other individual. (See 24 CFR 5.2009(a).) If an owner chooses to bifurcate the lease, the owner must comply with the reasonable time to establish eligibility under the covered housing program or find alternative housing following lease bifurcation provision in 24 CFR 5.2009(b). VAWA protections, including bifurcation, do not apply to guests or unreported members of a household or anyone else residing in a household who is not a tenant.

Eviction, removal, termination of occupancy rights, or termination of assistance must be effected in accordance with the procedures prescribed by federal, state, or local law for termination of leases.

To avoid unnecessary delay in the bifurcation process, HUD recommends that owners seek court-ordered eviction of the perpetrator pursuant to applicable laws. This process results in the underlying lease becoming null and void once the owner regains possession of the unit. The owner would then execute a new lease with the victim.

Evictions Due to “Actual and Imminent Threat” or Violations Not Premised on Abuse

VAWA generally prohibits eviction on the basis or as a direct result of the fact that the applicant or tenant is or has been a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking, if the applicant or tenant otherwise qualifies for assistance, participation or occupancy. (See 24 CFR 5.2005.)

However, VAWA does not prohibit an owner from evicting a tenant for any violation not premised on an act of domestic violence, dating violence, sexual assault, stalking, or human trafficking that is in question against the tenant or an affiliated individual of the tenant. Nor does VAWA prohibit an owner from evicting a tenant if the owner can demonstrate an actual and imminent threat to other tenants or those employed at or providing services to property of the owner would be present if that tenant or lawful occupant is not evicted or terminated from assistance. (See 5.2005(d)(2) and (3).)

In order to demonstrate an actual and imminent threat to other tenants or employees at the property, the covered housing provider must have objective evidence of words, gestures, actions, or other indicators that meet the standards in the following definition:

Actual and imminent threat refers to a physical danger that is real, would occur within an immediate time frame, and could result in death or serious bodily harm. In determining whether an individual would pose an actual and imminent threat, the factors to be considered include:

- The duration of the risk;
- The nature and severity of the potential harm;
- The likelihood that the potential harm will occur; and
- The length of time before the potential harm would occur.

(See 24 CFR 5.2003 and 5.2005(d)(2).)

Confidentiality

Any information submitted to a covered housing provider under 24 CFR 5.2007, including the fact that an individual is a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking, must be maintained in strict confidence by the covered housing provider. (See 24 CFR 5.2007(c).)

Employees of the owner (or those within their employ, e.g., contractors) must not have access to the information unless explicitly authorized by the owner for reasons that specifically call for these individuals to have access to this information under applicable federal, state, or local law (e.g., the information is needed by an employee to provide the VAWA protections to the victim).

The owner must not enter this information into any shared database, or disclose this information to any other entity or individual, except to the extent that disclosure is:

- a. Requested or consented to in writing by the individual (victim) in a time-limited release;
- b. Required for use in an eviction proceeding or hearing regarding termination of assistance from the covered program; or
- c. Otherwise required by applicable law.

When communicating with the victim, owners must take precautions to ensure compliance with these confidentiality requirements.

Service Providers

[insert name of housing provider] has extensive relationships with local service providers. [insert name of housing provider] staff are available to provide referrals to shelters, counselors, and advocates. These resources are also provided in [insert name of housing provider] Annual and 5-Year Plan, Administrative Plan, VAWA Notice of Occupancy Rights, and Emergency Transfer Plan. A list of local service providers is attached to this Notice.

Definitions

Actual and imminent threat refers to a physical danger that is real, would occur within an immediate time frame, and could result in death or serious bodily harm. In determining whether an individual would pose an actual and imminent threat, the factors to be considered include: the duration of the risk, the nature and severity of the potential harm, the likelihood that the potential harm will occur, and the length of time before the potential harm would occur.

Affiliated individual, with respect to an individual, means:

- (1) A spouse, parent, brother, sister, or child of that individual, or a person to whom that individual stands in the place of a parent or guardian (for example, the affiliated individual is a person in the care, custody, or control of that individual); or
- (2) Any individual, tenant, or lawful occupant living in the household of that individual.

Bifurcate means to divide a lease as a matter of law, subject to the permissibility of such process under the requirements of the applicable HUD-covered program and State or local law, such that certain tenants or lawful occupants can be evicted or removed and the remaining tenants or lawful occupants can continue to reside in the unit under the same lease requirements or as may be revised depending upon the eligibility for continued occupancy of the remaining tenants and lawful occupants.

Dating violence means violence committed by a person:

- (1) Who is or has been in a social relationship of a romantic or intimate nature with the victim; and
- (2) Where the existence of such a relationship shall be determined based on a consideration of the following factors:
 - (i) The length of the relationship;
 - (ii) The type of relationship; and
 - (iii) The frequency of interaction between the persons involved in the relationship.

Domestic violence includes felony or misdemeanor crimes of committed by a current or former spouse or intimate partner of the victim under the family or domestic violence laws of the jurisdiction receiving grant funding, and in the case of victim services, includes the user or attempted use of physical abuse or sexual abuse, or a pattern of any other coercive behavior committed, enabled, or solicited to gain or maintain power and control over a victim, including verbal, psychological, economic, or technological abuse that may or may not constitute criminal behavior, by a person who is:

- The current or former spouse or intimate partner of the victim, or person similarly situated to a spouse or intimate partner of the victim
- A person who is cohabitating or has cohabitated with the victim as a spouse or intimate partner
- A person with whom the victim shares a child in common
- A person who commits acts against an youth or adult victim who is protected from those acts under the domestic or family violence laws of the jurisdiction

Sexual assault means any nonconsensual sexual act proscribed by Federal, tribal, or State law, including when the victim lacks capacity to consent.

Stalking means engaging in a course of conduct directed at a specific person that would cause a reasonable person to:

- (1) Fear for the person's individual safety or the safety of others; or
- (2) Suffer substantial emotional distress.

VAWA means the Violence Against Women Act of 1994, as amended (42 U.S.C. 13925 and 42 U.S.C. 14043e et seq.).

Attached:

Legal services and the domestic violence resources for the Metro area
Form HUD-5382 Certification of Domestic Violence, Dating Violence, Sexual Assault, or Stalking
[insert name of housing provider] VAWA Notice of Occupancy Rights

Chapter 17

PROJECT-BASED VOUCHERS

INTRODUCTION

This chapter describes HUD regulations and PHA policies related to the project-based voucher (PBV) program in nine parts:

Part I: General Requirements. This part describes general provisions of the PBV program including maximum budget authority requirements, relocation requirements, and equal opportunity requirements.

Part II: PBV Owner Proposals. This part includes policies related to the submission and selection of owner proposals for PBV assistance. It describes the factors the PHA will consider when selecting proposals, the type of housing that is eligible to receive PBV assistance, the cap on assistance at projects receiving PBV assistance, subsidy layering requirements, site selection standards, and environmental review requirements.

Part III: Dwelling Units. This part describes requirements related to NSPIRE standards, the type and frequency of inspections, and housing accessibility for persons with disabilities.

Part IV: Rehabilitated and Newly Constructed Units. This part describes requirements and policies related to the development and completion of rehabilitated and newly constructed housing units that will be receiving PBV assistance.

Part V: Housing Assistance Payments Contract. This part discusses HAP contract requirements and policies including the execution, term, and termination of the HAP contract. In addition, it describes how the HAP contract may be amended and identifies provisions that may be added to the HAP contract at the PHA's discretion.

Part VI: Selection of PBV Program Participants. This part describes the requirements and policies governing how the PHA and the owner will select a family to receive PBV assistance.

Part VII: Occupancy. This part discusses occupancy requirements related to the lease and describes under what conditions families are allowed or required to move. In addition, exceptions to the occupancy cap (which limits PBV assistance to 25 percent of the units in any project) are also discussed.

Part VIII: Determining Rent to Owner. This part describes how the initial rent to owner is determined, and how rent will be redetermined throughout the life of the HAP contract. Rent reasonableness requirements are also discussed.

Part IX: Payments to Owner. This part describes the types of payments owners may receive under this program.

PART I: GENERAL REQUIREMENTS

17-I.A. OVERVIEW [24 CFR 983.5; FR Notice 1/18/17; Notice PIH 2017-21]

The project-based voucher (PBV) program allows PHAs that already administer a tenant-based voucher program under an annual contributions contract (ACC) with HUD to take up to 20 percent of its authorized units and attach the funding to specific units rather than using it for tenant-based assistance [24 CFR 983.6]. PHAs may only operate a PBV program if doing so is consistent with the PHA's Annual Plan, and the goal of deconcentrating poverty and expanding housing and economic opportunities [42 U.S.C. 1437f(o)(13)].

PHA Policy

The PHA will operate a project-based voucher program using up to 20 percent of its authorized units for project-based assistance.

PBV assistance may be attached to existing housing or newly constructed or rehabilitated housing [24 CFR 983.52]. If PBV units are already selected for project-based assistance either under an agreement to enter into HAP Contract (Agreement) or a HAP contract, the PHA is not required to reduce the number of these units if the number of authorized units is subsequently reduced. However, the PHA is responsible for determining the amount of budget authority that is available for project-based vouchers and ensuring that the amount of assistance that is attached to units is within the amounts available under the ACC, regardless of whether the PHA has vouchers available for project-basing [FR Notice 1/18/17].

Additional Project-Based Units [FR Notice 1/18/17; Notice PIH 2017-21; FR Notice 1/24/22]

The PHA may project-base an additional 10 percent of its units above the 20 percent program limit. The units may be distributed among one, all, or a combination of the categories as long as the total number of units does not exceed the 10 percent cap.

For units under a HAP contract that was first executed on or after April 18, 2017, units qualify under this exception if the units:

- Are specifically made available to house individuals and families that meet the definition of homeless under section 103 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11302) and contained in the Continuum of Care Interim Rule at 24 CFR 578.3.
- Are specifically made available to house families that are comprised of or include a veteran.
 - *Veteran* means an individual who has served in the United States Armed Forces.
- Provide supportive housing to persons with disabilities or elderly persons as defined in 24 CFR 5.403.
- Are located in a census tract with a poverty rate of 20 percent or less, as determined in the most recent American Community Survey Five-Year Estimates.

PBV units that house eligible youth receiving FUPY/FYI assistance are also covered by this 10 percent exception authority if the units are under a HAP contract that became effective after December 27, 2020, and if the unit is occupied by an eligible youth receiving FUPY/FYI assistance. FYI TPVs that were awarded under Notice PIH 2019-20 are not part of this exception since PHAs are prohibited from project-basing FYI TPVs. Units added after December 27, 2020, through an amendment of a HAP contract that became effective after December 27, 2020, are eligible for this 10 percent exception authority. In contrast, units added after December 27, 2020, through an amendment of a HAP contract that became effective on or prior to December 27, 2020, are not eligible for this 10 percent exception authority [FR Notice 1/24/22]. See Chapter 19 for policies specific to project-basing FUPY vouchers.

PHA Policy

The PHA may project-base up to an additional 10 percent of its authorized units, up to 30 percent, in accordance with HUD regulations and requirements.

Units Not Subject to the PBV Program Limitation [FR Notice 1/18/17]

PBV units under the RAD program and HUD-VASH PBV set-aside vouchers do not count toward the 20 percent limitation when PBV assistance is attached to them.

In addition, units that were previously subject to certain federal rent restrictions or were receiving another type of long-term housing subsidy provided by HUD are not subject to the cap. The unit must be covered under a PBV HAP contract that first became effective on or after April 18, 2017.

PHA Policy

The PHA may project-base units not subject to the 20 percent cap in accordance with HUD regulations and requirements.

17-I.B. TENANT-BASED VS. PROJECT-BASED VOUCHER ASSISTANCE [24 CFR 983.2]

Much of the tenant-based voucher program regulations also apply to the PBV program. Consequently, many of the PHA policies related to tenant-based assistance also apply to PBV assistance. The provisions of the tenant-based voucher regulations that do not apply to the PBV program are listed at 24 CFR 983.2.

PHA Policy

Except as otherwise noted in this chapter, or unless specifically prohibited by PBV program regulations, the PHA policies for the tenant-based voucher program contained in this administrative plan also apply to the PBV program and its participants.

17-I.C. RELOCATION REQUIREMENTS [24 CFR 983.7]

Any persons displaced as a result of implementation of the PBV program must be provided relocation assistance in accordance with the requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (URA)[42 U.S.C. 4201-4655] and implementing regulations at 49 CFR part 24.

The cost of required relocation assistance may be paid with funds provided by the owner, local public funds, or funds available from other sources. PHAs may not use voucher program funds to cover relocation costs, except that PHAs may use their administrative fee reserve to pay for relocation expenses after all other program administrative expenses are satisfied, and provided that payment of the relocation benefits is consistent with state and local law. Use of the administrative fee for these purposes must also be consistent with other legal and regulatory requirements, including the requirement in 24 CFR 982.155 and other official HUD issuances.

The acquisition of real property for a PBV project is subject to the URA and 49 CFR part 24, subpart B. It is the responsibility of the PHA to ensure the owner complies with these requirements.

17-I.D. EQUAL OPPORTUNITY REQUIREMENTS [24 CFR 983.8]

The PHA must comply with all equal opportunity requirements under federal law and regulations in its implementation of the PBV program. This includes the requirements and authorities cited at 24 CFR 5.105(a). In addition, the PHA must comply with the PHA Plan certification on civil rights and affirmatively furthering fair housing, submitted in accordance with 24 CFR 903.7(o).

PART II: PBV OWNER PROPOSALS

17-II.A. OVERVIEW

With certain exceptions, the PHA must describe the procedures for owner submission of PBV proposals and for PHA selection of PBV proposals [24 CFR 983.51]. Before selecting a PBV proposal, the PHA must determine that the PBV proposal complies with HUD program regulations and requirements, including a determination that the property is eligible housing [24 CFR 983.53 and 983.54], complies with the cap on the number of PBV units per project [24 CFR 983.56], and meets the site selection standards [24 CFR 983.57]. The PHA may not commit PBVs until or unless it has followed the proposal selection requirements defined in 24 CFR 983.51 [Notice PIH 2011-54].

17-II.B. OWNER PROPOSAL SELECTION PROCEDURES [24 CFR 983.51(b)]

The PHA must select PBV proposals in accordance with the selection procedures in the PHA administrative plan. The PHA must select PBV proposals by either of the following two methods.

- PHA request for PBV Proposals. The PHA may solicit proposals by using a request for proposals to select proposals on a competitive basis in response to the PHA request. The PHA may not limit proposals to a single site or impose restrictions that explicitly or practically preclude owner submission of proposals for PBV housing on different sites.
- The PHA may select proposal that were previously selected based on a competition. This may include selection of a proposal for housing assisted under a federal, state, or local government housing assistance program that was subject to a competition in accordance with the requirements of the applicable program, community development program, or supportive services program that requires competitive selection of proposals (e.g., HOME, and units for which competitively awarded LIHTCs have been provided), where the proposal has been selected in accordance with such program's competitive selection requirements within three years of the PBV proposal selection date, and the earlier competitive selection proposal did not involve any consideration that the project would receive PBV assistance. The PHA need not conduct another competition.

Units Selected Non-Competitively [FR Notice 1/18/17; Notice PIH 2017-21; 24 CFR 983.51(b)]

For certain public housing projects where the PHA has an ownership interest or control, the PHA may attach PBV assistance non-competitively without following one of the two processes above.

This exception applies when the PHA is engaged in an initiative to improve, develop, or replace a public housing property or site. The public housing units may either currently be in the public housing inventory or may have been removed from the public housing inventory within five years of the date on which the PHA entered into the AHAP or HAP.

If the PHA is planning rehabilitation or new construction on the project, a minimum threshold of \$25,000 per unit in hard costs must be expended.

If the PHA plans to replace public housing by attaching PBV assistance to existing housing in which the PHA has an ownership interest or control, then the \$25,000 per unit minimum threshold does not apply as long as the existing housing substantially complies with NSPIRE standards.

The PHA must include in the administrative plan what work it plans to do on the property or site and how many PBV units will be added to the site.

PHA Policy

The PHA will not attach PBVs to projects owned by the PHA as described above.

Solicitation and Selection of PBV Proposals [24 CFR 983.51(c)]

PHA procedures for selecting PBV proposals must be designed and actually operated to provide broad public notice of the opportunity to offer PBV proposals for consideration by the PHA. The public notice procedures may include publication of the public notice in a local newspaper of general circulation and other means designed and actually operated to provide broad public notice. The public notice of the PHA request for PBV proposals must specify the submission deadline. Detailed application and selection information must be provided at the request of interested parties.

PHA Policy

PHA Request for Proposals for Rehabilitated and Newly Constructed Units

The PHA will advertise its request for proposals (RFP) for rehabilitated and newly constructed housing in the following newspapers and trade journals.

In addition, the PHA will post the RFP and proposal submission and rating and ranking procedures on its electronic web site and in accordance with the City of Marshalltown policies for RFPs.

The advertisement will specify the number of units the PHA estimates that it will be able to assist under the funding the PHA is making available. Proposals will be due in the PHA office by close of business 30 calendar days from the date of the publication.

In order for the proposal to be considered, the owner must submit the proposal to the PHA by the published deadline date, and the proposal must respond to all requirements as outlined in the RFP. Incomplete proposals will not be reviewed.

The PHA will rate and rank proposals for rehabilitated and newly constructed housing using the following criteria:

- Owner experience and capability to build or rehabilitate housing as identified in the RFP;

- Extent to which the project furthers the PHA goal of deconcentrating poverty and expanding housing and economic opportunities;

- If applicable, the extent to which services for special populations are provided on site or in the immediate area for occupants of the property; and

Projects with less than 25 percent of the units assisted will be rated higher than projects with 25 percent of the units assisted. In the case of projects for occupancy by the elderly, persons with disabilities or families needing other services, the PHA will rate partially assisted projects on the percent of units assisted. Projects with the lowest percent of assisted units will receive the highest score

PHA Requests for Proposals for Existing Housing Units

The PHA will advertise its request for proposals (RFP) for existing housing in the following newspapers and trade journals.

In addition, the PHA will post the notice inviting such proposal submission and the rating and ranking procedures on its electronic web site and in accordance with the City of Marshalltown policies for RFPs.

The advertisement will state the number of vouchers available to be project-based, the type of units that will be considered, the submission deadline, and will note how to obtain the full RFP with information on the application and selection process. Advertisements will also contain a statement that participation in the PBV program requires compliance with Fair Housing and Equal Opportunity (FHEO) requirements.

In addition, the PHA will post the notice inviting such proposal submission and the rating and ranking procedures on its website.

The PHA will periodically publish its advertisement in the newspapers and trade journals mentioned above for at least one day per week for three consecutive weeks. The advertisement will specify the number of units the PHA estimates that it will be able to assist under the funding the PHA is making available. Owner proposals will be accepted on a first-come first-served basis and will be evaluated using the following criteria:

- Experience as an owner in the tenant-based voucher program and owner compliance with the owner's obligations under the tenant-based program;

- Extent to which the project furthers the PHA goal of deconcentrating poverty and expanding housing and economic opportunities;

- If applicable, extent to which services for special populations are provided on site or in the immediate area for occupants of the property; and

- Extent to which units are occupied by families that are eligible to participate in the PBV program.

PHA Selection of Proposals Subject to a Previous Competition under a Federal, State, or Local Housing Assistance Program

The PHA will accept proposals for PBV assistance from owners that were competitively selected under another federal, state or local housing assistance program, including projects that were competitively awarded Low-Income Housing Tax Credits on an ongoing basis.

The PHA may periodically advertise that it is accepting proposals, in the following newspapers and trade journals:

In addition, the PHA will post the notice inviting such proposal submission and the rating and ranking procedures on its electronic web site and in accordance with the City of Marshalltown policies for RFPs.

The advertisement will state the number of vouchers available to be project-based, the type of units that will be considered, the submission deadline, and will note how to obtain the full RFP with information on the application and selection process. Advertisements will also contain a statement that participation in the PBV program requires compliance with Fair Housing and Equal Opportunity (FHEO) requirements.

In addition to, or in place of advertising, the PHA may also directly contact specific owners that have already been selected for Federal, state, or local housing assistance based on a previously held competition, to inform them of available PBV assistance.

Proposals will be reviewed on a first-come first-served basis. The PHA will evaluate each proposal on its merits using the following factors:

- Extent to which the project furthers the PHA goal of deconcentrating poverty and expanding housing and economic opportunities; and

- Extent to which the proposal complements other local activities such as the redevelopment of a public housing site under the HOPE VI program, the HOME program, CDBG activities, other development activities in a HUD-designated Enterprise Zone, Economic Community, Choice Neighborhood, or Renewal Community.

PHA-Owned Units [24 CFR 983.51(e), 983.59, FR Notice 1/18/17, and Notice PIH 2017-21]

A PHA-owned unit may be assisted under the PBV program only if the HUD field office or HUD-approved independent entity reviews the selection process and determines that the PHA-owned units were appropriately selected based on the selection procedures specified in the PHA administrative plan. This also applies to noncompetitive selections. If the PHA selects a proposal for housing that is owned or controlled by the PHA, the PHA must identify the entity that will review the PHA proposal selection process and perform specific functions with respect to rent determinations, the term of the HAP contract, and inspections.

In the case of PHA-owned units, the term of the HAP contract and any HAP contract renewal must be agreed upon by the PHA and a HUD-approved independent entity. In addition, an independent entity must determine the initial rent to owner, the redetermined rent to owner, and reasonable rent. NSPIRE inspections must also be conducted by an independent entity.

The independent entity that performs these program services may be the unit of general local government for the PHA jurisdiction (unless the PHA is itself the unit of general local government or an agency of such government) or another HUD-approved public or private independent entity.

PHA Policy

The PHA does not currently own any units.

The PHA may only compensate the independent entity from PHA ongoing administrative fee income (including amounts credited to the administrative fee reserve). The PHA may not use other program receipts to compensate the independent entity for its services. The PHA and independent entity may not charge the family any fee for the appraisal or the services provided by the independent entity.

PHA Notice of Owner Selection [24 CFR 983.51(d)]

The PHA must give prompt written notice to the party that submitted a selected proposal and must also give prompt public notice of such selection. Public notice procedures may include publication of public notice in a local newspaper of general circulation and other means designed and actually operated to provide broad public notice.

PHA Policy

Within 10 business days of the PHA making the selection, the PHA will notify the selected owner in writing of the owner's selection for the PBV program. The PHA will also notify in writing all owners that submitted proposals that were not selected and advise such owners of the name of the selected owner.

In addition, the PHA will publish its notice for selection of PBV proposals in the same newspapers and trade journals the PHA used to solicit the proposals. The announcement will include the name of the owner that was selected for the PBV program. The PHA will also post the notice of owner selection on its electronic web site.

The PHA will make available to any interested party its rating and ranking sheets and documents that identify the PHA basis for selecting the proposal. These documents will be available for review by the public and other interested parties for one month after publication of the notice of owner selection. The PHA will not make available sensitive owner information that is privileged, such as financial statements and similar information about the owner.

The PHA will make these documents available for review at the PHA during normal business hours. The cost for reproduction of allowable documents will be \$.25 per page.

17-II.C. HOUSING TYPE [24 CFR 983.52]

The PHA may attach PBV assistance for units in existing housing or for newly constructed or rehabilitated housing developed under and in accordance with an agreement to enter into a housing assistance payments contract that was executed prior to the start of construction. A housing unit is considered an existing unit for purposes of the PBV program, if, at the time of notice of PHA selection, the units substantially comply with NSPIRE standards. Units for which new construction or rehabilitation began after the owner's proposal submission but prior to the execution of the HAP do not subsequently qualify as existing housing. Units that were newly constructed or rehabilitated in violation of program requirements also do not qualify as existing housing.

The PHA must decide what housing type, new construction, rehabilitation, or existing housing, will be used to develop project-based housing. The PHA choice of housing type must be reflected in its solicitation for proposals.

17-II.D. PROHIBITION OF ASSISTANCE FOR CERTAIN UNITS

Ineligible Housing Types [24 CFR 983.53]

The PHA may not attach or pay PBV assistance to shared housing units; units on the grounds of a penal reformatory, medical, mental, or similar public or private institution; nursing homes or facilities providing continuous psychiatric, medical, nursing services, board and care, or intermediate care (except that assistance may be provided in assisted living facilities); units that are owned or controlled by an educational institution or its affiliate and are designated for occupancy by students; manufactured homes; and transitional housing. In addition, the PHA may not attach or pay PBV assistance for a unit occupied by an owner and the PHA may not select or enter into an agreement to enter into a HAP contract or HAP contract for a unit occupied by a family ineligible for participation in the PBV program. A member of a cooperative who owns shares in the project assisted under the PBV program is not considered an owner for purposes of participation in the PBV program. Finally, PBV assistance may not be attached to units for which construction or rehabilitation has started after the proposal submission and prior to the execution of an AHAP.

Subsidized Housing [24 CFR 983.54]

A PHA may not attach or pay PBV assistance to units in any of the following types of subsidized housing:

- A public housing unit;
- A unit subsidized with any other form of Section 8 assistance;
- A unit subsidized with any governmental rent subsidy;
- A unit subsidized with any governmental subsidy that covers all or any part of the operating costs of the housing;
- A unit subsidized with Section 236 rental assistance payments (except that a PHA may attach assistance to a unit subsidized with Section 236 interest reduction payments);
- A Section 202 project for non-elderly with disabilities;
- Section 811 project-based supportive housing for persons with disabilities;
- Section 202 supportive housing for the elderly;
- A Section 101 rent supplement project;
- A unit subsidized with any form of tenant-based rental assistance;
- A unit with any other duplicative federal, state, or local housing subsidy, as determined by HUD or the PHA in accordance with HUD requirements.

17-II.E. SUBSIDY LAYERING REQUIREMENTS [24 CFR 983.55, Notice PIH 2013-11, and FR Notice 3/13/23]

The subsidy layering review is intended to prevent excessive public assistance by combining (layering) housing assistance payment subsidy under the PBV program with other governmental housing assistance from federal, state, or local agencies, including assistance such as tax concessions or tax credits.

HUD requires new construction and rehabilitation housing that will include forms of governmental assistance other than PBVs to undergo a subsidy layering review (SLR) prior to entering into an Agreement to Enter into Housing Assistance Payments Contract (AHAP). Subsidy layering requirements do not apply to existing housing, when PBV is the only governmental assistance, or for projects already subject to a PBV HAP contract, even if the project is recapitalized with outside sources of funding.

When a PHA selects a new construction or rehabilitation project, the PHA must require information regarding all HUD and/or other federal, state, or local governmental assistance to be disclosed by the project owner using Form HUD-2880. Appendix A of FR Notice 3/23/23 contains a list of all required documentation.

Either HUD or a HUD-approved housing credit agency (HCA) in the PHA's jurisdiction performs the subsidy layering review. The PHA must request an SLR through their local HUD Field Office or, if eligible, through a participating HCA.

If the SLR request is submitted to an approved HCA, and the proposed project-based voucher assistance meets HUD subsidy layering requirements, the HCA must submit a certification to HUD and notify the PHA. The PHA may proceed to execute an AHAP at that time if the environmental approval is received.

The HAP contract must contain the owner's certification that the project has not received and will not receive (before or during the term of the HAP contract) any public assistance for acquisition, development, or operation of the housing other than assistance disclosed in the subsidy layering review in accordance with HUD requirements.

17-II.F. CAP ON NUMBER OF PBV UNITS IN EACH PROJECT

25 Percent per Project Cap [24 CFR 983.56, FR Notice 1/18/17, and Notice PIH 2017-21]

In general, the PHA may not select a proposal to provide PBV assistance for units in a project or enter into an agreement to enter into a HAP or a HAP contract to provide PBV assistance for units in a project, if the total number of dwelling units in the project that will receive PBV assistance during the term of the PBV HAP contract is more than the greater of 25 units or 25 percent of the number of dwelling units (assisted or unassisted) in the project.

Exceptions to 25 Percent per Project Cap [FR Notice 1/18/17; Notice PIH 2017-21; FR Notice 1/24/22]

As of April 18, 2017, units are not counted against the 25 percent or 25-unit per project cap if:

- The units are exclusively for elderly families
- The units are for households eligible for supportive services available to all families receiving PBV assistance in the project
 - If the project is located in a census tract with a poverty rate of 20 percent or less, as determined in the most recent American Community Survey Five-Year estimates, the project cap is the greater of 25 units or 40 percent (instead of 25 percent) of the units in the project [FR Notice 7/14/17].

The Housing Opportunity Through Modernization Act of 2016 (HOTMA) eliminated the project cap exemption for projects that serve disabled families and modified the exception for supportive services.

Under the Fostering Stable Housing Opportunities (FSHO) amendments, units exclusively made available to youth receiving FUPY/FYI assistance may be excepted from the project cap for HAP contracts first effective after December 27, 2020. For more information on excepted units for FUPY, see Chapter 19.

Projects where these caps were implemented prior to HOTMA (HAP contracts executed prior to April 18, 2017) or FSHO (contract in effect on or prior to December 27, 2020) may continue to use the former exceptions and may renew their HAP contracts under the old requirements, unless the PHA and owner agree to change the conditions of the HAP contract. However, this change may not be made if it would jeopardize an assisted family's eligibility for continued assistance in the project.

Supportive Services

PHAs must include in the PHA administrative plan the type of services offered to families for a project to qualify for the exception and the extent to which such services will be provided. As of April 18, 2017, the project must make supportive services available to all families receiving PBV assistance in the project, but the family does not actually have to accept and receive supportive services for the exception to apply to the unit, although the family must be eligible to receive the supportive services. It is not necessary that the services be provided at or by the project but must be reasonably available to families receiving PBV assistance at the project and designed to help families in the project achieve self-sufficiency or live in the community as independently as possible. A PHA may not require participation in the supportive service as a condition of living in the excepted unit, although such services may be offered.

PHA Policy

Excepted units will be limited to units for elderly families.

Projects not Subject to a Project Cap [FR Notice 1/18/17; Notice PIH 2017-21]

PBV units that were previously subject to certain federal rent restrictions or receiving another type of long-term housing subsidy provided by HUD are exempt from the project cap. In other words, 100 percent of the units in these projects may receive PBV assistance.

PHA Policy

The PHA does not have any PBV units that are subject to the per project cap exception.

Promoting Partially Assisted Projects [24 CFR 983.56(c)]

A PHA may establish local requirements designed to promote PBV assistance in partially assisted projects. A *partially assisted project* is a project in which there are fewer units covered by a HAP contract than residential units [24 CFR 983.3].

A PHA may establish a per-project cap on the number of units that will receive PBV assistance or other project-based assistance in a multifamily project containing excepted units or in a single-family building. A PHA may also determine not to provide PBV assistance for excepted units, or the PHA may establish a per-project cap of less than 25 units or 25 percent of units.

PHA Policy:

Excepted units will be limited to units for elderly families.

Beyond that, the PHA will not impose any further cap on the number of PBV units assisted per project.

17-II.G. SITE SELECTION STANDARDS

Compliance with PBV Goals, Civil Rights Requirements, and NSPIRE Site Standards [24 CFR 983.57(b)]

The PHA may not select a proposal for existing, newly constructed, or rehabilitated PBV housing on a site or enter into an agreement to enter into a HAP contract or HAP contract for units on the site, unless the PHA has determined that PBV assistance for housing at the selected site is consistent with the goal of deconcentrating poverty and expanding housing and economic opportunities. The standard for deconcentrating poverty and expanding housing and economic opportunities must be consistent with the PHA Plan under 24 CFR 903 and the PHA administrative plan.

In addition, prior to selecting a proposal, the PHA must determine that the site is suitable from the standpoint of facilitating and furthering full compliance with the applicable Civil Rights Laws, regulations, and Executive Orders, and that the site meets the NSPIRE site and neighborhood standards at 24 CFR 5.703.

PHA Policy

It is the PHA goal to select sites for PBV housing that provide for deconcentrating poverty and expanding housing and economic opportunities. In complying with this goal the PHA will limit approval of sites for PBV housing in census tracts that have poverty concentrations of 20 percent or less.

However, the PHA will grant exceptions to the 20 percent standard where the PHA determines that the PBV assistance will complement other local redevelopment activities designed to deconcentrate poverty and expand housing and economic opportunities in census tracts with poverty concentrations greater than 20 percent, such as sites in:

- A census tract in which the proposed PBV development will be located in a HUD-designated Enterprise Zone, Economic Community, or Renewal Community;

- A census tract where the concentration of assisted units will be or has decreased as a result of public housing demolition and HOPE VI redevelopment;

- A census tract in which the proposed PBV development will be located is undergoing significant revitalization as a result of state, local, or federal dollars invested in the area;

- A census tract where new market rate units are being developed where such market rate units will positively impact the poverty rate in the area;

- A census tract where there has been an overall decline in the poverty rate within the past five years; or

- A census tract where there are meaningful opportunities for educational and economic advancement.

Existing and Rehabilitated Housing Site and Neighborhood Standards [24 CFR 983.57(d)]

The PHA may not enter into an agreement to enter into a HAP contract nor enter into a HAP contract for existing or rehabilitated housing until it has determined that the site complies with the HUD required site and neighborhood standards. The site must:

- Be adequate in size, exposure, and contour to accommodate the number and type of units proposed;
- Have adequate utilities and streets available to service the site;
- Promote a greater choice of housing opportunities and avoid undue concentration of assisted persons in areas containing a high proportion of low-income persons;
- Be accessible to social, recreational, educational, commercial, and health facilities and services and other municipal facilities and services equivalent to those found in neighborhoods consisting largely of unassisted similar units; and
- Be located so that travel time and cost via public transportation or private automobile from the neighborhood to places of employment is not excessive.

New Construction Site and Neighborhood Standards [24 CFR 983.57(e)]

In order to be selected for PBV assistance, a site for newly constructed housing must meet the following HUD required site and neighborhood standards:

- The site must be adequate in size, exposure, and contour to accommodate the number and type of units proposed;
- The site must have adequate utilities and streets available to service the site;
- The site must not be located in an area of minority concentration unless the PHA determines that sufficient, comparable opportunities exist for housing for minority families in the income range to be served by the proposed project outside areas of minority concentration or that the project is necessary to meet overriding housing needs that cannot be met in that housing market area;
- The site must not be located in a racially mixed area if the project will cause a significant increase in the proportion of minority to non-minority residents in the area.
- The site must promote a greater choice of housing opportunities and avoid undue concentration of assisted persons in areas containing a high proportion of low-income persons;
- The neighborhood must not be one that is seriously detrimental to family life or in which substandard dwellings or other undesirable conditions predominate;
- The housing must be accessible to social, recreational, educational, commercial, and health facilities and services and other municipal facilities and services equivalent to those found in neighborhoods consisting largely of unassisted similar units; and
- Except for housing designed for elderly persons, the housing must be located so that travel time and cost via public transportation or private automobile from the neighborhood to places of employment is not excessive.

17-II.H. ENVIRONMENTAL REVIEW [24 CFR 983.58]

The PHA activities under the PBV program are subject to HUD environmental regulations in 24 CFR parts 50 and 58. The *responsible entity* is responsible for performing the federal environmental review under the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.). The PHA may not enter into an agreement to enter into a HAP contract nor enter into a HAP contract until it has complied with the environmental review requirements.

In the case of existing housing, the responsible entity that is responsible for the environmental review under 24 CFR part 58 must determine whether or not PBV assistance is categorically excluded from review under the National Environmental Policy Act and whether or not the assistance is subject to review under the laws and authorities listed in 24 CFR 58.5.

The PHA may not enter into an agreement to enter into a HAP contract or a HAP contract with an owner, and the PHA, the owner, and its contractors may not acquire, rehabilitate, convert, lease, repair, dispose of, demolish, or construct real property or commit or expend program or local funds for PBV activities under this part, until the environmental review is completed.

The PHA must supply all available, relevant information necessary for the responsible entity to perform any required environmental review for any site. The PHA must require the owner to carry out mitigating measures required by the responsible entity (or HUD, if applicable) as a result of the environmental review.

PART III: DWELLING UNITS

17-III.A. OVERVIEW

This part identifies the special housing quality standards that apply to the PBV program, housing accessibility for persons with disabilities, and special procedures for conducting NSPIRE inspections.

17-III.B. NATIONAL STANDARDS FOR THE PHYSICAL INSPECTION OF REAL ESTATE [24 CFR 983.101]

NSPIRE standards for the tenant-based program, including those for special housing types, generally apply to the PBV program. NSPIRE requirements for shared housing, manufactured home space rental, and the homeownership option do not apply because these housing types are not assisted under the PBV program.

Lead-based Paint [24 CFR 983.101(c)]

The lead-based paint requirements for the tenant-based voucher program do not apply to the PBV program. Instead, The Lead-based Paint Poisoning Prevention Act (42 U.S.C. 4821-4846), the Residential Lead-based Paint Hazard Reduction Act of 1992 (42 U.S.C. 4851-4856), and implementing regulations at 24 CFR Part 35, Subparts A, B, H, and R, and 40 CFR 745.227, apply to the PBV program.

17-III.C. HOUSING ACCESSIBILITY FOR PERSONS WITH DISABILITIES

The housing must comply with program accessibility requirements of section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) and implementing regulations at 24 CFR part 8. The PHA must ensure that the percentage of accessible dwelling units complies with the requirements of section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), as implemented by HUD's regulations at 24 CFR 8, subpart C.

Housing first occupied after March 13, 1991, must comply with design and construction requirements of the Fair Housing Amendments Act of 1988 and implementing regulations at 24 CFR 100.205, as applicable. (24 CFR 983.102)

17-III.D. INSPECTING UNITS

Pre-selection Inspection [24 CFR 983.103(a)]

The PHA must examine the proposed site before the proposal selection date. If the units to be assisted already exist, the PHA must inspect all the units before the proposal selection date and must determine whether the units substantially comply with NSPIRE. To qualify as existing housing, units must substantially comply with NSPIRE on the proposal selection date. However, the PHA may not execute the HAP contract until the units fully comply with NSPIRE.

Pre-HAP Contract Inspections [24 CFR 983.103(b), FR Notice 1/18/17, and Notice PIH 2017-20]

The PHA must inspect each contract unit before execution of the HAP contract. The PHA may not provide assistance on behalf of the family until the unit fully complies with NSPIRE, unless the PHA has adopted a policy to enter into a HAP contract for units that fail the initial inspection as a result of only non-life-threatening conditions, or if the unit passed an alternative inspection.

PHA Policy

The PHA will not provide assistance on behalf of the family until the unit fully complies with NSPIRE.

Turnover Inspections [24 CFR 983.103(c)]

Before providing assistance to a new family in a contract unit, the PHA must inspect the unit. The PHA may not provide assistance on behalf of the family until the unit fully complies with NSPIRE.

Annual/Biennial Inspections [24 CFR 983.103(d); FR Notice 6/25/14]

At least once every 24 months during the term of the HAP contract (or at least triennially for small rural PHAs), the PHA must inspect a random sample consisting of at least 20 percent of the contract units in each building to determine if the contract units and the premises are maintained in accordance with NSPIRE. Turnover inspections are not counted toward meeting this inspection requirement. The PHA also has the option in certain mixed finance properties to rely on alternative inspections conducted at least triennially.

PHA Policy

The PHA will inspect on an annual basis a random sample consisting of at least 20 percent of the contract units in each building to determine if the contract units and the premises are maintained in accordance with NSPIRE.

If more than 20 percent of the sample of inspected contract units in a building fail the initial inspection, the PHA must reinspect 100 percent of the contract units in the building.

Alternative Inspections [24 CFR 983.103(g); Notice PIH 2016-05]

In the case of mixed-finance properties that are subject to alternative inspections, the PHA may rely upon an alternative inspection conducted at least triennially to demonstrate compliance with inspection requirements.

PHA Policy

The PHA will not rely on alternative inspection standards.

Other Inspections [24 CFR 983.103(e)]

The PHA must inspect contract units whenever needed to determine that the contract units comply with NSPIRE standards and that the owner is providing maintenance, utilities, and other services in accordance with the HAP contract. The PHA must take into account complaints and any other information coming to its attention in scheduling inspections.

The PHA must conduct follow-up inspections needed to determine if the owner (or, if applicable, the family) has corrected an NSPIRE deficiency and must conduct inspections to determine the basis for exercise of contractual and other remedies for owner or family NSPIRE deficiencies.

In conducting PHA supervisory quality control inspections, the PHA should include a representative sample of both tenant-based and project-based units.

Inspecting PHA-Owned Units [24 CFR 983.103(f)]

In the case of PHA-owned units, the inspections must be performed by an independent entity designated by the PHA and approved by HUD. The independent entity must furnish a copy of each inspection report to the PHA and to the HUD field office where the project is located. The PHA must take all necessary actions in response to inspection reports from the independent entity, including exercise of contractual remedies for violation of the HAP contract by the PHA-owner.

PART IV: REHABILITATED AND NEWLY CONSTRUCTED UNITS

17-IV.A. OVERVIEW [24 CFR 983.151]

There are specific requirements that apply to PBV assistance for newly constructed or rehabilitated housing that do not apply to PBV assistance in existing housing. This part describes the requirements unique to this type of assistance.

Housing selected for this type of assistance may not at a later date be selected for PBV assistance as existing housing.

17-IV.B. AGREEMENT TO ENTER INTO HAP CONTRACT

In order to offer PBV assistance in rehabilitated or newly constructed units, the PHA must enter into an agreement to enter into HAP contract (Agreement) with the owner of the property. The Agreement must be in the form required by HUD [24 CFR 983.152(b)]. The PHA may not enter into an Agreement if commencement of construction or rehabilitation has commenced after proposal submission [24 CFR 983.152(c)]. Construction begins when excavation or site preparation (including clearing of the land) begins for the housing. Rehabilitation begins with the physical commencement of rehabilitation activity on the housing.

In the Agreement the owner agrees to develop the PBV contract units to comply with NSPIRE, and the PHA agrees that upon timely completion of such development in accordance with the terms of the Agreement, the PHA will enter into a HAP contract with the owner for the contract units [24 CFR 983.152(a)].

Content of the Agreement [24 CFR 983.152(d)]

At a minimum, the Agreement must describe the following features of the housing to be developed and assisted under the PBV program:

- Site and the location of the contract units;
- Number of contract units by area (size) and number of bedrooms and bathrooms;
- Services, maintenance, or equipment to be supplied by the owner without charges in addition to the rent;
- Utilities available to the contract units, including a specification of utility services to be paid by the owner and utility services to be paid by the tenant;
- An indication of whether or not the design and construction requirements of the Fair Housing Act and section 504 of the Rehabilitation Act of 1973 apply to units under the Agreement. If applicable, any required work item resulting from these requirements must be included in the description of work to be performed under the Agreement;
- Estimated initial rents to owner for the contract units;
- Description of the work to be performed under the Agreement. For rehabilitated units, the description must include the rehabilitation work write up and, where determined necessary by the PHA, specifications and plans. For new construction units, the description must include the working drawings and specifications.
- Any additional requirements for quality, architecture, or design over and above NSPIRE standards.

Execution of the Agreement [24 CFR 983.153]

The Agreement must be executed promptly after PHA notice of proposal selection to the selected owner. The PHA may not enter into the Agreement if construction or rehabilitation has started after proposal submission. Generally, the PHA may not enter into the Agreement with the owner until the subsidy layering review is completed. Likewise, the PHA may not enter into the Agreement until the environmental review is completed and the PHA has received environmental approval. However, the PHA does not need to conduct a subsidy layering review in the case of a HAP contract for existing housing or if the applicable state or local agency has conducted such a review. Similarly, environmental reviews are not required for existing structures unless otherwise required by law or regulation.

PHA Policy

The PHA will enter into the Agreement with the owner within 10 business days of receiving both environmental approval and notice that subsidy layering requirements have been met, and before construction or rehabilitation work is started.

17-IV.C. CONDUCT OF DEVELOPMENT WORK

Labor Standards [24 CFR 983.154(b)]

If an Agreement covers the development of nine or more contract units (whether or not completed in stages), the owner and the owner's contractors and subcontractors must pay Davis-Bacon wages to laborers and mechanics employed in the development of housing. Further, these Davis-Bacon requirements apply to existing PBV units when the nature of any work to be performed either before the execution of the HAP contract or within 18 months after execution constitutes project development. Any development initiated on existing units within 18 months after the effective date of the HAP contract on projects with nine or more contract units triggers Davis-Bacon requirements.

The HUD-prescribed form of the Agreement will include the labor standards clauses required by HUD, such as those involving Davis-Bacon wage rates. The addendum to the HAP contract, Form HUD-5679, also includes the required labor standards clauses.

The owner, contractors, and subcontractors must also comply with the Contract Work Hours and Safety Standards Act, Department of Labor regulations in 29 CFR part 5, and other applicable federal labor relations laws and regulations. The PHA must monitor compliance with labor standards.

Owner Disclosure [24 CFR 983.154(d) and (e)]

The Agreement and HAP contract must include a certification by the owner that the owner and other project principals are not on the U.S. General Services Administration list of parties excluded from federal procurement and non-procurement programs.

The owner must also disclose any possible conflict of interest that would be a violation of the Agreement, the HAP contract, or HUD regulations.

17-IV.D. COMPLETION OF HOUSING

The Agreement must specify the deadlines for completion of the housing, and the owner must develop and complete the housing in accordance with these deadlines. The Agreement must also specify the deadline for submission by the owner of the required evidence of completion.

Evidence of Completion [24 CFR 983.155(b)]

At a minimum, the owner must submit the following evidence of completion to the PHA in the form and manner required by the PHA:

- Owner certification that the work has been completed in accordance with NSPIRE and all requirements of the Agreement; and
- Owner certification that the owner has complied with labor standards and equal opportunity requirements in development of the housing.

At the PHA's discretion, the Agreement may specify additional documentation that must be submitted by the owner as evidence of housing completion.

PHA Policy

The PHA will determine the need for the owner to submit additional documentation as evidence of housing completion on a case-by-case basis depending on the nature of the PBV project. The PHA will specify any additional documentation requirements in the Agreement to enter into HAP contract.

PHA Acceptance of Completed Units [24 CFR 983.156]

Upon notice from the owner that the housing is completed, the PHA must inspect to determine if the housing has been completed in accordance with the Agreement, including compliance with NSPIRE standards and any additional requirements imposed under the Agreement. The PHA must also determine if the owner has submitted all required evidence of completion.

If the work has not been completed in accordance with the Agreement, the PHA must not enter into the HAP contract.

If the PHA determines the work has been completed in accordance with the Agreement and that the owner has submitted all required evidence of completion, the PHA must submit the HAP contract for execution by the owner and must then execute the HAP contract.

PART V: HOUSING ASSISTANCE PAYMENTS CONTRACT (HAP)

17-V.A. OVERVIEW

The PHA must enter into a HAP contract with an owner for units that are receiving PBV assistance. The purpose of the HAP contract is to provide housing assistance payments for eligible families. Housing assistance is paid for contract units leased and occupied by eligible families during the HAP contract term. With the exception of single-family scattered-site projects, a HAP contract shall cover a single project. If multiple projects exist, each project is covered by a separate HAP contract. The HAP contract must be in the form required by HUD [24 CFR 983.202(a)].

17-V.B. HAP CONTRACT REQUIREMENTS

Contract Information [24 CFR 983.203]

The HAP contract must specify the following information:

- The total number of contract units by number of bedrooms;
- The project's name, street address, city or county, state and zip code, block and lot number (if known), and any other information necessary to clearly identify the site and the building;
- The number of contract units in each building, the location of each contract unit, the area of each contract unit, and the number of bedrooms and bathrooms in each contract unit;
- Services, maintenance, and equipment to be supplied by the owner and included in the rent to owner;
- Utilities available to the contract units, including a specification of utility services to be paid by the owner (included in rent) and utility services to be paid by the tenant;
- Features provided to comply with program accessibility requirements of Section 504 of the Rehabilitation Act of 1973 and implementing regulations at 24 CFR part 8;
- The HAP contract term;
- The number of units in any project that will exceed the 25 percent per project cap, which will be set aside for occupancy by qualifying families (elderly and/or disabled families and families receiving supportive services); and
- The initial rent to owner for the first 12 months of the HAP contract term.

Execution of the HAP Contract [24 CFR 983.204]

The PHA may not enter into a HAP contract until each contract unit has been inspected and the PHA has determined that the unit complies with the NSPIRE standards, unless the PHA has adopted a policy to enter into a HAP contract for units that fail the initial inspection where no life-threatening conditions are present. For existing housing, the HAP contract must be executed promptly after the PHA selects the owner proposal and inspects the housing units. For newly constructed or rehabilitated housing the HAP contract must be executed after the PHA has inspected the completed units and has determined that the units have been completed in accordance with the agreement to enter into HAP, and the owner furnishes all required evidence of completion.

PHA Policy

For existing housing, the HAP contract will be executed within 10 business days of the PHA determining that all units pass inspection.

For rehabilitated or newly constructed housing, the HAP contract will be executed within 10 business days of the PHA determining that the units have been completed in accordance with the agreement to enter into HAP, all units meet NSPIRE standards, and the owner has submitted all required evidence of completion.

Term of HAP Contract [24 CFR 983.205, FR Notice 1/18/17, and Notice PIH 2017-21]

The PHA may enter into a HAP contract with an owner for an initial term of no less than one year and no more than 20 years for each contract unit. The length of the term of the HAP contract for any contract unit may not be less than one year, nor more than 20 years. In the case of PHA-owned units, the term of the HAP contract must be agreed upon by the PHA and the independent entity approved by HUD [24 CFR 983.59(b)(2)].

PHA Policy

The term of all PBV HAP contracts will be negotiated with the owner on a case-by-case basis.

At the time of the initial HAP contract term or any time before expiration of the HAP contract, the PHA may extend the term of the contract for an additional term of up to 20 years if the PHA determines an extension is appropriate to continue providing affordable housing for low-income families. A HAP contract extension may not exceed 20 years. A PHA may provide for multiple extensions; however, in no circumstances may such extensions exceed 20 years, cumulatively. Extensions after the initial extension are allowed at the end of any extension term, provided that not more than 24 months prior to the expiration of the previous extension contract the PHA agrees to extend the term, and that such extension is appropriate to continue providing affordable housing for low-income families or to expand housing opportunities. Extensions after the initial extension term shall not begin prior to the expiration date of the previous extension term. Subsequent extensions are subject to the same limitations. All extensions must be on the form and subject to the conditions prescribed by HUD at the time of the extension. In the case of PHA-owned units, any extension of the term of the HAP contract must be agreed upon by the PHA and the independent entity approved by HUD [24 CFR 983.59(b)(2)].

PHA Policy

When determining whether or not to extend an expiring PBV contract, the PHA will consider several factors including, but not limited to:

The cost of extending the contract and the amount of available budget authority;

The condition of the contract units;

The owner's record of compliance with obligations under the HAP contract and lease(s);

Whether the location of the units continues to support the goals of deconcentrating poverty and expanding housing opportunities; and

Whether the funding could be used more appropriately for tenant-based assistance.

Termination by PHA [24 CFR 983.205(c) and FR Notice 1/18/17]

The HAP contract must provide that the term of the PHA's contractual commitment is subject to the availability of sufficient appropriated funding as determined by HUD or by the PHA in accordance with HUD instructions. For these purposes, sufficient funding means the availability of appropriations, and of funding under the ACC from such appropriations, to make full payment of housing assistance payments payable to the owner for any contract year in accordance with the terms of the HAP contract.

In times of insufficient funding, HUD requires that PHAs first take all cost-saving measures prior to failing to make payments under existing PBV HAP contracts.

If it is determined that there may not be sufficient funding to continue housing assistance payments for all contract units and for the full term of the HAP contract, the PHA may terminate the HAP contract by notice to the owner. The termination must be implemented in accordance with HUD instructions.

Termination by Owner [24 CFR 983.205(d)]

If in accordance with program requirements the amount of rent to an owner for any contract unit is reduced below the amount of the rent to owner at the beginning of the HAP contract term, the owner may terminate the HAP contract by giving notice to the PHA. In this case, families living in the contract units must be offered tenant-based assistance.

Statutory Notice Requirements: Contract Termination or Expiration [24 CFR 983.206, FR Notice 1/18/17, and Notice PIH 2017-21]

Not less than one year before the HAP contract terminates, or if the owner refuses to renew the HAP contract, the owner must notify the PHA and assisted tenants of the termination. The notice must be provided in the form prescribed by HUD. If the owner does not give timely notice, the owner must permit the tenants in assisted units to remain in their units for the required notice period with no increase in the tenant portion of their rent, and with no eviction as a result of the owner's inability to collect an increased tenant portion of rent. An owner may renew the terminating contract for a period of time sufficient to give tenants one-year advance notice under such terms as HUD may require.

Upon termination or expiration of the contract, a family living at the property is entitled to receive a tenant-based voucher. Tenant-based assistance would not begin until the owner's required notice period ends. The PHA must provide the family with a voucher and the family must also be given the option by the PHA and owner to remain in their unit with HCV tenant-based assistance as long as the unit complies with inspection and rent reasonableness requirements. The family must pay their total tenant payment (TTP) and any additional amount if the gross rent exceeds the applicable payment standard. The family has the right to remain in the project as long as the units are used for rental housing and are otherwise eligible for HCV assistance. The owner may not terminate the tenancy of a family that exercises its right to remain except for serious or repeated lease violations or other good cause. Families that receive a tenant-based voucher at the expiration or termination of the PBV HAP contract are not new admissions to the PHA HCV tenant-based program and are not subject to income eligibility requirements or any other admission requirements. If the family chooses to remain in their unit with tenant-based assistance, the family may do so regardless of whether the family share would initially exceed 40 percent of the family's adjusted monthly income.

Remedies for NSPIRE Deficiencies [24 CFR 983.208(b)]

The PHA may not make any HAP payment to the owner for a contract unit during any period in which the unit does not comply with NSPIRE standards. If the PHA determines that a contract does not comply with NSPIRE standards, the PHA may exercise any of its remedies under the HAP contract, for any or all of the contract units. Available remedies include termination of housing assistance payments, abatement or reduction of housing assistance payments, reduction of contract units, and termination of the HAP contract.

PHA Policy

The PHA will abate and terminate PBV HAP contracts for noncompliance with NSPIRE in accordance with the policies used in the tenant-based voucher program. These policies are contained in Section 8-II.G., Enforcing Owner Compliance.

17-V.C. AMENDMENTS TO THE HAP CONTRACT

Substitution of Contract Units [24 CFR 983.207(a)]

At the PHA's discretion and subject to all PBV requirements, the HAP contract may be amended to substitute a different unit with the same number of bedrooms in the same project for a previously covered contract unit. Before any such substitution can take place, the PHA must inspect the proposed unit and determine the reasonable rent for the unit.

Addition of Contract Units [FR Notice 1/18/17 and Notice PIH 2017-21]

The PHA and owner may amend the HAP contract to add additional PBV contract units in projects that already have a HAP contract without having to fulfill the selection requirements found at 24 CFR 983.51(b) for those additional PBV units, regardless of when the HAP contract was signed. The additional PBV units, however, are still subject to the PBV program cap and individual project caps. Prior to attaching additional units without competition, the PHA must submit to the local field office information outlined in FR Notice 1/18/17. The PHA must also detail in the administrative plan their intent to add PBV units and the rationale for adding units to the specific PBV project.

PHA Policy

The PHA will consider adding contract units to the HAP contract when the PHA determines that additional housing is needed to serve eligible low-income families. Circumstances may include, but are not limited to:

The local housing inventory is reduced due to a disaster (either due to loss of housing units, or an influx of displaced families); and

Voucher holders are having difficulty finding units that meet program requirements.

17-V.D. HAP CONTRACT YEAR, ANNIVERSARY AND EXPIRATION DATES [24 CFR 983.207(b) and 983.302(e)]

The HAP contract year is the period of 12 calendar months preceding each annual anniversary of the HAP contract during the HAP contract term. The initial contract year is calculated from the first day of the first calendar month of the HAP contract term.

The annual anniversary of the HAP contract is the first day of the first calendar month after the end of the preceding contract year.

There is a single annual anniversary and expiration date for all units under a particular HAP contract, even in cases where contract units are placed under the HAP contract in stages (on different dates) or units are added by amendment. The anniversary and expiration dates for all units coincide with the dates for the contract units that were originally placed under contract.

17-V.E. OWNER RESPONSIBILITIES UNDER THE HAP CONTRACT [24 CFR 983.210]

When the owner executes the HAP contract s/he certifies that at such execution and at all times during the term of the HAP contract:

- All contract units are in good condition and the owner is maintaining the premises and contract units in accordance with NSPIRE standards;
- The owner is providing all services, maintenance, equipment and utilities as agreed to under the HAP contract and the leases;
- Each contract unit for which the owner is receiving HAP, is leased to an eligible family referred by the PHA, and the lease is in accordance with the HAP contract and HUD requirements;
- To the best of the owner's knowledge the family resides in the contract unit for which the owner is receiving HAP, and the unit is the family's only residence;
- The owner (including a principal or other interested party) is not the spouse, parent, child, grandparent, grandchild, sister, or brother of any member of a family residing in a contract unit;
- The amount of the HAP the owner is receiving is correct under the HAP contract;
- The rent for contract units does not exceed rents charged by the owner for comparable unassisted units;
- Except for HAP and tenant rent, the owner has not received and will not receive any other payment or consideration for rental of the contract unit;
- The family does not own or have any interest in the contract unit (does not apply to family's membership in a cooperative); and
- Repair work on the project selected as an existing project that is performed after HAP execution within such post-execution period as specified by HUD may constitute development activity, and if determined to be development activity, the repair work undertaken shall be in compliance with Davis-Bacon wage requirements.

17-V.F. ADDITIONAL HAP REQUIREMENTS

Housing Quality and Design Requirements [24 CFR 983.101(e) and 983.208(a)]

The owner is required to maintain and operate the contract units and premises in accordance with NSPIRE standards, including performance of ordinary and extraordinary maintenance. The owner must provide all the services, maintenance, equipment, and utilities specified in the HAP contract with the PHA and in the lease with each assisted family. In addition, maintenance, replacement and redecoration must be in accordance with the standard practice for the building as established by the owner.

The PHA may elect to establish additional requirements for quality, architecture, or design of PBV housing. Any such additional requirements must be specified in the Agreement to enter into a HAP contract and the HAP contract. These requirements must be in addition to, not in place of, compliance with NSPIRE standards.

PHA Policy

The PHA will identify the need for any special features on a case-by-case basis depending on the intended occupancy of the PBV project. The PHA will specify any special design standards or additional requirements in the invitation for PBV proposals, the agreement to enter into HAP contract, and the HAP contract.

Vacancy Payments [24 CFR 983.352(b)]

At the discretion of the PHA, the HAP contract may provide for vacancy payments to the owner for a PHA-determined period of vacancy extending from the beginning of the first calendar month after the move-out month for a period not exceeding two full months following the move-out month. The amount of the vacancy payment will be determined by the PHA and cannot exceed the monthly rent to owner under the assisted lease, minus any portion of the rental payment received by the owner (including amounts available from the tenant's security deposit).

PHA Policy

The PHA will decide on a case-by-case basis if the PHA will provide vacancy payments to the owner. The HAP contract with the owner will contain any such agreement, including the amount of the vacancy payment and the period for which the owner will qualify for these payments.

PART VI: SELECTION OF PBV PROGRAM PARTICIPANTS

17-VI.A. OVERVIEW

Many of the provisions of the tenant-based voucher regulations [24 CFR 982] also apply to the PBV program. This includes requirements related to determining eligibility and selecting applicants from the waiting list. Even with these similarities, there are requirements that are unique to the PBV program. This part describes the requirements and policies related to eligibility and admission to the PBV program.

17-VI.B. ELIGIBILITY FOR PBV ASSISTANCE [24 CFR 983.251(a) and (b)]

The PHA may select families for the PBV program from those who are participants in the PHA's tenant-based voucher program and from those who have applied for admission to the voucher program. For voucher participants, eligibility was determined at original admission to the voucher program and does not need to be redetermined at the commencement of PBV assistance. For all others, eligibility for admission must be determined at the commencement of PBV assistance.

Applicants for PBV assistance must meet the same eligibility requirements as applicants for the tenant-based voucher program. Applicants must qualify as a family as defined by HUD and the PHA, meet asset limitation requirements, have income at or below HUD-specified income limits, and qualify on the basis of citizenship or the eligible immigration status of family members [24 CFR 982.201(a) and 24 CFR 983.2(a)]. In addition, an applicant family must provide social security information for family members [24 CFR 5.216 and 5.218] and consent to the PHA's collection and use of family information regarding income, expenses, and family composition [24 CFR 5.230]. The PHA may also not approve a tenancy if the owner (including a principal or other interested party) of the unit is the parent, child, grandparent, grandchild, sister, or brother of any member of the family, unless needed as a reasonable accommodation. An applicant family must also meet HUD requirements related to current or past criminal activity.

PHA Policy

The PHA will determine an applicant family's eligibility for the PBV program in accordance with the policies in Chapter 3.

In-Place Families [24 CFR 983.251(b)]

An eligible family residing in a proposed PBV contract unit on the date the proposal is selected by the PHA is considered an “in-place family.” These families are afforded protection from displacement under the PBV rule. If a unit to be placed under contract (either an existing unit or a unit requiring rehabilitation) is occupied by an eligible family on the date the proposal is selected, the in-place family must be placed on the PHA’s waiting list. Once the family’s continued eligibility is determined (the PHA may deny assistance to an in-place family for the grounds specified in 24 CFR 982.552 and 982.553), the family must be given an absolute selection preference and the PHA must refer these families to the project owner for an appropriately sized PBV unit in the project. Admission of eligible in-place families is not subject to income targeting requirements.

This regulatory protection from displacement does not apply to families that are not eligible to participate in the program on the proposal selection date.

17-VI.C. ORGANIZATION OF THE WAITING LIST [24 CFR 983.251(c)]

The PHA may establish a separate waiting list for PBV units or it may use the same waiting list for both tenant-based and project-based assistance. The PHA may also merge the PBV waiting list with a waiting list for other assisted housing programs offered by the PHA. If the PHA chooses to offer a separate waiting list for PBV assistance, the PHA must offer to place applicants who are listed on the tenant-based waiting list on the waiting list for PBV assistance.

If a PHA decides to establish a separate PBV waiting list, the PHA may use a single waiting list for the PHA's whole PBV program, or it may establish separate waiting lists for PBV units in particular projects or buildings or for sets of such units.

PHA Policy

The PHA will establish and manage separate waiting lists for individual projects or buildings that are receiving PBV assistance

17-VI.D. SELECTION FROM THE WAITING LIST [24 CFR 983.251(c)]

Applicants who will occupy units with PBV assistance must be selected from the PHA's waiting list. The PHA may establish selection criteria or preferences for occupancy of particular PBV units. The PHA may place families referred by the PBV owner on its PBV waiting list.

Income Targeting [24 CFR 983.251(c)(6)]

At least 75 percent of the families admitted to the PHA's tenant-based and project-based voucher programs during the PHA fiscal year from the waiting list must be extremely low-income families. The income targeting requirement applies to the total of admissions to both programs.

Units with Accessibility Features [24 CFR 983.251(c)(7)]

When selecting families to occupy PBV units that have special accessibility features for persons with disabilities, the PHA must first refer families who require such features to the owner.

Preferences [24 CFR 983.251(d), FR Notice 11/24/08]

The PHA may use the same selection preferences that are used for the tenant-based voucher program, establish selection criteria or preferences for the PBV program as a whole, or for occupancy of particular PBV developments or units. The PHA must provide an absolute selection preference for eligible in-place families as described in Section 17-VI.B. above.

The PHA may establish a selection preference for families who qualify for voluntary services, including disability-specific services, offered in conjunction with assisted units, provided that preference is consistent with the PHA plan. The PHA may not, however, grant a preference to a person with a specific disability [FR Notice 1/18/17].

In advertising such a project, the owner may advertise the project as offering services for a particular type of disability; however, the project must be open to all otherwise eligible disabled persons who may benefit from services provided in the project. In these projects, disabled residents may not be required to accept the particular services offered as a condition of occupancy.

If the PHA has projects with “excepted units” for elderly families or supportive services, the PHA must give preference to such families when referring families to these units [24 CFR 983.261(b); FR Notice 1/18/17].

PHA Policy

The PHA will provide a selection preference when required by the regulation (e.g., eligible in-place families, qualifying families for “excepted units,” mobility impaired persons for accessible units). The PHA will not offer any additional preferences for the PBV program or for particular PBV projects or units.

17-VI.E. OFFER OF PBV ASSISTANCE

Refusal of Offer [24 CFR 983.251(e)(3)]

The PHA is prohibited from taking any of the following actions against a family who has applied for, received, or refused an offer of PBV assistance:

- Refuse to list the applicant on the waiting list for tenant-based voucher assistance;
- Deny any admission preference for which the applicant qualifies;
- Change the applicant's place on the waiting list based on preference, date, and time of application, or other factors affecting selection under the PHA's selection policy;
- Remove the applicant from the tenant-based voucher waiting list.

Disapproval by Landlord [24 CFR 983.251(e)(2)]

If a PBV owner rejects a family for admission to the owner's units, such rejection may not affect the family's position on the tenant-based voucher waiting list.

Acceptance of Offer [24 CFR 983.252]

Family Briefing

When a family accepts an offer for PBV assistance, the PHA must give the family an oral briefing. The briefing must include information on how the program works and the responsibilities of the family and owner. In addition to the oral briefing, the PHA must provide a briefing packet that explains how the PHA determines the total tenant payment for a family, the family obligations under the program, and applicable fair housing information.

Persons with Disabilities

If an applicant family's head or spouse is disabled, the PHA must assure effective communication, in accordance with 24 CFR 8.6, in conducting the oral briefing and in providing the written information packet. This may include making alternative formats available (see Chapter 2). In addition, the PHA must have a mechanism for referring a family that includes a member with a mobility impairment to an appropriate accessible PBV unit.

Persons with Limited English Proficiency

The PHA should take reasonable steps to assure meaningful access by persons with limited English proficiency in accordance with Title VI of the Civil Rights Act of 1964 and Executive Order 13166 (see Chapter 2).

17-VI.F. OWNER SELECTION OF TENANTS

The owner is responsible for developing written tenant selection procedures that are consistent with the purpose of improving housing opportunities for very low-income families and reasonably related to program eligibility and an applicant's ability to fulfill their obligations under the lease. An owner must promptly notify in writing any rejected applicant of the grounds for any rejection [24 CFR 983.253(a)(2) and (a)(3)].

Leasing [24 CFR 983.253(a)]

During the term of the HAP contract, the owner must lease contract units to eligible families that are selected and referred by the PHA from the PHA's waiting list. The contract unit leased to the family must be the appropriate size unit for the size of the family, based on the PHA's subsidy standards.

Filling Vacancies [24 CFR 983.254(a)]

The owner must promptly notify the PHA of any vacancy or expected vacancy in a contract unit. After receiving such notice, the PHA must make every reasonable effort to promptly refer a sufficient number of families for the owner to fill such vacancies. The PHA and the owner must make reasonable efforts to minimize the likelihood and length of any vacancy.

PHA Policy

The owner must notify the PHA in writing (mail, fax, or email) within five business days of learning about any vacancy or expected vacancy.

The PHA will make every reasonable effort to refer families to the owner within 10 business days of receiving such notice from the owner.

Reduction in HAP Contract Units Due to Vacancies [24 CFR 983.254(b)]

If any contract units have been vacant for 120 or more days since owner notice of the vacancy, the PHA may give notice to the owner amending the HAP contract to reduce the number of contract units by subtracting the number of contract units (according to the bedroom size) that have been vacant for this period.

PHA Policy

If any contract units have been vacant for 120 days, the PHA will give notice to the owner that the HAP contract will be amended to reduce the number of contract units that have been vacant for this period. The PHA will provide the notice to the owner within 10 business days of the 120th day of the vacancy. The amendment to the HAP contract will be effective the 1st day of the month following the date of the PHA's notice.

17-VI.G. TENANT SCREENING [24 CFR 983.255]

PHA Responsibility

The PHA is not responsible or liable to the owner or any other person for the family's behavior or suitability for tenancy. However, the PHA may opt to screen applicants for family behavior or suitability for tenancy and may deny applicants based on such screening.

PHA Policy

The PHA will not conduct screening to determine a PBV applicant family's suitability for tenancy.

The PHA must provide the owner with an applicant family's current and prior address (as shown in PHA records) and the name and address (if known by the PHA) of the family's current landlord and any prior landlords.

In addition, the PHA may offer the owner other information the PHA may have about a family, including information about the tenancy history of family members or about drug trafficking and criminal activity by family members. The PHA must provide applicant families a description of the PHA policy on providing information to owners, and the PHA must give the same types of information to all owners.

The PHA may not disclose to the owner any confidential information provided in response to a request for documentation of domestic violence, dating violence, sexual assault, stalking, or human trafficking, except at the written request or with the written consent of the individual providing the documentation [see 24 CFR 5.2007(a)(4)].

PHA Policy

The PHA will inform owners of their responsibility to screen prospective tenants, and will provide owners with the required known name and address information, at the time of the turnover inspection or before. The PHA will not provide any additional information to the owner, such as tenancy history, criminal history, etc.

Owner Responsibility

The owner is responsible for screening and selection of the family to occupy the owner's unit. When screening families the owner may consider a family's background with respect to the following factors:

- Payment of rent and utility bills;
- Caring for a unit and premises;
- Respecting the rights of other residents to the peaceful enjoyment of their housing;
- Drug-related criminal activity or other criminal activity that is a threat to the health, safety, or property of others; and
- Compliance with other essential conditions of tenancy.

PART VII: OCCUPANCY

17-VII.A. OVERVIEW

After an applicant has been selected from the waiting list, determined eligible by the PHA, referred to an owner and determined suitable by the owner, the family will sign the lease and occupancy of the unit will begin.

17-VII.B. LEASE [24 CFR 983.256]

The tenant must have legal capacity to enter a lease under state and local law. *Legal capacity* means that the tenant is bound by the terms of the lease and may enforce the terms of the lease against the owner.

Form of Lease [24 CFR 983.256(b)]

The tenant and the owner must enter into a written lease agreement that is signed by both parties. If an owner uses a standard lease form for rental units to unassisted tenants in the locality or premises, the same lease must be used for assisted tenants, except that the lease must include a HUD-required tenancy addendum. The tenancy addendum must include, word-for-word, all provisions required by HUD.

If the owner does not use a standard lease form for rental to unassisted tenants, the owner may use another form of lease, such as a PHA model lease.

The PHA may review the owner's lease form to determine if the lease complies with state and local law. If the PHA determines that the lease does not comply with state or local law, the PHA may decline to approve the tenancy.

PHA Policy

The PHA will not review the owner's lease for compliance with state or local law.

Lease Requirements [24 CFR 983.256(c)]

The lease for a PBV unit must specify all of the following information:

- The names of the owner and the tenant;
- The unit rented (address, apartment number, if any, and any other information needed to identify the leased contract unit);
- The term of the lease (initial term and any provision for renewal);
- The amount of the tenant rent to owner, which is subject to change during the term of the lease in accordance with HUD requirements;
- A specification of the services, maintenance, equipment, and utilities that will be provide by the owner; and
- The amount of any charges for food, furniture, or supportive services.

Tenancy Addendum [24 CFR 983.256(d)]

The tenancy addendum in the lease must state:

- The program tenancy requirements;
- The composition of the household as approved by the PHA (the names of family members and any PHA-approved live-in aide);
- All provisions in the HUD-required tenancy addendum must be included in the lease. The terms of the tenancy addendum prevail over other provisions of the lease.

Initial Term and Lease Renewal [24 CFR 983.256(f)]

The initial lease term must be for at least one year. The lease must provide for automatic renewal after the initial term of the lease in either successive definitive terms (e.g. month-to-month or year-to-year) or an automatic indefinite extension of the lease term. For automatic indefinite extension of the lease term, the lease terminates if any of the following occur:

- The owner terminates the lease for good cause
- The tenant terminates the lease
- The owner and tenant agree to terminate the lease
- The PHA terminates the HAP contract
- The PHA terminates assistance for the family

Changes in the Lease [24 CFR 983.256(e)]

If the tenant and owner agree to any change in the lease, the change must be in writing, and the owner must immediately give the PHA a copy of all changes.

The owner must notify the PHA in advance of any proposed change in the lease regarding the allocation of tenant and owner responsibilities for utilities. Such changes may only be made if approved by the PHA and in accordance with the terms of the lease relating to its amendment. The PHA must redetermine reasonable rent, in accordance with program requirements, based on any change in the allocation of the responsibility for utilities between the owner and the tenant. The redetermined reasonable rent will be used in calculation of the rent to owner from the effective date of the change.

Owner Termination of Tenancy [24 CFR 983.257]

With two exceptions, the owner of a PBV unit may terminate tenancy for the same reasons an owner may in the tenant-based voucher program (see Section 12-III.B. and 24 CFR 982.310). In the PBV program, terminating tenancy for “good cause” does not include doing so for a business or economic reason, or a desire to use the unit for personal or family use or other non-residential purpose.

Tenant Absence from the Unit [24 CFR 983.256(g) and 982.312(a)]

The lease may specify a maximum period of family absence from the unit that may be shorter than the maximum period permitted by PHA policy. According to program requirements, the family’s assistance must be terminated if they are absent from the unit for more than 180 consecutive days. PHA termination of assistance actions due to family absence from the unit are subject to 24 CFR 981.312, except that the unit is not terminated from the HAP contract if the family is absent for longer than the maximum period permitted.

Continuation of Housing Assistance Payments [24 CFR 982.258]

Housing assistance payments shall continue until the tenant rent equals the rent to owner. The cessation of housing assistance payments at such point will not affect the family's other rights under its lease, nor will such cessation preclude the resumption of payments as a result of later changes in income, rents, or other relevant circumstances if such changes occur within 180 days following the date of the last housing assistance payment by the PHA. After the 180-day period, the unit shall be removed from the HAP contract pursuant to 24 CFR 983.211.

PHA Policy

If a participating family receiving zero assistance experiences a change in circumstances that would result in a HAP payment to the owner, the family must notify the PHA of the change and request an interim reexamination before the expiration of the 180-day period.

Security Deposits [24 CFR 983.259]

The owner may collect a security deposit from the tenant. The PHA may prohibit security deposits in excess of private market practice, or in excess of amounts charged by the owner to unassisted tenants.

PHA Policy

The PHA will allow the owner to collect a security deposit amount the owner determines is appropriate.

When the tenant moves out of a contract unit, the owner, subject to state and local law, may use the security deposit, including any interest on the deposit, in accordance with the lease, as reimbursement for any unpaid tenant rent, damages to the unit, or other amounts owed by the tenant under the lease.

The owner must give the tenant a written list of all items charged against the security deposit and the amount of each item. After deducting the amount used to reimburse the owner, the owner must promptly refund the full amount of the balance to the tenant.

If the security deposit does not cover the amount owed by the tenant under the lease, the owner may seek to collect the balance from the tenant. The PHA has no liability or responsibility for payment of any amount owed by the family to the owner.

17-VII.C. MOVES

Overcrowded, Under-Occupied, and Accessible Units [24 CFR 983.260]

If the PHA determines that a family is occupying a wrong size unit, based on the PHA's subsidy standards, or a unit with accessibility features that the family does not require, and the unit is needed by a family that does require the features, the PHA must promptly notify the family and the owner of this determination, and the PHA must offer the family the opportunity to receive continued housing assistance in another unit.

PHA Policy

The PHA will notify the family and the owner of the family's need to move based on the occupancy of a wrong-size or accessible unit within 10 business days of the PHA's determination. The PHA will offer the family the following types of continued assistance in the following order, based on the availability of assistance:

 PBV assistance in the same building or project;

 PBV assistance in another project; and

 Tenant-based voucher assistance.

If the PHA offers the family a tenant-based voucher, the PHA must terminate the housing assistance payments for a wrong-sized or accessible unit at the earlier of the expiration of the term of the family's voucher (including any extension granted by the PHA) or the date upon which the family vacates the unit. If the family does not move out of the wrong-sized unit or accessible unit by the expiration of the term of the family's voucher, the PHA must remove the unit from the HAP contract.

If the PHA offers the family another form of assistance that is not a tenant-based voucher, and the family does not accept the offer, does not move out of the PBV unit within a reasonable time as determined by the PHA, or both, the PHA must terminate the housing assistance payments for the unit at the expiration of a reasonable period as determined by the PHA and remove the unit from the HAP contract.

PHA Policy

When the PHA offers a family another form of assistance that is not a tenant-based voucher, the family will be given 30 days from the date of the offer to accept the offer and move out of the PBV unit. If the family does not move out within this 30-day time frame, the PHA will terminate the housing assistance payments at the expiration of this 30-day period.

The PHA may make exceptions to this 30-day period if needed for reasons beyond the family's control such as death, serious illness, or other medical emergency of a family member.

Family Right to Move [24 CFR 983.261]

The family may terminate the lease at any time after the first year of occupancy. The family must give advance written notice to the owner in accordance with the lease and provide a copy of such notice to the PHA. If the family wishes to move with continued tenant-based assistance, the family must contact the PHA to request the rental assistance prior to providing notice to terminate the lease.

If the family terminates the lease in accordance with these requirements, the PHA is required to offer the family the opportunity for continued tenant-based assistance, in the form of a voucher or other comparable tenant-based rental assistance. If voucher or other comparable tenant-based assistance is not immediately available upon termination of the family's lease in the PBV unit, the PHA must give the family priority to receive the next available opportunity for continued tenant-based assistance.

If the family terminates the assisted lease before the end of the first year, the family relinquishes the opportunity for continued tenant-based assistance.

Emergency Transfers under VAWA [Notice PIH 2017-08]

Except where special consideration is needed for the project-based voucher program, the PHA will follow VAWA policies as outlined in Chapter 16 Part IX of this administrative plan, including using the Emergency Transfer Plan as the basis for PBV transfers under VAWA (Exhibit 16-4).

HUD requires that the PHA include policies that address when a victim has been living in a unit for less than a year or when a victim seeks to move sooner than a tenant-based voucher is available.

PHA Policy

When the victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking has lived in the unit for less than one year, the PHA will provide several options for continued assistance.

The PHA will first try to transfer the participant to another PBV unit in the same development or transfer to a different development where the PHA has PBV units. The PHA will expedite the administrative processes in this case in an effort to conduct the transfer as quickly as possible.

If no units are available for an internal transfer, or if there is reasonable cause to believe that such a transfer would put the victim in jeopardy, the participant may receive continued assistance through an external transfer to either tenant-based rental assistance (HCV) or assistance in the PHA's public housing program. Such a decision will be made by the PHA based on the availability of tenant-based vouchers and/or vacancies in public housing units. Such families must be selected from the waiting list for the applicable program. The PHA has adopted a waiting list preference for victims of domestic violence, dating violence, sexual assault, stalking, and human trafficking in both its HCV and public housing programs in order to expedite this process. See Section 4-III.C. of this administrative plan.

If a victim wishes to move after a year of occupancy in the unit, but no tenant-based vouchers are available, the PHA will offer the participant an internal transfer to another PBV unit in the same development or a transfer to a different development where the PHA has PBV units. The PHA will expedite the administrative processes in this case in an effort to conduct the transfer as quickly as possible.

If no units are available for an internal transfer, or if there is reasonable cause to believe that such a transfer would put the victim in jeopardy, the participant may receive continued assistance through an external transfer to the PHA's public housing program. The PHA has adopted a waiting list preference for victims of domestic violence, dating violence, sexual assault, stalking, and human trafficking as part of the public housing ACOP in order to expedite this process.

17-VII.D. EXCEPTIONS TO THE OCCUPANCY CAP [24 CFR 983.262]

As of April 17, 2018, the PHA may not pay housing assistance under a PBV HAP contract for more than the greater of 25 units or 25 percent of the number of dwelling units in a project unless:

- The units are exclusively for elderly families
- The units are for households eligible for supportive services available to all families receiving PBV assistance in the project

If the project is located in a census tract with a poverty rate of 20 percent or less, as determined in the most recent American Community Survey Five-Year estimates, the project cap is the greater of 25 units or 40 percent (instead of 25 percent) of the units in the project [FR Notice 7/14/17].

If a family at the time of initial tenancy is receiving and while the resident of an excepted unit has received Family Self-Sufficiency (FSS) supportive services or any other service as defined by the PHA and successfully completes the FSS contract of participation or the supportive services requirement, the unit continues to count as an excepted unit for as long as the family resides in the unit. However, if the FSS family fails to successfully complete the FSS contract of participation or supportive services objective and consequently is no longer eligible for the supportive services, the family must vacate the unit within a reasonable period of time established by the PHA, and the PHA shall cease paying HAP on behalf of the family.

Further, when a family (or remaining members of a family) residing in an excepted unit no longer meets the criteria for a “qualifying family” because the family is no longer an elderly family due to a change in family composition, the PHA has the discretion to allow the family to remain in the excepted unit. If the PHA does not exercise this discretion, the family must vacate the unit within a reasonable period of time established by the PHA, and the PHA must cease paying housing assistance payments on behalf of the non-qualifying family.

Individuals in units with supportive services who choose to no longer participate in a service or who no longer qualify for services they qualified for at the time of initial occupancy cannot subsequently be denied continued housing opportunity because of this changed circumstance. A PHA or owner cannot determine that a participant’s needs exceed the level of care offered by qualifying services or require that individuals be transitioned to different projects based on service needs.

If the family fails to vacate the unit within the established time, the unit must be removed from the HAP contract unless the project is partially assisted, and it is possible for the HAP contract to be amended to substitute a different unit in the building in accordance with program requirements; or the owner terminates the lease and evicts the family. The housing assistance payments for a family residing in an excepted unit that is not in compliance with its family obligations to comply with supportive services requirements must be terminated by the PHA.

The PHA may allow a family that initially qualified for occupancy of an excepted unit based on elderly family status to continue to reside in a unit, where through circumstances beyond the control of the family (e.g., death of the elderly family member or long-term or permanent hospitalization or nursing care), the elderly family member no longer resides in the unit. In this case, the unit may continue to be counted as an excepted unit for as long as the family resides in that unit. Once the family vacates the unit, in order to continue as an excepted unit under the HAP contract, the unit must be made available to and occupied by a qualified family.

PHA Policy

The PHA will not provide PBV assistance for excepted units

PART VIII: DETERMINING RENT TO OWNER

17-VIII.A. OVERVIEW

The amount of the initial rent to an owner of units receiving PBV assistance is established at the beginning of the HAP contract term. Although for rehabilitated or newly constructed housing, the agreement to enter into HAP Contract (Agreement) states the estimated amount of the initial rent to owner, the actual amount of the initial rent to owner is established at the beginning of the HAP contract term.

During the term of the HAP contract, the rent to owner is redetermined at the owner's request in accordance with program requirements, and at such time that there is a ten percent or greater decrease in the published FMR.

17-VIII.B. RENT LIMITS [24 CFR 983.301]

Except for certain tax credit units (discussed below), the rent to owner must not exceed the lowest of the following amounts:

- An amount determined by the PHA, not to exceed 110 percent of the applicable fair market rent (or any HUD-approved exception payment standard) for the unit bedroom size minus any utility allowance;
- The reasonable rent; or
- The rent requested by the owner.

Certain Tax Credit Units [24 CFR 983.301(c)]

For certain tax credit units, the rent limits are determined differently than for other PBV units. Different limits apply to contract units that meet all of the following criteria:

- The contract unit receives a low-income housing tax credit under the Internal Revenue Code of 1986;
- The contract unit is not located in a qualified census tract;
- There are comparable tax credit units of the same bedroom size as the contract unit in the same project, and the comparable tax credit units do not have any form of rental assistance other than the tax credit; and
- The tax credit rent exceeds 110 percent of the fair market rent or any approved exception payment standard;

For contract units that meet all of these criteria, the rent to owner must not exceed the lowest of:

- The tax credit rent minus any utility allowance;
- The reasonable rent; or
- The rent requested by the owner.

Definitions

A *qualified census tract* is any census tract (or equivalent geographic area defined by the Bureau of the Census) in which at least 50 percent of households have an income of less than 60 percent of Area Median Gross Income (AMGI), or where the poverty rate is at least 25 percent and where the census tract is designated as a qualified census tract by HUD.

Tax credit rent is the rent charged for comparable units of the same bedroom size in the project that also receive the low-income housing tax credit but do not have any additional rental assistance (e.g., tenant-based voucher assistance).

Reasonable Rent [24 CFR 983.301(e) and 983.302(c)(2)]

The PHA must determine reasonable rent in accordance with 24 CFR 983.303. The rent to owner for each contract unit may at no time exceed the reasonable rent, except in cases where the PHA has elected within the HAP contract not to reduce rents below the initial rent to owner and, upon redetermination of the rent to owner, the reasonable rent would result in a rent below the initial rent. However, the rent to owner must be reduced in the following cases:

- To correct errors in calculations in accordance with HUD requirements
- If additional housing assistance has been combined with PBV assistance after the execution of the initial HAP contract and a rent decrease is required pursuant to 24 CFR 983.55
- If a decrease in rent to owner is required based on changes in the allocation of the responsibility for utilities between owner and tenant

If the PHA has not elected within the HAP contract to establish the initial rent to owner as the rent floor, the rent to owner shall not at any time exceed the reasonable rent.

PHA Policy

The PHA will elect within the HAP contract not to reduce rents below the initial level, with the exception of circumstances listed in 24 CFR 983.302(c)(2). If, upon redetermination of the rent to owner, the reasonable rent would result in a rent below the initial rent, the PHA will use the higher initial rent to owner amount.

Use of FMRs, Exception Payment Standards, and Utility Allowances [24 CFR 983.301(f)]

When determining the initial rent to owner, the PHA must use the most recently published FMR in effect and the utility allowance schedule in effect at execution of the HAP contract. When redetermining the rent to owner, the PHA must use the most recently published FMR and the utility allowance schedule in effect at the time of redetermination. At its discretion, the PHA may for initial rent, use the amounts in effect at any time during the 30-day period immediately before the beginning date of the HAP contract, or for redeterminations of rent, the 30-day period immediately before the redetermination date.

Any HUD-approved exception payment standard amount under the tenant-based voucher program also applies to the project-based voucher program. HUD will not approve a different exception payment stand amount for use in the PBV program.

Likewise, the PHA may not establish or apply different utility allowance amounts for the PBV program. The same utility allowance schedule applies to both the tenant-based and project-based voucher programs.

PHA Policy

Upon written request by the owner, the PHA will consider using the FMR or utility allowances in effect during the 30-day period before the start date of the HAP, or redetermination of rent. The owner must explain the need to use the previous FMRs or utility allowances and include documentation in support of the request. The PHA will review and make a decision based on the circumstances and merit of each request.

In addition to considering a written request from an owner, the PHA may decide to use the FMR or utility allowances in effect during the 30-day period before the start date of the HAP, or redetermination of rent, if the PHA determines it is necessary due to PHA budgetary constraints.

Use of Small Area FMRs (SAFMRs) [24 CFR 888.113(h)]

While small area FMRs (SAFMRs) do not apply to PBV projects, PHAs that operate a tenant-based program under SAFMRs may apply SAFMRs to all future PBV HAP contracts. If the PHA adopts this policy, it must apply to all future PBV projects and the PHA's entire jurisdiction. The PHA and owner may not subsequently choose to revert back to use of the FMRs once the SAFMRs have been adopted, even if the PHA subsequently changes its policy.

Further, the PHA may apply SAFMRs to current PBV projects where the notice of owner selection was made on or before the effective date of PHA implementation, provided the owner is willing to mutually agree to doing so and the application is prospective. The PHA and owner may not subsequently choose to revert back to use of the FMRs once the SAFMRs have been adopted, even if the PHA subsequently changes its policy. If rents increase as a result of the use of SAFMRs, the rent increase may not be effective until the first anniversary of the HAP contract.

PHA Policy

The PHA will not apply SAFMRs to the PHA's PBV program.

Redetermination of Rent [24 CFR 983.302]

The PHA must redetermine the rent to owner upon the owner's request or when there is a 10 percent or greater decrease in the published FMR.

Rent Increase

If an owner wishes to request an increase in the rent to owner from the PHA, it must be requested at the annual anniversary of the HAP contract (see Section 17-V.D.). The request must be in writing and in the form and manner required by the PHA. The PHA may only make rent increases in accordance with the rent limits described previously. There are no provisions in the PBV program for special adjustments (e.g., adjustments that reflect increases in the actual and necessary expenses of owning and maintaining the units which have resulted from substantial general increases in real property taxes, utility rates, or similar costs).

PHA Policy

An owner's request for a rent increase must be submitted to the PHA 60 days prior to the anniversary date of the HAP contract and must include the new rent amount the owner is proposing.

The PHA may not approve, and the owner may not receive any increase of rent to owner, until and unless the owner has complied with requirements of the HAP contract, including compliance with NSPIRE. The owner may not receive any retroactive increase of rent for any period of noncompliance.

Rent Decrease

If there is a decrease in the rent to owner, as established in accordance with program requirements such as a change in the FMR or exception payment standard, or reasonable rent amount, the rent to owner must be decreased regardless of whether the owner requested a rent adjustment, except where the PHA has elected within the HAP contract to not reduce rents below the initial rent under the initial HAP contract.

Notice of Rent Change

The rent to owner is redetermined by written notice by the PHA to the owner specifying the amount of the redetermined rent. The PHA notice of rent adjustment constitutes an amendment of the rent to owner specified in the HAP contract. The adjusted amount of rent to owner applies for the period of 12 calendar months from the annual anniversary of the HAP contract.

PHA Policy

The PHA will provide the owner with at least 30 days written notice of any change in the amount of rent to owner.

PHA-Owned Units [24 CFR 983.301(g)]

For PHA-owned PBV units, the initial rent to owner and the annual redetermination of rent at the anniversary of the HAP contract are determined by the independent entity approved by HUD. The PHA must use the rent to owner established by the independent entity.

17-VIII.C. REASONABLE RENT [24 CFR 983.303]

At the time the initial rent is established and all times during the term of the HAP contract, the rent to owner for a contract unit may not exceed the reasonable rent for the unit as determined by the PHA, except where the PHA has elected within the HAP contract to not reduce rents below the initial rent under the initial HAP contract.

When Rent Reasonable Determinations Are Required

The PHA must redetermine the reasonable rent for a unit receiving PBV assistance whenever any of the following occur:

- There is a 10 percent or greater decrease in the published FMR in effect 60 days before the contract anniversary (for the unit sizes specified in the HAP contract) as compared with the FMR that was in effect one year before the contract anniversary date;
- The PHA approves a change in the allocation of responsibility for utilities between the owner and the tenant;
- The HAP contract is amended to substitute a different contract unit in the same building or project; or
- There is any other change that may substantially affect the reasonable rent.

How to Determine Reasonable Rent

The reasonable rent of a unit receiving PBV assistance must be determined by comparison to rent for other comparable unassisted units. When making this determination, the PHA must consider factors that affect market rent. Such factors include the location, quality, size, type and age of the unit, as well as the amenities, housing services maintenance, and utilities to be provided by the owner.

Comparability Analysis

For each unit, the comparability analysis must use at least three comparable units in the private unassisted market. This may include units in the premises or project that is receiving project-based assistance. The analysis must show how the reasonable rent was determined, including major differences between the contract units and comparable unassisted units, and must be retained by the PHA. The comparability analysis may be performed by PHA staff or by another qualified person or entity. Those who conduct these analyses or are involved in determining the housing assistance payment based on the analyses may not have any direct or indirect interest in the property.

PHA-Owned Units

For PHA-owned units, the amount of the reasonable rent must be determined by an independent agency approved by HUD in accordance with PBV program requirements. The independent entity must provide a copy of the determination of reasonable rent for PHA-owned units to the PHA and to the HUD field office where the project is located.

Owner Certification of Reasonable Rent

By accepting each monthly housing assistance payment, the owner certifies that the rent to owner is not more than rent charged by the owner for other comparable unassisted units in the premises. At any time, the PHA may require the owner to submit information on rents charged by the owner for other units in the premises or elsewhere.

17-VIII.D. EFFECT OF OTHER SUBSIDY AND RENT CONTROL

In addition to the rent limits discussed in Section 17-VIII.B above, other restrictions may limit the amount of rent to owner in a PBV unit. In addition, certain types of subsidized housing are not even eligible to receive PBV assistance (see Section 17-II.D).

Other Subsidy [24 CFR 983.304]

To comply with HUD subsidy layering requirements, at the discretion of HUD or its designee, a PHA shall reduce the rent to owner because of other governmental subsidies, including tax credits or tax exemptions, grants, or other subsidized funding.

For units receiving assistance under the HOME program, rents may not exceed rent limits as required by that program.

For units in any of the following types of federally subsidized projects, the rent to owner may not exceed the subsidized rent (basic rent) or tax credit rent as determined in accordance with requirements for the applicable federal program:

- An insured or non-insured Section 236 project;
- A formerly insured or non-insured Section 236 project that continues to receive Interest Reduction Payment following a decoupling action;
- A Section 221(d)(3) below market interest rate (BMIR) project;
- A Section 515 project of the Rural Housing Service;
- Any other type of federally subsidized project specified by HUD.

Combining Subsidy

Rent to owner may not exceed any limitation required to comply with HUD subsidy layering requirements.

Rent Control [24 CFR 983.305]

In addition to the rent limits set by PBV program regulations, the amount of rent to owner may also be subject to rent control or other limits under local, state, or federal law.

PART IX: PAYMENTS TO OWNER

17-IX.A. HOUSING ASSISTANCE PAYMENTS [24 CFR 983.351]

During the term of the HAP contract, the PHA must make housing assistance payments to the owner in accordance with the terms of the HAP contract. During the term of the HAP contract, payments must be made for each month that a contract unit complies with NSPIRE standards and is leased to and occupied by an eligible family. The housing assistance payment must be paid to the owner on or about the first day of the month for which payment is due, unless the owner and the PHA agree on a later date.

Except for discretionary vacancy payments, the PHA may not make any housing assistance payment to the owner for any month after the month when the family moves out of the unit (even if household goods or property are left in the unit).

The amount of the housing assistance payment by the PHA is the rent to owner minus the tenant rent (total tenant payment minus the utility allowance).

In order to receive housing assistance payments, the owner must comply with all provisions of the HAP contract. Unless the owner complies with all provisions of the HAP contract, the owner does not have a right to receive housing assistance payments.

17-IX.B. VACANCY PAYMENTS [24 CFR 983.352]

If an assisted family moves out of the unit, the owner may keep the housing assistance payment for the calendar month when the family moves out. However, the owner may not keep the payment if the PHA determines that the vacancy is the owner's fault.

PHA Policy

If the PHA determines that the owner is responsible for a vacancy and, as a result, is not entitled to keep the housing assistance payment, the PHA will notify the landlord of the amount of housing assistance payment that the owner must repay. The PHA will require the owner to repay the amount owed in accordance with the policies in Section 16-IV.B.

At the discretion of the PHA, the HAP contract may provide for vacancy payments to the owner. The PHA may only make vacancy payments if:

- The owner gives the PHA prompt, written notice certifying that the family has vacated the unit and identifies the date when the family moved out (to the best of the owner's knowledge);
- The owner certifies that the vacancy is not the fault of the owner and that the unit was vacant during the period for which payment is claimed;
- The owner certifies that it has taken every reasonable action to minimize the likelihood and length of vacancy; and
- The owner provides any additional information required and requested by the PHA to verify that the owner is entitled to the vacancy payment.

The owner must submit a request for vacancy payments in the form and manner required by the PHA and must provide any information or substantiation required by the PHA to determine the amount of any vacancy payment.

PHA Policy

If an owner's HAP contract calls for vacancy payments to be made, and the owner wishes to receive vacancy payments, the owner must have properly notified the PHA of the vacancy in accordance with the policy in Section 17-VI.F. regarding filling vacancies.

In order for a vacancy payment request to be considered, it must be made within 10 business days of the end of the period for which the owner is requesting the vacancy payment. The request must include the required owner certifications and the PHA may require the owner to provide documentation to support the request. If the owner does not provide the information requested by the PHA within 10 business days of the PHA's request, no vacancy payments will be made.

17-IX.C. TENANT RENT TO OWNER [24 CFR 983.353]

The tenant rent is the portion of the rent to owner paid by the family. The amount of tenant rent is determined by the PHA in accordance with HUD requirements. Any changes in the amount of tenant rent will be effective on the date stated in the PHA notice to the family and owner.

The family is responsible for paying the tenant rent (total tenant payment minus the utility allowance). The amount of the tenant rent determined by the PHA is the maximum amount the owner may charge the family for rental of a contract unit. The tenant rent covers all housing services, maintenance, equipment, and utilities to be provided by the owner. The owner may not demand or accept any rent payment from the tenant in excess of the tenant rent as determined by the PHA. The owner must immediately return any excess payment to the tenant.

Tenant and PHA Responsibilities

The family is not responsible for the portion of rent to owner that is covered by the housing assistance payment and the owner may not terminate the tenancy of an assisted family for nonpayment by the PHA.

Likewise, the PHA is responsible only for making the housing assistance payment to the owner in accordance with the HAP contract. The PHA is not responsible for paying tenant rent, or any other claim by the owner, including damage to the unit. The PHA may not use housing assistance payments or other program funds (including administrative fee reserves) to pay any part of the tenant rent or other claim by the owner.

Utility Reimbursements

If the amount of the utility allowance exceeds the total tenant payment, the PHA must pay the amount of such excess to the tenant as a reimbursement for tenant-paid utilities, and the tenant rent to the owner must be zero.

The PHA may pay the utility reimbursement directly to the family or to the utility supplier on behalf of the family. If the PHA chooses to pay the utility supplier directly, the PHA must notify the family of the amount paid to the utility supplier.

PHA Policy

The PHA will make utility reimbursements to the family.

17-IX.D. OTHER FEES AND CHARGES [24 CFR 983.354]

Meals and Supportive Services

With the exception of PBV assistance in assisted living developments, the owner may not require the tenant to pay charges for meals or supportive services. Non-payment of such charges is not grounds for termination of tenancy.

In assisted living developments receiving PBV assistance, the owner may charge for meals or supportive services. These charges may not be included in the rent to owner, nor may the value of meals and supportive services be included in the calculation of the reasonable rent. However, non-payment of such charges is grounds for termination of the lease by the owner in an assisted living development.

Other Charges by Owner

The owner may not charge extra amounts for items customarily included in rent in the locality or provided at no additional cost to unsubsidized tenants in the premises.

**RESOLUTION APPROVING AGREEMENT BETWEEN THE CITY OF
MARSHALLTOWN AND THE INTERNATIONAL ASSOCIATION OF
FIREFIGHTERS, LOCAL UNION NO. 16**

WHEREAS, the City of Marshalltown has negotiated an Employment Agreement with Local Union No. 16, concerning continued employment; and

WHEREAS, the Council has fully examined the same and has found same to be in the best interests of the City of Marshalltown, Iowa, and that same should now be approved and accepted.

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

Section 1. That the Agreement by and between the City of Marshalltown, Iowa and the International Association of Firefighters, Local Union No. 16, for collective bargaining effective July 1, 2024 through June 30, 2027, is hereby approved in all respects and particulars and the Mayor and City Clerk are hereby authorized and directed to execute same for and on behalf of said City.

Passed this 8th day of April, 2024 and signed this ____ day of April, 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

**RESOLUTION APPROVING AGREEMENT BETWEEN THE CITY OF
MARSHALLTOWN AND THE MARSHALLTOWN POLICE DEPARTMENT
CHAUFFEURS, TEAMSTERS AND HELPERS LOCAL NO. 238 AFFILIATED WITH
THE INTERNATIONAL BROTHERHOOD OF TEAMSTERS**

WHEREAS, the City of Marshalltown has negotiated an Employment Agreement with Local Union No. 238, concerning continued employment; and

WHEREAS, the Council has fully examined the same and has found same to be in the best interests of the City of Marshalltown, Iowa, and that same should now be approved and accepted.

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

Section 1. That the Agreement by and between the City of Marshalltown, Iowa and the Marshalltown Police Department Chauffeurs, Teamsters, and Helpers Local No. 238 affiliated with the International Brotherhood of Teamsters, for collective bargaining effective July 1, 2024 through June 30, 2027, is hereby approved in all respects and particulars and the Mayor and City Clerk are hereby authorized and directed to execute same for and on behalf of said City.

Passed this 8th day of April 2024 and signed this _____ day of April 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

**RESOLUTION APPROVING AGREEMENT BETWEEN THE CITY OF
MARSHALLTOWN AND THE MARSHALLTOWN ENGINEERING DIVISION,
SEWER DIVISION, STREET DIVISION, AND UTILITY DIVISION OF THE
PUBLIC WORKS DEPARTMENT PUBLIC, PROFESSIONAL AND
MAINTENANCE EMPLOYEES LOCAL NO. 2003, IUPAT**

WHEREAS, the City of Marshalltown has negotiated an Employment Agreement with Local Union No. 2003, concerning continued employment; and

WHEREAS, the Council has fully examined the same and has found same to be in the best interests of the City of Marshalltown, Iowa, and that same should now be approved and accepted.

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

Section 1. That the Agreement by and between the City of Marshalltown, Iowa and Marshalltown Engineering Division, Sewer Division, Street Division, and Utility Division of the Public Works Department Public, Professional and Maintenance Employees Local No. 2003, IUPAT for collective bargaining effective July 1, 2024 through June 30, 2028, is hereby approved in all respects and particulars and the Mayor and City Clerk are hereby authorized and directed to execute same for and on behalf of said City.

Passed this 8th day of April 2024 and signed this ____ day of April, 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

**RESOLUTION SETTING A PUBLIC HEARING FOR THE CONVEYANCE AND
TRANSFER OF TITLE OF CITY OWNED VACANT LOTS**

WHEREAS, the City of Marshalltown is selling multiple vacant lots which were acquired through the Dangerous and Dilapidated Building Program. Demolition of all structures on each property was completed and all utilities were disconnected;

WHEREAS, the City is offering a Quit Claim Deed for the properties that are being sold as is. Sealed bids were solicited and accepted by 10:00 a.m. on April 2, 2024, with the highest bid for each lot was selected as the winning bid;

WHEREAS, the Council of the City of Marshalltown, Iowa finds it is in the best interest of the City and proposes to convey and transfer by Quit Claim Deed the following described properties in Marshalltown, Marshall County, Iowa;

506 East Boone Street, legally described as: The East 30 Feet of the South 60 Feet of Lot 8 and the South 60 Feet of Lot 9, all in Block 9 in Andrews' Addition to the Town of Marshall, Marshall County, Iowa (also described as the South 1/3 of Lot 9 and the East 1/2 of the South 1/3 of Lot 8, all in Block 9 in Andrews' Addition to the Town of Marshall, Marshall County, Iowa). From the City of Marshalltown to Rosalba Anguiano Luna. The consideration for such conveyance shall be the sum of \$5,000 (Five Thousand and 00/100).

506 North 2nd Street, legally described as: Lot 7, Shurtz's Addition to the Town of Marshall, Marshall County, Iowa. From the City of Marshalltown to Faith Assembly of God. The consideration for such conveyance shall be the sum of \$2,500 (Two Thousand Five Hundred and 00/100).

101 East Ferner Street, legally described as: Lot 4 Except the East 20' and all of Lot 5 Block 6 and the West 80' of the vacated alley abutting lots 4-7 in Ferners Add, Marshall County, Iowa. From the City of Marshalltown to Jose M Gonzalez Gazca. The consideration for such conveyance shall be the sum of \$3,500 (Three Thousand Five Hundred and 00/100).

702 Swayze Street, legally described as: Lot Ten in Block Two in Sunrise Addition to the Original Town of Marshall, Marshall County, Iowa, subject to restrictions in Book 363, Page 618 of the records of the Recorder's Office, Marshall County, Iowa. From the City of Marshalltown to RE Invest 24 LLC. The consideration for such conveyance shall be the sum of \$500 (Five Hundred and 00/100).

WHEREAS, the property being transferred by the City of Marshalltown, Iowa is real estate which is not being used to the full advantage of the City, and is not required for any other public purpose, and no rights of private persons will be adversely affected; and

WHEREAS, the City of Marshalltown hereby proposes the transfer of said property, subject to easements being retained and rights of way of utilities, and access to and maintenance

of said utilities. Said easements, rights of way and access will be retained until such time as the utility no longer utilizes or needs facilities in this location.

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

Section 1. The City Clerk shall cause to be published the notice required by law, by publication once in the Marshalltown Times-Republican, a newspaper having general circulation in the City of Marshalltown, Iowa, the publication to be not less than four (4) days nor more than twenty (20) days prior to the date hereinafter fixed in the City Hall, 10 W State Street, Marshalltown, Iowa, on April 22, 2024, 5:30 pm to consider any and all comments filed with the City Clerk or made in open Council to the proposal for conveyance as herein contained and to take final action thereon.

Passed this 8th day of April 2024, and signed this _____ day of April 2024.

CITY OF MARSHALLTOWN, IOWA

Joel T.S. Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

— I O W A —

CITY CLERK'S OFFICE

Joel Greer, Mayor &
Interim City Administrator
Alicia Hunter, City Clerk
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5701
Fax - (641) 754-5717

REQUEST FOR SEALED BIDS FOR THE PURCHASE OF VACANT LOTS

The City of Marshalltown is selling 4 vacant lots. The City is offering a quit claim deed for the properties, which are being sold as is. The highest bid for each lot will be selected as the winning bid.

Sealed bids are due by **10:00 AM CST on Tuesday, April 2, 2024**. Bids must include the dollar amount of the bid and the following information (if available):

- Property address and bid amount
- Name of bidder
- Address of bidder
- Telephone number of bidder
- Email address of bidder
- Name for tax deed (will only use if the highest bidder)
- Address for the tax statement to be sent (will only use for the highest bidder)

If bidding on multiple lots, please provide a separate bid for each property. The City will contact you after the bids are due to let you know if you are the highest bidder or not. The bid should be in a sealed envelope marked "Sealed Bid for Vacant Lots" and submitted to the City Clerk by the date and time above at: City of Marshalltown Attn: City Clerk, 24 North Center Street Marshalltown, Iowa 50158.

Bids received after the due date and time will not be accepted. The City reserves the right to reject all bids and to waive any irregularities.

Following the acceptance of bids, the City of Marshalltown will have resolutions setting public hearings on the sale of the parcels at the April 8th City Council meeting. The public hearings will be held at the April 22nd City Council meeting, following consideration of a resolution to approve the sale. Closing on the properties will take place after April 22nd, with the purchaser to provide payment in full before the quit claim deed is provided. The information below is a brief description of each of the properties for sale.

Please note that an accessory building will not be allowed as the only structure on each of these parcels, unless an adjoining property owner is the purchaser and provides an affidavit of non-separation.

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



506 East Boone Street (Parcel 8418-35-233-019)

Zoning: High-Density Residential Size: 90x60

Lot will allow for new residential structure to be built. Duplexes, townhomes, multiple-family developments, and similar high-density dwellings at a density of 12-24 units per acre.

506 North 2nd Street (Parcel 8418-26-326-018)

Zoning: Medium-Density Residential (RM) Size: 51x180

Lot will allow for new residential structure to be built. Single-family and duplex homes, townhomes, or small multiple-family developments, at a density of 6-18 units per acre.

101 East Ferner Street (Parcel 8318-02-205-016)

Zoning: Medium-Density Residential (RM) Size: 80x142

Lot will allow for new residential structure to be built. Single-family and duplex homes, townhomes, or small multiple-family developments, at a density of 6-18 units per acre.

702 Swayze Street (Parcel 8418-25-302-005)

Zoning: Medium-Density Residential (RM) Size: 42x123

Lot will allow for new residential structure to be built. Single-family and duplex homes, townhomes, or small multiple-family developments, at a density of 6-18 units per acre.

For bidding questions contact:

Alicia Hunter, City Clerk

clerk@marshalltown-ia.gov

641-754-5701 x1101

For zoning questions contact:

Hector Hernandez, Planner

hhernandez@marshalltown-ia.gov

641-754-5756 x3108

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



Bid Tab - Vacant Lots of Sale**Bid Opening April 2, 2024 at 10:00 am**

	8418-35-233-019	8418-26-326-018	8318-02-205-016	8418-25-302-005
Bidder Name	506 E Boone St	506 N 2nd St	101 E Ferner St	702 Swayze St
Gary Thompson	\$10			
Dan Oswald		\$100	\$1,251	\$100
Jose M Gonzalez Gazca			\$3,500	
Jordan Jackson (RE Invest 24 LLC)	\$500	\$500	\$500	\$500
Rosalba Anguiano Luna	\$5,000			
Faith Assembly of God		\$2,500		

**RESOLUTION SETTING PUBLIC HEARING PRIOR TO APPROVING
THE BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2025 AND
CERTIFYING THE PROPERTY TAX LEVY**

WHEREAS, City Council is required to set a public hearing prior to approving the Budget for the Fiscal Year ending June 30, 2025 and certifying the property tax levy of \$16 per \$1,000 of taxable property valuations; and

WHEREAS, the budget is needed to establish the City's spending authority; and

WHEREAS, the City Council finds that setting the public hearing for the overall budget is in the best interest of the City of Marshalltown.

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

Section 1. The City Clerk shall cause to be published the notice required by law, by publication once in the Marshalltown Times-Republican, a newspaper having general circulation in the City of Marshalltown, Iowa, the publication to be not less than four (4) days nor more than twenty (20) days prior to the date hereinafter fixed in the City Council Chambers, 10 W State Street, Marshalltown, Iowa, on April 22, 2024, 5:30 pm to consider any and all comments filed with the City Clerk or made in open Council to the proposal for conveyance as herein contained and to take final action thereon.

Section 2. The public hearing for the budget and certifying the property tax levy for the fiscal year ending June 30, 2025 is set for Monday, April 22, 2023 at 5:30 p.m.

Passed this 8th day of April 2024, and signed this _____ day of April 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Diana Steiner, Finance Director
DATE: April 3, 2024
RE: Set public hearing date for FY25 budget and certification of property taxes

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: N/A

Recommendation: Consider proposed budgets and set the public hearing date for April 22, 2024 at 5:30 p.m. Changes can still be made at the hearing as long as the levy and expenditures are lower than what was published in the newspaper. The publication notice of the public hearing must be not less than 10 days or more than 20 days before the hearing date

Budget Impact: The approved budget gives authority for the staff to spend.

Description/Background: As part of the budgeting process to create a budget for the next fiscal year starting 7/1/24 (FY25), the current fiscal year (FY24) also had to be re-estimated. The reports provided for this agenda item, reflects FY24 and FY25 budget amounts.

Through budget discussions with Council, the FY25 General Fund 001 budget is balanced. The City used \$684,447 of Council Designated Local Option Sales Tax and \$201,077 of American Rescue Plan funds.

There are 7 reports that are being provided to you at this time:

1. The "FY25 Budget and Certification of Property Taxes" report is the official budget document that will be certified with the County Auditor after the public hearing and Council approval on April 22, 2024. (Note: City added page numbers).
 - a. Page 1 is the Notice of Public Hearing that will be published in the newspaper. The Council can lower the FY25 levies or budgeted amounts now before publication, but then would not be able to raise it back up. Since we have limited time before submitting to the TR, the recommended option is for the Council to approve the publication as is and then if Council decides to lower the levy or budgeted amounts on April 22 after the public hearing, you still can. The report is showing the proposed property tax levy rate of \$16.00000 per \$1,000 valuation on regular property. (The rate of \$16 is staying the same as FY24. The rate of \$15.36163 per \$1,000 valuation on regular property was in place for FY22 and FY23, \$15.38434 in

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



FY20 & FY21 and \$15.28158 inf FY19). It also summarizes the revenues and expenses for the entire budget for FY25, the re-estimated budget for FY24, and the FY23 actual.

- b. Page 2 shows the dollar amounts to be collected for each specific levy and the far-right column shows the overall rate for each levy. The overall property tax levy rate shown in the bottom right corner for FY25 is \$16.00000 per \$1,000 of taxable valuations. The City would receive \$14,549,685 in property tax and \$1,664,237 in utility replacement excise tax for a total of \$16,213,922. This is an increase of \$1,212,775 in property taxes and \$42,951 in utility replacement excise taxes for a total increase of \$1,255,726 from FY24 for all levies.
- c. Page 3 titled "Fund Balance" reflects the beginning fund balance (cash basis) from the close of fiscal year ending June 30, 2023, the re-estimated amount of revenues and expenditures for the current fiscal year of 2024 and the budgeted revenues and expenditures for the upcoming fiscal year of 2025 by fund category. This is a summary of the input from pages 5-10. The last row titled "Ending Fund Balance" in the "Grand Total" column equals the "Projected Fund Balance Report" that I have also provided to you. Please note that Marshalltown Water Works activity is also included in both reports.
- d. Page 4, is the amount we budgeted and levied for the Marshall County Emergency Management Agency.
- e. Pages 5-7 are the re-estimated revenues and expenditures for FY24. Revenues changed over the original budget from the new issuance of bonds, new grants and donations, etc. Expenditures changed from what was originally budgeted due to costs and projects related to new grants and the bond issuance, etc. Expenditures also increased during the fiscal year for unexpected insurance premium costs for both health insurance and property/liability insurance, and utility increases. The non-union compensation study was also implemented in January 2024.
- f. Pages 8-9 are the budgeted expenditures for FY25. The budgeted amounts in each activity category will give the City the authority to spend at that maximum level before having to come back to Council for a budget amendment. The Purchasing Policy will still be followed at the thresholds set out in the policy (currently the Council approves at \$45,000 or greater).
- g. Page 10 is the budgeted revenues for FY25. The backfill to cover the 90% rollback of commercial and industrial property is budgeted at a total of \$239,698 of which the General Fund 001's share is \$141,376. Starting with FY23, the backfill for Marshalltown was being phased out over 8 years, so we will see an ongoing decrease of approximately \$48,000 each year, of which the General Fund's share is approximately \$28,000. Also in FY25, we made the assumption the State will continue to appropriate funds for the business property tax credit to make up for the rollback for the commercial and industrial property that is now taxed first at the residential tax rate for the first \$150,000 of valuations. The business property tax credit is budgeted at \$383,597 of revenue of which \$227,370 is the General Fund's share.
- h. Page 11 is a summary of the revenues and expenditures all on one page. Excluding transfers, the FY25 revenue budget is \$64,652,582 and the expenditure budget is \$86,079,321 for a net decrease of \$21,426,739 in fund balance. This will be covered by cash on hand in bond funds, road use tax, grant fund reimbursements, etc. The

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General Fund 001 is in balance, but the GENERAL column also includes the cash flow reserve fund and other capital reserve funds so you will see a net increase in that column.

- i. Page 12 titled “Long Term Debt Schedule” provides information on the principal, interest, and debt fees to be paid in FY25 and the amounts that will be applied towards the debt service levy. The bottom of the page shows \$4.12 million of Local Option Sales Tax (L.O.S.T.) was used for property tax relief and \$350,000 of the Debt Service fund balance was utilized to maintain the overall property tax levy rate to be \$16 per \$1,000 of valuation. The column titled “Paid from Funds Other than Current Year Debt Service Taxes” is funded by TIF and Enterprise Funds.
 - j. Page 13 summarizes the long-term debt between General Obligation (GO) debt and Non-GO Debt. All GO debt could be levied for but other revenue sources (TIF, Enterprise Funds Storm Water, LOST) are applied against the debt to reduce it. The Non-GO Debt is all paid for with Enterprise Funds.
2. The “Projected Fund Balance Report” indicates the actual ending cash balances at 6/30/23, the projected activity for FY24 & FY25 with the projected ending cash balances for each fiscal year.
 3. The “Budget Comparison Report for Revenues” has been provided to show what is included in the different categories and the differences between the FY24 re-estimated and the FY25 proposed budget. The FY24 re-estimated column will be used for our FY24 Budget Amendment #1.
 4. The “Budget Comparison Report for Total Expenses for All Funds ” has been provided to show the difference between the FY24 re-estimated and proposed FY25 budget. All General Funds and Special Revenue Funds, excluding transfers out, are included in the first 6 functions. The Debt Service Fund 200, excluding transfers out, is what is in the Debt Service line. Funds starting with a 3xx are shown in the Capital Projects line, excluding transfers out. Funds starting with a 6xx or 7xx are shown in the Business Type / Enterprises row, excluding transfers out. Transfers out are shown on a separate line and just show the movement between funds
 5. The “Transfers for FY24 and FY25” reflects the money budgeted to be moved between funds and the purpose in FY24 & FY25. The yellow highlights are transfers from a particular fund to Fund 884 Health Insurance Fund as Council approved last summer to bring up our balance in that fund as required by the State Insurance Board. To keep “transfers in” equaling “transfers out” on the budget reports, I had to show the transfers out highlighted in yellow as “expenses”. Internal service funds and agency funds are not budgeted.
 6. The “LOST detail for FY24 & FY25” report shows you activity within Fund 121 Local Option Sales Tax broken out by designation (Property Tax Relief, Council Designated, or Capital Projects).
 7. The “Marshalltown Water Works Budget” report is included since the City’s official budget that is submitted to the County includes them. Their re-estimated revenues are \$7,932,778 for FY24 and \$9,176,846 for FY25. Expenditures are \$6,695,499 for FY24 and \$7,249,365 for FY25. Their public hearing was Feb. 20, 2024 and the Board of Trustees approved. The City’s official budget documents include Marshalltown Water Works under the Proprietary column.

CITY COUNCIL

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Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



FY25 Budget and Certification of Property Taxes

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

Fiscal Year July 1, 2024 - June 30, 2025

City of: MARSHALLTOWN

The City Council will conduct a public hearing on the proposed Budget at: City Council Chambers, 10 West State Street, Marshalltown, IA 50158 Meeting Date: 4/22/2024 Meeting Time: 05:30 PM

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

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

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

The estimated Total tax levy rate per \$1000 valuation on regular property	16.00000
The estimated tax levy rate per \$1000 valuation on Agricultural land is	3.00375

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

Phone Number
(641) 754-5760 ext: 2100

City Clerk/Finance Officer's NAME
Diana Steiner

		Budget FY 2025	Re-estimated FY 2024	Actual FY 2023
Revenues & Other Financing Sources				
Taxes Levied on Property	1	14,549,685	13,336,910	12,836,392
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	14,549,685	13,336,910	12,836,392
Delinquent Property Taxes	4	0	0	9,711
TIF Revenues	5	1,509,654	1,114,341	470,298
Other City Taxes	6	6,436,236	6,419,486	6,194,913
Licenses & Permits	7	385,900	364,331	419,727
Use of Money and Property	8	974,913	2,486,796	1,946,538
Intergovernmental	9	17,917,232	21,519,200	16,559,061
Charges for Fees & Service	10	20,960,086	19,657,925	18,794,254
Special Assessments	11	0	0	0
Miscellaneous	12	1,269,155	847,108	1,562,451
Other Financing Sources	13	649,721	20,402,133	12,473,903
Transfers In	14	19,163,844	17,926,564	14,500,627
Total Revenues and Other Sources	15	83,816,426	104,074,794	85,767,875
Expenditures & Other Financing Uses				
Public Safety	16	12,261,467	11,474,854	10,344,601
Public Works	17	4,876,978	4,878,352	4,190,329
Health and Social Services	18	1,834,943	2,164,935	1,102,281
Culture and Recreation	19	4,984,299	4,522,396	3,565,255
Community and Economic Development	20	5,762,333	11,052,403	3,810,744
General Government	21	1,964,215	2,012,469	1,546,207
Debt Service	22	7,678,016	7,031,413	5,846,501
Capital Projects	23	23,995,895	9,567,844	9,287,492
Total Government Activities Expenditures	24	63,358,146	52,704,666	39,693,410
Business Type / Enterprises	25	22,721,175	26,680,786	20,765,323
Total ALL Expenditures	26	86,079,321	79,385,452	60,458,733
Transfers Out	27	19,163,844	17,926,564	14,500,627
Total ALL Expenditures/Transfers Out	28	105,243,165	97,312,016	74,959,360
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-21,426,739	6,762,778	10,808,515
Beginning Fund Balance July 1	30	82,805,529	76,042,751	65,234,236
Ending Fund Balance June 30	31	61,378,790	82,805,529	76,042,751

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of : MARSHALLTOWN County Name: MARSHALL COUNTY
Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	1,007,332,860	2b	903,319,070	City Number: 64-611
DEBT SERVICE	3a	1,052,539,975	3b	948,526,185	Last Official Census: 27,591
Ag Land	4a	5,532,536			

Consolidated General Fund Levy Calculation

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	8.75730	8,137,711	929,248,952	8.40
Limitation Percentage	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2025	8.50223	8,564,576	5.25	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.50223	Consolidated General Fund		5	8,564,576	7,680,226	43 8.50223
		Non-Voted Other Permissible Levies					
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7	402,933	361,328	45 0.40000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11		0	49 0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14	547,951	491,369	52 0.54396
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	37,815	33,911	465 0.03754
		Voted Other Permissible Levies					
28E.22	1.50000	Unified Law Enforcement		24		0	62 0.00000
		Total General Fund Regular Levies (5 thru 24)		25	9,553,275	8,566,834	
384.1	3.00375	Ag Land		26	16,619	16,618	63 3.00375
		Total General Fund Tax Levies (25 + 26)		27	9,569,894	8,583,452	Do Not Add
		Special Revenue Levies					
384.6	Amt Nec	Police & Fire Retirement		29	1,300,401	1,166,122	1.29093
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	862,027	773,015	0.85575
Rules	Amt Nec	Other Employee Benefits		31	1,939,914	1,739,603	1.92579
		Subtotal Employee Benefit Levy (29,30,31)		32	4,102,342	3,678,740	65 4.07247
		Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	0 (B)	0	34		0	66 0.00000
	SSMID 2 (A)	0 (B)	0	35		0	67 0.00000
	SSMID 3 (A)	0 (B)	0	36		0	68 0.00000
	SSMID 4 (A)	0 (B)	0	37		0	69 0.00000
	SSMID 5 (A)	0 (B)	0	555		0	565 0.00000
	SSMID 6 (A)	0 (B)	0	556		0	566 0.00000
	SSMID 7 (A)	0 (B)	0	1177		0	1179 0.00000
	SSMID 8 (A)	0 (B)	0	1185		0	1187 0.00000
		Total Special Revenue Levies		39	4,102,342	3,678,740	
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	1,861,736	1,677,753	70 1.76880
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	679,950	609,740	71 0.67500
		Total Property Taxes (27+39+40+41)		42	16,213,922	14,549,685	72 16.00000

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

(City Representative)

(Date)

(County Auditor)

(Date)

FUND BALANCE

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

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2023										
Beginning Fund Balance July 1	1	6,425,404	13,157,751	469,296	172,477	13,245,413	0	33,470,341	31,763,895	65,234,236
Actual Revenues Except Beg Balance	2	17,762,777	22,354,922	482,161	5,890,282	16,793,856	0	63,283,998	22,483,877	85,767,875
Actual Expenditures Except End Balance	3	17,522,208	16,765,752	781,911	5,846,501	11,935,226	0	52,851,598	22,107,762	74,959,360
Ending Fund Balance June 30	4	6,665,973	18,746,921	169,546	216,258	18,104,043	0	43,902,741	32,140,010	76,042,751
Re-Estimated FY 2024										
Beginning Fund Balance	5	6,665,973	18,746,921	169,546	216,258	18,104,043	0	43,902,741	32,140,010	76,042,751
Re-Est Revenues	6	20,160,615	24,574,078	1,124,391	7,139,097	21,038,519	0	74,036,700	30,038,094	104,074,794
Re-Est Expenditures	7	19,894,712	27,984,238	1,189,127	7,031,413	12,927,128	0	69,026,618	28,285,398	97,312,016
Ending Fund Balance	8	6,931,876	15,336,761	104,810	323,942	26,215,434	0	48,912,823	33,892,706	82,805,529
Budget FY 2025										
Beginning Fund Balance	9	6,931,876	15,336,761	104,810	323,942	26,215,434	0	48,912,823	33,892,706	82,805,529
Revenues	10	21,919,291	20,221,372	1,510,504	7,404,174	11,700,469	0	62,755,810	21,060,616	83,816,426
Expenditures	11	21,522,914	21,779,515	1,549,132	7,678,016	28,932,339	0	81,461,916	23,781,249	105,243,165
Ending Fund Balance	12	7,328,253	13,778,618	66,182	50,100	8,983,564	0	30,206,717	31,172,073	61,378,790

3

LOCAL EMC SUPPORT

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

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

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg.Mgmt.Comm.	37,815	33,911
TOTAL FOR FY 2025	37,815	33,911

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

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY										
Police Department/Crime Prevention	1	6,250,965	441,096						6,692,061	5,917,675
Jail	2								0	0
Emergency Management	3	38,211							38,211	36,031
Flood Control	4	56							56	54
Fire Department	5	3,954,127	72,453						4,026,580	3,711,841
Ambulance	6								0	0
Building Inspections	7	632,081	2,665						634,746	599,000
Miscellaneous Protective Services	8								0	0
Animal Control	9	83,200							83,200	80,000
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	10,958,640	516,214				0		11,474,854	10,344,601
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	1,127,585	1,800,725						2,928,310	2,505,028
Parking - Meter and Off-Street	13	45,838	25,038						70,876	48,755
Street Lighting	14	59,385	278,481						337,866	301,621
Traffic Control and Safety	15	77,253	214,319						291,572	121,463
Snow Removal	16	46,062	251,450						297,512	336,968
Highway Engineering	17	378,854	98,396						477,250	381,464
Street Cleaning	18		22,500						22,500	16,885
Airport (if not Enterprise)	19	182,925							182,925	152,606
Garbage (if not Enterprise)	20	113,708							113,708	113,202
Other Public Works	21	4,000	151,833						155,833	212,337
TOTAL (lines 12 - 21)	22	2,035,610	2,842,742				0		4,878,352	4,190,329
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26		2,164,935						2,164,935	1,102,281
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	0	2,164,935				0		2,164,935	1,102,281
CULTURE & RECREATION										
Library Services	31	1,547,911	246,646						1,794,557	1,490,534
Museum, Band and Theater	32	9,000							9,000	10,955
Parks	33	965,089	482,781						1,447,870	1,224,340
Recreation	34	705,702	14,880						720,582	608,831
Cemetery	35								0	0
Community Center, Zoo, & Marina	36	100,000	271,327						371,327	100,000
Other Culture and Recreation	37	179,060							179,060	130,595
TOTAL (lines 31 - 37)	38	3,506,762	1,015,634				0		4,522,396	3,565,255

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

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	279,151	135,566						414,717	20,934
Economic Development	40	351,599	7,549,765						7,901,364	1,754,116
Housing and Urban Renewal	41		1,610,762						1,610,762	1,293,041
Planning & Zoning	42	91,013							91,013	186,730
Other Com & Econ Development	43	398,500	100,000						498,500	340,711
TIF Rebates	44			536,047					536,047	215,212
TOTAL (lines 39 - 44)	45	1,120,263	9,396,093	536,047			0		11,052,403	3,810,744
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	330,391	33,496						363,887	262,318
Clerk, Treasurer, & Finance Adm.	47	1,147,123	28,529						1,175,652	1,026,553
Elections	48	40,610							40,610	0
Legal Services & City Attorney	49	85,187							85,187	67,522
City Hall & General Buildings	50	297,169	14,745						311,914	182,465
Tort Liability	51								0	0
Other General Government	52	35,219							35,219	7,349
TOTAL (lines 46 - 52)	53	1,935,699	76,770	0			0		2,012,469	1,546,207
DEBT SERVICE										
Gov Capital Projects	54				7,031,413				7,031,413	5,846,501
TIF Capital Projects	55					9,567,844			9,567,844	9,287,492
TOTAL CAPITAL PROJECTS	56								0	0
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	57	0	0	0		9,567,844	0		9,567,844	9,287,492
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	19,556,974	16,012,388	536,047	7,031,413	9,567,844	0		52,704,666	39,693,410
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							6,695,499	6,695,499	4,975,668
Sewer Utility	60							4,048,898	4,048,898	3,595,819
Electric Utility	61								0	0
Gas Utility	62								0	0
Airport	63								0	0
Landfill/Garbage	64							93,869	93,869	30,306
Transit	65							1,150,933	1,150,933	920,838
Cable TV, Internet & Telephone	66								0	0
Housing Authority	67								0	0
Storm Water Utility	68							853,938	853,938	604,263
Other Business Type (city hosp., ISF, parking, etc.)	69							45,375	45,375	40,540
Enterprise DEBT SERVICE	70							2,341,782	2,341,782	2,118,095
Enterprise CAPITAL PROJECTS	71							11,450,492	11,450,492	8,479,794
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73							26,680,786	26,680,786	20,765,323
TOTAL ALL EXPENDITURES (lines 58+73)	74	19,556,974	16,012,388	536,047	7,031,413	9,567,844	0	26,680,786	79,385,452	60,458,733
Regular Transfers Out	75	337,738	11,971,850			3,359,284		1,604,612	17,273,484	13,933,928
Internal TIF Loan Transfers Out	76			653,080					653,080	566,699
Total ALL Transfers Out	77	337,738	11,971,850	653,080	0	3,359,284	0	1,604,612	17,926,564	14,500,627
Total Expenditures and Other Fin Uses (lines 74+77)	78	19,894,712	27,984,238	1,189,127	7,031,413	12,927,128	0	28,285,398	97,312,016	74,959,360
Ending Fund Balance June 30	79	6,931,876	15,336,761	104,810	323,942	26,215,434	0	33,892,706	82,805,529	76,042,751

RE-ESTIMATED REVENUES DETAIL

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

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
Taxes Levied on Property	1	7,652,970	3,044,813		2,080,282	558,845			13,336,910	12,836,392
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	7,652,970	3,044,813		2,080,282	558,845			13,336,910	12,836,392
Delinquent Property Taxes	4								0	9,711
TIF Revenues	5			1,114,341					1,114,341	470,298
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	934,530	372,666		245,692	68,398			1,621,286	1,350,040
Utility franchise tax (Iowa Code Chapter 364.2)	7	190,000							190,000	181,857
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10	7,500			700				8,200	12,045
Hotel/Motel Taxes	11	600,000							600,000	578,743
Other Local Option Taxes	12		4,000,000						4,000,000	4,072,228
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,732,030	4,372,666		246,392	68,398			6,419,486	6,194,913
Licenses & Permits	14	356,800	150					7381	364,331	419,727
Use of Money & Property	15	284,096	576,076	10,050	20,000	759,000		837,574	2,486,796	1,946,538
Intergovernmental:										
Federal Grants & Reimbursements	16		9,982,569			3,106,829		312,986	13,402,384	10,376,731
Road Use Taxes	17		3,590,000						3,590,000	3,797,108
Other State Grants & Reimbursements	18	584,548	1,116,747		86,984	1,704,528		265,000	3,757,807	1,554,292
Local Grants & Reimbursements	19	106,686	260,000			402,323			769,009	830,930
Subtotal - Intergovernmental (lines 16 thru 19)	20	691,234	14,949,316	0	86,984	5,213,680		577,986	21,519,200	16,559,061
Charges for Fees & Service:										
Water Utility	21							7,868,776	7,868,776	7,561,276
Sewer Utility	22							8,174,000	8,174,000	8,570,654
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25	75,750							75,750	61,253
Airport	26	8,500							8,500	8,382
Landfill/Garbage	27	150,000						68,580	218,580	234,089
Hospital	28								0	0
Transit	29							192,200	192,200	145,091
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							1,325,000	1,325,000	1,328,926
Other Fees & Charges for Service	33	1,746,391	728					48,000	1,795,119	884,583
Subtotal - Charges for Service (lines 21 thru 33)	34	1,980,641	728		0	0	0	17,676,556	19,657,925	18,794,254
Special Assessments	35								0	0
Miscellaneous	36	66,896	600,407			136,760		43,045	847,108	1,562,451
Other Financing Sources:										
Regular Operating Transfers In	37	7,062,036	1,028,522		4,379,633	4,507,793		295,500	17,273,484	13,933,928
Internal TIF Loan Transfers In	38	327,274			325,806				653,080	566,699
Subtotal ALL Operating Transfers In	39	7,389,310	1,028,522	0	4,705,439	4,507,793	0	295,500	17,926,564	14,500,627
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					9,764,043		10,600,052	20,364,095	12,285,002
Proceeds of Capital Asset Sales	41	6,638	1,400			30,000			38,038	188,901
Subtotal-Other Financing Sources (lines 36 thru 38)	42	7,395,948	1,029,922	0	4,705,439	14,301,836	0	10,895,552	38,328,697	26,974,530
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	20,160,615	24,574,078	1,124,391	7,139,097	21,038,519	0	30,038,094	104,074,794	85,767,875
Beginning Fund Balance July 1	44	6,665,973	18,746,921	169,546	216,258	18,104,043	0	32,140,010	76,042,751	65,234,236
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	26,826,588	43,320,999	1,293,937	7,355,355	39,142,562	0	62,178,104	180,117,545	151,002,111

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

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE- ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY											
Police Department/Crime Prevention	1	7,004,698	238,657						7,243,355	6,692,061	5,917,675
Jail	2								0	0	0
Emergency Management	3	40,195							40,195	38,211	36,031
Flood Control	4	61							61	56	54
Fire Department	5	4,209,961	32,000						4,241,961	4,026,580	3,711,841
Ambulance	6								0	0	0
Building Inspections	7	649,367							649,367	634,746	599,000
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	86,528							86,528	83,200	80,000
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	11,990,810	270,657				0		12,261,467	11,474,854	10,344,601
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	1,312,663	1,448,691						2,761,354	2,928,310	2,505,028
Parking - Meter and Off-Street	13	89,285	46,500						135,785	70,876	48,755
Street Lighting	14	84,401	300,230						384,631	337,866	301,621
Traffic Control and Safety	15	97,552	117,685						215,237	291,572	121,463
Snow Removal	16	45,418	305,500						350,918	297,512	336,968
Highway Engineering	17	481,912	81,800						563,712	477,250	381,464
Street Cleaning	18		22,000						22,000	22,500	16,885
Airport	19	184,133							184,133	182,925	152,606
Garbage (if not Enterprise)	20	113,708							113,708	113,708	113,202
Other Public Works	21	4,000	141,500						145,500	155,833	212,337
TOTAL (lines 12 - 21)	22	2,413,072	2,463,906				0		4,876,978	4,878,352	4,190,329
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26		1,834,943						1,834,943	2,164,935	1,102,281
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	1,834,943				0		1,834,943	2,164,935	1,102,281
CULTURE & RECREATION											
Library Services	31	1,608,014	634,740						2,242,754	1,794,557	1,490,534
Museum, Band and Theater	32								0	9,000	10,955
Parks	33	1,039,112	85,656						1,124,768	1,447,870	1,224,340
Recreation	34	741,647	7,546						749,193	720,582	608,831
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36		688,312						688,312	371,327	100,000
Other Culture and Recreation	37	179,272							179,272	179,060	130,595
TOTAL (lines 31 - 37)	38	3,568,045	1,416,254				0		4,984,299	4,522,396	3,565,255

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

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	274,743	185,490						460,233	414,717	20,934
Economic Development	40	202,800	1,719,962						1,922,762	7,901,364	1,754,116
Housing and Urban Renewal	41		1,703,431						1,703,431	1,610,762	1,293,041
Planning & Zoning	42	180,296							180,296	91,013	186,730
Other Com & Econ Development	43	461,000							461,000	498,500	340,711
TIF Rebates	44			1,034,611					1,034,611	536,047	215,212
TOTAL (lines 39 - 44)	45	1,118,839	3,608,883	1,034,611			0		5,762,333	11,052,403	3,810,744
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	242,315	5,000						247,315	363,887	262,318
Clerk, Treasurer, & Finance Adm.	47	1,174,679							1,174,679	1,175,652	1,026,553
Elections	48	20,000							20,000	40,610	0
Legal Services & City Attorney	49	70,296							70,296	85,187	67,522
City Hall & General Buildings	50	344,013							344,013	311,914	182,465
Tort Liability	51								0	0	0
Other General Government	52	107,912							107,912	35,219	7,349
TOTAL (lines 46 - 52)	53	1,959,215	5,000	0			0		1,964,215	2,012,469	1,546,207
DEBT SERVICE	54				7,678,016				7,678,016	7,031,413	5,846,501
Gov Capital Projects	55					23,995,895			23,995,895	9,567,844	9,287,492
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		23,995,895	0		23,995,895	9,567,844	9,287,492
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	21,049,981	9,599,643	1,034,611	7,678,016	23,995,895	0		63,358,146	52,704,666	39,693,410
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							7,249,365	7,249,365	6,695,499	4,975,668
Sewer Utility	60							4,790,591	4,790,591	4,048,898	3,595,819
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							88,362	88,362	93,869	30,306
Transit	65							1,242,742	1,242,742	1,150,933	920,838
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							902,975	902,975	853,938	604,263
Other Business Type (city hosp., ISF, parking, etc.)	69							45,558	45,558	45,375	40,540
Enterprise DEBT SERVICE	70							2,469,290	2,469,290	2,341,782	2,118,095
Enterprise CAPITAL PROJECTS	71							5,932,292	5,932,292	11,450,492	8,479,794
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							22,721,175	22,721,175	26,680,786	20,765,323
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	21,049,981	9,599,643	1,034,611	7,678,016	23,995,895	0	22,721,175	86,079,321	79,385,452	60,458,733
Regular Transfers Out	75	472,933	12,179,872			4,936,444		1,060,074	18,649,323	17,273,484	13,933,928
Internal TIF Loan / Repayment Transfers Out	76			514,521					514,521	653,080	566,699
Total ALL Transfers Out	77	472,933	12,179,872	514,521	0	4,936,444	0	1,060,074	19,163,844	17,926,564	14,500,627
Total Expenditures & Fund Transfers Out (lines 74+77)	78	21,522,914	21,779,515	1,549,132	7,678,016	28,932,339	0	23,781,249	105,243,165	97,312,016	74,959,360
Ending Fund Balance June 30	79	7,328,253	13,778,618	66,182	50,100	8,983,564	0	31,172,073	61,378,790	82,805,529	76,042,751

REVENUES DETAIL

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

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	8,583,452	3,678,740		1,677,753	609,740			14,549,685	13,336,910	12,836,392
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	8,583,452	3,678,740		1,677,753	609,740			14,549,685	13,336,910	12,836,392
Delinquent Property Taxes	4								0	0	9,711
TIF Revenues	5			1,509,654					1,509,654	1,114,341	470,298
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	986,441	423,602		183,983	70,210			1,664,236	1,621,286	1,350,040
Utility franchise tax (Iowa Code Chapter 364.2)	7	165,000							165,000	190,000	181,857
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10	6,300			700				7,000	8,200	12,045
Hotel/Motel Taxes	11	600,000							600,000	600,000	578,743
Other Local Option Taxes	12		4,000,000						4,000,000	4,000,000	4,072,228
Subtotal - Other City Taxes (lines 6 thru 12)	13	1,757,741	4,423,602		184,683	70,210			6,436,236	6,419,486	6,194,913
Licenses & Permits	14	378,950	150					6800	385,900	364,331	419,727
Use of Money & Property	15	272,453	232,805	850	5,500	267,500		195,805	974,913	2,486,796	1,946,538
Intergovernmental:											
Federal Grants & Reimbursements	16		5,487,751			450,000		828,461	6,766,212	13,402,384	10,376,731
Road Use Taxes	17		3,610,000						3,610,000	3,590,000	3,797,108
Other State Grants & Reimbursements	18	500,777	1,470,873		69,958	3,926,245		265,000	6,232,853	3,757,807	1,554,292
Local Grants & Reimbursements	19	106,686	260,000			941,481			1,308,167	769,009	830,930
Subtotal - Intergovernmental (lines 16 thru 19)	20	607,463	10,828,624	0	69,958	5,317,726		1,093,461	17,917,232	21,519,200	16,559,061
Charges for Fees & Service:											
Water Utility	21							9,092,846	9,092,846	7,868,776	7,561,276
Sewer Utility	22							8,216,000	8,216,000	8,174,000	8,570,654
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25	75,600							75,600	75,750	61,253
Airport	26	8,500							8,500	8,500	8,382
Landfill/Garbage	27	150,000						68,500	218,500	218,580	234,089
Hospital	28								0	0	0
Transit	29							173,300	173,300	192,200	145,091
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							1,391,250	1,391,250	1,325,000	1,328,926
Other Fees & Charges for Service	33	1,736,065	25					48,000	1,784,090	1,795,119	884,583
Subtotal - Charges for Service (lines 21 thru 33)	34	1,970,165	25		0	0	0	18,989,896	20,960,086	19,657,925	18,794,254
Special Assessments	35								0	0	0
Miscellaneous	36	37,445	803,291			396,019		32,400	1,269,155	847,108	1,562,451
Other Financing Sources:											
Regular Operating Transfers In	37	8,083,107	253,935		5,180,074	4,729,274		402,933	18,649,323	17,273,484	13,933,928
Internal TIF Loan Transfers In	38	228,315			286,206				514,521	653,080	566,699
Subtotal ALL Operating Transfers In	39	8,311,422	253,935	0	5,466,280	4,729,274	0	402,933	19,163,844	17,926,564	14,500,627
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					300,000		339,321	639,321	20,364,095	12,285,002
Proceeds of Capital Asset Sales	41	200	200			10,000			10,400	38,038	188,901
Subtotal-Other Financing Sources (lines 38 thru 40)	42	8,311,622	254,135	0	5,466,280	5,039,274	0	742,254	19,813,565	38,328,697	26,974,530
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	21,919,291	20,221,372	1,510,504	7,404,174	11,700,469	0	21,060,616	83,816,426	104,074,794	85,767,875
Beginning Fund Balance July 1	44	6,931,876	15,336,761	104,810	323,942	26,215,434	0	33,892,706	82,805,529	76,042,751	65,234,236
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	28,851,167	35,558,133	1,615,314	7,728,116	37,915,903	0	54,953,322	166,621,955	180,117,545	151,002,111

ADOPTED BUDGET SUMMARY

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

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
Revenues & Other Financing Sources											
Taxes Levied on Property	1	8,583,452	3,678,740		1,677,753	609,740			14,549,685	13,336,910	12,836,392
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	8,583,452	3,678,740		1,677,753	609,740			14,549,685	13,336,910	12,836,392
Delinquent Property Taxes	4	0	0		0	0			0	0	9,711
TIF Revenues	5			1,509,654					1,509,654	1,114,341	470,298
Other City Taxes	6	1,757,741	4,423,602		184,683	70,210			6,436,236	6,419,486	6,194,913
Licenses & Permits	7	378,950	150					6,800	385,900	364,331	419,727
Use of Money and Property	8	272,453	232,805	850	5,500	267,500	0	195,805	974,913	2,486,796	1,946,538
Intergovernmental	9	607,463	10,828,624	0	69,958	5,317,726		1,093,461	17,917,232	21,519,200	16,559,061
Charges for Fees & Service	10	1,970,165	25		0	0	0	18,989,896	20,960,086	19,657,925	18,794,254
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	37,445	803,291		0	396,019	0	32,400	1,269,155	847,108	1,562,451
Sub-Total Revenues	13	13,607,669	19,967,237	1,510,504	1,937,894	6,661,195	0	20,318,362	64,002,861	65,746,097	58,793,345
Other Financing Sources:											
Total Transfers In	14	8,311,422	253,935	0	5,466,280	4,729,274	0	402,933	19,163,844	17,926,564	14,500,627
Proceeds of Debt	15	0	0	0	0	300,000		339,321	639,321	20,364,095	12,285,002
Proceeds of Capital Asset Sales	16	200	200	0	0	10,000	0	0	10,400	38,038	188,901
Total Revenues and Other Sources	17	21,919,291	20,221,372	1,510,504	7,404,174	11,700,469	0	21,060,616	83,816,426	104,074,794	85,767,875
Expenditures & Other Financing Uses											
Public Safety	18	11,990,810	270,657	0			0		12,261,467	11,474,854	10,344,601
Public Works	19	2,413,072	2,463,906	0			0		4,876,978	4,878,352	4,190,329
Health and Social Services	20	0	1,834,943	0			0		1,834,943	2,164,935	1,102,281
Culture and Recreation	21	3,568,045	1,416,254	0			0		4,984,299	4,522,396	3,565,255
Community and Economic Development	22	1,118,839	3,608,883	1,034,611			0		5,762,333	11,052,403	3,810,744
General Government	23	1,959,215	5,000	0			0		1,964,215	2,012,469	1,546,207
Debt Service	24	0	0	0	7,678,016		0		7,678,016	7,031,413	5,846,501
Capital Projects	25	0	0	0		23,995,895	0		23,995,895	9,567,844	9,287,492
Total Government Activities Expenditures	26	21,049,981	9,599,643	1,034,611	7,678,016	23,995,895	0		63,358,146	52,704,666	39,693,410
Business Type Proprietary: Enterprise & ISF	27							22,721,175	22,721,175	26,680,786	20,765,323
Total Gov & Bus Type Expenditures	28	21,049,981	9,599,643	1,034,611	7,678,016	23,995,895	0	22,721,175	86,079,321	79,385,452	60,458,733
Total Transfers Out	29	472,933	12,179,872	514,521	0	4,936,444	0	1,060,074	19,163,844	17,926,564	14,500,627
Total ALL Expenditures/Fund Transfers Out	30	21,522,914	21,779,515	1,549,132	7,678,016	28,932,339	0	23,781,249	105,243,165	97,312,016	74,959,360
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	396,377	-1,558,143	-38,628	-273,842	-17,231,870	0	-2,720,633	-21,426,739	6,762,778	10,808,515
Beginning Fund Balance July 1	33	6,931,876	15,336,761	104,810	323,942	26,215,434	0	33,892,706	82,805,529	76,042,751	65,234,236
Ending Fund Balance June 30	34	7,328,253	13,778,618	66,182	50,100	8,983,564	0	31,172,073	61,378,790	82,805,529	76,042,751

LONG TERM DEBT SCHEDULE - LT DEBT1

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

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
31129: 2012A General Obligation Bond	1	5,000,000	GO	2012-055	425,000	9,563	434,563	500		204,500	230,563
31135: 2016A General Obligation Bonds	2	5,000,000	GO	2016-147	605,000	37,600	642,600	500		194,096	449,004
31136: 2016B General Obligation Bonds (Pol/Fire Bldg)	3	4,780,000	GO	2016-228	275,000	44,600	319,600	500			320,100
31137: 2017 General Obligation Bonds (Pol/Fire Bldg)	4	12,720,000	GO	2017-246	535,000	311,550	846,550	500			847,050
31138: 2018 General Obligation Bonds	5	2,400,000	GO	2018-201	360,000	58,200	418,200	600			418,800
31139: 2019 General Obligation and Refunded 2011	6	8,830,000	GO	2019-312	1,195,000	98,200	1,293,200	600		515,018	778,782
31140: 2020A General Obligation and Refunded	7	9,590,000	GO	2020-257	800,000	64,450	864,450	600		432,666	432,384
31141: 2020B General Obligation (Airport)	8	2,030,000	GO	2020-258	210,000	20,125	230,125	600			230,725
31142: 2021 General Obligation Bonds	9	9,130,000	GO	2021-334	710,000	156,700	866,700	600			867,300
31143: 2022A General Obligation (Tax Exempt)	10	9,555,000	GO	2022-326	405,000	377,360	782,360	600			782,960
31144: 2022B General Obligation (Taxable Dangerous & Dilapidated)	11	610,000	GO	2022-327	120,000	24,480	144,480	600			145,080
31145: 2023 General Obligation Bond	12	9,840,000	GO	2023-246	245,000	583,388	828,388	600			828,988
	13		NON-GO				0				0
52012: 2013 Sewer Revenue Improvement	14	3,700,000	NON-GO	2013-096	275,000	22,290	297,290	500		297,790	0
59008: 2020 Sewer Revenue Refunded 2012, 2014	15	5,065,000	NON-GO	2019-339	545,000	49,294	594,294	600		594,894	0
59009: 2021 Sewer Revenue Refunded 2015	16	4,335,000	NON-GO	2021-070	547,000	27,515	574,515	600		575,115	0
	17		NON-GO				0				0
59009: 2021A Sewer Rev Improve SRF Manhole & Point Repair	18	3,646,000	NON-GO	2021-242	179,000	34,632	213,632			213,632	0
59010: 2023 Sewer Rev Improve- SRF CIPP & Headworks	19	13,125,000	NON-GO	2023-007	551,000	236,859	787,859			787,859	0
	20		NON-GO				0				0
	21		NON-GO				0				0
	22		NON-GO				0				0
	23		NON-GO				0				0
	24		NON-GO				0				0
Local Option Sales Tax \$4 Million times 78% property tax relief	25		GO	None			0			3,120,000	-3,120,000
Local Option Sales Tax fund balance to bring tax rate to \$16	26		GO	None			0			1,000,000	-1,000,000
Reduce balance in debt service fund	27		GO	None			0			350,000	-350,000
	28		NON-GO				0				0
	29		NON-GO				0				0
	30		NON-GO				0				0
TOTALS					7,982,000	2,156,806	10,138,806	8,500	0	8,285,570	1,861,736

LONG TERM DEBT SCHEDULE - GRAND TOTALS

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

	Principal Due FY 2025	Interest Due FY 2025	Total Obligation Due FY 2025	Bond Reg./ Paying Agent Fees Due FY 2025	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	5,885,000	1,786,216	7,671,216	6,800	0	5,816,280	1,861,736
NON GO - TOTAL	2,097,000	370,590	2,467,590	1,700	0	2,469,290	0
GRAND - TOTAL	7,982,000	2,156,806	10,138,806	8,500	0	8,285,570	1,861,736

13

MARSHALLTOWN

IOWA

PROJECTED FUND BALANCES

4/2/2024

Fund	Ending 6/30/23	FY24 Amended Net Budget	Projected 6/30/24 Ending Balance	FY25 Net Budget	Projected 6/30/25 Ending Balance
001 - GENERAL FUND	3,567,795.12	-	3,567,795.12	-	3,567,795.12
010 - CASH FLOW RESERVE FUND	2,755,575.96	378,000.00	3,133,575.96	339,051.00	3,472,626.96
030 - CAPITAL RESERVE	-	-	-	-	-
031 - CAPITAL RSRV-BLDG MAINT	248,847.16	(139,183.00)	109,664.16	(44,667.00)	64,997.16
032 - CIP LARGE VEHICLE/EQUIPMENT	93,755.00	27,086.00	120,841.00	101,993.00	222,834.00
TOTAL GENERAL FUNDS	6,665,973.24	265,903.00	6,931,876.24	396,377.00	7,328,253.24
110 - ROAD USE TAX	7,872,965.91	367,689.00	8,240,654.91	424,466.00	8,665,120.91
112 - EMPLOYEE BENEFITS FUND	3,768,809.74	(783,746.00)	2,985,063.74	(725,888.00)	2,259,175.74
117 - POLICE/FIRE RETIREMENT	642,477.91	(150,387.00)	492,090.91	70,194.00	562,284.91
119 - EMERGENCY FUND	-	-	-	-	-
121 - LOCAL OPTION SALES TAX	6,012,923.56	(2,614,956.00)	3,397,967.56	(1,579,559.00)	1,818,408.56
125 - TAX INCREMENT FINANCING	169,545.77	(64,736.00)	104,809.77	(48,069.00)	56,740.77
126 - TIF LMI	-	-	-	9,441.00	9,441.00
130 - CITY TORT LIABILITY	128,206.16	(36,465.00)	91,741.16	1,000.00	92,741.16
132 - GRANTS-STATE/LOCAL AGENCIES	(1,237,771.42)	121,489.00	(1,116,282.42)	444,117.00	(672,165.42)
133 - UNDESIGNATED FEDERAL GRANT:	(26,937.26)	8,500.00	(18,437.26)	8,500.00	(9,937.26)
140 - PARK & REC DONATION FUND	301,596.26	(139,275.00)	162,321.26	(2,900.00)	159,421.26
141 - MTOWN TENNIS ASSOC	2,890.06	100.00	2,990.06	20.00	3,010.06
142 - SOFTBALL ASSOCIATION FUND	(6,149.75)	6,150.00	0.25	-	0.25
144 - LIVE HEALTHY IOWA	6,277.56	-	6,277.56	-	6,277.56
145 - TORNADO GENERAL	287,863.02	(156,000.00)	131,863.02	(131,864.00)	(0.98)
148 - FEMA-COVID19	(12,143.15)	12,144.00	0.85	-	0.85
149 - FEMA - WINDS	334,019.33	60,872.00	394,891.33	-	394,891.33
150 - LOCAL PD GRANTS	(4,019.97)	-	(4,019.97)	-	(4,019.97)
151 - DEPT OF JUSTICE GRANTS	(18,454.98)	(44,385.00)	(62,839.98)	-	(62,839.98)
152 - POLICE UNDESIGNATED GRANTS	(10,240.50)	-	(10,240.50)	-	(10,240.50)
153 - POLICE DEPT DONATION FUND	122,990.71	(68,850.00)	54,140.71	(27,650.00)	26,490.71
156 - FIRE DEPT DONATION FUND	82,179.22	(35,000.00)	47,179.22	(29,000.00)	18,179.22
160 - ECONOMIC DEVELOPMENT GIFT	54,964.15	1,000.00	55,964.15	1,000.00	56,964.15
161 - SURETY DEPOSITS/SUBDIVIDER	11,466.96	300.00	11,766.96	185.00	11,951.96
170 - LIBRARY DONATION FUND	114,613.95	8,301.00	122,914.95	(10,265.00)	112,649.95
177 - SEIZED ASSETS (POLICE)	24,663.16	(10,500.00)	14,163.16	(500.00)	13,663.16
181 - #7 HUD LEAD GRANT	-	135,342.00	135,342.00	-	135,342.00
184 - VOUCHERS - 002, 003	212,388.44	(11,141.00)	201,247.44	-	201,247.44
189 - #6 HUD LEAD GRANT	81,342.03	(81,342.00)	0.03	-	0.03
TOTAL SPECIAL REVENUE FUNDS	18,916,466.87	(3,474,896.00)	15,441,570.87	(1,596,772.00)	13,844,798.87
200 - GO BONDS DEBT FUND	216,257.80	107,684.00	323,941.80	(273,842.00)	50,099.80
300 - CIP COLLECTION FUND	389,865.65	(107,618.00)	282,247.65	(113,898.00)	168,349.65
311 - RISE STREET GRANTS	(3,632,998.53)	3,697,228.00	64,229.47	(1,000,000.00)	(935,770.53)
312 - AIRPORT PROJECT FUND	122,392.82	(125,446.00)	(3,053.18)	(40,000.00)	(43,053.18)
320 - SPECIAL ASSESSMENT PROJECTS	(14,510.95)	-	(14,510.95)	-	(14,510.95)
340 - BIKE PATH PROJECT FUND	(1,511.60)	4,051.00	2,539.40	(1,637,540.00)	(1,635,000.60)
341 - TREES FOREVER PROJECT	25,667.35	(4,200.00)	21,467.35	(4,200.00)	17,267.35
350 - GO BONDS CAPITAL PROJECTS	9,341.72	200.00	9,541.72	200.00	9,741.72
355 - 2015 GO BONDS (D&D)	380,907.57	(328,405.00)	52,502.57	142,700.00	195,202.57
361 - LIBRARY BUILDING ADDITION	1,626.33	(1,626.00)	0.33	-	0.33
362 - 2020 GO BONDS	713,101.88	(104,692.00)	608,409.88	(8,751.00)	599,658.88
363 - 2021 GO BONDS	7,376,741.08	(1,726,782.00)	5,649,959.08	(3,726,510.00)	1,923,449.08
364 - 2022 GO BONDS	9,627,478.41	(513,472.00)	9,114,006.41	(6,787,289.00)	2,326,717.41
365 - 2023 GO BONDS	-	9,894,993.00	9,894,993.00	(3,699,505.00)	6,195,488.00
389 - AMERICAN RESCUE PLAN	3,105,941.21	(2,709,340.00)	396,601.21	(357,077.00)	39,524.21
395 - ECONOMIC DEVELOPMENT PROJE	-	136,500.00	136,500.00	-	136,500.00
TOTAL CAPITAL FUNDS	18,104,042.94	8,111,391.00	26,215,433.94	(17,231,870.00)	8,983,563.94
610 - WATER POLLUTION CONTROL	-	-	-	-	-
611 - WPCP REVENUE	20,994,624.06	1,096,831.00	22,091,455.06	(4,298,008.00)	17,793,447.06
614 - WPCP CAPITAL IMPROVEMENT RS	1,120,657.22	25,000.00	1,145,657.22	25,000.00	1,170,657.22
615 - WPCP PLANT & IMPROVEMENTS	-	-	-	-	-
616 - SANITARY SEWER REHAB PROJEC	-	-	-	-	-
617 - SANITARY SEWER NEW CONSTRU	156,657.20	15,009.00	171,666.20	7,000.00	178,666.20
690 - TRANSIT OPERATING	1,005,655.70	(115,328.00)	890,327.70	(281,605.00)	608,722.70
740 - STORM SEWER UTILITY	1,751,034.24	(53,132.00)	1,697,902.24	(83,881.00)	1,614,021.24
741 - 2016 GO STORM WATER PROJ	797,609.06	(403,347.00)	394,262.06	-	394,262.06
750 - COMPOSTING FACILITY	200,498.34	(72,739.00)	127,759.34	(19,062.00)	108,697.34
760 - P&R CONCESSIONS ENTERPRISE	(25,565.37)	23,125.00	(2,440.37)	2,442.00	1.63
TOTAL PROPRIETARY FUNDS	26,001,170.45	515,419.00	26,516,589.45	(4,648,114.00)	21,868,475.45
SUB-TOTAL BEFORE MWW	69,903,911.30	5,525,501.00	75,429,412.30	(23,354,221.00)	52,075,191.30
MARSHALLTOWN WATER WORKS	6,138,840.00	1,237,279.00	7,376,119.00	1,927,481.00	9,303,600.00
TOTAL BUDGETED FUNDS	76,042,751.30	6,762,780.00	82,805,531.30	(21,426,740.00)	61,378,791.30

BUDGET COMPARISON REPORT FOR REVENUES

Budget Comparison Report
Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)		
Category: 40 - TAXES									
001.4010.4011.000	DELIQUENT PROPERTY TAXES	169.91	0.00	20.11	0.00	0.00	0.00	0.00%	No seperate library levy
001.4010.4040.000	PROPERTY TAXES CURRENT LIE	209,300.65	223,538.00	128,976.70	223,538.00	0.00	-223,538.00	-100.00%	
001.4010.4110.000	UTILITY EXCISE TAX	23,728.66	27,359.00	13,516.18	27,359.00	0.00	-27,359.00	-100.00%	
001.4010.4150.000	CURRENT MOBILE HOME TAXE	194.28	260.00	143.24	260.00	0.00	-260.00	-100.00%	
001.4010.4151.000	DELIQ MOBILE HOME TAXES	16.96	0.00	13.29	0.00	0.00	0.00	0.00%	
001.6021.4010.000	PROPERTY TAXES-CURRENT	6,279,009.65	6,706,145.00	3,869,284.23	6,706,145.00	7,680,226.00	974,081.00	14.53%	
001.6021.4011.000	DELIQUENT PROPERTY TAXES	5,495.22	0.00	662.54	0.00	0.00	0.00	0.00%	
001.6021.4012.000	PROP TAXES - BAND	9,210.89	8,023.00	4,668.88	8,023.00	0.00	-8,023.00	-100.00%	
001.6021.4016.000	PROP TAXES,FISHER CM CTR	83,727.05	89,092.00	51,411.29	89,092.00	0.00	-89,092.00	-100.00%	No seperate civic center levy
001.6021.4018.000	PROP TAXES, TRANSIT	208,529.43	245,014.00	140,889.88	245,014.00	361,328.00	116,314.00	47.47%	
001.6021.4020.000	PROP TAX CURR EMERGENCY I	28,436.47	32,372.00	18,633.16	32,372.00	33,911.00	1,539.00	4.75%	
001.6021.4021.000	DELINQ EMERGENCY MGNT	22.04	0.00	2.87	0.00	0.00	0.00	0.00%	
001.6021.4030.000	PROPERTY TAX CURR AG LAND	16,029.32	17,395.00	10,626.08	17,395.00	16,618.00	-777.00	-4.47%	
001.6021.4031.000	DELINQ AG LAND TAXES	0.36	0.00	0.00	0.00	0.00	0.00	0.00%	
001.6021.4070.000	PROP TAX CURR TORT LIAB IN	245,510.80	331,391.00	189,679.82	331,391.00	491,369.00	159,978.00	48.27%	
001.6021.4110.000	UTILITY EXCISE TAX	777,245.35	907,171.00	448,167.14	907,171.00	986,441.00	79,270.00	8.74%	
001.6021.4120.000	UTILITY FRANCHISE FEES	181,857.23	190,000.00	123,817.51	190,000.00	165,000.00	-25,000.00	-13.16%	
001.6021.4140.000	HOTEL/MOTEL TAXES	578,743.31	600,000.00	476,319.19	600,000.00	600,000.00	0.00	0.00%	
001.6021.4150.000	CURRENT MOBILE HOME TAXE	6,359.59	7,240.00	4,746.51	7,240.00	6,300.00	-940.00	-12.98%	
001.6021.4151.000	DELIQ MOBILE HOME TAXES	553.85	0.00	438.70	0.00	0.00	0.00	0.00%	
112.6021.4010.000	PROPERTY TAXES-CURRENT	2,456,446.75	1,980,772.00	1,156,519.60	1,980,772.00	2,512,618.00	531,846.00	26.85%	Empl Benefits
112.6021.4011.000	DELIQUENT PROPERTY TAXES	1,947.63	0.00	189.25	0.00	0.00	0.00	0.00%	
112.6021.4110.000	UTILITY EXCISE TAX	278,578.97	242,432.00	119,766.93	242,432.00	289,323.00	46,891.00	19.34%	
112.6021.4150.000	CURRENT MOBILE HOME TAXE	2,278.30	0.00	1,289.14	0.00	0.00	0.00	0.00%	
112.6021.4151.000	DELIQ MOBILE HOME TAXES	197.17	0.00	127.28	0.00	0.00	0.00	0.00%	
117.6021.4010.000	PROPERTY TAXES-CURRENT	1,004,237.03	840,503.00	490,747.10	840,503.00	1,166,122.00	325,619.00	38.74%	Pol/Fire retirement
117.6021.4011.000	DELIQUENT PROPERTY TAXES	798.27	0.00	80.32	0.00	0.00	0.00	0.00%	
117.6021.4110.000	UTILITY EXCISE TAX	113,785.78	102,875.00	50,820.82	102,875.00	134,279.00	31,404.00	30.53%	
117.6021.4150.000	CURRENT MOBILE HOME TAXE	933.38	0.00	547.03	0.00	0.00	0.00	0.00%	
117.6021.4151.000	DELIQ MOBILE HOME TAXES	81.30	0.00	53.99	0.00	0.00	0.00	0.00%	
119.6021.4010.000	PROPERTY TAXES-CURRENT	209,300.65	223,538.00	128,976.70	223,538.00	0.00	-223,538.00	-100.00%	No seperate emergency levy
119.6021.4011.000	DELIQUENT PROPERTY TAXES	169.91	0.00	20.11	0.00	0.00	0.00	0.00%	

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
119.6021.4110.000	UTILITY EXCISE TAX	23,728.66	27,359.00	13,516.18	27,359.00	0.00	-27,359.00	-100.00%
119.6021.4150.000	CURRENT MOBILE HOME TAXE	194.28	0.00	143.24	0.00	0.00	0.00	0.00%
119.6021.4151.000	DELIQ MOBILE HOME TAXES	16.96	0.00	13.29	0.00	0.00	0.00	0.00%
121.6021.4170.000	LOCAL OPTION TAXES	4,072,227.83	3,700,000.00	2,984,740.44	4,000,000.00	4,000,000.00	0.00	0.00%
125.6021.4091.000	PROP TAXES, TIF REG	431,176.70	1,114,341.00	666,831.11	1,114,341.00	1,500,263.00	385,922.00	34.63%
125.6021.4092.000	PROP TAXES, TIF AGLAND	0.00	0.00	3,615.75	0.00	0.00	0.00	0.00%
125.6021.4093.000	PROP TAXES, TIF DELINQUENT	1,131.19	0.00	0.00	0.00	0.00	0.00	0.00%
126.6021.4091.000	PROP TAXES, TIF REG	0.00	0.00	0.00	0.00	9,391.00	9,391.00	0.00%
200.6021.4010.000	PROPERTY TAXES-CURRENT	660,959.23	2,080,282.00	1,176,645.45	2,080,282.00	1,677,753.00	-402,529.00	-19.35%
200.6021.4011.000	DELIQUENT PROPERTY TAXES	682.24	0.00	157.14	0.00	0.00	0.00	0.00%
200.6021.4110.000	UTILITY EXCISE TAX	73,651.10	245,692.00	121,381.34	245,692.00	183,983.00	-61,709.00	-25.12%
200.6021.4150.000	CURRENT MOBILE HOME TAXE	608.38	700.00	1,244.07	700.00	700.00	0.00	0.00%
200.6021.4151.000	DELIQ MOBILE HOME TAXES	56.08	0.00	99.46	0.00	0.00	0.00	0.00%
300.6021.4011.000	DELIQUENT PROPERTY TAXES	424.73	0.00	50.30	0.00	0.00	0.00	0.00%
300.6021.4085.000	PROP TAX CAPITAL IMPROVMI	523,250.73	558,845.00	322,440.33	558,845.00	609,740.00	50,895.00	9.11%
300.6021.4110.000	UTILITY EXCISE TAX	59,321.63	68,398.00	33,790.46	68,398.00	70,210.00	1,812.00	2.65%
300.6021.4150.000	CURRENT MOBILE HOME TAXE	497.45	0.00	358.13	0.00	0.00	0.00	0.00%
300.6021.4151.000	DELIQ MOBILE HOME TAXES	30.62	0.00	33.23	0.00	0.00	0.00	0.00%
Total Category: 40 - TAXES:		18,570,853.97	20,570,737.00	12,756,215.51	20,870,737.00	22,495,575.00	1,624,838.00	7.79%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget	%
Account Number		Total Activity	Total Budget	YTD Activity	FY2024 Amend	FY25 Dept	Increase /	
Category: 42 - LICENSES AND PERMITS								
001.1010.4292.000	BIKE LICENSE/REGISTRATN	93.00	100.00	24.00	100.00	100.00	0.00	0.00%
001.1050.4278.000	FIRE PERMITS & CONTRACTED	48,856.05	13,500.00	11,318.32	30,000.00	30,000.00	0.00	0.00%
001.1070.4261.000	BUILDING PERMITS	170,829.49	175,000.00	123,020.55	175,000.00	175,000.00	0.00	0.00%
001.1070.4262.000	ELECTRICAL PERMITS	72,211.86	30,000.00	17,557.00	30,000.00	30,000.00	0.00	0.00%
001.1070.4263.000	MECHANICAL & GAS PERMITS	17,029.66	10,000.00	13,624.80	10,000.00	10,000.00	0.00	0.00%
001.1070.4264.000	PLAN REVIEW FEES	0.00	60,000.00	14,901.90	30,000.00	60,000.00	30,000.00	100.00%
001.1070.4265.000	PLUMBING PERMITS	9,513.61	10,000.00	5,986.34	10,000.00	10,000.00	0.00	0.00%
001.1070.4266.000	DEMOL,MOVING,ENCROACHM	400.00	200.00	375.00	200.00	200.00	0.00	0.00%
001.1072.4251.000	ELECTRICIAN LICENSES	1,225.00	1,000.00	840.00	1,000.00	1,000.00	0.00	0.00%
001.1072.4262.000	ELECTRICAL PERMITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.4267.000	STREET EXCAVATN/CURB CUT	722.00	400.00	0.00	0.00	0.00	0.00	0.00%
001.2010.4270.000	EXCAVATION PERMITS	2,700.00	2,500.00	0.00	0.00	0.00	0.00	0.00%
001.2010.4272.000	Public Works - Driveway Inspe	1,634.00	1,350.00	0.00	0.00	0.00	0.00	0.00%
001.2010.4276.000	Public Works - Driveway Exten	97.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2011.4272.000	SIDEWALK INSPECTION FEES	1,111.00	1,500.00	0.00	0.00	0.00	0.00	0.00%
001.2011.4275.000	NON STANDARD DRVWAY FEE	204.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2011.4276.000	DRIVEWAY EXTENSION PERMIT	2,656.00	4,000.00	0.00	0.00	0.00	0.00	0.00%
001.2060.4232.000	MISCELLANEOUS PERMITS	500.00	0.00	500.00	500.00	250.00	-250.00	-50.00%
001.2060.4266.000	DEMO,MOVING	400.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2060.4267.000	STREET EXCVN/CURB CUT	782.00	0.00	1,263.00	1,200.00	1,200.00	0.00	0.00%
001.2060.4270.000	EXCAVATION PERMITS	19,853.55	0.00	12,789.06	11,000.00	10,000.00	-1,000.00	-9.09%
001.2060.4272.000	INSPECTION FEE	1,391.00	0.00	2,455.00	2,500.00	2,000.00	-500.00	-20.00%
001.2060.4275.000	NON STANDARD DRIVEWAY FE	0.00	0.00	36.00	0.00	0.00	0.00	0.00%
001.2060.4276.000	DRIVEWAY PERMIT	1,720.00	0.00	4,228.18	4,000.00	3,000.00	-1,000.00	-25.00%
001.2090.4277.000	GARBAGE LICENSES	0.00	0.00	100.00	100.00	0.00	-100.00	-100.00%
001.2900.4266.000	DEMOL,MOVING,ENCROACHM	100.00	100.00	0.00	0.00	0.00	0.00	0.00%
001.2900.4271.000	SEPTIC TANK INSTALLATION	59.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.4230.000	MISC BUSINESS LIC/PRMTS	0.00	0.00	1,000.00	500.00	0.00	-500.00	-100.00%
001.5040.4231.000	ZONING LIC/PERMITS	6,830.52	6,000.00	5,520.12	6,000.00	6,000.00	0.00	0.00%
001.6020.4212.000	LIQUOR LICENSES	33,645.32	32,000.00	39,075.69	32,000.00	32,000.00	0.00	0.00%
001.6020.4220.000	CIGARETTE PERMITS	3,000.00	3,100.00	0.00	3,100.00	3,100.00	0.00	0.00%
001.6020.4230.000	MISC BUSINESS LIC/PRMTS	5,095.00	3,800.00	4,995.00	5,600.00	5,000.00	-600.00	-10.71%
001.6021.4268.000	URBAN REVIT. PERMITS	6,750.00	4,000.00	150.00	4,000.00	100.00	-3,900.00	-97.50%
110.2030.4232.000	MISCELLANEOUS PERMITS	0.00	0.00	150.00	150.00	150.00	0.00	0.00%
611.8015.4230.000	MISC BUSINESS LIC/PRMTS	2,625.00	1,700.00	1,775.00	1,700.00	1,700.00	0.00	0.00%
611.8016.4271.000	SEPTIC TANK INSTALLATION	0.00	0.00	31.00	31.00	0.00	-31.00	-100.00%
611.8016.4279.000	SEWER CONNECTION	2,676.64	0.00	1,806.00	2,000.00	2,000.00	0.00	0.00%
617.8016.4279.000	SEWER CONNECTION PERMIT	924.00	1,500.00	120.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
		Total Activity	Total Budget	YTD Activity	2023-2024	2024-2025	Budget	
Account Number				Through Mar	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)	
740.8065.4230.000	MISC BUSINESS LIC/PRMTS	1,888.00	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
740.8065.4232.000	MISCELLANEOUS PERMITS	100.00	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.4233.000	CONST SITE EROSN/CON	950.00	0.00	1,911.00	2,000.00	1,500.00	-500.00	-25.00%
740.8065.4279.000	CONNECTION FEE	0.00	0.00	165.00	150.00	100.00	-50.00	-33.33%
740.8068.4230.000	MISC BUSINESS LIC/PRMTS	155.00	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.4230.000	MISC BUSINESS LIC/PRMTS	1,000.00	500.00	15.00	0.00	0.00	0.00	0.00%
Total Category: 42 - LICENSES AND PERMITS:		419,727.70	363,750.00	265,732.96	364,331.00	385,900.00	21,569.00	5.92%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024	2024-2025	Increase /	
Account Number					FY2024 Amend	FY25 Dept Request	(Decrease)	
Category: 43 - INTERGOVERNMENTAL REVENUE								
001.1010.4326.000	STATE REIMB- IVH POLICE	39,147.00	39,147.00	39,147.00	39,147.00	39,147.00	0.00	0.00%
001.1010.4330.000	STATE OPER GRANT	75.00	2,775.00	300.00	2,775.00	2,775.00	0.00	0.00%
001.1050.4326.000	STATE REIM - IVH & FIRE MAR'	62,661.44	58,158.00	56,874.82	56,875.00	58,158.00	1,283.00	2.26%
001.2010.4325.000	STATE PRIMARY ROAD EXTENS	44,215.71	44,216.00	44,215.71	44,216.00	0.00	-44,216.00	-100.00%
001.4010.4330.000	STATE OPER GRANT	14,419.83	14,932.00	14,808.80	14,932.00	14,932.00	0.00	0.00%
001.4010.4332.000	AGED INCOME CREDIT	202.91	0.00	196.95	0.00	0.00	0.00	0.00%
001.4010.4333.000	DISABLED HOMESTEAD CREDI'	664.98	0.00	325.63	0.00	0.00	0.00	0.00%
001.4010.4335.000	HOMESTEAD CREDIT	7,325.66	0.00	3,556.70	0.00	0.00	0.00	0.00%
001.4010.4336.000	MILITARY CREDIT	78.99	0.00	76.63	0.00	0.00	0.00	0.00%
001.4010.4337.000	MOBILE HOME CREDIT	0.48	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4338.000	BUSINESS PROP TAX CREDIT	7,260.64	7,071.00	3,529.02	7,071.00	0.00	-7,071.00	-100.00%
001.4010.4339.000	SF295 BACKFILL	5,892.39	4,992.00	0.00	2,947.00	0.00	-2,947.00	-100.00%
001.4010.4350.000	LOCAL/COUNTY GRANTS	39,510.00	37,500.00	41,911.00	41,686.00	41,686.00	0.00	0.00%
001.4041.4350.000	LOCAL/COUNTY - COMM SCHC	47,814.18	65,000.00	59,635.00	65,000.00	65,000.00	0.00	0.00%
001.6021.4331.000	AG LAND CREDIT	961.16	0.00	1,051.22	0.00	0.00	0.00	0.00%
001.6021.4332.000	AGED INCOME CREDIT	6,507.98	0.00	6,451.07	0.00	0.00	0.00	0.00%
001.6021.4333.000	DISABLED HOMESTEAD CREDI'	21,782.24	0.00	10,797.08	0.00	0.00	0.00	0.00%
001.6021.4334.000	FAMILY FARM CREDIT	139.33	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4335.000	HOMESTEAD CREDIT	239,956.02	0.00	117,932.17	0.00	0.00	0.00	0.00%
001.6021.4336.000	MILITARY CREDIT	2,587.35	0.00	2,541.03	0.00	0.00	0.00	0.00%
001.6021.4337.000	MOBILE HOME CREDIT	15.64	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4338.000	BUSINESS PROP TAX CREDIT	237,824.99	234,935.00	117,014.82	234,030.00	227,370.00	-6,660.00	-2.85%
001.6021.4339.000	SF295 BACKFILL	193,210.42	165,536.00	0.00	165,536.00	141,376.00	-24,160.00	-14.60%
001.6021.4361.000	MONEYS AND CREDITS ON CRI	16,721.94	14,180.00	17,019.29	17,019.00	17,019.00	0.00	0.00%
110.2010.4320.000	STATE ROAD USE TAXES	3,797,107.56	3,490,000.00	2,827,867.05	3,590,000.00	3,610,000.00	20,000.00	0.56%
110.2010.4325.000	STATE PRIMARY ROAD EXTENS	0.00	0.00	0.00	0.00	44,215.00	44,215.00	0.00%
112.6021.4332.000	AGED INCOME CREDIT	2,300.78	0.00	2,286.41	0.00	0.00	0.00	0.00%
112.6021.4333.000	DISABLED HOMESTEAD CREDI'	7,807.16	0.00	2,885.38	0.00	0.00	0.00	0.00%
112.6021.4335.000	HOMESTEAD CREDIT	86,004.62	0.00	31,515.87	0.00	0.00	0.00	0.00%
112.6021.4336.000	MILITARY CREDIT	927.35	0.00	679.06	0.00	0.00	0.00	0.00%
112.6021.4337.000	MOBILE HOME CREDIT	5.61	0.00	0.00	0.00	0.00	0.00	0.00%
112.6021.4338.000	BUSINESS PROP TAX CREDIT	85,240.82	62,780.00	31,270.72	62,780.00	66,687.00	3,907.00	6.22%
112.6021.4339.000	SF295 BACKFILL	69,146.26	44,237.00	0.00	44,237.00	41,465.00	-2,772.00	-6.27%
117.6021.4332.000	AGED INCOME CREDIT	1,033.69	0.00	970.19	0.00	0.00	0.00	0.00%
117.6021.4333.000	DISABLED HOMESTEAD CREDI'	3,188.84	0.00	1,224.35	0.00	0.00	0.00	0.00%
117.6021.4335.000	HOMESTEAD CREDIT	35,128.64	0.00	13,373.16	0.00	0.00	0.00	0.00%
117.6021.4336.000	MILITARY CREDIT	378.78	0.00	288.14	0.00	0.00	0.00	0.00%
117.6021.4337.000	MOBILE HOME CREDIT	2.29	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Budget	to Parent Budget	%
					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Account Number								
117.6021.4338.000	BUSINESS PROP TAX CREDIT	34,816.68	26,639.00	13,269.14	26,639.00	30,950.00	4,311.00	16.18%
117.6021.4339.000	SF295 BACKFILL	28,288.04	18,771.00	0.00	18,771.00	19,244.00	473.00	2.52%
119.6021.4332.000	AGED INCOME CREDIT	202.91	0.00	196.95	0.00	0.00	0.00	0.00%
119.6021.4333.000	DISABLED HOMESTEAD CREDIT	664.98	0.00	325.63	0.00	0.00	0.00	0.00%
119.6021.4335.000	HOMESTEAD CREDIT	7,325.66	0.00	3,556.70	0.00	0.00	0.00	0.00%
119.6021.4336.000	MILITARY CREDIT	78.99	0.00	76.63	0.00	0.00	0.00	0.00%
119.6021.4337.000	MOBILE HOME CREDIT	0.48	0.00	0.00	0.00	0.00	0.00	0.00%
119.6021.4338.000	BUSINESS PROP TAX CREDIT	7,260.64	7,085.00	3,529.02	7,085.00	0.00	-7,085.00	-100.00%
119.6021.4339.000	SF295 BACKFILL	5,892.39	4,992.00	0.00	4,992.00	0.00	-4,992.00	-100.00%
125.6021.4332.000	AGED INCOME CREDIT	898.05	0.00	318.80	0.00	0.00	0.00	0.00%
125.6021.4333.000	DISABLED HOMESTEAD CREDIT	275.98	0.00	147.26	0.00	0.00	0.00	0.00%
125.6021.4335.000	HOMESTEAD CREDIT	4,640.32	0.00	12,622.30	0.00	0.00	0.00	0.00%
125.6021.4338.000	BUSINESS PROP TAX CREDIT	32,175.67	0.00	0.00	0.00	0.00	0.00	0.00%
132.2040.4330.000	STATE OPERATING GRANT	0.00	60,000.00	0.00	60,000.00	60,000.00	0.00	0.00%
132.4030.4310.000	P&R FED OPER GRNT	63,025.00	0.00	3,375.00	0.00	0.00	0.00	0.00%
132.4060.4330.000	STATE OPER GRANT	0.00	0.00	0.00	0.00	588,312.00	588,312.00	0.00%
132.5020.4310.000	FED OPER GRANT	112,533.00	1,058,360.00	524,516.00	1,523,645.81	1,098,150.19	-425,495.62	-27.93%
132.5020.4330.000	STATE OPER GRANT	0.00	620,000.00	852,831.30	852,830.00	620,000.00	-232,830.00	-27.30%
132.5020.4350.000	LOCAL/COUNTY GRANTS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	0.00%
133.2010.4315.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00	750,000.00	750,000.00	0.00%
133.2900.4310.000	FEDERAL OPERATING GRANT	122,809.41	150,000.00	46,084.89	150,000.00	150,000.00	0.00	0.00%
133.4065.4310.000	FED OPER GRANT	0.00	135,000.00	0.00	0.00	0.00	0.00	0.00%
133.5010.4310.000	FED OPER GRANT	0.00	0.00	0.00	50,000.00	100,000.00	50,000.00	100.00%
133.5020.4310.000	FED OPER GRANT	0.00	0.00	692,543.00	4,260,000.00	0.00	-4,260,000.00	-100.00%
145.2010.4310.000	FEMA - FEDERAL GRANT REIMB	63,396.56	0.00	0.00	0.00	0.00	0.00	0.00%
148.6050.4310.000	FED OPERATING GRANT	10,828.63	12,435.00	4,693.20	7,681.00	0.00	-7,681.00	-100.00%
148.6050.4330.000	STATE OPER GRANT	0.00	1,000.00	521.47	0.00	0.00	0.00	0.00%
149.1050.4330.000	STATE OPER GRANT	0.00	0.00	10,252.96	0.00	0.00	0.00	0.00%
149.2010.4310.000	FEMA - FEDERAL GRANT REIMB	4,412,838.75	0.00	0.00	0.00	0.00	0.00	0.00%
149.2010.4330.000	STATE OPER GRANT	490,315.42	0.00	4,079.71	4,080.00	0.00	-4,080.00	-100.00%
149.2900.4310.600	FEMA - FEDERAL GRANT REIMB	88,717.07	0.00	0.00	0.00	0.00	0.00	0.00%
149.2900.4330.600	STATE OPER GRANT	0.00	0.00	10,332.68	10,333.00	0.00	-10,333.00	-100.00%
149.4065.4310.000	FEMA-FEDERAL GRANT REIMB	0.00	0.00	121,500.00	121,500.00	0.00	-121,500.00	-100.00%
149.4065.4330.000	STATE OPER GRANT	0.00	0.00	13,500.00	13,500.00	0.00	-13,500.00	-100.00%
149.6900.4310.000	FEMA - FEDERAL GRANT REIMB	0.00	58,500.00	0.00	58,500.00	0.00	-58,500.00	-100.00%
149.6900.4330.000	STATE OPER GRANT	0.00	6,500.00	0.00	6,500.00	0.00	-6,500.00	-100.00%
150.1010.4350.000	LOCAL/COUNTY GRANTS	52,637.98	60,000.00	33,437.06	60,000.00	60,000.00	0.00	0.00%
151.1010.4310.000	POLICE FED OPER GRNT/REIMB	120,112.52	40,560.00	62,035.11	40,560.00	4,560.00	-36,000.00	-88.76%
151.1010.4315.000	POLICE FED CAP GRT	16,240.00	16,240.00	24,394.50	16,240.00	16,240.00	0.00	0.00%

Pass thru housing grant to Developer

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
					2023-2024	2024-2025	Budget	%
					FY2024 Amend	FY25 Dept Request	Increase /	
							(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024				
		Total Activity	Total Budget	YTD Activity				
				Through Mar				
152.1010.4310.000	POLICE FED OPER GRNT/REIMI	91,611.78	89,507.00	63,790.93	93,007.00	93,007.00	0.00	0.00%
152.1010.4326.000	STATE REIMB	21,665.47	20,000.00	5,000.00	5,000.00	0.00	-5,000.00	-100.00%
170.4010.4315.000	FED CAP GRANT	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
181.3040.4310.000	COMM HLTH FED OPER GRNT	0.00	0.00	0.00	1,599,218.00	1,834,943.00	235,725.00	14.74%
184.5030.4311.000	HOUSING-FED OPER GRANT	1,060,407.00	1,043,000.00	881,729.00	1,223,485.00	1,240,851.00	17,366.00	1.42%
184.5030.4312.000	FED HSNG-ADMIN-HUD	240,244.00	200,000.00	200,277.00	240,000.00	200,000.00	-40,000.00	-16.67%
189.3040.4310.000	COMM HLTH FED OPER GRNT	1,092,427.98	1,582,850.00	639,843.43	598,732.00	0.00	-598,732.00	-100.00%
200.6021.4332.000	AGED INCOME CREDIT	814.04	0.00	618.50	0.00	0.00	0.00	0.00%
200.6021.4333.000	DISABLED HOMESTEAD CREDI	2,070.30	0.00	2,935.00	0.00	0.00	0.00	0.00%
200.6021.4335.000	HOMESTEAD CREDIT	22,842.82	0.00	32,859.91	0.00	0.00	0.00	0.00%
200.6021.4336.000	MILITARY CREDIT	245.18	0.00	688.22	0.00	0.00	0.00	0.00%
200.6021.4337.000	MOBILE HOME CREDIT	1.48	0.00	0.00	0.00	0.00	0.00	0.00%
200.6021.4338.000	BUSINESS PROP TAX CREDIT	23,262.72	50,355.00	31,692.23	50,355.00	42,407.00	-7,948.00	-15.78%
200.6021.4339.000	SF295 BACKFILL	18,418.09	36,629.00	0.00	36,629.00	27,551.00	-9,078.00	-24.78%
300.6021.4332.000	AGED INCOME CREDIT	507.26	0.00	492.36	0.00	0.00	0.00	0.00%
300.6021.4333.000	DISABLED HOMESTEAD CREDI	1,662.48	0.00	814.06	0.00	0.00	0.00	0.00%
300.6021.4335.000	HOMESTEAD CREDIT	18,314.14	0.00	8,891.73	0.00	0.00	0.00	0.00%
300.6021.4336.000	MILITARY CREDIT	197.47	0.00	191.58	0.00	0.00	0.00	0.00%
300.6021.4337.000	MOBILE HOME CREDIT	1.19	0.00	0.00	0.00	0.00	0.00	0.00%
300.6021.4338.000	BUSINESS PROP TAX CREDIT	18,151.50	17,712.00	8,822.57	17,712.00	16,183.00	-1,529.00	-8.63%
300.6021.4339.000	SF295 BACKFILL	14,731.15	12,481.00	0.00	12,481.00	10,062.00	-2,419.00	-19.38%
311.2012.4315.000	FED CAP GRANT	0.00	0.00	3,099,079.98	2,956,829.00	0.00	-2,956,829.00	-100.00%
311.2012.4330.000	STATE OPER GRANT	0.00	0.00	347,927.38	1,640,342.00	3,900,000.00	2,259,658.00	137.76%
311.2012.4350.000	LOCAL CONTRIB	159,748.89	0.00	0.00	0.00	0.00	0.00	0.00%
312.2080.4315.000	AIRPORT-FED CAP GRANT	267,275.00	150,000.00	0.00	150,000.00	450,000.00	300,000.00	200.00%
312.2080.4330.000	STATE OPER GRANT	253,548.00	0.00	0.00	0.00	0.00	0.00	0.00%
340.4030.4315.000	P/R-FED CAP GRT	0.00	797,000.00	0.00	0.00	0.00	0.00	0.00%
340.4030.4330.000	STATE OPER GRANT	45,208.95	193,424.00	0.00	0.00	0.00	0.00	0.00%
340.4030.4350.000	LOCAL/COUNTY GRANTS	64,219.80	594,391.00	0.00	0.00	0.00	0.00	0.00%
355.1075.4330.000	STATE OPER GRANT	0.00	0.00	33,992.96	33,993.00	0.00	-33,993.00	-100.00%
363.2012.4350.000	LOCAL GRANTS	275,000.00	0.00	0.00	302,323.00	0.00	-302,323.00	-100.00%
364.2012.4350.000	LOCAL/COUNTY GRANTS	0.00	0.00	0.00	0.00	262,500.00	262,500.00	0.00%
364.4030.4350.000	LOCAL/COUNTY GRANTS	0.00	0.00	100,000.00	100,000.00	678,981.00	578,981.00	578.98%
389.6021.4315.000	FEDERAL CAPITAL GRANT	1,993,589.41	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.4310.000	BUS-FED SEC 18 OPER ASST	615,676.00	350,163.00	200,406.00	312,986.00	828,461.00	515,475.00	164.70%
690.8050.4330.000	STATE OPER GRANT	247,457.20	245,139.00	201,606.26	265,000.00	265,000.00	0.00	0.00%
741.8065.4350.000	OTHER GRANT (MWW)	191,999.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 43 - INTERGOVERNMENTAL REVENUE:		17,499,522.11	12,144,192.00	11,749,542.68	21,519,199.81	17,917,232.19	-3,601,967.62	-16.74%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
Account Number					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)				
Category: 44 - CHARGES FOR SERVICE											
001.1010.4410.000	POLICE SERVICES	9,506.34	7,000.00	7,093.16	7,000.00	7,000.00	0.00	0.00%			
001.1010.4411.000	POLICE SECURITY SERVICES	17,200.50	12,000.00	10,940.00	12,000.00	12,000.00	0.00	0.00%			
001.1010.4412.000	Police - False Alarm	2,626.38	3,000.00	2,347.60	3,000.00	3,000.00	0.00	0.00%			
001.1010.4494.000	COURT ORDER-CHRG FOR SER'	183.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1010.4498.000	Police - Towing Admin Fee	250.00	500.00	0.00	500.00	500.00	0.00	0.00%			
001.1010.4510.000	COURT FINES	25,914.03	20,000.00	17,261.29	20,000.00	20,000.00	0.00	0.00%			
001.1010.4515.000	COURT ORDERED-RESTITUTIOI	4,523.24	4,000.00	12,288.86	12,290.00	4,000.00	-8,290.00	-67.45%			
001.1011.4410.000	Police Services ATE	0.00	10,000.00	519,154.00	800,000.00	800,000.00	0.00	0.00%			
001.1050.4414.000	FIRE SERVICES/TESTING/INSPE	17,194.43	30,000.00	28,479.31	30,000.00	30,000.00	0.00	0.00%			
001.1050.4415.000	FIRE-LEAD TESTING/INSPECTN	260.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1050.4416.000	FIRE-PLAN REV FEES	1,085.00	4,500.00	440.00	1,500.00	1,500.00	0.00	0.00%			
001.1050.4492.000	FIRE MISC CHRGS	300.00	200.00	0.00	200.00	200.00	0.00	0.00%			
001.1050.4499.000	FIRE- ILLEGAL BURNING	1,500.00	1,000.00	0.00	500.00	750.00	250.00	50.00%			
001.1071.4420.000	RENTAL HOUSING INSPECTION	18,795.00	150,000.00	52,588.19	150,000.00	150,000.00	0.00	0.00%			
001.1071.4421.000	REGISTRATION FEES/RENTALS	6,948.74	50,865.00	50,805.08	50,865.00	50,865.00	0.00	0.00%			
001.1071.4422.000	RENTAL APPLICATION FEE	1,690.00	2,000.00	6,750.00	5,150.00	2,000.00	-3,150.00	-61.17%			
001.1075.4419.000	CODE ENFORCEMENT FEES	700.00	0.00	700.00	200.00	0.00	-200.00	-100.00%			
001.1075.4492.000	NUISANCE MISC CHRGS	17,008.94	25,000.00	14,447.07	25,000.00	25,000.00	0.00	0.00%			
001.2020.4492.000	MISC CHARGES	334.54	600.00	1,213.61	750.00	600.00	-150.00	-20.00%			
001.2020.4520.000	ADM - Parking Violations	60,918.09	75,000.00	56,089.74	75,000.00	75,000.00	0.00	0.00%			
001.2060.4487.000	ENGINEERING SERVICES	1,376.00	800.00	0.00	0.00	0.00	0.00	0.00%			
001.2060.4491.000	MAPS/BLUE PRTS/SALES/CHRC	0.00	0.00	1.00	1.00	0.00	-1.00	-100.00%			
001.2060.4492.000	ENGIN MISC CHRGS	0.00	0.00	9,680.00	9,700.00	9,200.00	-500.00	-5.15%			
001.2080.4453.000	AIRPORT SERVICES & USES	7,382.16	6,500.00	7,226.88	7,500.00	7,500.00	0.00	0.00%			
001.2080.4492.000	AIRPORT MISC CHRGS	1,000.00	500.00	1,000.00	1,000.00	1,000.00	0.00	0.00%			
001.2090.4446.000	SOLID WASTE FEES	147,820.85	150,000.00	110,675.81	150,000.00	150,000.00	0.00	0.00%			
001.2900.4491.000	MAPS/BLUE PRTS/SALES/CHRC	45.00	14.00	0.00	0.00	0.00	0.00	0.00%			
001.2900.4492.000	PUBLIC WORKS MISC. CHARGE	139.00	200.00	0.00	0.00	0.00	0.00	0.00%			
001.4010.4493.000	LIBRARY BOOK CHRGS	5,553.89	8,280.00	2,950.74	3,300.00	3,300.00	0.00	0.00%			
001.4010.4550.000	LIBRARY FINES	1,125.69	660.00	584.44	500.00	500.00	0.00	0.00%			
001.4030.4472.000	PARK FEES & RENTALS	74,173.63	68,000.00	50,299.08	74,000.00	74,000.00	0.00	0.00%			
001.4030.4492.000	P&R MISC CHRGS	60.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.4040.4470.000	GIFT CERTIFICATES	2,666.00	250.00	775.00	250.00	250.00	0.00	0.00%			
001.4040.4472.000	PARK FEES & RENTALS	10.00	0.00	5.00	0.00	0.00	0.00	0.00%			
001.4040.4473.000	RECREATION FEES	14,891.63	20,000.00	13,607.46	15,000.00	15,000.00	0.00	0.00%			
001.4041.4479.000	YOUTH REC FEES	144,934.27	180,000.00	69,249.88	180,000.00	180,000.00	0.00	0.00%			
001.4045.4474.002	AQUATIC CTR FEES, DAILY	49,868.72	80,000.00	47,769.59	70,000.00	70,000.00	0.00	0.00%			
001.4045.4474.004	AQUATIC POOL PASS	12,100.56	29,000.00	-116.36	15,000.00	15,000.00	0.00	0.00%			

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
					2023-2024	2024-2025	Budget	%
					FY2024 Amend	FY25 Dept Request	Increase /	
							(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024				
		Total Activity	Total Budget	YTD Activity				
				Through Mar				
001.4045.4474.005	AQUATIC SCAN CARD	5,960.00	8,000.00	2,240.00	6,000.00	6,000.00	0.00	0.00%
001.4045.4474.006	AQUATIC SWIM TICKETS	2,195.83	4,000.00	2,631.61	4,000.00	4,000.00	0.00	0.00%
001.4045.4474.008	SWIMMING LESSON FEES	9,940.00	15,000.00	1,570.00	10,000.00	10,000.00	0.00	0.00%
001.4065.4472.000	FEES & RENTALS	18,827.40	20,000.00	27,729.06	23,000.00	25,000.00	2,000.00	8.70%
001.4066.4483.000	CONCESSIONS	29,869.19	16,000.00	38,866.59	40,000.00	40,000.00	0.00	0.00%
001.6020.4492.000	CITY CLERK MISC CHRGS	4,573.92	5,000.00	2,058.22	4,500.00	4,500.00	0.00	0.00%
001.6021.4490.000	ACCOUNTING SERVICES	137,720.20	142,935.00	108,273.34	142,935.00	144,500.00	1,565.00	1.09%
001.6021.4492.000	FINANCE MISC CHARGES	4,825.91	2,000.00	3,649.51	4,000.00	1,000.00	-3,000.00	-75.00%
001.6021.4540.000	PENALTIES/DELINQUENT	860.00	2,000.00	329.00	1,000.00	2,000.00	1,000.00	100.00%
001.6025.4492.000	PERSONNEL MISC CHRGS	15,000.00	25,000.00	12,500.00	25,000.00	25,000.00	0.00	0.00%
184.5030.4492.000	HOUSING MISC CHRGS	0.00	25.00	0.00	25.00	25.00	0.00	0.00%
189.3040.4500.000	FINES-COMMUNITY HEALTH	2,700.00	0.00	703.00	703.00	0.00	-703.00	-100.00%
611.8015.4440.000	JBS SEWER CHARGES	2,996,965.43	2,320,000.00	2,079,810.35	2,550,000.00	2,575,000.00	25,000.00	0.98%
611.8015.4441.000	SEWER FEES	5,440,961.55	5,550,000.00	4,197,664.03	5,480,000.00	5,505,000.00	25,000.00	0.46%
611.8015.4442.000	SEWER CONNECTION CHARGE	300.00	4,000.00	0.00	0.00	0.00	0.00	0.00%
611.8015.4443.000	LAB TESTING FEES	48,500.00	42,000.00	32,809.00	42,000.00	42,000.00	0.00	0.00%
611.8015.4444.000	REFUSE HAULING & DUMPING	69,870.32	75,000.00	46,840.83	67,000.00	67,000.00	0.00	0.00%
611.8015.4445.000	MISC SEWER CHARGES	6,300.00	0.00	17,550.00	20,000.00	20,000.00	0.00	0.00%
617.8016.4442.000	SEWER CONNECTION CHARGE	7,756.36	7,000.00	13,400.00	15,000.00	7,000.00	-8,000.00	-53.33%
690.8050.4460.000	BUS FARE BOX	29,984.56	30,000.00	23,814.89	30,000.00	30,000.00	0.00	0.00%
690.8050.4462.000	BUS SHELTERED WORK SHOPS	55,069.00	55,000.00	56,280.50	66,000.00	66,000.00	0.00	0.00%
690.8050.4464.000	BUS REVENUE PASSES	46,900.00	35,000.00	43,302.71	68,000.00	68,000.00	0.00	0.00%
690.8050.4465.000	BUS REV PASSES-STUDNT	4,020.00	3,000.00	1,040.00	1,000.00	1,000.00	0.00	0.00%
690.8050.4466.000	BUS TICKETS	7,192.50	3,000.00	4,426.00	5,000.00	5,000.00	0.00	0.00%
690.8050.4467.000	ADVERTISING ON BUSES	1,925.00	3,300.00	22,200.00	22,200.00	3,300.00	-18,900.00	-85.14%
740.8065.4430.000	STORM SEWER CHARGES	1,328,225.78	1,350,000.00	1,046,413.94	1,325,000.00	1,391,250.00	66,250.00	5.00%
740.8065.4492.000	STORM SWR MISC CHRGS	700.00	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.4481.000	GATE FEE: TREE DISPOSAL	80,894.72	65,000.00	47,432.00	65,000.00	65,000.00	0.00	0.00%
750.8070.4486.000	SALE OF COMPOST	2,876.00	4,000.00	1,039.00	2,500.00	2,500.00	0.00	0.00%
750.8070.4487.000	SALE OF CHIPS/MULCH	1,517.00	0.00	80.00	80.00	0.00	-80.00	-100.00%
750.8070.4492.000	STREET MISC CHRGS	980.00	1,000.00	280.00	1,000.00	1,000.00	0.00	0.00%
760.8080.4483.000	CONCESSIONS	33,357.16	48,000.00	29,601.05	48,000.00	48,000.00	0.00	0.00%
Total Category: 44 - CHARGES FOR SERVICE:		11,046,853.46	10,775,129.00	8,958,841.06	11,789,149.00	11,867,240.00	78,091.00	0.66%

Plus Marshalltown Water Works

7,868,778 9,092,846

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)	
Category: 46 - USE OF MONEY & PROPERTY								
001.1010.4616.000	INT CHRGD - ACCTS REC	2,454.67	0.00	157.94	20.00	0.00	-20.00	-100.00%
001.1050.4616.000	INT CHRGD - ACCTS REC	2,164.42	0.00	1,156.60	0.00	0.00	0.00	0.00%
001.1070.4616.000	INT CHRGD - ACCTS REC	47.18	0.00	25.52	25.00	0.00	-25.00	-100.00%
001.1071.4616.000	INT CHRGE - ACCS REC	2,161.36	2,000.00	7,725.66	5,600.00	2,000.00	-3,600.00	-64.29%
001.1072.4616.000	INT CHRGD - ACCTS REC	137.75	0.00	103.05	55.00	0.00	-55.00	-100.00%
001.1099.4620.000	RENTS - Police/Fire Building	0.00	6,000.00	4.00	0.00	1.00	1.00	0.00%
001.2010.4616.000	INT CHRGD - ACCTS REC	19.62	10.00	15.40	20.00	10.00	-10.00	-50.00%
001.2011.4616.000	INT CHRGD - ACCTS REC	3.92	0.00	1.02	2.00	0.00	-2.00	-100.00%
001.2020.4620.000	ADM - Parking Lease	1,200.00	1,200.00	600.00	600.00	0.00	-600.00	-100.00%
001.2060.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	33.65	32.00	0.00	-32.00	-100.00%
001.2080.4622.000	ADM - Rent - Farm - Airport	26,684.05	23,442.00	6,022.92	26,722.00	23,442.00	-3,280.00	-12.27%
001.2080.4623.000	AIRPORT RENTAL	30,979.00	28,000.00	19,064.00	28,000.00	28,000.00	0.00	0.00%
001.2900.4616.000	INT CHRGD - ACCTS REC	10.52	0.00	20.56	17.00	0.00	-17.00	-100.00%
001.4030.4616.000	INT CHRGD - ACCS REC	10.36	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	3.00	0.00	0.00	0.00	0.00%
001.5900.4620.000	RENTS	2,325.00	2,000.00	1,350.00	2,000.00	2,300.00	300.00	15.00%
001.6020.4616.000	INT CHRGD - ACCTS REC	1,391.93	3,000.00	1,491.74	2,000.00	2,000.00	0.00	0.00%
001.6021.4610.000	INTEREST ON INVESTMENTS	143,118.92	119,001.00	79,026.44	120,000.00	120,000.00	0.00	0.00%
001.6021.4616.000	INT CHRGD - ACCTS REC	2,718.14	3,003.00	793.00	3,003.00	2,700.00	-303.00	-10.09%
010.6021.4610.000	INTEREST ON INVESTMENTS	66,568.79	60,000.00	75,654.99	90,000.00	90,000.00	0.00	0.00%
030.6021.4610.000	INTEREST ON INVESTMENTS	13.09	0.00	0.00	0.00	0.00	0.00	0.00%
031.6021.4610.000	INTEREST ON INVESTMENTS	5,938.58	3,000.00	6,710.16	6,000.00	2,000.00	-4,000.00	-66.67%
110.6021.4610.000	INTEREST ON INVESTMENTS	170,286.24	90,000.00	225,263.07	240,000.00	90,000.00	-150,000.00	-62.50%
112.6021.4610.000	INTEREST ON INVESTMENTS	19,644.13	0.00	96,694.79	100,000.00	0.00	-100,000.00	-100.00%
117.6021.4610.000	INTEREST ON INVESTMENTS	15,705.64	5,000.00	17,304.77	15,000.00	20,000.00	5,000.00	33.33%
121.6021.4610.000	INTEREST ON INVESTMENTS	171,274.87	100,000.00	178,374.38	195,000.00	108,000.00	-87,000.00	-44.62%
125.6021.4610.000	INTEREST ON INVESTMENTS	11,863.54	200.00	11,754.71	10,050.00	800.00	-9,250.00	-92.04%
126.6021.4610.000	INTEREST ON INVESTMENTS	0.00	0.00	0.00	0.00	50.00	50.00	0.00%
130.2010.4616.000	INT CHRGD - ACCTS REC	17.16	0.00	0.00	0.00	0.00	0.00	0.00%
130.6021.4610.000	INTEREST ON INVESTMENTS	3,457.95	1,000.00	2,948.43	2,000.00	1,000.00	-1,000.00	-50.00%
140.6021.4610.000	INTEREST ON INVESTMENTS	7,354.04	2,000.00	8,136.51	10,000.00	2,000.00	-8,000.00	-80.00%
141.6021.4610.000	INTEREST ON INVESTMENTS	68.48	20.00	76.06	100.00	20.00	-80.00	-80.00%
144.6021.4610.000	INTEREST ON INVESTMENTS	148.73	100.00	165.24	100.00	100.00	0.00	0.00%
153.6021.4610.000	INTEREST ON INVESTMENTS	2,131.00	1,200.00	2,574.91	3,000.00	1,200.00	-1,800.00	-60.00%
156.6021.4610.000	INTEREST ON INVESTMENTS	1,737.80	1,000.00	1,849.01	1,000.00	1,000.00	0.00	0.00%
160.6021.4610.000	INTEREST ON INVESTMENTS	1,302.15	1,000.00	1,446.70	1,000.00	1,000.00	0.00	0.00%
161.6021.4610.000	INTEREST ON INVESTMENTS	271.67	185.00	301.82	300.00	185.00	-115.00	-38.33%
170.6021.4610.000	INTEREST ON INVESTMENTS	2,967.56	2,400.00	3,637.20	2,400.00	2,400.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
		Total Activity	Total Budget	YTD Activity	2023-2024	2024-2025	Increase /	
Account Number				Through Mar	FY2024 Amend	FY25 Dept Request	(Decrease)	
177.6021.4610.000	INTEREST ON INVESTMENTS	528.71	500.00	401.05	500.00	500.00	0.00	0.00%
184.5030.4611.000	HUD INTEREST-ADMIN	4,082.17	3,200.00	3,924.32	4,800.00	4,800.00	0.00	0.00%
184.5030.4612.000	HUD INTEREST - HAP	607.45	600.00	189.34	600.00	600.00	0.00	0.00%
189.6021.4610.000	INTEREST REV.	642.62	0.00	1,719.75	276.00	0.00	-276.00	-100.00%
200.6021.4610.000	INTEREST ON INVESTMENTS	27,106.84	5,500.00	33,274.52	20,000.00	5,500.00	-14,500.00	-72.50%
300.6021.4610.000	INTEREST ON INVESTMENTS	13,078.86	6,000.00	14,490.41	10,000.00	6,000.00	-4,000.00	-40.00%
312.6021.4610.000	INTEREST ON INVESTMENTS	2,815.66	0.00	2,496.43	3,000.00	0.00	-3,000.00	-100.00%
341.6021.4610.000	INTEREST ON INVESTMENTS	846.14	800.00	653.97	800.00	800.00	0.00	0.00%
350.6021.4610.000	INTEREST ON INVESTMENTS	221.32	200.00	245.88	200.00	200.00	0.00	0.00%
354.6021.4610.000	INTEREST ON INVESTMENTS	-3.15	0.00	0.00	0.00	0.00	0.00	0.00%
355.6021.4610.000	INTEREST ON INVESTMENTS	11,506.85	500.00	6,916.81	8,000.00	500.00	-7,500.00	-93.75%
360.6021.4610.000	INTEREST REV	3,120.42	0.00	0.00	0.00	0.00	0.00	0.00%
361.6021.4610.000	INTEREST ON INVESTMENTS	38.55	30.00	0.00	0.00	0.00	0.00	0.00%
362.6021.4610.000	INTEREST ON INVESTMENTS	17,026.57	0.00	18,714.69	17,000.00	0.00	-17,000.00	-100.00%
363.6021.4610.000	INTEREST ON INVESTMENTS	193,916.65	80,000.00	164,879.15	120,000.00	80,000.00	-40,000.00	-33.33%
364.6021.4610.000	INTEREST ON INVESTMENTS	207,378.66	80,000.00	329,474.27	300,000.00	80,000.00	-220,000.00	-73.33%
365.6021.4610.000	INTEREST ON INVESTMENTS	0.00	0.00	44,001.85	300,000.00	100,000.00	-200,000.00	-66.67%
392.6021.4610.000	INTEREST ON INVESTMENTS	89.86	0.00	0.00	0.00	0.00	0.00	0.00%
611.6021.4610.000	INTEREST ON INVESTMENTS	540,201.32	100,000.00	613,172.43	600,000.00	100,000.00	-500,000.00	-83.33%
611.8015.4622.000	FARM INCOME	46,997.08	0.00	26,441.78	30,000.00	0.00	-30,000.00	-100.00%
611.8016.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	5.24	10.00	0.00	-10.00	-100.00%
614.6021.4610.000	INTEREST ON INVESTMENTS	26,549.13	25,000.00	29,496.44	25,000.00	25,000.00	0.00	0.00%
617.8016.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	8.65	9.00	0.00	-9.00	-100.00%
690.6021.4610.000	INTEREST ON INVESTMENTS	19,982.88	7,000.00	26,069.39	24,000.00	7,000.00	-17,000.00	-70.83%
690.8050.4616.000	Int Chrgd - Accts Rec	14.61	5.00	359.83	5.00	5.00	0.00	0.00%
740.6021.4610.000	INTEREST ON INVESTMENTS	50,394.90	9,000.00	52,984.95	88,000.00	9,000.00	-79,000.00	-89.77%
740.8065.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	0.35	0.00	0.00	0.00	0.00%
741.6021.4610.000	INTEREST ON INVESTMENT	19,099.55	2,000.00	20,993.60	30,000.00	0.00	-30,000.00	-100.00%
750.6021.4610.000	INTEREST ON INVESTMENTS	4,222.54	800.00	5,628.66	6,500.00	800.00	-5,700.00	-87.69%
750.8070.4616.000	INT CHRGD - ACCTS REC	55.43	0.00	48.33	50.00	0.00	-50.00	-100.00%
Total Category: 46 - USE OF MONEY & PROPERTY:		1,886,699.88	775,896.00	2,147,079.34	2,452,796.00	920,913.00	-1,531,883.00	-62.45%

Plus Marshalltown Water Works

34,000 54,000

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
Account Number					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)				
Category: 48 - MISCELLANEOUS REVENUE											
001.1010.4820.000	POLICE DEPT CONTRIBS	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1010.4875.000	RFNDS/REIMB: POLICE	5,998.28	4,000.00	16,227.40	14,660.00	4,000.00	-10,660.00	-72.71%			
001.1010.4876.000	MISC REV: POLICE	0.00	500.00	0.00	500.00	500.00	0.00	0.00%			
001.1050.4875.000	RFNDS/REIMB: FIRE	5,008.67	0.00	6,760.88	0.00	0.00	0.00	0.00%			
001.1050.4879.000	REBATES	11.01	0.00	36.79	0.00	0.00	0.00	0.00%			
001.1070.4875.000	RFNDS/REIMB: BUILDING	0.00	0.00	15.61	0.00	0.00	0.00	0.00%			
001.1071.4875.000	RFNDS/REIMB:	0.00	200.00	15.61	200.00	200.00	0.00	0.00%			
001.1072.4875.000	RFNDS/REIMB:ELECTRICAL INS	759.63	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1075.4875.000	RFNDS/REIMB: NUISANCE	0.00	0.00	30.24	15.00	0.00	-15.00	-100.00%			
001.1099.4875.000	RFNDS/REIMB	4,259.85	4,545.00	91.88	4,545.00	16,545.00	12,000.00	264.03%			
001.2010.4875.000	RFNDS/REIMB: STREETS	-0.06	0.00	-1,350.21	1,350.00	0.00	-1,350.00	-100.00%			
001.2030.4875.000	RFNDS/REIMB	548.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.2040.4875.000	REFND/REIMB: T SIGNALS	1,519.26	0.00	-2,026.33	2,027.00	0.00	-2,027.00	-100.00%			
001.2080.4875.000	RFNDS/REIMB: AIRPORT	19.00	0.00	146.00	146.00	0.00	-146.00	-100.00%			
001.2095.4875.000	RFNDS/REIMB	536.12	0.00	0.00	0.00	0.00	0.00	0.00%			
001.4010.4875.000	RFNDS/REIMB: LIBRARY	1,614.20	100.00	1,922.26	100.00	100.00	0.00	0.00%			
001.4010.4876.000	MISC REV	7,835.21	7,800.00	6,073.03	7,800.00	7,800.00	0.00	0.00%			
001.4030.4875.000	RFNDS/REIMB: P&R	80.94	1,000.00	3,185.38	3,200.00	1,000.00	-2,200.00	-68.75%			
001.4030.4879.000	REBATES	112.93	0.00	8.86	0.00	0.00	0.00	0.00%			
001.4040.4875.000	P&R REFUNDS & REIMBURSMI	9.30	1,000.00	15.61	1,000.00	1,000.00	0.00	0.00%			
001.4041.4875.000	RFNDS/REIMB	52.70	0.00	0.00	0.00	0.00	0.00	0.00%			
001.4045.4875.000	RFNDS/REIMB: POOLS	55.00	100.00	62.69	100.00	100.00	0.00	0.00%			
001.4045.4876.000	MISC REV: POOLS	1,317.76	0.00	2.80	5.00	0.00	-5.00	-100.00%			
001.4065.4820.000	COLISEUM CONTRIBS	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.4065.4875.000	RFNDS/REIMB: COLISEUM	0.00	200.00	5,725.53	5,908.00	1,000.00	-4,908.00	-83.07%			
001.4066.4875.000	RFNDS/REIMB	243.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.5040.4875.000	RFNDS/REIMB	122.00	0.00	0.06	0.00	0.00	0.00	0.00%			
001.6010.4875.000	REFND/REIMB: MAYOR	0.00	0.00	15.61	0.00	0.00	0.00	0.00%			
001.6012.4875.000	REFND/REIMB: C.A.	910.00	0.00	15.61	0.00	0.00	0.00	0.00%			
001.6020.4875.000	REFND/REIMB: CLERK	737.94	0.00	24.61	0.00	0.00	0.00	0.00%			
001.6021.4875.000	REFND/REIMB: FINANCE	0.00	0.00	299.40	237.00	0.00	-237.00	-100.00%			
001.6025.4875.000	RFNDS/REIMB:	0.00	0.00	15.61	0.00	0.00	0.00	0.00%			
001.6040.4875.000	REFND/REIMB: LEGAL	292.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.6050.4875.000	REFUNDS/REIMB	1,811.12	3,700.00	6,413.44	6,340.00	3,700.00	-2,640.00	-41.64%			
001.6050.4879.000	REBATES	41.54	0.00	39.38	25.00	0.00	-25.00	-100.00%			
001.6051.4875.000	RFNDS/REIMB	0.00	0.00	135.96	0.00	0.00	0.00	0.00%			
001.6051.4879.000	REBATES	0.00	0.00	49.24	55.00	0.00	-55.00	-100.00%			
001.6070.4875.000	RFNDS/REIMB: D.PROC	31.45	0.00	99.85	31.00	0.00	-31.00	-100.00%			

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	to Parent		
					Budget	Budget		
						Increase /		
						(Decrease)		

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
170.4010.4875.000	RFNDS/REIMB: LIBRARY	42.50	0.00	0.00	0.00	0.00	0.00	0.00%
177.1010.4820.000	\$ SEIZED/ABANDONED ASSETS	1,000.00	3,000.00	2,100.94	3,000.00	3,000.00	0.00	0.00%
177.1010.4875.000	RFNDS/REIMB	5.68	0.00	0.00	0.00	0.00	0.00	0.00%
184.5030.4875.000	RFNDS/REIMB: FRAUD HOUSIN	10,855.38	2,000.00	5,495.22	3,000.00	2,000.00	-1,000.00	-33.33%
184.5030.4876.000	MISC REV: OTHER HOUSING	3,213.52	0.00	0.00	0.00	0.00	0.00	0.00%
184.5030.4878.000	REFUNDS/REIMBURSEMENTS	0.00	155.00	625.00	625.00	155.00	-470.00	-75.20%
189.3040.4820.000	CONTRIBS FOR COMM HEALTH	62,547.00	0.00	18,931.00	18,931.00	0.00	-18,931.00	-100.00%
189.3040.4875.000	RFNDS/REIMB	1,380.28	0.00	15.61	0.00	0.00	0.00	0.00%
311.2012.4875.000	RFNDS/REIMB	8,580.41	0.00	0.00	0.00	0.00	0.00	0.00%
312.2080.4875.000	RFNDS/REIMB: AIRPORT	15.64	0.00	0.00	0.00	0.00	0.00	0.00%
312.2080.4879.000	REBATES	4,369.80	0.00	0.00	0.00	0.00	0.00	0.00%
341.5010.4820.000	PARK & REC CONTRIBS	46,315.00	35,000.00	8,550.00	35,000.00	35,000.00	0.00	0.00%
355.1075.4875.000	RFNDS/REIMB	10,228.44	0.00	10,000.00	10,000.00	0.00	-10,000.00	-100.00%
364.4030.4820.000	CONTRIBUTIONS	0.00	0.00	0.00	0.00	161,019.00	161,019.00	0.00%
364.4030.4875.000	REFUNDS/REIMB	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00%
395.2012.4875.000	RFNDS/REIMB	181,209.35	0.00	0.00	91,760.00	0.00	-91,760.00	-100.00%
610.8015.4875.000	REFUNDS:REIMBURSEMENTS	18,278.74	0.00	101.91	60.00	0.00	-60.00	-100.00%
610.8016.4875.000	REFUNDS:REIMBURSEMENTS	84.51	0.00	12.49	0.00	0.00	0.00	0.00%
611.8015.4875.000	REFND/REIMB: WPCP	2,017.02	0.00	8,819.87	8,900.00	0.00	-8,900.00	-100.00%
611.8015.4876.000	MISC REV: WPCP	259.07	0.00	226.74	110.00	0.00	-110.00	-100.00%
611.8016.4879.000	REBATES	60.98	0.00	0.00	0.00	0.00	0.00	0.00%
615.8015.4875.000	REFUNDS/REIMB	11,063.52	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.4875.000	RFNDS/REIMB: TRANSIT	2,144.54	0.00	1,588.23	1,575.00	0.00	-1,575.00	-100.00%
690.8050.4876.000	MISC REV: TRANSIT	3,020.00	2,400.00	2,145.06	2,400.00	2,400.00	0.00	0.00%
690.8050.4879.000	REBATES	26.57	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.4875.000	RFNDS/REIMB: STORM SWR	8,592.65	0.00	18.73	0.00	0.00	0.00	0.00%
740.8065.4879.000	REBATES	64.61	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.4875.000	RFNDS/REIMB: COMPOST	47.14	0.00	15.61	0.00	0.00	0.00	0.00%
760.8080.4875.000	RFNDS/REIMB	423.59	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 48 - MISCELLANEOUS REVENUE:		1,137,070.54	1,417,603.00	429,026.26	817,108.40	1,239,154.60	422,046.20	51.65%

Plus: Marshalltown Water Works

30,000 30,000

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)	
Category: 49 - OTHER FINANCING SOURCE								
001.1099.4960.000	SALE OF F.A.	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2030.4961.000	UTILITY-NONCAPLZD ASSETS	170.25	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.4960.000	SALE OF F.A.-PARKS	501.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.4030.4961.000	PARK & REC-NONCAPLZD ASSE	90.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.5900.4960.000	SALE OF F.A.	74,615.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4999.000	CREDIT MEMO HOLDING	-8,550.70	0.00	0.00	0.00	0.00	0.00	0.00%
001.6900.4960.000	SALE OF F.A.-GEN GOVT	0.00	0.00	500.00	500.00	0.00	-500.00	-100.00%
030.1010.4960.000	SALE OF CAPITAL ASSET	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00%
030.4030.4960.000	SALE OF F.A.-PARKS	6,000.00	0.00	15,866.89	5,938.00	0.00	-5,938.00	-100.00%
110.2010.4960.000	SALE OF FA	69,060.03	0.00	0.00	0.00	0.00	0.00	0.00%
110.2010.4961.000	PW-NONCAPLZD ASSTS	1,253.94	200.00	1,491.40	1,200.00	200.00	-1,000.00	-83.33%
110.2040.4960.000	SALE OF FA	400.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.2040.4961.000	UTILITY-NONCAPLZD ASSTS	0.00	0.00	196.70	200.00	0.00	-200.00	-100.00%
110.2060.4960.000	SALE OF F.A.-ENGINEERING	14,551.45	0.00	0.00	0.00	0.00	0.00	0.00%
183.5020.4960.000	SALE OF F.A.	1,025.00	0.00	0.00	0.00	0.00	0.00	0.00%
355.1075.4960.000	SALE OF F.A.-CODE ENFORCEN	20,664.00	10,000.00	26,126.00	30,000.00	10,000.00	-20,000.00	-66.67%
355.6021.4990.000	DEBT ISSUANCE	610,000.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00%
355.6021.4993.000	BOND PREMIUM	-4,867.80	0.00	0.00	0.00	0.00	0.00	0.00%
364.6021.4990.000	DEBT ISSUANCE	9,555,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
364.6021.4993.000	BOND PREMIUM	190,991.25	0.00	0.00	0.00	0.00	0.00	0.00%
365.6021.4990.000	DEBT ISSUANCE	0.00	11,356,000.00	9,840,000.00	9,840,000.00	0.00	-9,840,000.00	-100.00%
365.6021.4993.000	BOND PREMIUM (DISCOUNT)	0.00	0.00	-75,957.45	-75,957.00	0.00	75,957.00	-100.00%
610.8016.4961.000	SEWER-NONCAPLZD ASSETS	200.35	0.00	0.00	0.00	0.00	0.00	0.00%
615.8015.4990.000	DEBT ISSUANCE	2,120,001.84	4,795,050.00	4,658,747.20	10,600,052.00	339,321.00	-10,260,731.00	-96.80%
690.8050.4960.000	SALE OF F.A.-TRANSIT	2,607.19	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.4960.000	SALE OF F.A.-SEWER	6,312.28	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 49 - OTHER FINANCING SOURCE:		12,660,025.08	16,161,450.00	14,476,970.74	20,402,133.00	649,721.00	-19,752,412.00	-96.82%

New bond

SRF

Budget Comparison Report

					Comparison 1	Comparison 1	%
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	
		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)
Account Number							
Category: 65 - TRANSFERS							
001.9000.6500.110	TR FRM ROAD USE TAX	1,036,556.13	1,176,363.00	461,842.61	1,039,839.00	1,186,057.00	146,218.00 14.06%
001.9000.6500.112	TR FRM EMPLOYEE BNFT	2,659,659.29	3,070,871.00	1,341,594.39	3,082,079.00	3,635,981.00	553,902.00 17.97%
001.9000.6500.117	TR FRM POLICE RETIRE	1,178,800.38	1,180,148.00	561,428.27	1,154,175.00	1,300,401.00	146,226.00 12.67%
001.9000.6500.119	TR FROM EMEG	254,836.51	262,974.00	144,260.78	262,974.00	0.00	-262,974.00 -100.00%
001.9000.6500.121	TR FRM LOCAL OPTION	126,160.00	328,526.00	0.00	410,526.00	684,447.00	273,921.00 66.72%
001.9000.6500.125	TR FRM TIF	180,334.96	127,915.00	43,353.50	327,274.00	228,315.00	-98,959.00 -30.24%
001.9000.6500.142	TR FRM SOFTBALL ASSO	0.00	0.00	106.00	0.00	0.00	0.00 0.00%
001.9000.6500.389	TRANSFER IN - ARPA	87,069.56	49,389.00	0.00	49,389.00	201,077.00	151,688.00 307.13%
010.9000.6500.121	TR FROM LOCAL OPTION	91,512.00	288,000.00	288,000.00	288,000.00	249,051.00	-38,949.00 -13.52%
030.9000.6500.300	TR FRM CIP (CAP IMPR	712,201.49	696,423.00	308,481.31	680,968.00	724,100.00	43,132.00 6.33%
032.9000.6500.300	TR FRM CIP (CAP IMPR	93,755.00	94,086.00	0.00	94,086.00	101,993.00	7,907.00 8.40%
110.9000.6500.001	TRANSFER IN - GF	2,231.36	0.00	0.00	0.00	0.00	0.00 0.00%
110.9000.6500.030	TRANSFER IN - FUND 145 RUT	0.00	8,100.00	0.00	0.00	0.00	0.00 0.00%
110.9000.6500.145	TRANSFER IN - FUND 145	0.00	141,000.00	0.00	116,000.00	131,864.00	15,864.00 13.68%
110.9000.6500.360	TRANSFER IN - FUND 360	244,285.24	0.00	0.00	0.00	0.00	0.00 0.00%
110.9000.6500.363	TRANSFER IN - FUND 363 BON	341,099.24	0.00	0.00	4,882.00	0.00	-4,882.00 -100.00%
110.9000.6500.392	TRANSFER IN - FUND 392	7,463.47	0.00	0.00	0.00	0.00	0.00 0.00%
130.9000.6500.142	TRANSFER IN - SOFTALL ASSOC	0.00	0.00	1,827.06	0.00	0.00	0.00 0.00%
130.9000.6500.145	TRANSFER IN - FUND 145	7,450.00	0.00	0.00	0.00	0.00	0.00 0.00%
130.9000.6500.149	TRANSFER IN - FUND 149	614.96	0.00	0.00	0.00	0.00	0.00 0.00%
132.9000.6500.121	TR FROM LOCAL OPTION	0.00	375,000.00	0.00	545,021.00	122,071.00	-422,950.00 -77.60%
133.9000.6500.031	TRANSFER IN - FUND 031	0.00	26,775.00	0.00	26,775.00	0.00	-26,775.00 -100.00%
133.9000.6500.140	TRANSFER IN - FUND 140	0.00	82,275.00	0.00	82,275.00	0.00	-82,275.00 -100.00%
133.9000.6500.149	TRSF IN FEMA 149	0.00	0.00	0.00	135,000.00	0.00	-135,000.00 -100.00%
140.9000.6500.130	TRANSFER IN - INSURANCE 130	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
148.9000.6500.001	TRANSFER IN FROM 001 GEN F	0.00	0.00	0.00	4,463.00	0.00	-4,463.00 -100.00%
156.9000.6500.130	TRANSFER IN - FUND 130	54,123.90	0.00	0.00	0.00	0.00	0.00 0.00%
170.9000.6500.130	TRANSFER IN - FUIND 130	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
170.9000.6500.361	TRANSFER IN - LIBRARY BUILDI	0.00	0.00	1,626.33	1,626.00	0.00	-1,626.00 -100.00%
181.9000.6500.189	TRSF IN - FUND 189 LEAD	0.00	0.00	0.00	112,480.00	0.00	-112,480.00 -100.00%
183.9000.6500.121	TRANSFER IN - LOST	12,364.25	0.00	0.00	0.00	0.00	0.00 0.00%
200.9000.6500.121	TRANSFER IN - LOST - PROP TA	3,641,775.00	3,333,609.00	891,977.49	3,333,609.00	4,120,000.00	786,391.00 23.59%
200.9000.6500.125	TR FRM TIF SPEC REV	386,364.50	325,806.00	0.00	325,806.00	286,206.00	-39,600.00 -12.15%
200.9000.6500.610	TRANSFER IN - WPCP	503,818.00	504,518.00	14,868.00	504,518.00	515,018.00	10,500.00 2.08%
200.9000.6500.740	TRANSFER IN - STORM SEWER	527,606.00	541,506.00	28,358.00	541,506.00	545,056.00	3,550.00 0.66%
311.9000.6500.110	TRANSFER IN - FUND 110 RUT	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
311.9000.6500.121	TRANSFER IN - LOST	129,880.78	25,000.00	0.00	877,298.00	0.00	-877,298.00 -100.00%
311.9000.6500.389	TRANSFER IN - FUND 389	546,203.80	0.00	0.00	53,796.00	0.00	-53,796.00 -100.00%

Budget Comparison Report

				Comparison 1	Comparison 1			
				Parent Budget	Budget	to Parent	%	
				2023-2024	2024-2025	Budget		
Account Number		2022-2023	2023-2024	2023-2024		Increase /		
		Total Activity	Total Budget	YTD Activity	FY2024 Amend	FY25 Dept	(Decrease)	
				Through Mar		Request		
312.9000.6500.030	TRANSFER IN - CAPITAL RESER	0.00	50,000.00	0.00	0.00	50,000.00	50,000.00	0.00%
312.9000.6500.031	TRANSFER IN - FUND 031	0.00	11,500.00	0.00	11,500.00	0.00	-11,500.00	-100.00%
312.9000.6500.130	TRANSFER IN - FUND 130	8,380.38	0.00	0.00	0.00	0.00	0.00	0.00%
340.9000.6500.121	TR IN - LOST	36,349.00	0.00	0.00	20,250.00	0.00	-20,250.00	-100.00%
355.9000.6500.001	TR FROM GENERAL	26,541.65	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00%
355.9000.6500.142	TRANSFER IN - SOFTBALL ASSC	0.00	0.00	297.00	0.00	0.00	0.00	0.00%
360.9000.6500.363	TRANSFER IN - 2021 GO Bonds	25,097.59	0.00	0.00	0.00	0.00	0.00	0.00%
362.9000.6500.110	TRANSFER IN - FUND 110	0.00	642,803.00	0.00	0.00	0.00	0.00	0.00%
363.9000.6500.121	TRANSFER IN - FUND 121 LOST	0.00	0.00	0.00	128,026.00	0.00	-128,026.00	-100.00%
363.9000.6500.133	TR FRM - UNDESIGNATED FED	0.00	0.00	0.00	0.00	750,000.00	750,000.00	0.00%
363.9000.6500.360	TRANSFER IN - FUND 360	246,368.90	0.00	0.00	0.00	0.00	0.00	0.00%
363.9000.6500.364	TRANSFER IN - FUND 364 2022	0.00	2,463,464.00	0.00	0.00	2,147,289.00	2,147,289.00	0.00%
363.9000.6500.365	TR FRM - 2023 GO BONDS	0.00	0.00	0.00	0.00	54,485.00	54,485.00	0.00%
363.9000.6500.389	TRANSFER IN - FUND 389	0.00	2,461,741.00	2,461,741.00	2,461,741.00	0.00	-2,461,741.00	-100.00%
363.9000.6500.611	TRANSFER IN - FUND 611	0.00	523,900.00	0.00	490,250.00	0.00	-490,250.00	-100.00%
364.9000.6500.121	TRANSFER IN - FUND 121 LOST	0.00	115,250.00	0.00	215,250.00	0.00	-215,250.00	-100.00%
364.9000.6500.365	TR FRM - 2023 GO BONDS	0.00	0.00	0.00	0.00	1,707,500.00	1,707,500.00	0.00%
364.9000.6500.615	TRANSFER IN - FUND 364	0.00	489,500.00	0.00	0.00	0.00	0.00	0.00%
392.9000.6500.001	TRANSFER IN - FUND 001	165.57	0.00	0.00	0.00	0.00	0.00	0.00%
395.9000.6500.110	TRANSFER IN - RUT	67,203.90	0.00	0.00	82,781.00	0.00	-82,781.00	-100.00%
395.9000.6500.121	TRS IN LOST	284,237.00	0.00	0.00	65,767.00	0.00	-65,767.00	-100.00%
395.9000.6500.360	TRANSFER IN - FUND 360	344,190.08	0.00	0.00	0.00	0.00	0.00	0.00%
395.9000.6500.363	TRANSFER IN - FUND 363	0.00	7,000.00	0.00	12,796.00	0.00	-12,796.00	-100.00%
395.9000.6500.611	TRANSFER IN - FUND 611	74,610.00	0.00	0.00	0.00	0.00	0.00	0.00%
395.9000.6500.740	TRANSFER IN - FUND 740	236,405.00	0.00	0.00	68,338.00	0.00	-68,338.00	-100.00%
610.9000.6500.611	TR FRM WPCP REVENUE	6,303,387.87	7,964,951.00	2,628,860.20	7,214,670.00	8,794,999.00	1,580,329.00	21.90%
611.9000.6500.121	TRANSFER IN - FUND 121	18,580.00	0.00	0.00	0.00	0.00	0.00	0.00%
615.9000.6500.130	TRANSFER IN - FUIND 130	43,016.27	0.00	0.00	0.00	0.00	0.00	0.00%
615.9000.6500.611	TRANSFER IN - FUND 611	720,829.75	447,500.00	0.00	0.00	3,665,709.00	3,665,709.00	0.00%
616.9000.6500.611	TR FRM WPCP REVENUE	1,132.75	192,000.00	14,290.00	0.00	150,000.00	150,000.00	0.00%
616.9000.6500.615	TRANSFER IN - FUND 615	1,467,221.42	507,450.00	1,879,255.71	3,182,712.00	0.00	-3,182,712.00	-100.00%
690.9000.6500.001	TR FRM GENERAL	251,056.44	275,000.00	151,758.08	275,000.00	402,933.00	127,933.00	46.52%
690.9000.6500.121	TRANSFER IN - FUND 121	8,090.00	0.00	0.00	0.00	0.00	0.00	0.00%
740.9000.6500.121	TRANSFER IN - FUND 121	4,170.00	0.00	0.00	0.00	0.00	0.00	0.00%
760.9000.6500.121	TRANSFER IN - LOST	0.00	0.00	20,500.00	20,500.00	0.00	-20,500.00	-100.00%
760.9000.6500.140	TRANSFER IN - FUND 140 P&R	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 65 - TRANSFERS:		22,993,199.39	28,810,343.00	11,244,425.73	28,323,946.00	31,774,552.00	3,450,606.00	12.18%
Report Total:		86,213,952.13	91,019,600.00	62,027,834.28	106,539,400.21	87,250,287.79	-19,289,112.42	-18.11%

For transfers, see seporate agenda handout

REVENUES ONLY

Fund Summary

Style.IndexOf("Account Detail") = -1				Comparison 1		Comparison 1	
Style.IndexOf("Group Summary") = -1				Parent Budget	Budget	to Parent Budget	%
Style.IndexOf("Both") = 0				2023-2024	2024-2025	Increase /	
Fund	2022-2023	2023-2024	2023-2024	FY2024 Amend	FY25 Dept Request	(Decrease)	
Total Activity	Total Budget	YTD Activity	Through Mar				
001 - GENERAL FUND	16,784,975.33	18,020,483.00	10,288,825.42	18,978,471.00	20,752,147.00	1,773,676.00	9.35%
010 - CASH FLOW RESERVE FUND	158,080.79	348,000.00	363,654.99	378,000.00	339,051.00	-38,949.00	-10.30%
030 - CAPITAL RESERVE	720,027.11	696,423.00	335,408.20	697,966.00	724,100.00	26,134.00	3.74%
031 - CAPITAL RSRV-BLDG MAINT	5,938.58	3,000.00	12,802.16	12,092.00	2,000.00	-10,092.00	-83.46%
032 - CIP LARGE VEHICLE/EQUIPMENT	93,755.00	94,086.00	0.00	94,086.00	101,993.00	7,907.00	8.40%
110 - ROAD USE TAX	4,666,615.31	3,729,400.00	3,056,639.15	3,953,890.00	3,876,429.00	-77,461.00	-1.96%
112 - EMPLOYEE BENEFITS FUND	3,010,525.55	2,330,221.00	1,443,224.43	2,430,221.00	2,910,093.00	479,872.00	19.75%
117 - POLICE/FIRE RETIREMENT	1,238,378.36	993,788.00	588,679.01	1,003,788.00	1,370,595.00	366,807.00	36.54%
119 - EMERGENCY FUND	254,836.51	262,974.00	150,354.45	262,974.00	0.00	-262,974.00	-100.00%
121 - LOCAL OPTION SALES TAX	4,243,583.34	3,800,000.00	3,163,114.82	4,195,000.00	4,108,000.00	-87,000.00	-2.07%
125 - TAX INCREMENT FINANCING	482,161.45	1,114,541.00	695,289.93	1,124,391.00	1,501,063.00	376,672.00	33.50%
126 - TIF-LMI	0.00	0.00	0.00	0.00	9,441.00	9,441.00	0.00%
130 - CITY TORT LIABILITY	252,175.04	41,000.00	7,867.12	43,000.00	41,000.00	-2,000.00	-4.65%
132 - GRANTS-STATE/LOCAL AGENCIES	383,110.00	2,709,360.00	1,571,009.74	3,370,779.21	2,732,391.79	-638,387.42	-18.94%
133 - UNDESIGNATED FEDERAL GRANTS	122,815.68	394,050.00	738,627.89	4,704,050.00	1,000,000.00	-3,704,050.00	-78.74%
140 - PARK & REC DONATION FUND	95,013.13	52,000.00	78,292.85	60,000.00	52,000.00	-8,000.00	-13.33%
141 - MTOWN TENNIS ASSOC	68.48	20.00	76.06	100.00	20.00	-80.00	-80.00%
142 - SOFTBALL ASSOCIATION FUND	40,163.55	30,781.00	0.00	37,589.00	30,756.00	-6,833.00	-18.18%
144 - LIVE HEALTHY IOWA	148.73	7,547.00	165.24	7,547.00	7,546.00	-1.00	-0.01%
145 - TORNADO GENERAL	63,396.56	0.00	0.00	0.00	0.00	0.00	0.00%
148 - FEMA-COVID19	10,828.63	13,435.00	5,214.67	12,144.00	0.00	-12,144.00	-100.00%
149 - FEMA - WINDS	4,991,871.24	65,000.00	159,665.35	214,413.00	0.00	-214,413.00	-100.00%
150 - LOCAL PD GRANTS	52,637.98	60,000.00	33,437.06	60,000.00	60,000.00	0.00	0.00%
151 - DEPT OF JUSTICE GRANTS	136,375.94	56,800.00	86,429.61	56,800.00	20,800.00	-36,000.00	-63.38%
152 - POLICE UNDESIGNATED GRANTS	113,277.25	109,507.00	68,790.93	98,007.00	93,007.00	-5,000.00	-5.10%
153 - POLICE DEPT DONATION FUND	62,359.70	3,200.00	9,064.91	5,000.00	3,200.00	-1,800.00	-36.00%
156 - FIRE DEPT DONATION FUND	62,767.67	3,000.00	3,587.01	3,000.00	3,000.00	0.00	0.00%
160 - ECONOMIC DEVELOPMENT GIFT	1,302.15	1,000.00	1,446.70	1,000.00	1,000.00	0.00	0.00%
161 - SURETY DEPOSITS/SUBDIVIDER	271.67	185.00	301.82	300.00	185.00	-115.00	-38.33%
170 - LIBRARY DONATION FUND	58,369.07	824,475.00	50,226.65	248,101.00	624,475.00	376,374.00	151.70%
177 - SEIZED ASSETS (POLICE)	1,534.39	3,500.00	2,501.99	3,500.00	3,500.00	0.00	0.00%
181 - #7 HUD LEAD GRANT	0.00	0.00	0.00	1,711,698.00	1,834,943.00	123,245.00	7.20%
183 - FY 08 EDI (ECON DEV INCENTIVE)	13,389.25	0.00	0.00	0.00	0.00	0.00	0.00%
184 - VOUCHERS - 002, 003	1,319,409.52	1,248,980.00	1,092,239.88	1,472,535.00	1,448,431.00	-24,104.00	-1.64%
189 - #6 HUD LEAD GRANT	1,159,697.88	1,582,850.00	661,212.79	618,642.00	0.00	-618,642.00	-100.00%
200 - GO BONDS DEBT FUND	5,890,282.00	7,124,597.00	2,336,799.33	7,139,097.00	7,404,174.00	265,077.00	3.71%
300 - CIP COLLECTION FUND	650,169.21	663,436.00	390,375.16	667,436.00	712,195.00	44,759.00	6.71%
311 - RISE STREET GRANTS	844,413.88	25,000.00	3,447,007.36	5,528,265.00	3,900,000.00	-1,628,265.00	-29.45%

Budget Comparison Report

Style.IndexOf("Account Detail") = -1				Comparison 1		Comparison 1	
Style.IndexOf("Group Summary") = -1				Parent Budget	Budget	to Parent Budget	%
Style.IndexOf("Both") = 0				2023-2024	2024-2025	Increase /	
Fund	2022-2023	2023-2024	2023-2024	FY2024 Amend	FY25 Dept Request	(Decrease)	
Total Activity	Total Budget	YTD Activity Through Mar					
312 - AIRPORT PROJECT FUND	536,404.48	211,500.00	2,496.43	164,500.00	500,000.00	335,500.00	203.95%
320 - SPECIAL ASSESSMENT PROJECTS	0.00	500.00	0.00	0.00	0.00	0.00	0.00%
340 - BIKE PATH PROJECT FUND	145,777.75	1,584,815.00	0.00	20,250.00	0.00	-20,250.00	-100.00%
341 - TREES FOREVER PROJECT	47,161.14	35,800.00	9,203.97	35,800.00	35,800.00	0.00	0.00%
350 - GO BONDS CAPITAL PROJECTS	221.32	200.00	245.88	200.00	200.00	0.00	0.00%
354 - POLICE & FIRE STATIONS	-3.15	0.00	0.00	0.00	0.00	0.00	0.00%
355 - 2015 GO BONDS (D&D)	674,073.14	30,500.00	77,332.77	101,993.00	330,500.00	228,507.00	224.04%
360 - 2019 GO BONDS & PROJECTS	28,218.01	0.00	0.00	0.00	0.00	0.00	0.00%
361 - LIBRARY BUILDING ADDITION	38.55	30.00	0.00	0.00	0.00	0.00	0.00%
362 - 2020 GO BONDS	17,026.57	642,803.00	18,714.69	17,000.00	0.00	-17,000.00	-100.00%
363 - 2021 GO BONDS	715,285.55	5,529,105.00	2,626,620.15	3,502,340.00	3,031,774.00	-470,566.00	-13.44%
364 - 2022 GO BONDS	9,953,369.91	684,750.00	429,474.27	615,250.00	3,090,000.00	2,474,750.00	402.23%
365 - 2023 GO BONDS	0.00	11,356,000.00	9,808,044.40	10,064,043.00	100,000.00	-9,964,043.00	-99.01%
389 - AMERICAN RESCUE PLAN	1,993,589.41	0.00	0.00	0.00	0.00	0.00	0.00%
392 - TIF DISTRICT III CAP PROJECTS	255.43	0.00	0.00	0.00	0.00	0.00	0.00%
395 - ECONOMIC DEVELOPMENT PROJEC	1,187,855.33	7,000.00	0.00	321,442.00	0.00	-321,442.00	-100.00%
610 - WATER POLLUTION CONTROL	6,321,951.47	7,964,951.00	2,628,974.60	7,214,730.00	8,794,999.00	1,580,269.00	21.90%
611 - WPCP REVENUE	9,176,314.41	8,092,700.00	7,026,952.27	8,801,751.00	8,312,700.00	-489,051.00	-5.56%
614 - WPCP CAPITAL IMPROVEMENT RSR	26,549.13	25,000.00	29,496.44	25,000.00	25,000.00	0.00	0.00%
615 - WPCP PLANT & IMPROVEMENTS	2,894,911.38	5,242,550.00	4,658,747.20	10,600,052.00	4,005,030.00	-6,595,022.00	-62.22%
616 - SANITARY SEWER REHAB PROJECT	1,468,354.17	699,450.00	1,893,545.71	3,182,712.00	150,000.00	-3,032,712.00	-95.29%
617 - SANITARY SEWER NEW CONSTRUCT	8,680.36	8,500.00	13,528.65	15,009.00	7,000.00	-8,009.00	-53.36%
690 - TRANSIT OPERATING	1,295,166.49	1,009,007.00	734,996.95	1,073,166.00	1,679,099.00	605,933.00	56.46%
740 - STORM SEWER UTILITY	1,401,553.22	1,360,500.00	1,101,493.97	1,416,650.00	1,403,350.00	-13,300.00	-0.94%
741 - 2016 GO STORM WATER PROJ	211,098.55	2,000.00	20,993.60	30,000.00	0.00	-30,000.00	-100.00%
750 - COMPOSTING FACILITY	91,592.83	71,300.00	54,538.60	75,130.00	69,300.00	-5,830.00	-7.76%
760 - P&R CONCESSIONS ENTERPRISE	33,780.75	48,000.00	50,101.05	68,500.00	48,000.00	-20,500.00	-29.93%
Report Total:	86,213,952.13	91,019,600.00	62,027,834.28	106,539,400.21	87,250,287.79	-19,289,112.42	-18.11%

Plus Marshalltown Water Works Revenues	7,932,778	9,176,846
Less Intrafund transfers	(10,397,382)	(12,610,708)
TOTAL BUDGETED REVENUES	104,074,796	83,816,426

Budget Comparison Report for Total Expenses for All Funds

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					Parent Budget			
					2023-2024	2024-2025	Increase /	%
					FY2024 Amend	FY25 Dept	(Decrease)	
						Request		
Account Number								
Fund: 001 - GENERAL FUND								
Function: 1010 - Police Operations/Crime Prevention								
001.1010.5010.010	REGULAR-NON UNION	669,957.39	713,132.00	542,259.61	713,778.00	755,537.00	41,759.00	5.85%
001.1010.5010.020	REGULAR-POLICE UNION	2,308,685.99	2,523,171.00	1,844,831.59	2,403,350.00	2,904,576.00	501,226.00	20.86%
001.1010.5020.010	OVERTIME-NON UNION	524.50	9,200.00	1,051.55	9,200.00	9,200.00	0.00	0.00%
001.1010.5020.020	OVERTIME-POLICE UNION	227,347.31	150,000.00	146,098.52	200,000.00	150,000.00	-50,000.00	-25.00%
001.1010.5021.010	EXTRA DUTY-NON UNION	3,625.84	500.00	857.50	500.00	500.00	0.00	0.00%
001.1010.5021.020	EXTRA DUTY-POLICE UNION	11,607.03	12,000.00	10,445.89	12,000.00	12,000.00	0.00	0.00%
001.1010.5021.070	EXTRA DUTY OVERTIME	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.1010.5050.060	PART-TIME REGULAR	9,592.28	11,537.00	7,654.04	12,464.00	13,646.00	1,182.00	9.48%
001.1010.5056.040	OTHR DEPT-PPME UNION	2,360.53	0.00	2,717.87	0.00	0.00	0.00	0.00%
001.1010.5057.010	CAR REIMB-NON UNION	3,333.47	4,333.00	3,077.00	4,000.00	4,000.00	0.00	0.00%
001.1010.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	8,479.84	8,480.00	0.00	-8,480.00	-100.00%
001.1010.5060.020	TERM PAYOUTS-POLICE UNION	25,188.96	0.00	19,855.93	17,473.00	0.00	-17,473.00	-100.00%
001.1010.5061.010	RHSA PAYOUTS-NON UNION	30,013.52	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5101.010	SOCIAL SECURITY-NON UNION	3,045.40	3,316.00	2,384.54	3,321.00	3,480.00	159.00	4.79%
001.1010.5101.020	SOCIAL SECURITY-POLICE UNION	9,581.97	10,046.00	7,401.39	9,988.00	10,946.00	958.00	9.59%
001.1010.5101.040	SOCIAL SECURITY-PPME UNION	140.87	0.00	158.88	0.00	0.00	0.00	0.00%
001.1010.5101.060	SOCIAL SECURITY-PT REGULAR	594.70	715.00	474.56	773.00	846.00	73.00	9.44%
001.1010.5102.010	MEDICARE-NON UNION	9,559.61	10,403.00	7,837.42	10,408.00	11,018.00	610.00	5.86%
001.1010.5102.020	MEDICARE-POLICE UNION	37,930.47	38,457.00	29,140.57	36,719.00	43,987.00	7,268.00	19.79%
001.1010.5102.040	MEDICARE-PPME UNION	32.95	0.00	37.16	0.00	0.00	0.00	0.00%
001.1010.5102.060	MEDICARE-PT REGULAR	139.08	167.00	110.98	181.00	198.00	17.00	9.39%
001.1010.5111.010	IPERS-NON UNION	4,822.65	5,048.00	3,884.11	5,056.00	5,298.00	242.00	4.79%
001.1010.5111.020	IPERS-POLICE UNION	14,752.65	15,295.00	11,634.78	15,208.00	16,667.00	1,459.00	9.59%
001.1010.5111.040	IPERS-PPME UNION	222.86	0.00	256.59	0.00	0.00	0.00	0.00%
001.1010.5111.060	IPERS-PT REGULAR	858.28	1,089.00	722.53	1,177.00	1,288.00	111.00	9.43%
001.1010.5113.010	RETIREMENT-NON UNION	146,690.44	151,589.00	115,182.79	151,718.00	158,487.00	6,769.00	4.46%
001.1010.5113.020	RETIREMENT-POLICE UNION	575,003.71	572,236.00	406,817.90	544,914.00	647,403.00	102,489.00	18.81%
001.1010.5121.010	GRP INSUR-NON UNION	95,808.75	110,146.00	82,648.44	114,732.00	131,790.00	17,058.00	14.87%
001.1010.5121.020	GRP INSUR-POLICE UNION	393,236.44	493,998.00	341,256.82	492,054.00	625,208.00	133,154.00	27.06%
001.1010.5121.040	GRP INSUR-PPME UNION	593.21	0.00	907.64	0.00	0.00	0.00	0.00%
001.1010.5122.000	RETIRES GRP HLTH INS	118,062.98	135,155.00	96,229.81	135,155.00	135,155.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget	
		Total Activity	Total Budget	YTD Activity	FY2024 Amend	FY25 Dept	Increase /	
Account Number				Through Mar		Request	(Decrease)	
001.1010.5123.010	WORKCOMP-NON UNION	9,172.84	9,323.00	7,273.81	9,331.00	9,887.00	556.00	5.96%
001.1010.5123.020	WORKCOMP-POLICE UNION	35,454.01	35,127.00	27,635.85	33,461.00	40,297.00	6,836.00	20.43%
001.1010.5123.040	WORKCOMP-PPME UNION	54.01	0.00	63.58	0.00	0.00	0.00	0.00%
001.1010.5123.060	WORKCOMP-PT REGULAR	225.12	286.00	181.74	309.00	324.00	15.00	4.85%
001.1010.5132.000	CLOTHING EXPENSE	35,223.53	21,000.00	22,457.73	21,000.00	25,000.00	4,000.00	19.05%
001.1010.5151.000	PHYSICALS/IMMUNIZATIONS	7,771.25	4,000.00	4,365.00	4,000.00	4,000.00	0.00	0.00%
001.1010.5210.000	ADVERTISING & LEGAL PUB	269.64	1,500.00	529.11	1,500.00	1,500.00	0.00	0.00%
001.1010.5230.000	CONSULTING & PROF FEES	9,247.06	4,200.00	6,754.45	4,200.00	7,000.00	2,800.00	66.67%
001.1010.5280.000	DUES, MEMBER, SUBSCRIPTN	31,459.98	23,000.00	28,455.80	23,000.00	28,000.00	5,000.00	21.74%
001.1010.5290.000	INSURANCE - GENERAL	14,374.00	14,324.00	0.00	20,124.00	25,155.00	5,031.00	25.00%
001.1010.5300.000	INSURANCE - TORT LIAB	47,640.00	60,271.00	0.00	66,696.00	83,370.00	16,674.00	25.00%
001.1010.5321.000	K9 EXPENSES	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.1010.5339.000	MEDICAL CLAIMS PAID BY CITY	0.00	0.00	53.63	0.00	0.00	0.00	0.00%
001.1010.5342.000	CONTRACT-OUTSIDE HELP	2,594.29	250.00	1,622.58	250.00	1,000.00	750.00	300.00%
001.1010.5344.000	CONTRACT-MAINTENANCE	17,752.38	23,747.00	11,696.58	23,747.00	23,747.00	0.00	0.00%
001.1010.5347.000	CONTRACT-SOFTWARE MAINT	37,768.58	34,000.00	35,991.79	34,000.00	34,000.00	0.00	0.00%
001.1010.5359.000	TOWING SERVICES	2,599.00	500.00	2,185.00	500.00	500.00	0.00	0.00%
001.1010.5360.000	POSTAGE & SHIPPING	874.84	700.00	690.57	700.00	700.00	0.00	0.00%
001.1010.5370.000	PRINTING & BINDING	1,098.65	500.00	725.48	500.00	500.00	0.00	0.00%
001.1010.5380.000	RENTS & LEASES	14,411.34	14,500.00	0.00	14,500.00	14,500.00	0.00	0.00%
001.1010.5410.000	REPAIRS & MAINTENANCE	11,649.87	18,000.00	11,163.61	18,000.00	18,000.00	0.00	0.00%
001.1010.5431.000	INTERPRETING	16,206.42	12,000.00	18,222.51	12,000.00	15,000.00	3,000.00	25.00%
001.1010.5450.000	TELEPHONE/OTHR COMMNCT	9,298.85	5,500.00	9,587.35	5,500.00	8,500.00	3,000.00	54.55%
001.1010.5451.000	OTHR COMMNCTN/AIR CARDS	10,991.30	9,100.00	3,221.53	9,100.00	9,100.00	0.00	0.00%
001.1010.5460.000	CONFERENCE EXPENSE	22,257.49	15,000.00	18,827.43	15,000.00	15,000.00	0.00	0.00%
001.1010.5461.000	TRAVEL-AIRFARE	2,147.88	0.00	306.40	0.00	0.00	0.00	0.00%
001.1010.5462.000	TRAVEL EXPENSE - OTHER	22.50	100.00	171.50	100.00	100.00	0.00	0.00%
001.1010.5464.000	TRAVEL-PER DIEM	1,780.51	1,000.00	2,395.05	1,000.00	1,000.00	0.00	0.00%
001.1010.5465.000	TRAVEL - HOTEL/MOTEL	9,203.66	2,500.00	6,583.62	2,500.00	2,500.00	0.00	0.00%
001.1010.5470.000	TRAINING-NEW OFFICER	34,429.58	18,000.00	37,979.74	41,000.00	18,000.00	-23,000.00	-56.10%
001.1010.5471.000	TRAINING	0.00	400.00	512.44	400.00	400.00	0.00	0.00%
001.1010.5472.000	MILEAGE REIMBURSE	2,651.35	1,700.00	3,213.00	1,700.00	1,700.00	0.00	0.00%
001.1010.5475.000	RECRUITING EXPENSES	0.00	350.00	0.00	350.00	350.00	0.00	0.00%
001.1010.5565.000	VEHICLE OPER/MAINT SPPLY	33,050.85	25,000.00	22,468.63	25,000.00	25,000.00	0.00	0.00%
001.1010.5570.000	VEHICLE GAS	78,755.33	85,000.00	56,221.69	85,000.00	85,000.00	0.00	0.00%
001.1010.5571.000	VEHICLE DIESEL FUEL	156.06	500.00	122.12	500.00	500.00	0.00	0.00%
001.1010.5600.000	OPERATING SUPPLIES	21,177.23	21,500.00	17,703.47	21,500.00	21,500.00	0.00	0.00%
001.1010.5601.000	PROMOTION/PROGRAM SPPL'	2,109.93	2,000.00	1,560.94	2,000.00	2,000.00	0.00	0.00%
001.1010.5605.000	OFFICE SUPPLIES	2,684.98	3,000.00	2,041.87	3,000.00	3,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	to Parent		
					Budget	Budget		
						Increase /		
						(Decrease)		

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	%	
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025		
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)	
001.1050.5121.040	GRP INSUR-PPME UNION	292.20	0.00	119.94	0.00	0.00	0.00	0.00%
001.1050.5122.000	RETIREES GRP HLTH INS	83,008.74	96,329.00	62,426.78	96,329.00	96,329.00	0.00	0.00%
001.1050.5123.010	WORKCOMP-NON UNION	29,463.13	30,794.00	23,796.02	30,999.00	33,118.00	2,119.00	6.84%
001.1050.5123.030	WORKCOMP-FIRE UNION	76,523.84	79,422.00	61,390.99	79,540.00	87,539.00	7,999.00	10.06%
001.1050.5123.040	WORKCOMP-PPME UNION	22.40	0.00	8.87	0.00	0.00	0.00	0.00%
001.1050.5132.000	CLOTHING EXPENSE	22,953.30	24,000.00	13,192.69	23,000.00	21,000.00	-2,000.00	-8.70%
001.1050.5151.000	PHYSICALS/IMMUNIZATIONS	937.40	4,000.00	0.00	4,000.00	7,500.00	3,500.00	87.50%
001.1050.5210.000	ADVERTISING & LEGAL PUB	20.00	0.00	513.11	0.00	0.00	0.00	0.00%
001.1050.5230.000	CONSULTING & PROF FEES	365.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5251.000	LICENSE & PERMITS	0.00	400.00	0.00	400.00	400.00	0.00	0.00%
001.1050.5280.000	DUES, MEMBER, SUBSCRIPTN	2,866.55	2,600.00	1,308.78	2,600.00	2,600.00	0.00	0.00%
001.1050.5290.000	INSURANCE - GENERAL	23,142.00	26,294.00	0.00	32,399.00	40,499.00	8,100.00	25.00%
001.1050.5300.000	INSURANCE - TORT LIAB	13,769.00	18,539.00	0.00	19,277.00	24,096.00	4,819.00	25.00%
001.1050.5342.000	CONTRACT-OUTSIDE HELP	25,050.00	30,000.00	22,054.34	30,000.00	30,000.00	0.00	0.00%
001.1050.5344.000	CONTRACT-MAINTENANCE	11,712.38	17,200.00	4,330.33	17,200.00	20,000.00	2,800.00	16.28%
001.1050.5347.000	CONTRACT-SOFTWARE MAINT	25,681.66	26,800.00	21,860.08	26,800.00	28,500.00	1,700.00	6.34%
001.1050.5347.150	CONTRACT-CMPTR TECH SPPR	0.00	650.00	0.00	650.00	650.00	0.00	0.00%
001.1050.5360.000	POSTAGE & SHIPPING	486.55	550.00	608.33	550.00	550.00	0.00	0.00%
001.1050.5380.000	RENTS & LEASES	0.00	250.00	175.18	400.00	400.00	0.00	0.00%
001.1050.5410.000	REPAIRS & MAINTENANCE	17,621.49	5,000.00	6,320.76	7,000.00	7,000.00	0.00	0.00%
001.1050.5413.000	VEHICLE REPAIRS & MAINTEN/	26,721.94	11,500.00	19,964.73	11,500.00	11,500.00	0.00	0.00%
001.1050.5450.000	TELEPHONE/OTHR COMMNCT	9,871.64	7,000.00	6,026.42	7,000.00	8,000.00	1,000.00	14.29%
001.1050.5460.000	CONFERENCE EXPENSE	6,139.28	13,000.00	6,101.50	10,400.00	10,000.00	-400.00	-3.85%
001.1050.5465.000	TRAVEL - HOTEL/MOTEL	219.52	0.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5470.000	TRAINING	898.96	1,200.00	809.71	1,200.00	1,200.00	0.00	0.00%
001.1050.5475.000	RECRUITING EXPENSES	0.00	0.00	2,310.33	0.00	0.00	0.00	0.00%
001.1050.5565.000	VEHICLE OPER/MAINT SPPLY	2,650.49	3,750.00	1,746.32	3,750.00	3,750.00	0.00	0.00%
001.1050.5570.000	VEHICLE GAS	4,887.72	4,200.00	2,314.65	4,200.00	4,200.00	0.00	0.00%
001.1050.5571.000	VEHICLE DIESEL FUEL	13,504.20	15,000.00	8,535.84	15,000.00	15,000.00	0.00	0.00%
001.1050.5600.000	OPERATING SUPPLIES	8,734.65	9,500.00	6,128.98	9,500.00	9,500.00	0.00	0.00%
001.1050.5601.000	PROMOTION/PROGRAM SPPL'	0.00	400.00	0.00	250.00	400.00	150.00	60.00%
001.1050.5605.000	OFFICE SUPPLIES	375.77	1,300.00	374.85	1,300.00	1,300.00	0.00	0.00%
001.1050.5630.000	EMS SUPPLIES	7,987.24	4,000.00	7,173.54	4,000.00	5,000.00	1,000.00	25.00%
001.1050.5702.000	MINOR OFFICE FURN/EQUIP	0.00	0.00	899.97	600.00	0.00	-600.00	-100.00%
001.1050.5703.000	MINOR COMPUTER	292.41	950.00	2,368.32	2,950.00	950.00	-2,000.00	-67.80%
001.1050.5718.000	MINOR EQUIP, UNCLASSIFIED	2,195.63	10,000.00	4,047.34	9,000.00	10,000.00	1,000.00	11.11%
001.1050.5980.000	REFUNDS/REIMB	8,980.28	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 1050 - Fire Department:		3,498,920.10	3,625,661.00	2,749,983.52	3,697,149.00	4,029,124.00	331,975.00	8.98%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
Account Number					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)				
Function: 1070 - Building Inspections											
001.1070.5010.010	REGULAR-NON UNION	44,606.62	30,975.00	19,278.22	15,904.00	25,081.00	9,177.00	57.70%			
001.1070.5061.010	RHSA PAYOUTS-NON UNION	10,753.73	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1070.5101.010	SOCIAL SECURITY-NON UNION	2,722.06	1,920.00	1,195.47	986.00	1,555.00	569.00	57.71%			
001.1070.5102.010	MEDICARE-NON UNION	636.64	449.00	279.60	231.00	364.00	133.00	57.58%			
001.1070.5111.010	IPERS-NON UNION	4,116.46	2,924.00	1,819.82	1,501.00	2,368.00	867.00	57.76%			
001.1070.5121.010	GRP INSUR-NON UNION	3,889.24	3,430.00	0.00	3,430.00	2,371.00	-1,059.00	-30.87%			
001.1070.5122.000	RETIREES GRP HLTH INS	9,110.64	10,568.00	5,020.33	10,568.00	5,364.00	-5,204.00	-49.24%			
001.1070.5123.010	WORKCOMP-NON UNION	998.44	607.00	387.40	312.00	504.00	192.00	61.54%			
001.1070.5280.000	DUES, MEMBER, SUBSCRIPTN	175.00	400.00	160.00	400.00	400.00	0.00	0.00%			
001.1070.5290.000	INSURANCE - GENERAL	359.00	317.00	0.00	503.00	629.00	126.00	25.05%			
001.1070.5300.000	INSURANCE - TORT LIAB	687.00	946.00	0.00	962.00	1,203.00	241.00	25.05%			
001.1070.5342.000	CONTRACT-OUTSIDE HELP	179,905.09	213,750.00	123,484.32	213,750.00	213,750.00	0.00	0.00%			
001.1070.5360.000	POSTAGE & SHIPPING	0.00	100.00	0.00	100.00	100.00	0.00	0.00%			
001.1070.5450.000	TELEPHONE/OTHR COMMNCT	684.57	500.00	340.60	500.00	500.00	0.00	0.00%			
001.1070.5570.000	VEHICLE GAS	590.57	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1070.5600.000	OPERATING SUPPLIES	4.38	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1070.5605.000	OFFICE SUPPLIES	0.00	100.00	0.00	100.00	100.00	0.00	0.00%			
001.1070.5980.000	REFUNDS/REIMB	182.00	0.00	70.00	0.00	0.00	0.00	0.00%			
Total Function: 1070 - Building Inspections:		259,421.44	266,986.00	152,035.76	249,247.00	254,289.00	5,042.00	2.02%			
Function: 1071 - Rental Inspections											
001.1071.5010.010	REGULAR-NON UNION	96,206.86	49,560.00	41,322.58	40,761.00	50,835.00	10,074.00	24.71%			
001.1071.5061.010	RHSA PAYOUTS - NON UNION	5,838.22	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1071.5101.010	SOCIAL SECURITY-NON UNION	5,677.02	3,073.00	2,361.58	2,527.00	3,152.00	625.00	24.73%			
001.1071.5102.010	MEDICARE-NON UNION	1,327.53	719.00	552.37	591.00	737.00	146.00	24.70%			
001.1071.5111.010	IPERS-NON UNION	8,336.76	4,678.00	3,900.84	3,848.00	4,799.00	951.00	24.71%			
001.1071.5121.010	GRP INSUR-NON UNION	16,243.83	12,004.00	10,009.20	9,909.00	12,495.00	2,586.00	26.10%			
001.1071.5123.010	WORKCOMP-NON UNION	1,790.86	804.00	830.43	799.00	870.00	71.00	8.89%			
001.1071.5251.000	LICENSE & PERMITS	0.00	0.00	180.00	0.00	0.00	0.00	0.00%			
001.1071.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	50.00	0.00	50.00	50.00	0.00	0.00%			
001.1071.5290.000	INSURANCE - GENERAL	723.00	640.00	0.00	1,012.00	1,265.00	253.00	25.00%			
001.1071.5300.000	INSURANCE - TORT LIAB	612.00	829.00	0.00	857.00	1,071.00	214.00	24.97%			
001.1071.5342.000	CONTRACT-OUTSIDE HELP	25,920.00	150,000.00	56,440.00	150,000.00	150,000.00	0.00	0.00%			
001.1071.5360.000	POSTAGE & SHIPPING	400.00	1,000.00	1,368.38	1,500.00	1,000.00	-500.00	-33.33%			
001.1071.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1071.5450.000	TELEPHONE/OTHR COMMNCT	1,153.68	700.00	831.85	700.00	700.00	0.00	0.00%			
001.1071.5460.000	CONFERENCE EXPENSE	400.00	400.00	0.00	400.00	400.00	0.00	0.00%			
001.1071.5565.000	VEHICLE OPER/MAINT SPPLY	180.76	500.00	0.00	500.00	500.00	0.00	0.00%			
001.1071.5570.000	VEHICLE GAS	592.34	600.00	401.66	600.00	600.00	0.00	0.00%			

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2023-2024	2024-2025		
					FY2024 Amend	FY25 Dept Request		
							Increase /	%
							(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024				
		Total Activity	Total Budget	YTD Activity				
				Through Mar				
001.1071.5600.000	OPERATING SUPPLIES	145.33	250.00	0.00	250.00	250.00	0.00	0.00%
001.1071.5605.000	OFFICE SUPPLIES	260.46	200.00	39.25	200.00	200.00	0.00	0.00%
001.1071.5703.000	MINOR COMPUTER	0.00	0.00	74.99	75.00	0.00	-75.00	-100.00%
001.1071.5980.000	REFUNDS/REIMB	0.00	0.00	30.00	30.00	0.00	-30.00	-100.00%
Total Function: 1071 - Rental Inspections:		165,808.65	226,007.00	118,343.13	214,609.00	228,924.00	14,315.00	6.67%
Function: 1072 - Electrical Inspections								
001.1072.5010.010	REGULAR-NON UNION	8,205.87	0.00	83.30	0.00	0.00	0.00	0.00%
001.1072.5010.040	REGULAR-PPME UNION	11,419.78	0.00	376.80	0.00	0.00	0.00	0.00%
001.1072.5020.010	OVERTIME-NON UNION	6.95	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5101.010	SOCIAL SECURITY-NON UNION	509.18	0.00	5.17	0.00	0.00	0.00	0.00%
001.1072.5101.040	SOCIAL SECURITY-PPME UNION	656.20	0.00	22.26	0.00	0.00	0.00	0.00%
001.1072.5102.010	MEDICARE-NON UNION	119.11	0.00	1.21	0.00	0.00	0.00	0.00%
001.1072.5102.040	MEDICARE-PPME UNION	153.50	0.00	5.21	0.00	0.00	0.00	0.00%
001.1072.5111.010	IPERS-NON UNION	747.03	0.00	7.86	0.00	0.00	0.00	0.00%
001.1072.5111.040	IPERS-PPME UNION	1,049.75	0.00	35.58	0.00	0.00	0.00	0.00%
001.1072.5121.010	GRP INSUR-NON UNION	33.71	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5121.040	GRP INSUR-PPME UNION	2,411.99	0.00	98.40	0.00	0.00	0.00	0.00%
001.1072.5122.000	RETIREES GRP HLTH INS	1,156.86	1,354.00	1,062.64	1,354.00	1,354.00	0.00	0.00%
001.1072.5123.010	WORKCOMP-NON UNION	298.92	0.00	3.26	0.00	0.00	0.00	0.00%
001.1072.5123.040	WORKCOMP-PPME UNION	424.97	0.00	18.27	0.00	0.00	0.00	0.00%
001.1072.5151.000	PHYSICALS/IMMUNIZATIONS	264.89	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5210.000	ADVERTISING & LEGAL PUB	27.45	0.00	128.78	0.00	0.00	0.00	0.00%
001.1072.5216.000	BACKGROUND CHECKS	9.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5300.000	INSURANCE - TORT LIAB	273.00	376.00	0.00	382.00	478.00	96.00	25.13%
001.1072.5360.000	POSTAGE & SHIPPING	27.50	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5605.000	OFFICE SUPPLIES	15.99	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5704.000	MINOR SOFTWARE	137.43	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5980.000	REFUNDS/REIMB	215.00	0.00	160.00	0.00	0.00	0.00	0.00%
Total Function: 1072 - Electrical Inspections:		28,164.08	1,730.00	2,008.74	1,736.00	1,832.00	96.00	5.53%
Function: 1075 - Code Enforcement								
001.1075.5010.010	REGULAR-NON UNION	60,395.60	64,009.00	47,008.00	61,540.00	67,606.00	6,066.00	9.86%
001.1075.5101.010	SOCIAL SECURITY-NON UNION	3,561.60	3,969.00	2,751.75	3,815.00	4,192.00	377.00	9.88%
001.1075.5102.010	MEDICARE-NON UNION	832.95	928.00	643.52	892.00	980.00	88.00	9.87%
001.1075.5111.010	IPERS-NON UNION	5,606.97	6,042.00	4,437.58	5,809.00	6,382.00	573.00	9.86%
001.1075.5121.010	GRP INSUR-NON UNION	15,816.54	18,006.00	14,236.22	19,626.00	24,900.00	5,274.00	26.87%
001.1075.5123.010	WORKCOMP-NON UNION	1,142.12	1,255.00	944.60	1,207.00	1,359.00	152.00	12.59%
001.1075.5210.000	ADVERTISING & LEGAL PUB	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.1075.5230.000	CONSULTING & PROF FEES	33.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1075.5234.000	LEGAL EXPENSES	0.00	0.00	20.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1	%
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	
		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)
Account Number							
001.1075.5250.000	COURT, RECORD & FILING FEE:	0.00	0.00	131.20	0.00	0.00	0.00%
001.1075.5261.000	RESIDENTIAL CLEANUP	8,077.30	15,000.00	29,328.38	30,000.00	15,000.00	-15,000.00 -50.00%
001.1075.5262.000	RESIDENTIAL SNOW REMOVAL	3,185.00	5,000.00	5,560.00	5,000.00	5,000.00	0.00 0.00%
001.1075.5263.000	RESIDENTIAL WEED CONTROL	12,550.00	15,000.00	9,787.50	15,000.00	15,000.00	0.00 0.00%
001.1075.5290.000	INSURANCE - GENERAL	364.00	323.00	0.00	510.00	638.00	128.00 25.10%
001.1075.5300.000	INSURANCE - TORT LIAB	500.00	674.00	0.00	700.00	875.00	175.00 25.00%
001.1075.5347.000	CONTRACT-SOFTWARE MAINT	17,501.88	12,150.00	0.00	12,150.00	12,150.00	0.00 0.00%
001.1075.5359.000	TOWING SERVICES	360.00	1,000.00	625.00	1,000.00	1,000.00	0.00 0.00%
001.1075.5360.000	POSTAGE & SHIPPING	1,854.10	2,000.00	1,585.67	2,000.00	2,000.00	0.00 0.00%
001.1075.5410.000	REPAIRS & MAINTENANCE	0.00	200.00	0.00	200.00	200.00	0.00 0.00%
001.1075.5440.000	TAXES PAID	0.00	2,000.00	1,212.00	2,000.00	2,000.00	0.00 0.00%
001.1075.5450.000	TELEPHONE/OTHR COMMNCT	1,027.10	1,200.00	984.19	1,200.00	1,200.00	0.00 0.00%
001.1075.5460.000	CONFERENCE EXPENSE	0.00	150.00	0.00	150.00	150.00	0.00 0.00%
001.1075.5483.000	WATER	0.00	500.00	10.40	500.00	500.00	0.00 0.00%
001.1075.5485.000	STORM WATER FEES	1,202.25	690.00	648.16	690.00	690.00	0.00 0.00%
001.1075.5565.000	VEHICLE OPER/MAINT SPPLY	732.00	500.00	0.00	500.00	500.00	0.00 0.00%
001.1075.5570.000	VEHICLE GAS	1,622.23	1,500.00	1,092.62	1,500.00	1,500.00	0.00 0.00%
001.1075.5600.000	OPERATING SUPPLIES	13.35	200.00	0.00	200.00	200.00	0.00 0.00%
001.1075.5605.000	OFFICE SUPPLIES	109.37	200.00	0.00	200.00	200.00	0.00 0.00%
Total Function: 1075 - Code Enforcement:		136,487.36	152,596.00	121,006.79	166,489.00	164,322.00	-2,167.00 -1.30%
Function: 1090 - Animal Control							
001.1090.5331.000	PAYMENTS-OTHER ENTITIES	80,000.00	83,200.00	69,333.30	83,200.00	86,528.00	3,328.00 4.00%
Total Function: 1090 - Animal Control:		80,000.00	83,200.00	69,333.30	83,200.00	86,528.00	3,328.00 4.00%
Function: 1099 - Police and Fire Building Exps							
001.1099.5010.010	REGULAR-NON UNION	1,422.40	1,663.00	1,324.10	1,793.00	2,027.00	234.00 13.05%
001.1099.5101.010	SOCIAL SECURITY-NON UNION	85.58	103.00	82.13	111.00	126.00	15.00 13.51%
001.1099.5102.010	MEDICARE-NON UNION	20.08	24.00	19.18	26.00	29.00	3.00 11.54%
001.1099.5111.010	IPERS-NON UNION	129.67	157.00	125.05	169.00	191.00	22.00 13.02%
001.1099.5121.010	GRP INSUR-NON UNION	237.47	363.00	0.00	415.00	0.00	-415.00 -100.00%
001.1099.5123.010	WORKCOMP-NON UNION	33.96	41.00	31.42	44.00	48.00	4.00 9.09%
001.1099.5290.000	INSURANCE - GENERAL	28,320.00	34,320.00	0.00	39,648.00	49,560.00	9,912.00 25.00%
001.1099.5300.000	INSURANCE - TORT LIAB	679.00	935.00	0.00	951.00	1,189.00	238.00 25.03%
001.1099.5342.000	CONTRACT-OUTSIDE HELP	6,443.77	10,000.00	14,736.22	10,000.00	15,000.00	5,000.00 50.00%
001.1099.5344.000	CONTRACT-MAINTENANCE	5,083.60	8,648.00	7,231.71	8,648.00	8,648.00	0.00 0.00%
001.1099.5347.000	CONTRACT SOFTWARE & TECH	4,110.00	3,600.00	5,074.64	3,600.00	3,600.00	0.00 0.00%
001.1099.5386.000	CONTRACT LAWN CARE	10,358.00	16,500.00	12,019.60	16,500.00	16,500.00	0.00 0.00%
001.1099.5410.000	REPAIRS & MAINTENANCE	27,339.09	17,000.00	13,017.34	17,000.00	17,000.00	0.00 0.00%
001.1099.5450.000	TELEPHONE/OTHER COMMNC	30,129.93	32,000.00	23,535.57	32,000.00	32,000.00	0.00 0.00%
001.1099.5481.000	ELECTRICITY	83,441.31	93,000.00	57,297.49	93,000.00	102,300.00	9,300.00 10.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Increase /	
		Total Activity	Total Budget	YTD Activity	FY2024 Amend	FY25 Dept	(Decrease)	
Account Number				Through Mar		Request		
001.1099.5482.000	NATURAL GAS	27,513.21	30,000.00	22,197.47	30,000.00	33,000.00	3,000.00	10.00%
001.1099.5485.000	STORM WATER FEES	2,290.29	2,290.00	0.00	2,290.00	2,290.00	0.00	0.00%
001.1099.5611.000	BLDG,GRD OPER/MAINT SPLY	724.03	1,500.00	1,453.29	1,500.00	1,500.00	0.00	0.00%
Total Function: 1099 - Police and Fire Building Exps:		228,361.39	252,144.00	158,145.21	257,695.00	285,008.00	27,313.00	10.60%
Function: 2010 - Roads, Bridges, Sidewalks								
001.2010.5010.010	REGULAR-NON UNION	78,375.44	81,981.00	64,260.80	85,203.00	94,978.00	9,775.00	11.47%
001.2010.5010.040	REGULAR-PPME UNION	546,766.36	668,532.00	374,739.51	595,530.00	698,831.00	103,301.00	17.35% FY25 new union contact
001.2010.5020.040	OVERTIME-PPME UNION	7,755.29	0.00	9,030.31	0.00	0.00	0.00	0.00%
001.2010.5020.090	OVERTIME-P&R UNION	0.00	0.00	52.38	0.00	0.00	0.00	0.00%
001.2010.5030.070	PART-TIME TEMPORARY	0.00	4,000.00	0.00	0.00	4,000.00	4,000.00	0.00%
001.2010.5060.040	TERM PAYOUTS-PPME UNION	10,522.01	0.00	4,094.15	0.00	0.00	0.00	0.00%
001.2010.5061.040	RHSA PAYOUTS-PPME UNION	7,305.68	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5101.010	SOCIAL SECURITY-NON UNION	4,694.63	5,083.00	3,850.90	5,283.00	5,888.00	605.00	11.45%
001.2010.5101.040	SOCIAL SECURITY-PPME UNION	33,460.84	41,449.00	23,076.46	36,923.00	43,328.00	6,405.00	17.35%
001.2010.5101.070	SOCIAL SECURITY-PT TEMP	0.00	248.00	0.00	248.00	0.00	-248.00	-100.00%
001.2010.5101.090	SOCIAL SECURITY-P&R UNION	0.00	0.00	3.04	0.00	0.00	0.00	0.00%
001.2010.5102.010	MEDICARE-NON UNION	1,097.90	1,189.00	900.62	1,235.00	1,532.00	297.00	24.05%
001.2010.5102.040	MEDICARE-PPME UNION	7,825.35	9,694.00	5,396.79	8,635.00	10,133.00	1,498.00	17.35%
001.2010.5102.070	MEDICARE-TEMPORARY	0.00	58.00	0.00	58.00	0.00	-58.00	-100.00%
001.2010.5102.090	MEDICARE-P&R UNION	0.00	0.00	0.71	0.00	0.00	0.00	0.00%
001.2010.5111.010	IPERS-NON UNION	7,304.22	7,739.00	6,066.25	8,043.00	8,978.00	935.00	11.63%
001.2010.5111.040	IPERS-PPME UNION	49,409.89	63,109.00	34,201.36	56,218.00	65,970.00	9,752.00	17.35%
001.2010.5111.090	IPERS-P&R UNION	0.00	0.00	4.94	0.00	0.00	0.00	0.00%
001.2010.5121.010	GRP INSUR-NON UNION	15,488.04	17,149.00	12,681.20	16,516.00	16,872.00	356.00	2.16%
001.2010.5121.040	GRP INSUR-PPME UNION	134,037.36	182,587.00	94,496.83	173,982.00	202,933.00	28,951.00	16.64%
001.2010.5121.090	GRP INSUR-P&R UNION	0.00	0.00	18.62	0.00	0.00	0.00	0.00%
001.2010.5122.000	RETIRES GRP HLTH INS	36,022.26	39,547.00	28,393.18	39,547.00	39,547.00	0.00	0.00%
001.2010.5123.010	WORKCOMP-NON UNION	1,517.18	4,822.00	1,291.31	5,012.00	5,363.00	351.00	7.00%
001.2010.5123.040	WORKCOMP-PPME UNION	29,197.77	32,634.00	20,149.10	30,024.00	32,959.00	2,935.00	9.78%
001.2010.5123.070	WORKCOMP-TEMPORARY	0.00	235.00	0.00	235.00	235.00	0.00	0.00%
001.2010.5123.090	WORKCOMP-P&R UNION	0.00	0.00	1.43	0.00	0.00	0.00	0.00%
001.2010.5290.000	INSURANCE - GENERAL	36,483.00	35,666.00	0.00	51,076.00	63,845.00	12,769.00	25.00%
001.2010.5300.000	INSURANCE - TORT LIAB	9,869.00	12,980.00	0.00	13,817.00	17,271.00	3,454.00	25.00%
Total Function: 2010 - Roads, Bridges, Sidewalks:		1,017,132.22	1,208,702.00	682,709.89	1,127,585.00	1,312,663.00	185,078.00	16.41%
Function: 2011 - Sidewalks								
001.2011.5410.000	REPAIRS & MAINTENANCE	147.18	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2011 - Sidewalks:		147.18	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
		Total Activity	Total Budget	YTD Activity	2023-2024	2024-2025	Increase /	
				Through Mar	FY2024 Amend	FY25 Dept Request	(Decrease)	
Account Number								
Function: 2020 - Parking								
001.2020.5010.010	REGULAR-NON UNION	3,137.10	0.00	2,142.50	0.00	0.00	0.00	0.00%
001.2020.5010.020	REGULAR-POLICE UNION	23,779.98	39,036.00	280.80	11,232.00	40,872.00	29,640.00	263.89% Full year if hired
001.2020.5020.020	OVERTIME-POLICE UNION	115.02	0.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5060.020	TERM PAYOUTS-POLICE UNIOI	448.97	0.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5101.010	SOCIAL SECURITY-NON UNION	181.46	0.00	122.26	0.00	0.00	0.00	0.00%
001.2020.5101.020	SOCIAL SECURITY-POLICE UNIC	1,467.01	2,420.00	17.41	696.00	2,534.00	1,838.00	264.08%
001.2020.5102.010	MEDICARE-NON UNION	42.48	0.00	28.58	0.00	0.00	0.00	0.00%
001.2020.5102.020	MEDICARE-POLICE UNION	343.10	566.00	4.07	163.00	593.00	430.00	263.80%
001.2020.5111.010	IPERS-NON UNION	296.12	0.00	202.25	0.00	0.00	0.00	0.00%
001.2020.5111.020	IPERS-POLICE UNION	2,186.16	3,685.00	26.51	1,060.00	3,858.00	2,798.00	263.96%
001.2020.5121.010	GRP INSUR-NON UNION	528.36	0.00	896.60	0.00	0.00	0.00	0.00%
001.2020.5121.020	GRP INSUR-POLICE UNION	4,511.17	7,253.00	0.00	13,084.00	23,714.00	10,630.00	81.24%
001.2020.5123.010	WORKCOMP-NON UNION	5.07	0.00	3.60	0.00	0.00	0.00	0.00%
001.2020.5123.020	WORKCOMP-POLICE UNION	635.90	1,084.00	7.69	312.00	1,119.00	807.00	258.65%
001.2020.5132.000	CLOTHING EXPENSE	473.47	500.00	189.99	500.00	500.00	0.00	0.00%
001.2020.5290.000	INSURANCE - GENERAL	861.00	480.00	0.00	1,205.00	1,506.00	301.00	24.98%
001.2020.5300.000	INSURANCE - TORT LIAB	199.00	260.00	0.00	279.00	349.00	70.00	25.09%
001.2020.5344.000	CONTRACT-MAINTENANCE	690.00	750.00	690.00	750.00	750.00	0.00	0.00%
001.2020.5360.000	POSTAGE & SHIPPING	0.63	10.00	0.00	10.00	10.00	0.00	0.00%
001.2020.5410.000	REPAIRS & MAINTENANCE	152.99	0.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5444.000	Electric Fuel User Tax	0.00	0.00	47.42	0.00	0.00	0.00	0.00%
001.2020.5450.000	TELEPHONE/OTHR COMMNCT	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.2020.5481.000	ELECTRICITY	1,569.58	2,400.00	981.06	2,200.00	2,400.00	200.00	9.09%
001.2020.5485.000	STORM WATER FEES	4,646.86	4,647.00	0.00	4,647.00	4,880.00	233.00	5.01%
001.2020.5565.000	VEHICLE OPER/MAINT SPPLY	143.25	0.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5570.000	VEHICLE GAS	2,120.02	4,200.00	0.00	4,200.00	4,200.00	0.00	0.00%
001.2020.5600.000	OPERATING SUPPLIES	145.13	1,900.00	1,752.16	5,400.00	1,900.00	-3,500.00	-64.81%
001.2020.5980.000	REFUNDS/REIMBURSEMENTS	75.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2020 - Parking:		48,754.83	69,291.00	7,392.90	45,838.00	89,285.00	43,447.00	94.78%
Function: 2030 - Street Lighting								
001.2030.5010.010	REGULAR-NON UNION	6,281.69	7,724.00	5,951.33	7,877.00	8,717.00	840.00	10.66%
001.2030.5010.040	REGULAR-PPME UNION	15,046.43	43,039.00	17,888.44	30,730.00	44,108.00	13,378.00	43.53%
001.2030.5020.010	OVERTIME-NON UNION	2.32	0.00	0.00	0.00	0.00	0.00	0.00%
001.2030.5020.040	OVERTIME-PPME UNION	4.11	0.00	0.00	0.00	0.00	0.00	0.00%
001.2030.5101.010	SOCIAL SECURITY-NON UNION	389.54	479.00	369.82	488.00	540.00	52.00	10.66%
001.2030.5101.040	SOCIAL SECURITY-PPME UNIOI	852.74	2,668.00	1,009.56	1,905.00	2,735.00	830.00	43.57%
001.2030.5102.010	MEDICARE-NON UNION	91.22	112.00	86.55	114.00	126.00	12.00	10.53%
001.2030.5102.040	MEDICARE-PPME UNION	199.37	624.00	236.16	446.00	640.00	194.00	43.50%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	2024-2025	Budget	%
		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	FY25 Dept Request	Increase / (Decrease)	
Account Number								
001.2030.5111.010	IPERS-NON UNION	583.83	729.00	561.83	744.00	823.00	79.00	10.62%
001.2030.5111.040	IPERS-PPME UNION	1,411.39	4,063.00	1,688.75	2,901.00	4,164.00	1,263.00	43.54%
001.2030.5121.010	GRP INSUR-NON UNION	11.23	0.00	0.00	0.00	0.00	0.00	0.00%
001.2030.5121.040	GRP INSUR-PPME UNION	3,498.84	11,318.00	4,723.65	9,175.00	15,651.00	6,476.00	70.58%
001.2030.5122.000	RETIREES GRP HLTH INS	385.62	442.00	354.21	442.00	442.00	0.00	0.00%
001.2030.5123.010	WORKCOMP-NON UNION	234.69	294.00	243.41	300.00	427.00	127.00	42.33%
001.2030.5123.040	WORKCOMP-PPME UNION	569.73	1,638.00	732.65	1,170.00	2,162.00	992.00	84.79%
001.2030.5151.000	PHYSICALS/IMMUNIZATIONS	5.50	0.00	0.00	0.00	0.00	0.00	0.00%
001.2030.5290.000	INSURANCE - GENERAL	1,254.00	1,519.00	0.00	1,756.00	2,195.00	439.00	25.00%
001.2030.5300.000	INSURANCE - TORT LIAB	955.00	1,310.00	0.00	1,337.00	1,671.00	334.00	24.98%
Total Function: 2030 - Street Lighting:		31,777.25	75,959.00	33,846.36	59,385.00	84,401.00	25,016.00	42.13%
Function: 2040 - Traffic Safety								
001.2040.5010.010	REGULAR-NON UNION	19,958.13	7,724.00	6,090.17	7,877.00	8,717.00	840.00	10.66%
001.2040.5010.040	REGULAR-PPME UNION	34,079.28	43,039.00	18,537.12	30,730.00	44,108.00	13,378.00	43.53%
001.2040.5020.010	OVERTIME-NON UNION	13.91	0.00	106.18	0.00	0.00	0.00	0.00%
001.2040.5020.040	OVERTIME-PPME UNION	4.11	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5020.070	OVERTIME-TEMPORARY	0.00	0.00	75.00	75.00	0.00	-75.00	-100.00%
001.2040.5030.070	PART-TIME TEMPORARY	625.00	0.00	3,200.00	6,000.00	0.00	-6,000.00	-100.00%
001.2040.5101.010	SOCIAL SECURITY-NON UNION	1,238.34	479.00	385.01	488.00	540.00	52.00	10.66%
001.2040.5101.040	SOCIAL SECURITY-PPME UNIOI	1,946.23	2,668.00	1,047.89	1,905.00	2,735.00	830.00	43.57%
001.2040.5101.070	SOCIAL SECURITY-PT TEMP	38.75	0.00	203.05	377.00	0.00	-377.00	-100.00%
001.2040.5102.010	MEDICARE-NON UNION	289.65	112.00	90.11	114.00	126.00	12.00	10.53%
001.2040.5102.040	MEDICARE-PPME UNION	455.08	624.00	245.14	446.00	640.00	194.00	43.50%
001.2040.5102.070	MEDICARE-TEMPORARY	9.06	0.00	47.49	88.00	0.00	-88.00	-100.00%
001.2040.5111.010	IPERS-NON UNION	1,828.65	729.00	584.96	744.00	823.00	79.00	10.62%
001.2040.5111.040	IPERS-PPME UNION	3,160.72	4,063.00	1,749.98	2,901.00	4,164.00	1,263.00	43.54%
001.2040.5121.010	GRP INSUR-NON UNION	67.38	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5121.040	GRP INSUR-PPME UNION	7,518.51	11,318.00	4,894.65	9,175.00	15,651.00	6,476.00	70.58%
001.2040.5122.000	RETIREES GRP HLTH INS	2,313.72	2,693.00	2,125.20	2,693.00	2,693.00	0.00	0.00%
001.2040.5123.010	WORKCOMP-NON UNION	732.71	294.00	251.38	300.00	427.00	127.00	42.33%
001.2040.5123.040	WORKCOMP-PPME UNION	1,277.78	1,638.00	763.98	1,170.00	2,162.00	992.00	84.79%
001.2040.5123.070	WORKCOMP-TEMPORARY	23.79	0.00	133.95	357.00	0.00	-357.00	-100.00%
001.2040.5132.000	CLOTHING EXPENSE	0.00	200.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5151.000	PHYSICALS/IMMUNIZATIONS	33.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5230.000	CONSULTING & PROF FEES	30.60	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5290.000	INSURANCE - GENERAL	7,566.00	8,576.00	0.00	10,592.00	13,240.00	2,648.00	25.00%
001.2040.5300.000	INSURANCE - TORT LIAB	872.00	1,164.00	0.00	1,221.00	1,526.00	305.00	24.98%
Total Function: 2040 - Traffic Safety:		84,082.40	85,321.00	40,531.26	77,253.00	97,552.00	20,299.00	26.28%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
					2023-2024				
					FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)		
Function: 2050 - Snow Removal									
001.2050.5010.010	REGULAR-NON UNION	294.88	0.00	631.77	0.00	0.00	0.00	0.00%	
001.2050.5010.040	REGULAR-PPME UNION	54,580.94	0.00	65,030.90	0.00	0.00	0.00	0.00%	
001.2050.5010.090	REGULAR-P&R UNION	6,622.39	0.00	6,049.83	0.00	0.00	0.00	0.00%	
001.2050.5020.010	OVERTIME-NON UNION	462.45	0.00	1,543.32	0.00	0.00	0.00	0.00%	
001.2050.5020.040	OVERTIME-PPME UNION	23,066.64	40,000.00	13,875.43	40,000.00	40,000.00	0.00	0.00%	
001.2050.5020.090	OVERTIME-P&R UNION	595.89	0.00	0.00	0.00	0.00	0.00	0.00%	
001.2050.5101.010	SOCIAL SECURITY-NON UNION	45.17	0.00	128.23	0.00	0.00	0.00	0.00%	
001.2050.5101.040	SOCIAL SECURITY-PPME UNION	4,590.02	3,060.00	4,609.58	3,060.00	3,060.00	0.00	0.00%	
001.2050.5101.090	SOCIAL SECURITY-P&R UNION	412.09	0.00	334.29	0.00	0.00	0.00	0.00%	
001.2050.5102.010	MEDICARE-NON UNION	10.57	0.00	29.98	0.00	0.00	0.00	0.00%	
001.2050.5102.040	MEDICARE-PPME UNION	1,073.60	580.00	1,078.11	580.00	580.00	0.00	0.00%	
001.2050.5102.090	MEDICARE-P&R UNION	96.36	0.00	78.19	0.00	0.00	0.00	0.00%	
001.2050.5111.010	IPERS-NON UNION	71.49	0.00	205.33	0.00	0.00	0.00	0.00%	
001.2050.5111.040	IPERS-PPME UNION	7,230.99	0.00	7,448.81	0.00	0.00	0.00	0.00%	
001.2050.5111.090	IPERS-P&R UNION	681.44	0.00	571.12	0.00	0.00	0.00	0.00%	
001.2050.5121.010	GRP INSUR-NON UNION	107.45	0.00	316.41	0.00	0.00	0.00	0.00%	
001.2050.5121.040	GRP INSUR-PPME UNION	18,713.44	0.00	23,610.55	0.00	0.00	0.00	0.00%	
001.2050.5121.090	GRP INSUR-P&R UNION	2,465.50	0.00	2,513.39	0.00	0.00	0.00	0.00%	
001.2050.5123.010	WORKCOMP-NON UNION	30.81	0.00	85.11	0.00	0.00	0.00	0.00%	
001.2050.5123.040	WORKCOMP-PPME UNION	3,161.66	0.00	3,090.43	0.00	0.00	0.00	0.00%	
001.2050.5123.090	WORKCOMP-P&R UNION	290.59	0.00	236.67	0.00	0.00	0.00	0.00%	
001.2050.5300.000	INSURANCE - TORT LIAB	1,016.00	1,385.00	0.00	1,422.00	1,778.00	356.00	25.04%	
001.2050.5565.000	VEHICLE OPER/MAINT SPPLY	0.00	0.00	698.45	1,000.00	0.00	-1,000.00	-100.00%	
Total Function: 2050 - Snow Removal:		125,620.37	45,025.00	132,165.90	46,062.00	45,418.00	-644.00	-1.40%	
Function: 2055 - Tree Removal									
001.2055.5010.010	REGULAR-NON UNION	2,851.98	0.00	2,274.41	0.00	0.00	0.00	0.00%	
001.2055.5101.010	SOCIAL SECURITY-NON UNION	168.44	0.00	133.48	0.00	0.00	0.00	0.00%	
001.2055.5102.010	MEDICARE-NON UNION	39.49	0.00	31.23	0.00	0.00	0.00	0.00%	
001.2055.5111.010	IPERS-NON UNION	265.62	0.00	214.77	0.00	0.00	0.00	0.00%	
001.2055.5121.010	GRP INSUR-NON UNION	619.51	0.00	569.40	0.00	0.00	0.00	0.00%	
001.2055.5123.010	WORKCOMP-NON UNION	81.71	0.00	62.36	0.00	0.00	0.00	0.00%	
Total Function: 2055 - Tree Removal:		4,026.75	0.00	3,285.65	0.00	0.00	0.00	0.00%	
Function: 2060 - Highway Engineering									
001.2060.5010.010	REGULAR-NON UNION	227,573.63	296,628.00	181,260.76	254,327.00	317,094.00	62,767.00	24.68%	Positions filled
001.2060.5020.010	OVERTIME-NON UNION	0.00	0.00	10.41	0.00	0.00	0.00	0.00%	
001.2060.5030.070	PART-TIME TEMPORARY	11,115.75	15,000.00	5,807.25	11,000.00	15,000.00	4,000.00	36.36%	
001.2060.5060.010	TERM PAYOUTS-NON UNION	2,922.25	0.00	1,969.71	0.00	0.00	0.00	0.00%	
001.2060.5101.010	SOCIAL SECURITY-NON UNION	13,775.15	18,391.00	10,942.95	15,768.00	19,660.00	3,892.00	24.68%	

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)	
001.2060.5101.070	SOCIAL SECURITY-PT TEMP	689.20	930.00	360.08	682.00	930.00	248.00	36.36%
001.2060.5102.010	MEDICARE-NON UNION	3,221.78	4,301.00	2,559.27	3,688.00	4,598.00	910.00	24.67%
001.2060.5102.070	MEDICARE-TEMPORARY	161.17	218.00	84.23	160.00	218.00	58.00	36.25%
001.2060.5111.010	IPERS-NON UNION	21,093.36	28,002.00	17,112.27	24,008.00	29,934.00	5,926.00	24.68%
001.2060.5111.070	IPERS-PT TEMP	727.46	661.00	548.21	661.00	661.00	0.00	0.00%
001.2060.5121.010	GRP INSUR-NON UNION	38,716.51	61,082.00	35,197.88	53,958.00	76,389.00	22,431.00	41.57%
001.2060.5123.010	WORKCOMP-NON UNION	3,959.10	5,282.00	3,212.82	4,426.00	5,717.00	1,291.00	29.17%
001.2060.5123.070	WORKCOMP-TEMPORARY	69.67	25.00	9.80	18.00	25.00	7.00	38.89%
001.2060.5230.000	CONSULTING & PROF FEES	2,175.00	3,500.00	0.00	3,500.00	3,500.00	0.00	0.00%
001.2060.5290.000	INSURANCE - GENERAL	2,336.00	2,831.00	0.00	3,270.00	4,088.00	818.00	25.02%
001.2060.5300.000	INSURANCE - TORT LIAB	2,170.00	2,911.00	0.00	3,038.00	3,798.00	760.00	25.02%
001.2060.5344.000	CONTRACT-MAINTENANCE	242.73	250.00	232.45	250.00	250.00	0.00	0.00%
001.2060.5360.000	POSTAGE & SHIPPING	31.10	50.00	0.00	50.00	50.00	0.00	0.00%
001.2060.5605.000	OFFICE SUPPLIES	0.00	0.00	39.25	50.00	0.00	-50.00	-100.00%
001.2060.5612.000	COMPUTER COMPONENTS	291.04	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2060 - Highway Engineering:		331,270.90	440,062.00	259,347.34	378,854.00	481,912.00	103,058.00	27.20%
Function: 2080 - Airport								
001.2080.5251.000	LICENSE & PERMITS	130.00	130.00	134.79	135.00	135.00	0.00	0.00%
001.2080.5290.000	INSURANCE - GENERAL	22,064.00	26,658.00	4,902.00	30,890.00	38,613.00	7,723.00	25.00%
001.2080.5300.000	INSURANCE - TORT LIAB	271.00	373.00	0.00	379.00	474.00	95.00	25.07%
001.2080.5342.000	CONTRACT-OUTSIDE HELP	27,996.00	32,500.00	22,423.00	32,121.00	33,621.00	1,500.00	4.67%
001.2080.5344.000	CONTRACT-MAINTENANCE	25,596.00	30,000.00	19,705.00	30,000.00	30,000.00	0.00	0.00%
001.2080.5410.000	REPAIRS & MAINTENANCE	5,759.80	15,000.00	7,689.97	15,000.00	15,000.00	0.00	0.00%
001.2080.5450.000	TELEPHONE/OTHR COMMNCT	360.60	450.00	270.45	450.00	450.00	0.00	0.00%
001.2080.5481.000	ELECTRICITY	13,629.89	10,000.00	5,700.65	10,000.00	10,840.00	840.00	8.40%
001.2080.5483.000	WATER	1,933.92	2,000.00	1,166.68	2,000.00	2,200.00	200.00	10.00%
001.2080.5484.000	PROPANE	16,161.70	9,000.00	12,838.52	13,200.00	13,800.00	600.00	4.55%
001.2080.5565.000	VEHICLE OPER/MAINT SPPLY	2,044.65	2,200.00	1,141.78	2,200.00	2,200.00	0.00	0.00%
001.2080.5571.000	VEHICLE DIESEL FUEL	5,674.07	6,500.00	3,200.28	6,500.00	6,500.00	0.00	0.00%
001.2080.5600.000	OPERATING SUPPLIES	1,141.05	3,000.00	989.00	3,000.00	3,000.00	0.00	0.00%
001.2080.5611.000	BLDG,GRD OPER/MAINT SPLY	0.00	0.00	78.37	0.00	250.00	250.00	0.00%
001.2080.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	0.00	12.98	50.00	50.00	0.00	0.00%
001.2080.5776.000	BUILDINGS & IMPROVEMENTS	175.00	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%
001.2080.5980.000	REFUNDS/REIMB	277.15	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2080 - Airport:		123,214.83	139,811.00	80,253.47	147,925.00	159,133.00	11,208.00	7.58%
Function: 2090 - Garbage								
001.2090.5220.000	COLLECTION COSTS/REFUNDS	2,837.90	3,500.00	2,275.70	3,500.00	3,500.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
		Total Activity	Total Budget	YTD Activity	2023-2024	2024-2025	Increase /	
				Through Mar	FY2024 Amend	FY25 Dept Request	(Decrease)	
Account Number								
001.2090.5331.000	PAYMENTS-OTHER ENTITIES	110,364.00	110,208.00	55,182.00	110,208.00	110,208.00	0.00	0.00%
Total Function: 2090 - Garbage:		113,201.90	113,708.00	57,457.70	113,708.00	113,708.00	0.00	0.00%
Function: 2095 - Mosquito/Pest Control								
001.2095.5616.000	MOSQUITO SPRAYING	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
Total Function: 2095 - Mosquito/Pest Control:		0.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
Function: 4010 - Library Services								
001.4010.5010.010	REGULAR-NON UNION	547,603.26	571,108.00	424,173.90	564,611.00	612,838.00	48,227.00	8.54% Non-union inc all yr
001.4010.5020.010	OVERTIME-NON UNION	40.04	0.00	621.15	0.00	0.00	0.00	0.00%
001.4010.5050.060	PART-TIME REGULAR	194,500.17	242,875.00	163,468.01	272,919.00	307,238.00	34,319.00	12.57%
001.4010.5060.010	TERM PAYOUTS-NON UNION	3,412.58	0.00	4,254.76	0.00	0.00	0.00	0.00%
001.4010.5060.060	TERM PAYOUTS-PT REG	0.00	0.00	179.52	0.00	0.00	0.00	0.00%
001.4010.5101.010	SOCIAL SECURITY-NON UNION	32,851.83	35,409.00	25,611.58	35,006.00	37,996.00	2,990.00	8.54%
001.4010.5101.060	SOCIAL SECURITY-PT REGULAR	12,077.48	15,058.00	10,146.15	16,921.00	19,049.00	2,128.00	12.58%
001.4010.5102.010	MEDICARE-NON UNION	7,683.05	8,281.00	5,989.73	8,187.00	8,886.00	699.00	8.54%
001.4010.5102.060	MEDICARE-PT REGULAR	2,824.62	3,522.00	2,372.81	3,957.00	4,455.00	498.00	12.59%
001.4010.5111.010	IPERS-NON UNION	50,941.99	53,913.00	40,100.69	53,299.00	57,852.00	4,553.00	8.54%
001.4010.5111.060	IPERS-PT REGULAR	17,154.29	22,927.00	15,267.99	25,764.00	29,003.00	3,239.00	12.57%
001.4010.5121.010	GRP INSUR-NON UNION	73,953.22	87,713.00	62,448.38	85,949.00	100,769.00	14,820.00	17.24%
001.4010.5122.000	RETIREES GRP HLTH INS	3,856.14	4,474.00	3,542.05	4,474.00	4,474.00	0.00	0.00%
001.4010.5123.010	WORKCOMP-NON UNION	887.58	933.00	724.59	923.00	1,035.00	112.00	12.13%
001.4010.5123.060	WORKCOMP-PT REGULAR	308.64	397.00	276.43	446.00	519.00	73.00	16.37%
001.4010.5151.000	PHYSICALS/IMMUNIZATIONS	780.00	800.00	358.00	800.00	800.00	0.00	0.00%
001.4010.5210.000	ADVERTISING & LEGAL PUB	970.00	200.00	625.26	200.00	200.00	0.00	0.00%
001.4010.5215.000	BANK CHARGES	588.68	700.00	2,393.91	700.00	700.00	0.00	0.00%
001.4010.5216.000	BACKGROUND CHECKS	105.00	120.00	61.00	120.00	120.00	0.00	0.00%
001.4010.5230.000	CONSULTING & PROF FEES	2,099.40	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5251.000	LICENSE & PERMITS	2,397.06	750.00	0.00	750.00	750.00	0.00	0.00%
001.4010.5280.000	DUES, MEMBER, SUBSCRIPTN	1,004.00	1,600.00	901.00	1,600.00	1,600.00	0.00	0.00%
001.4010.5290.000	INSURANCE - GENERAL	18,562.00	27,295.00	0.00	30,987.00	38,734.00	7,747.00	25.00%
001.4010.5300.000	INSURANCE - TORT LIAB	4,666.00	6,234.00	0.00	6,532.00	8,165.00	1,633.00	25.00%
001.4010.5342.000	CONTRACT-OUTSIDE HELP	28,987.09	28,600.00	22,270.41	28,600.00	28,600.00	0.00	0.00%
001.4010.5343.000	CONTRACT-PROMOTIONS/PGI	6,971.62	6,500.00	1,784.86	6,500.00	6,500.00	0.00	0.00%
001.4010.5344.000	CONTRACT-MAINTENANCE	18,711.87	20,000.00	21,738.66	20,000.00	20,000.00	0.00	0.00%
001.4010.5347.000	CONTRACT-SOFTWARE MAINT	12,227.53	15,000.00	8,856.17	15,000.00	15,000.00	0.00	0.00%
001.4010.5360.000	POSTAGE & SHIPPING	2,000.00	2,000.00	47.05	2,000.00	2,000.00	0.00	0.00%
001.4010.5370.000	PRINTING & BINDING	0.00	300.00	62.41	300.00	300.00	0.00	0.00%
001.4010.5380.000	RENTS & LEASES	400.00	400.00	0.00	400.00	400.00	0.00	0.00%
001.4010.5386.000	CONTRACT LAWN CARE	4,860.80	4,400.00	3,335.80	4,400.00	4,400.00	0.00	0.00%
001.4010.5410.000	REPAIRS & MAINTENANCE	7,258.62	9,000.00	14,603.72	14,000.00	9,000.00	-5,000.00	-35.71%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
001.4010.5450.000	TELEPHONE/OTHR COMMNCT	7,165.56	6,800.00	3,627.69	6,800.00	6,800.00	0.00	0.00%
001.4010.5460.000	CONFERENCE EXPENSE	821.37	500.00	119.00	500.00	500.00	0.00	0.00%
001.4010.5462.000	TRAVEL-OTHER	0.00	0.00	21.00	0.00	0.00	0.00	0.00%
001.4010.5464.000	TRAVEL-PER DIEM	0.00	200.00	13.07	200.00	200.00	0.00	0.00%
001.4010.5465.000	TRAVEL - HOTEL/MOTEL	378.82	500.00	983.15	500.00	500.00	0.00	0.00%
001.4010.5470.000	TRAINING	0.00	0.00	991.50	0.00	0.00	0.00	0.00%
001.4010.5472.000	MILEAGE REIMBURSE	0.00	0.00	49.10	0.00	0.00	0.00	0.00%
001.4010.5481.000	ELECTRICITY	42,672.74	45,000.00	27,708.77	45,000.00	49,500.00	4,500.00	10.00%
001.4010.5482.000	NATURAL GAS	7,091.25	10,500.00	5,384.98	10,500.00	10,500.00	0.00	0.00%
001.4010.5485.000	STORM WATER FEES	1,100.79	1,101.00	0.00	1,101.00	1,101.00	0.00	0.00%
001.4010.5565.000	VEHICLE OPER/MAINT SPPLY	0.00	2,000.00	1,436.28	2,000.00	2,000.00	0.00	0.00%
001.4010.5570.000	VEHICLE GAS	0.00	5,000.00	131.95	5,000.00	5,000.00	0.00	0.00%
001.4010.5600.000	OPERATING SUPPLIES	30,528.05	24,000.00	16,202.07	19,000.00	24,000.00	5,000.00	26.32%
001.4010.5601.000	PROMOTION/PROGRAM SPPL'	2,784.47	2,500.00	1,247.86	2,500.00	2,500.00	0.00	0.00%
001.4010.5605.000	OFFICE SUPPLIES	2,103.03	1,500.00	1,975.76	1,500.00	1,500.00	0.00	0.00%
001.4010.5611.000	BLDG,GRD OPER/MAINT SPLY	766.91	1,500.00	575.06	1,500.00	1,500.00	0.00	0.00%
001.4010.5612.000	COMPUTER COMPONENTS	162.84	500.00	0.00	500.00	500.00	0.00	0.00%
001.4010.5703.000	MINOR COMPUTER	8,767.75	7,000.00	6,179.62	7,000.00	7,000.00	0.00	0.00%
001.4010.5704.000	MINOR SOFTWARE <\$5,000	2,503.47	0.00	189.00	0.00	0.00	0.00	0.00%
001.4010.5718.000	MINOR EQUIP, UNCLASSIFIED	18,800.31	13,930.00	4,221.00	13,930.00	13,930.00	0.00	0.00%
001.4010.5730.000	REFERENCE MATERIALS	7,201.50	8,500.00	7,235.69	8,500.00	8,500.00	0.00	0.00%
001.4010.5731.000	LIBRARY PERIODICALS	4,543.83	9,000.00	3,119.51	9,000.00	9,000.00	0.00	0.00%
001.4010.5732.000	LIBRARY BOOKS, FILM RCRD	109,221.90	111,000.00	69,081.73	111,000.00	0.00	-111,000.00	-100.00%
001.4010.5733.000	INTER-LIBRARY LOAN BOOKS	12.95	0.00	18.95	0.00	0.00	0.00	0.00%
001.4010.5734.000	LOST BOOKS	5,780.67	7,100.00	5,116.98	7,100.00	4,100.00	-3,000.00	-42.25%
001.4010.5736.000	LIBRARY DATABASES	29,769.68	24,000.00	5,777.60	24,000.00	24,000.00	0.00	0.00%
001.4010.5980.000	REFUNDS/REIMB	396.45	0.00	322.72	0.00	0.00	0.00	0.00%
001.4010.5990.000	CASH SHORT & (OVER)	-0.02	0.00	-9.65	0.00	0.00	0.00	0.00%
Total Function: 4010 - Library Services:		1,343,258.88	1,452,640.00	997,936.38	1,482,476.00	1,494,014.00	11,538.00	0.78%
Function: 4020 - Museum, Band, Theater								
001.4020.5331.000	PAYMENTS-OTHER ENTITIES	10,955.54	9,000.00	5,348.84	9,000.00	0.00	-9,000.00	-100.00%
Total Function: 4020 - Museum, Band, Theater:		10,955.54	9,000.00	5,348.84	9,000.00	0.00	-9,000.00	-100.00%
Function: 4030 - Parks								
001.4030.5010.010	REGULAR-NON UNION	121,097.07	128,879.00	96,766.48	131,374.00	137,661.00	6,287.00	4.79%
001.4030.5010.090	REGULAR-P&R UNION	184,290.83	207,265.00	129,852.39	191,093.00	219,272.00	28,179.00	14.75%
001.4030.5020.090	OVERTIME-P&R UNION	666.15	1,000.00	1,383.11	1,000.00	1,000.00	0.00	0.00%
001.4030.5030.070	PART-TIME TEMPORARY	21,361.93	39,786.00	22,852.62	39,786.00	28,000.00	-11,786.00	-29.62%
001.4030.5050.060	PART-TIME REGULAR	257.74	0.00	362.88	6,438.00	24,840.00	18,402.00	285.83%
001.4030.5056.040	OTHR DEPT-PPME UNION	962.51	0.00	323.74	0.00	0.00	0.00	0.00%

Now funded in 030

FY25 new union contract

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)	
001.4030.5060.090	TERM PAYOUTS-P&R UNION	1,577.18	0.00	2,620.86	0.00	0.00	0.00	0.00%
001.4030.5101.010	SOCIAL SECURITY-NON UNION	7,230.04	7,991.00	5,752.80	8,145.00	8,535.00	390.00	4.79%
001.4030.5101.040	SOCIAL SECURITY-PPME UNIOI	58.22	0.00	19.51	0.00	0.00	0.00	0.00%
001.4030.5101.060	SOCIAL SECURITY-PT REGULAR	15.98	0.00	24.67	399.00	1,540.00	1,141.00	285.96%
001.4030.5101.070	SOCIAL SECURITY-PT TEMP	1,324.46	2,467.00	1,416.88	2,467.00	1,736.00	-731.00	-29.63%
001.4030.5101.090	SOCIAL SECURITY-P&R UNION	10,695.16	12,850.00	7,570.48	11,848.00	13,595.00	1,747.00	14.75%
001.4030.5102.010	MEDICARE-NON UNION	1,690.90	1,869.00	1,345.52	1,905.00	1,996.00	91.00	4.78%
001.4030.5102.040	MEDICARE-PPME UNION	13.61	0.00	4.56	0.00	0.00	0.00	0.00%
001.4030.5102.060	MEDICARE-PT REGULAR	3.73	0.00	5.77	93.00	360.00	267.00	287.10%
001.4030.5102.070	MEDICARE-TEMPORARY	309.75	577.00	331.41	577.00	406.00	-171.00	-29.64%
001.4030.5102.090	MEDICARE-P&R UNION	2,501.47	3,005.00	1,770.46	2,771.00	3,179.00	408.00	14.72%
001.4030.5111.010	IPERS-NON UNION	11,276.78	12,166.00	9,134.71	12,402.00	12,995.00	593.00	4.78%
001.4030.5111.040	IPERS-PPME UNION	90.87	0.00	30.56	0.00	0.00	0.00	0.00%
001.4030.5111.060	IPERS-PT REGULAR	0.00	0.00	-18.39	608.00	2,345.00	1,737.00	285.69%
001.4030.5111.070	IPERS-PT TEMP	567.03	1,113.00	552.15	1,113.00	1,113.00	0.00	0.00%
001.4030.5111.090	IPERS-P&R UNION	17,082.28	19,566.00	12,388.52	18,039.00	20,699.00	2,660.00	14.75%
001.4030.5121.010	GRP INSUR-NON UNION	21,505.20	24,555.00	19,634.61	27,853.00	33,655.00	5,802.00	20.83%
001.4030.5121.040	GRP INSUR-PPME UNION	211.51	0.00	112.28	0.00	0.00	0.00	0.00%
001.4030.5121.090	GRP INSUR-P&R UNION	52,945.20	66,822.00	45,214.26	72,159.00	94,857.00	22,698.00	31.46%
001.4030.5122.000	RETIREES GRP HLTH INS	16,032.56	22,371.00	11,001.97	22,371.00	16,091.00	-6,280.00	-28.07%
001.4030.5123.010	WORKCOMP-NON UNION	2,067.01	3,069.00	1,583.65	3,136.00	3,102.00	-34.00	-1.08%
001.4030.5123.040	WORKCOMP-PPME UNION	22.02	0.00	7.57	0.00	0.00	0.00	0.00%
001.4030.5123.060	WORKCOMP-PT REGULAR	6.38	0.00	9.45	187.00	680.00	493.00	263.64%
001.4030.5123.070	WORKCOMP-TEMPORARY	595.27	1,157.00	607.29	1,157.00	767.00	-390.00	-33.71%
001.4030.5123.090	WORKCOMP-P&R UNION	5,308.49	6,028.00	3,665.83	5,558.00	6,005.00	447.00	8.04%
001.4030.5132.000	CLOTHING EXPENSE	2,726.84	2,000.00	1,798.94	2,000.00	2,000.00	0.00	0.00%
001.4030.5132.010	CLOTHING EXPENSES NON UNI	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.4030.5151.000	PHYSICALS/IMMUNIZATIONS	143.00	500.00	687.00	500.00	500.00	0.00	0.00%
001.4030.5192.070	UNEMPLOYMENT-TEMPORAR'	2,940.00	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%
001.4030.5215.000	BANK CHARGES	-1,087.77	5,000.00	5,351.23	5,000.00	5,000.00	0.00	0.00%
001.4030.5216.000	BACKGROUND CHECKS	0.00	150.00	0.00	150.00	150.00	0.00	0.00%
001.4030.5230.000	CONSULTING & PROF FEES	1,935.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
001.4030.5231.000	ACCOUNTING FEES	0.00	0.00	16.50	0.00	0.00	0.00	0.00%
001.4030.5233.000	ENGINEERING FEES	0.00	0.00	1,260.00	1,300.00	0.00	-1,300.00	-100.00%
001.4030.5251.000	LICENSE & PERMITS	376.50	500.00	793.00	500.00	500.00	0.00	0.00%
001.4030.5280.000	DUES, MEMBER, SUBSCRIPTN	180.00	500.00	495.00	500.00	500.00	0.00	0.00%
001.4030.5290.000	INSURANCE - GENERAL	16,947.00	18,571.00	0.00	23,726.00	29,658.00	5,932.00	25.00%
001.4030.5300.000	INSURANCE - TORT LIAB	6,117.00	7,957.00	263.00	8,564.00	10,705.00	2,141.00	25.00%
001.4030.5339.000	MEDICAL CLAIMS PAID BY CITY	237.76	200.00	214.48	200.00	200.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget	%
Account Number		Total Activity	Total Budget	YTD Activity	FY2024 Amend	FY25 Dept	Increase /	
				Through Mar		Request	(Decrease)	
001.4030.5342.000	CONTRACT-OUTSIDE HELP	18,425.70	17,500.00	14,173.94	17,500.00	17,500.00	0.00	0.00%
001.4030.5344.000	CONTRACT-MAINTENANCE	1,923.92	1,900.00	2,285.27	1,900.00	1,900.00	0.00	0.00%
001.4030.5360.000	POSTAGE & SHIPPING	375.60	50.00	206.90	50.00	50.00	0.00	0.00%
001.4030.5370.000	PRINTING & BINDING	465.00	350.00	0.00	350.00	350.00	0.00	0.00%
001.4030.5380.000	RENTS & LEASES	2,409.00	1,000.00	587.00	1,000.00	1,000.00	0.00	0.00%
001.4030.5386.000	CONTRACT LAWN CARE	32,744.55	36,400.00	20,404.00	36,400.00	36,400.00	0.00	0.00%
001.4030.5410.000	REPAIRS & MAINTENANCE	4,259.92	4,000.00	1,569.84	4,000.00	4,000.00	0.00	0.00%
001.4030.5450.000	TELEPHONE/OTHR COMMNCT	1,426.97	500.00	401.19	500.00	500.00	0.00	0.00%
001.4030.5460.000	CONFERENCE EXPENSE	1,240.00	1,000.00	1,015.00	1,000.00	1,000.00	0.00	0.00%
001.4030.5465.000	TRAVEL- HOTEL/MOTEL	357.16	350.00	399.84	350.00	350.00	0.00	0.00%
001.4030.5481.000	ELECTRICITY	15,337.67	20,000.00	11,737.32	20,000.00	25,000.00	5,000.00	25.00%
001.4030.5482.000	NATURAL GAS	3,217.39	3,000.00	2,210.52	3,300.00	3,600.00	300.00	9.09%
001.4030.5483.000	WATER	37.96	1,200.00	0.00	1,200.00	1,200.00	0.00	0.00%
001.4030.5485.000	STORM WATER FEES	6,118.51	6,120.00	0.00	6,120.00	6,120.00	0.00	0.00%
001.4030.5489.000	SAFETY EQUIP/SUPPLIES	380.67	500.00	394.16	500.00	500.00	0.00	0.00%
001.4030.5562.000	GROUPS EQUIP MAINT SPLY	342.87	1,500.00	128.44	1,500.00	1,500.00	0.00	0.00%
001.4030.5565.000	VEHICLE OPER/MAINT SPPLY	12,235.28	10,000.00	5,927.17	10,000.00	10,000.00	0.00	0.00%
001.4030.5570.000	VEHICLE GAS	11,522.95	10,000.00	7,396.39	10,000.00	10,000.00	0.00	0.00%
001.4030.5571.000	VEHICLE DIESEL FUEL	5,950.69	5,000.00	3,476.13	5,000.00	5,000.00	0.00	0.00%
001.4030.5600.000	OPERATING SUPPLIES	5,640.38	5,500.00	4,358.42	5,500.00	5,500.00	0.00	0.00%
001.4030.5605.000	OFFICE SUPPLIES	101.41	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5609.000	AGRICULTURAL SUPPLIES	1,703.31	1,300.00	1,243.16	1,300.00	1,300.00	0.00	0.00%
001.4030.5611.000	BLDG,GRD OPER/MAINT SPLY	5,958.20	11,000.00	5,130.34	11,000.00	11,000.00	0.00	0.00%
001.4030.5612.000	COMPUTER COMPONENTS	178.83	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5703.000	MINOR COMPUTER	0.00	0.00	1,031.99	0.00	0.00	0.00	0.00%
001.4030.5718.000	MINOR EQUIP, UNCLASSIFIED	5,747.50	3,000.00	2,148.66	3,000.00	3,000.00	0.00	0.00%
001.4030.5776.000	BUILDINGS & IMPROVEMENTS	0.00	0.00	48.86	0.00	0.00	0.00	0.00%
001.4030.5980.000	REFUNDS/REIMB	2,065.00	1,500.00	870.00	1,500.00	1,500.00	0.00	0.00%
Total Function: 4030 - Parks:		652,449.10	747,784.00	474,352.29	755,089.00	839,112.00	84,023.00	11.13%
Function: 4040 - Recreation								
001.4040.5010.010	REGULAR-NON UNION	115,629.24	119,467.00	91,740.63	119,830.00	127,060.00	7,230.00	6.03%
001.4040.5101.010	SOCIAL SECURITY-NON UNION	6,946.45	7,407.00	5,511.29	7,429.00	7,878.00	449.00	6.04%
001.4040.5101.070	SOCIAL SECURITY-PT TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5102.010	MEDICARE-NON UNION	1,624.64	1,732.00	1,288.96	1,738.00	1,842.00	104.00	5.98%
001.4040.5102.070	MEDICARE-TEMPORARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5111.010	IPERS-NON UNION	10,698.47	11,278.00	8,660.38	11,312.00	11,995.00	683.00	6.04%
001.4040.5121.010	GRP INSUR-NON UNION	15,787.07	17,478.00	14,509.42	20,002.00	24,169.00	4,167.00	20.83%
001.4040.5123.010	WORKCOMP-NON UNION	523.42	2,800.00	411.37	2,805.00	2,816.00	11.00	0.39%
001.4040.5123.070	WORKCOMP-TEMPORARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1	
					Parent Budget	Budget	to Parent
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)
001.4040.5132.000	CLOTHING EXPENSE	0.00	200.00	0.00	200.00	200.00	0.00
001.4040.5210.000	ADVERTISING & LEGAL PUB	83.12	300.00	177.61	300.00	300.00	0.00
001.4040.5216.000	BACKGROUND CHECKS	185.00	50.00	79.00	50.00	50.00	0.00
001.4040.5230.000	CONSULTING & PROF FEES	275.00	275.00	0.00	275.00	275.00	0.00
001.4040.5280.000	DUES, MEMBER, SUBSCRIPTN	355.00	750.00	180.00	750.00	750.00	0.00
001.4040.5342.000	CONTRACT-OUTSIDE HELP	1,755.00	0.00	0.00	0.00	0.00	0.00
001.4040.5344.000	CONTRACT-MAINTENANCE	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	0.00
001.4040.5358.000	RECR SRV-INSTRUCTR	7,260.00	9,000.00	3,865.00	8,000.00	8,000.00	0.00
001.4040.5360.000	POSTAGE & SHIPPING	267.00	100.00	126.00	100.00	100.00	0.00
001.4040.5370.000	PRINTING & BINDING	0.00	400.00	0.00	400.00	400.00	0.00
001.4040.5380.000	RENTS & LEASES	0.00	500.00	560.00	500.00	500.00	0.00
001.4040.5410.000	REPAIRS & MAINTENANCE	13.62	100.00	0.00	100.00	100.00	0.00
001.4040.5441.000	SALES TAXES PAID/RECEIVED	318.58	2,400.00	1,755.66	2,400.00	2,400.00	0.00
001.4040.5442.000	LOST TAXES PAID/RECEIVED	-333.40	250.00	308.58	250.00	250.00	0.00
001.4040.5443.000	WATER EXCISE TAX	-662.72	750.00	36.12	750.00	750.00	0.00
001.4040.5450.000	TELEPHONE/OTHR COMMNCT	513.97	500.00	360.78	500.00	500.00	0.00
001.4040.5460.000	CONFERENCE EXPENSE	597.16	1,250.00	0.00	1,250.00	1,250.00	0.00
001.4040.5600.000	OPERATING SUPPLIES	962.49	1,000.00	329.21	1,000.00	1,000.00	0.00
001.4040.5601.000	PROMOTION/PROGRAM SPPL'	470.05	400.00	0.00	400.00	400.00	0.00
001.4040.5605.000	OFFICE SUPPLIES	55.19	500.00	0.00	500.00	500.00	0.00
001.4040.5613.000	MERCHANDISE FOR RESALE	0.00	2,000.00	0.00	0.00	0.00	0.00
001.4040.5718.000	MINOR EQUIP, UNCLASSIFIED	389.96	500.00	0.00	500.00	500.00	0.00
001.4040.5980.000	REFUNDS/REIMB	980.00	750.00	933.00	750.00	750.00	0.00
Total Function: 4040 - Recreation:		169,194.31	186,637.00	135,333.01	186,591.00	199,235.00	12,644.00
6.78%							
Function: 4041 - Youth Recreation & Camps							
001.4041.5010.010	REGULAR-NON UNION	81,519.83	84,262.00	66,034.85	85,260.00	94,258.00	8,998.00
001.4041.5030.070	PART-TIME TEMPORARY	71,032.47	75,000.00	44,427.65	75,000.00	75,000.00	0.00
001.4041.5101.010	SOCIAL SECURITY-NON UNION	4,605.32	5,224.00	3,821.63	5,286.00	5,844.00	558.00
001.4041.5101.070	SOCIAL SECURITY-PT TEMP	4,404.08	4,650.00	2,754.57	4,650.00	4,650.00	0.00
001.4041.5102.010	MEDICARE-NON UNION	1,077.07	1,222.00	893.73	1,236.00	1,367.00	131.00
001.4041.5102.070	MEDICARE-TEMPORARY	1,029.95	1,088.00	644.24	1,088.00	1,088.00	0.00
001.4041.5111.010	IPERS-NON UNION	7,695.33	7,954.00	6,233.59	8,049.00	8,898.00	849.00
001.4041.5111.070	IPERS-PT TEMP	406.33	0.00	185.39	0.00	0.00	0.00
001.4041.5121.010	GRP INSUR-NON UNION	14,475.86	16,027.00	13,305.00	18,342.00	22,163.00	3,821.00
001.4041.5123.010	WORKCOMP-NON UNION	2,049.15	2,113.00	1,564.92	2,139.00	2,250.00	111.00
001.4041.5123.070	WORKCOMP-TEMPORARY	2,065.81	2,181.00	1,216.67	2,181.00	2,054.00	-127.00
001.4041.5132.000	CLOTHING EXPENSE	0.00	300.00	0.00	300.00	300.00	0.00
001.4041.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	200.00	0.00	200.00	200.00	0.00
001.4041.5210.000	ADVERTISING & LEGAL PUB	226.24	500.00	359.61	500.00	500.00	0.00

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
		Total Activity	Total Budget	YTD Activity	2023-2024	2024-2025	Budget	
Account Number				Through Mar	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)	
001.4041.5216.000	BACKGROUND CHECKS	768.00	500.00	627.00	500.00	500.00	0.00	0.00%
001.4041.5251.000	LICENSE & PERMITS	133.68	0.00	0.00	0.00	0.00	0.00	0.00%
001.4041.5280.000	DUES, MEMBER, SUBSCRIPTN	680.00	700.00	281.63	700.00	700.00	0.00	0.00%
001.4041.5331.000	PAYMENTS-OTHER ENTITIES	6,441.79	7,000.00	7,487.58	7,500.00	8,000.00	500.00	6.67%
001.4041.5342.000	CONTRACT-OUTSIDE HELP	1,230.46	600.00	571.54	600.00	600.00	0.00	0.00%
001.4041.5354.000	RECR SRV-UMPIRES	0.00	0.00	400.00	0.00	0.00	0.00	0.00%
001.4041.5357.000	RECR SRV-ADMISSION	10,859.18	15,000.00	16,994.34	15,000.00	15,000.00	0.00	0.00%
001.4041.5358.000	RECR SRV-INSTRUCTR	1,620.00	2,000.00	300.00	2,000.00	2,000.00	0.00	0.00%
001.4041.5360.000	POSTAGE & SHIPPING	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.4041.5370.000	PRINTING & BINDING	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.4041.5380.000	RENTS & LEASES	2,150.50	2,500.00	150.00	2,500.00	2,500.00	0.00	0.00%
001.4041.5410.000	REPAIRS & MAINTENANCE	39.95	0.00	0.00	0.00	0.00	0.00	0.00%
001.4041.5460.000	CONFERENCE EXPENSE	522.48	200.00	0.00	200.00	200.00	0.00	0.00%
001.4041.5600.000	OPERATING SUPPLIES	1,238.50	1,500.00	994.30	1,500.00	1,500.00	0.00	0.00%
001.4041.5601.000	PROMOTION/PROGRAM SPPL'	15,301.33	9,000.00	8,857.17	9,000.00	9,000.00	0.00	0.00%
001.4041.5613.000	MERCHANDISE FOR RESALE	11,094.80	5,000.00	5,500.87	5,000.00	5,000.00	0.00	0.00%
001.4041.5980.000	REFUNDS/REIMB	260.00	200.00	0.00	200.00	200.00	0.00	0.00%
Total Function: 4041 - Youth Recreation & Camps:		242,928.11	245,521.00	183,606.28	249,531.00	264,372.00	14,841.00	5.95%
Function: 4045 - Swimming Pools								
001.4045.5030.070	PART-TIME TEMPORARY	58,579.96	110,000.00	78,522.78	110,000.00	110,000.00	0.00	0.00%
001.4045.5050.060	PART-TIME REGULAR	11,833.55	12,102.00	9,700.88	13,039.00	14,747.00	1,708.00	13.10%
001.4045.5101.060	SOCIAL SECURITY-PT REGULAR	733.80	750.00	601.47	808.00	914.00	106.00	13.12%
001.4045.5101.070	SOCIAL SECURITY-PT TEMP	3,632.21	6,820.00	4,868.78	6,820.00	6,820.00	0.00	0.00%
001.4045.5102.060	MEDICARE-PT REGULAR	171.58	175.00	140.77	189.00	214.00	25.00	13.23%
001.4045.5102.070	MEDICARE-TEMPORARY	849.55	1,595.00	1,138.89	1,595.00	1,595.00	0.00	0.00%
001.4045.5111.060	IPERS-PT REGULAR	1,093.67	1,142.00	915.82	1,231.00	1,392.00	161.00	13.08%
001.4045.5123.060	WORKCOMP-PT REGULAR	336.91	300.00	265.70	323.00	350.00	27.00	8.36%
001.4045.5123.070	WORKCOMP-TEMPORARY	1,450.05	2,723.00	1,864.19	2,723.00	2,612.00	-111.00	-4.08%
001.4045.5132.000	CLOTHING EXPENSE	0.00	2,200.00	0.00	2,200.00	2,200.00	0.00	0.00%
001.4045.5210.000	ADVERTISING & LEGAL PUB	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.4045.5215.000	BANK CHARGES	81.12	0.00	0.00	0.00	0.00	0.00	0.00%
001.4045.5216.000	BACKGROUND CHECKS	0.00	600.00	0.00	600.00	600.00	0.00	0.00%
001.4045.5251.000	LICENSE & PERMITS	851.12	1,500.00	909.70	1,500.00	1,500.00	0.00	0.00%
001.4045.5280.000	DUES, MEMBER, SUBSCRIPTN	489.32	475.00	187.00	475.00	475.00	0.00	0.00%
001.4045.5290.000	INSURANCE - GENERAL	7,894.00	9,648.00	0.00	11,052.00	13,815.00	2,763.00	25.00%
001.4045.5300.000	INSURANCE - TORT LIAB	5,089.00	6,211.00	0.00	7,125.00	8,906.00	1,781.00	25.00%
001.4045.5331.000	PAYMENTS-OTHER ENTITIES	300.00	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
001.4045.5342.000	CONTRACT-OUTSIDE HELP	6,485.47	3,000.00	1,165.83	3,000.00	3,000.00	0.00	0.00%
001.4045.5344.000	CONTRACT-MAINTENANCE	1,899.43	1,000.00	85.00	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
001.4045.5347.000	CONTRACT-SOFTWARE MAINT	5.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4045.5380.000	RENTS & LEASES	331.26	600.00	0.00	600.00	600.00	0.00	0.00%
001.4045.5386.000	CONTRACT LAWN CARE	3,900.00	4,800.00	3,000.00	4,000.00	4,000.00	0.00	0.00%
001.4045.5410.000	REPAIRS & MAINTENANCE	770.73	5,000.00	721.23	5,000.00	5,000.00	0.00	0.00%
001.4045.5450.000	TELEPHONE/OTHR COMMNCT	1,362.66	1,300.00	1,362.62	1,300.00	1,300.00	0.00	0.00%
001.4045.5460.000	CONFERENCE EXPENSE	135.00	250.00	0.00	250.00	250.00	0.00	0.00%
001.4045.5470.000	TRAINING	0.00	300.00	300.00	300.00	300.00	0.00	0.00%
001.4045.5481.000	ELECTRICITY	32,030.78	28,500.00	16,610.93	32,000.00	35,000.00	3,000.00	9.38%
001.4045.5482.000	NATURAL GAS	3,234.36	10,000.00	9,537.18	13,000.00	15,000.00	2,000.00	15.38%
001.4045.5600.000	OPERATING SUPPLIES	2,258.69	6,000.00	4,943.74	6,000.00	6,000.00	0.00	0.00%
001.4045.5601.000	PROMOTION/PROGRAM SPPL'	60.15	0.00	0.00	0.00	0.00	0.00	0.00%
001.4045.5605.000	OFFICE SUPPLIES	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.4045.5607.000	CHEMICAL SPPLY	16,331.21	12,000.00	11,926.58	15,000.00	12,000.00	-3,000.00	-20.00%
001.4045.5611.000	BLDG,GRD OPER/MAINT SPLY	1,377.39	3,000.00	1,765.01	3,000.00	3,000.00	0.00	0.00%
001.4045.5613.000	MERCHANDISE FOR RESALE	72.35	200.00	0.00	200.00	200.00	0.00	0.00%
001.4045.5704.000	MINOR SOFTWARE <\$5,000	472.60	0.00	0.00	0.00	0.00	0.00	0.00%
001.4045.5718.000	MINOR EQUIP, UNCLASSIFIED	5,626.98	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%
001.4045.5980.000	REFUNDS/REIMB	182.50	150.00	45.00	150.00	150.00	0.00	0.00%
001.4045.5990.000	CASH SHORT & (OVER)	-109.25	0.00	0.60	0.00	0.00	0.00	0.00%
Total Function: 4045 - Swimming Pools:		169,813.15	237,441.00	150,579.70	249,580.00	258,040.00	8,460.00	3.39%
Function: 4060 - Community Center								
001.4060.5331.000	PAYMENTS-OTHER ENTITIES	100,000.00	100,000.00	83,333.30	100,000.00	0.00	-100,000.00	-100.00%
Total Function: 4060 - Community Center:		100,000.00	100,000.00	83,333.30	100,000.00	0.00	-100,000.00	-100.00%
Function: 4065 - Coliseum								
001.4065.5010.010	REGULAR-NON UNION	4,687.45	6,653.00	5,296.16	7,172.00	8,106.00	934.00	13.02%
001.4065.5030.070	PART-TIME TEMPORARY	743.58	2,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
001.4065.5050.060	PART-TIME REGULAR	15,807.81	28,621.00	12,042.92	35,199.00	29,192.00	-6,007.00	-17.07%
001.4065.5101.010	SOCIAL SECURITY-NON UNION	282.54	412.00	328.38	445.00	503.00	58.00	13.03%
001.4065.5101.060	SOCIAL SECURITY-PT REGULAR	979.95	1,774.00	746.66	2,182.00	1,810.00	-372.00	-17.05%
001.4065.5101.070	SOCIAL SECURITY-PT TEMP	46.09	124.00	0.00	248.00	2,108.00	1,860.00	750.00%
001.4065.5102.010	MEDICARE-NON UNION	66.08	96.00	76.77	104.00	118.00	14.00	13.46%
001.4065.5102.060	MEDICARE-PT REGULAR	229.15	415.00	174.52	510.00	423.00	-87.00	-17.06%
001.4065.5102.070	MEDICARE-TEMPORARY	10.80	29.00	0.00	58.00	493.00	435.00	750.00%
001.4065.5111.010	IPERS-NON UNION	423.67	628.00	499.92	677.00	765.00	88.00	13.00%
001.4065.5111.060	IPERS-PT REGULAR	1,468.56	2,702.00	1,136.77	3,323.00	2,756.00	-567.00	-17.06%
001.4065.5111.070	IPERS-PT TEMP	70.20	0.00	0.00	0.00	0.00	0.00	0.00%
001.4065.5121.010	GRP INSUR-NON UNION	738.02	1,451.00	0.00	1,660.00	0.00	-1,660.00	-100.00%
001.4065.5123.010	WORKCOMP-NON UNION	111.06	165.00	125.69	178.00	192.00	14.00	7.87%
001.4065.5123.060	WORKCOMP-PT REGULAR	435.28	708.00	321.27	871.00	1,043.00	172.00	19.75%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent	
				2023-2024	2024-2025	Budget	%
				FY2024 Amend	FY25 Dept Request	Increase /	
						(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024			
		Total Activity	Total Budget	YTD Activity			
				Through Mar			
001.4065.5123.070	WORKCOMP-TEMPORARY	18.40	58.00	0.00	116.00	931.00	702.59%
001.4065.5210.000	ADVERTISING & LEGAL PUB	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%
001.4065.5216.000	BACKGROUND CHECKS	0.00	200.00	0.00	200.00	200.00	0.00%
001.4065.5251.000	LICENSE & PERMITS	951.00	2,300.00	150.00	2,300.00	2,300.00	0.00%
001.4065.5290.000	INSURANCE - GENERAL	8,679.00	10,517.00	0.00	12,151.00	15,189.00	25.00%
001.4065.5300.000	INSURANCE - TORT LIAB	755.00	1,024.00	0.00	1,057.00	1,321.00	24.98%
001.4065.5342.000	CONTRACT-OUTSIDE HELP	942.68	1,200.00	442.92	1,200.00	1,200.00	0.00%
001.4065.5344.000	CONTRACT-MAINTENANCE	2,133.50	1,000.00	1,023.00	1,000.00	1,000.00	0.00%
001.4065.5380.000	RENTS & LEASES	0.00	300.00	0.00	300.00	300.00	0.00%
001.4065.5410.000	REPAIRS & MAINTENANCE	5,334.22	3,000.00	4,489.16	3,000.00	3,000.00	0.00%
001.4065.5411.000	RPR/MAINT - CIP	0.00	0.00	240.28	0.00	0.00	0.00%
001.4065.5450.000	TELEPHONE/OTHR COMMNCT	2,260.53	2,000.00	1,677.50	2,000.00	2,000.00	0.00%
001.4065.5481.000	ELECTRICITY	43,507.90	45,000.00	30,254.78	49,000.00	50,000.00	2.04%
001.4065.5482.000	NATURAL GAS	8,266.33	6,000.00	3,507.00	8,000.00	8,000.00	0.00%
001.4065.5483.000	WATER	553.30	1,800.00	580.01	1,800.00	1,800.00	0.00%
001.4065.5488.000	SEWER	317.88	300.00	147.16	300.00	300.00	0.00%
001.4065.5489.000	SAFETY EQUIP/SUPPLIES	0.00	0.00	3,442.00	1,685.00	1,685.00	0.00%
001.4065.5600.000	OPERATING SUPPLIES	1,135.83	2,000.00	848.92	2,000.00	2,000.00	0.00%
001.4065.5611.000	BLDG,GRD OPER/MAINT SPLY	2,088.90	3,000.00	906.97	3,000.00	3,000.00	0.00%
001.4065.5613.000	MERCHANDISE FOR RESALE	0.00	0.00	694.20	0.00	0.00	0.00%
001.4065.5718.000	MINOR EQUIP, UNCLASSIFIED	123.18	1,800.00	288.93	1,800.00	1,800.00	0.00%
001.4065.5980.000	REFUNDS/REIMB	0.00	500.00	51.61	500.00	500.00	0.00%
Total Function: 4065 - Coliseum:		103,167.89	128,777.00	69,493.50	149,036.00	149,035.00	0.00%
Function: 4066 - Coliseum Concessions							
001.4066.5030.070	PART-TIME TEMPORARY	1,876.50	1,500.00	2,100.31	1,500.00	1,500.00	0.00%
001.4066.5101.070	SOCIAL SECURITY-PT TEMP	116.33	93.00	130.25	93.00	93.00	0.00%
001.4066.5102.070	MEDICARE-TEMPORARY	27.23	22.00	30.46	22.00	22.00	0.00%
001.4066.5111.070	IPERS-PT TEMP	84.96	0.00	0.00	0.00	0.00	0.00%
001.4066.5123.070	WORKCOMP-TEMPORARY	46.46	44.00	49.87	44.00	41.00	-6.82%
001.4066.5280.000	DUES, MEMBER, SUBSCRIPTN	1,715.63	0.00	50.00	0.00	0.00	0.00%
001.4066.5290.000	INSURANCE - GENERAL	575.00	720.00	0.00	805.00	1,006.00	24.97%
001.4066.5300.000	INSURANCE - TORT LIAB	43.00	59.00	0.00	60.00	75.00	25.00%
001.4066.5600.000	OPERATING SUPPLIES	486.03	500.00	1,422.50	500.00	500.00	0.00%
001.4066.5611.000	BLDG.GRD OPER/MAINT SPLY	301.83	0.00	0.00	0.00	0.00	0.00%
001.4066.5613.000	MERCHANDISE FOR RESALE	15,930.20	11,000.00	20,258.05	26,000.00	26,000.00	0.00%
001.4066.5718.000	MINOR EQUIP, UNCLASSIFIED	1,273.84	1,000.00	0.00	1,000.00	1,000.00	0.00%
Total Function: 4066 - Coliseum Concessions:		22,477.01	14,938.00	24,041.44	30,024.00	30,237.00	0.71%
Function: 5010 - Community Beautification							
001.5010.5010.010	REGULAR-NON UNION	5,591.06	5,870.00	4,486.10	5,871.00	6,207.00	5.72%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
		Total Activity	Total Budget	YTD Activity	2023-2024	2024-2025	Increase /	
Account Number				Through Mar	FY2024 Amend	FY25 Dept Request	(Decrease)	
001.5010.5101.010	SOCIAL SECURITY-NON UNION	338.60	364.00	270.79	364.00	385.00	21.00	5.77%
001.5010.5102.010	MEDICARE-NON UNION	79.13	85.00	63.29	85.00	90.00	5.00	5.88%
001.5010.5111.010	IPERS-NON UNION	522.99	554.00	423.44	554.00	586.00	32.00	5.78%
001.5010.5121.010	GRP INSUR-NON UNION	774.28	857.00	711.73	981.00	1,186.00	205.00	20.90%
001.5010.5123.010	WORKCOMP-NON UNION	8.98	171.00	7.56	171.00	170.00	-1.00	-0.58%
001.5010.5300.000	INSURANCE - TORT LIAB	68.00	88.00	0.00	95.00	119.00	24.00	25.26%
001.5010.5342.000	CONTRACT-OUTSIDE HELP	2,400.00	4,800.00	2,750.00	254,800.00	254,800.00	0.00	0.00%
001.5010.5410.000	REPAIRS & MAINTENANCE	100.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
001.5010.5562.000	GROUPS EQUIP MAINT SPLY	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
001.5010.5600.000	OPERATING SUPPLIES	176.68	3,200.00	297.53	3,200.00	3,200.00	0.00	0.00%
001.5010.5602.000	SUPPLIES - BANNERS	2,873.85	0.00	0.00	5,030.00	0.00	-5,030.00	-100.00%
Total Function: 5010 - Community Beautification:		12,933.57	23,989.00	9,010.44	279,151.00	274,743.00	-4,408.00	-1.58%
Function: 5020 - Economic Development								
001.5020.5010.010	REGULAR-NON UNION	0.00	0.00	4,302.18	0.00	0.00	0.00	0.00%
001.5020.5101.010	SOCIAL SECURITY-NON UNION	0.00	0.00	258.51	0.00	0.00	0.00	0.00%
001.5020.5102.010	MEDICARE-NON UNION	0.00	0.00	60.47	0.00	0.00	0.00	0.00%
001.5020.5111.010	IPERS-NON UNION	0.00	0.00	406.14	0.00	0.00	0.00	0.00%
001.5020.5121.010	GRP INSUR-NON UNION	0.00	0.00	652.65	0.00	0.00	0.00	0.00%
001.5020.5123.010	WORKCOMP-NON UNION	0.00	0.00	7.26	0.00	0.00	0.00	0.00%
001.5020.5230.000	CONSULTING & PROF FEES	270.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.5020.5234.000	LEGAL EXPENSES	0.00	0.00	30,225.50	50,000.00	0.00	-50,000.00	-100.00%
001.5020.5300.000	INSURANCE - TORT LIAB	1,600.00	2,202.00	0.00	2,240.00	2,800.00	560.00	25.00%
001.5020.5331.000	PAYMENTS-OTHER ENTITIES	90,000.00	50,000.00	25,000.00	50,000.00	150,000.00	100,000.00	200.00%
001.5020.5342.000	CONTRACT-OUTSIDE HELP	205.38	0.00	0.00	0.00	0.00	0.00	0.00%
001.5020.5410.000	REPAIRS & MAINTENANCE	41,592.21	50,000.00	141,780.56	249,359.00	50,000.00	-199,359.00	-79.95%
001.5020.5440.000	TAXES PAID	38.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 5020 - Economic Development:		133,705.59	102,202.00	202,693.27	351,599.00	202,800.00	-148,799.00	-42.32%
Function: 5040 - Planning & Zoning								
001.5040.5010.010	REGULAR-NON UNION	130,428.52	125,464.00	32,153.17	50,355.00	120,333.00	69,978.00	138.97%
001.5040.5101.010	SOCIAL SECURITY-NON UNION	7,946.28	7,779.00	1,992.01	3,122.00	7,461.00	4,339.00	138.98%
001.5040.5102.010	MEDICARE-NON UNION	1,858.32	1,819.00	465.87	730.00	1,745.00	1,015.00	139.04%
001.5040.5111.010	IPERS-NON UNION	12,217.97	11,844.00	3,013.98	4,754.00	11,359.00	6,605.00	138.94%
001.5040.5121.010	GRP INSUR-NON UNION	9,195.71	11,147.00	0.00	11,147.00	15,334.00	4,187.00	37.56%
001.5040.5123.010	WORKCOMP-NON UNION	1,220.89	1,060.00	597.57	940.00	1,133.00	193.00	20.53%
001.5040.5151.000	PHYSICALS/IMMUNIZATIONS	179.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.5210.000	ADVERTISING & LEGAL PUB	72.44	300.00	18.00	300.00	300.00	0.00	0.00%
001.5040.5216.000	BACKGROUND CHECKS	15.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.5230.000	CONSULTING & PROF FEES	6,000.00	0.00	1,411.00	2,000.00	2,000.00	0.00	0.00%
001.5040.5250.000	COURT, RECORD & FILING FEE:	24.00	100.00	0.00	100.00	100.00	0.00	0.00%

FY25 Chamber \$100K, MCBF \$50K reimb by TIF

Facade/code upgrade grants reimb by TIF

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
001.5040.5280.000	DUES, MEMBER, SUBSCRIPTN	13,894.50	17,500.00	13,896.50	14,800.00	17,500.00	2,700.00	18.24%
001.5040.5300.000	INSURANCE - TORT LIAB	761.00	1,031.00	0.00	1,065.00	1,331.00	266.00	24.98%
001.5040.5347.000	CONTRACT-SOFTWARE MAINT	1,550.00	400.00	385.00	400.00	400.00	0.00	0.00%
001.5040.5360.000	POSTAGE & SHIPPING	63.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.5040.5450.000	TELEPHONE/OTHR COMMNCT	0.00	0.00	20.18	0.00	0.00	0.00	0.00%
001.5040.5460.000	CONFERENCE EXPENSE	890.00	800.00	351.32	800.00	800.00	0.00	0.00%
001.5040.5600.000	OPERATING SUPPLIES	85.10	200.00	0.00	200.00	200.00	0.00	0.00%
001.5040.5605.000	OFFICE SUPPLIES	140.46	100.00	26.35	100.00	100.00	0.00	0.00%
001.5040.5980.000	REFUNDS/REIMB	50.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 5040 - Planning & Zoning:		186,592.19	179,744.00	54,330.95	91,013.00	180,296.00	89,283.00	98.10%
Function: 5900 - Other Community and Economic Dev.								
001.5900.5230.000	CONSULTIN & PROFESSIONAL	0.00	0.00	31,250.00	62,500.00	125,000.00	62,500.00	100.00%
001.5900.5331.000	PAYMENTS-OTHER ENTITIES	324,095.73	336,000.00	266,738.75	336,000.00	336,000.00	0.00	0.00%
001.5900.5565.000	VEHICLE OPER/MAINT SUPPLY	1,065.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.5900.5781.000	LAND ACQUISITION	600.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 5900 - Other Community and Economic Dev.:		325,760.73	336,000.00	297,988.75	398,500.00	461,000.00	62,500.00	15.68%
Function: 6010 - Mayor								
001.6010.5030.070	PART-TIME TEMPORARY	11,000.00	11,000.00	8,460.80	11,000.00	11,000.00	0.00	0.00%
001.6010.5102.070	MEDICARE-TEMPORARY	159.59	160.00	122.75	160.00	160.00	0.00	0.00%
001.6010.5111.070	IPERS-PT TEMP	1,038.40	1,038.00	798.70	1,038.00	1,038.00	0.00	0.00%
001.6010.5123.070	WORKCOMP-TEMPORARY	17.94	18.00	14.20	18.00	19.00	1.00	5.56%
001.6010.5210.000	ADVERTISING & LEGAL PUB	5.29	0.00	0.00	0.00	0.00	0.00	0.00%
001.6010.5280.000	DUES, MEMBER, SUBSCRIPTN	30.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.6010.5300.000	INSURANCE - TORT LIAB	113.00	142.00	0.00	158.00	198.00	40.00	25.32%
001.6010.5450.000	TELEPHONE/OTHR COMMNCT	513.97	400.00	360.78	510.00	400.00	-110.00	-21.57%
001.6010.5460.000	CONFERENCE EXPENSE	25.00	1,000.00	0.00	500.00	500.00	0.00	0.00%
001.6010.5600.000	OPERATING SUPPLIES	30.99	250.00	105.97	250.00	250.00	0.00	0.00%
001.6010.5605.000	OFFICE SUPPLIES	0.00	0.00	58.65	0.00	0.00	0.00	0.00%
Total Function: 6010 - Mayor:		12,934.18	14,508.00	9,921.85	14,134.00	14,065.00	-69.00	-0.49%
Function: 6011 - Council								
001.6011.5030.070	PART-TIME TEMPORARY	38,500.00	38,500.00	28,311.36	38,500.00	38,500.00	0.00	0.00%
001.6011.5101.070	SOCIAL SECURITY-PT TEMP	1,022.67	1,044.00	692.81	1,044.00	1,044.00	0.00	0.00%
001.6011.5102.070	MEDICARE-TEMPORARY	557.83	558.00	410.21	558.00	558.00	0.00	0.00%
001.6011.5111.070	IPERS-PT TEMP	2,077.08	2,596.00	1,617.61	2,596.00	2,077.00	-519.00	-19.99%
001.6011.5123.070	WORKCOMP-TEMPORARY	63.77	63.00	48.21	63.00	65.00	2.00	3.17%
001.6011.5230.000	CONSULTING & PROF FEES	2,350.00	2,350.00	0.00	2,350.00	2,350.00	0.00	0.00%
001.6011.5300.000	INSURANCE - TORT LIAB	652.00	804.00	0.00	913.00	1,141.00	228.00	24.97%
001.6011.5331.000	PAYMENTS - OTHER ENTITIES	126.00	250.00	0.00	250.00	250.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
001.6011.5460.000	CONFERENCE EXPENSE	25.00	1,750.00	332.90	1,500.00	1,750.00	250.00	16.67%
001.6011.5600.000	OPERATING SUPPLIES	117.13	200.00	174.63	200.00	200.00	0.00	0.00%
Total Function: 6011 - Council:		45,491.48	48,115.00	31,587.73	47,974.00	47,935.00	-39.00	-0.08%
Function: 6012 - City Administrator/Manager								
001.6012.5010.010	REGULAR-NON UNION	129,553.09	140,327.00	69,641.40	90,500.00	139,599.00	49,099.00	54.25%
001.6012.5057.010	CAR REIMB-NON UNION	2,008.94	2,700.00	1,350.05	2,700.00	2,700.00	0.00	0.00%
001.6012.5060.010	TERM PAYOUTS-NON UNION	31,290.47	0.00	65,318.40	65,318.00	0.00	-65,318.00	-100.00%
001.6012.5101.010	SOCIAL SECURITY-NON UNION	8,166.26	7,574.00	7,364.79	8,821.00	8,007.00	-814.00	-9.23%
001.6012.5102.010	MEDICARE-NON UNION	2,342.24	2,074.00	2,053.97	2,366.00	2,063.00	-303.00	-12.81%
001.6012.5111.010	IPERS-NON UNION	11,718.19	13,502.00	6,397.30	15,402.00	13,433.00	-1,969.00	-12.78%
001.6012.5121.010	GRP INSUR-NON UNION	4,858.28	5,440.00	5,371.11	8,558.00	7,523.00	-1,035.00	-12.09%
001.6012.5123.010	WORKCOMP-NON UNION	264.94	229.00	230.23	262.00	236.00	-26.00	-9.92%
001.6012.5210.000	ADVERTISING & LEGAL PUB	450.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5230.000	CONSULTING & PROF FEES	375.00	500.00	3,675.00	48,075.00	500.00	-47,575.00	-98.96%
001.6012.5280.000	DUES, MEMBER, SUBSCRIPTN	1,700.00	1,750.00	1,470.00	1,750.00	1,750.00	0.00	0.00%
001.6012.5300.000	INSURANCE - TORT LIAB	631.00	858.00	0.00	883.00	1,104.00	221.00	25.03%
001.6012.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	10.00	10.00	0.00	-10.00	-100.00%
001.6012.5450.000	TELEPHONE/OTHR COMMNCT	993.97	900.00	840.78	1,000.00	900.00	-100.00	-10.00%
001.6012.5460.000	CONFERENCE EXPENSE	1,533.00	1,000.00	330.00	1,000.00	1,000.00	0.00	0.00%
001.6012.5461.000	TRAVEL-AIRFARE	0.00	0.00	388.40	385.00	0.00	-385.00	-100.00%
001.6012.5462.000	TRAVEL-OTHER	0.00	0.00	4.74	5.00	0.00	-5.00	-100.00%
001.6012.5463.000	TRAVEL-MOVING REIMBRSM	0.00	0.00	8,316.00	18,316.00	0.00	-18,316.00	-100.00%
001.6012.5465.000	TRAVEL - HOTEL/MOTEL	522.60	1,000.00	1,491.12	1,492.00	1,000.00	-492.00	-32.98%
001.6012.5475.000	RECRUITING EXPENSES	0.00	0.00	611.48	612.00	0.00	-612.00	-100.00%
001.6012.5600.000	OPERATING SUPPLIES	0.00	250.00	188.30	250.00	250.00	0.00	0.00%
001.6012.5605.000	OFFICE SUPPLIES	4.05	250.00	52.42	250.00	250.00	0.00	0.00%
001.6012.5703.000	MINOR COMPUTER	0.00	0.00	328.00	328.00	0.00	-328.00	-100.00%
Total Function: 6012 - City Administrator/Manager:		196,412.03	178,354.00	175,433.49	268,283.00	180,315.00	-87,968.00	-32.79%
Function: 6020 - Clerk								
001.6020.5010.010	REGULAR-NON UNION	73,943.04	76,557.00	62,066.42	77,787.00	93,407.00	15,620.00	20.08%
001.6020.5101.010	SOCIAL SECURITY-NON UNION	4,231.21	4,747.00	3,565.95	4,823.00	5,791.00	968.00	20.07%
001.6020.5102.010	MEDICARE-NON UNION	989.56	1,110.00	833.99	1,128.00	1,354.00	226.00	20.04%
001.6020.5111.010	IPERS-NON UNION	6,885.76	7,227.00	5,859.08	7,343.00	8,818.00	1,475.00	20.09%
001.6020.5121.010	GRP INSUR-NON UNION	15,488.04	17,149.00	14,236.22	19,626.00	23,714.00	4,088.00	20.83%
001.6020.5122.000	RETIRES GRP HLTH INS	7,712.22	8,949.00	7,084.09	8,949.00	8,949.00	0.00	0.00%
001.6020.5123.010	WORKCOMP-NON UNION	119.21	125.00	104.81	127.00	158.00	31.00	24.41%
001.6020.5210.000	ADVERTISING & LEGAL PUB	10,205.47	8,750.00	5,878.60	10,000.00	10,750.00	750.00	7.50%
001.6020.5230.000	CONSULTING & PROF FEES	11,590.37	2,500.00	4,304.26	5,000.00	5,000.00	0.00	0.00%
001.6020.5250.000	COURT, RECORD & FILING FEE	2,041.00	1,500.00	809.76	1,500.00	1,500.00	0.00	0.00%

FY25 full year

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
		Total Activity	Total Budget	YTD Activity	2023-2024	2024-2025	Increase /	
Account Number				Through Mar	FY2024 Amend	FY25 Dept Request	(Decrease)	
001.6020.5280.000	DUES, MEMBER, SUBSCRIPTN	10,695.00	11,200.00	11,282.00	11,282.00	13,000.00	1,718.00	15.23%
001.6020.5300.000	INSURANCE - TORT LIAB	498.00	672.00	0.00	697.00	871.00	174.00	24.96%
001.6020.5344.000	CONTRACT-MAINTENANCE	655.29	2,000.00	487.95	1,000.00	1,000.00	0.00	0.00%
001.6020.5347.000	CONTRACT-SOFTWARE MAINT	450.00	450.00	500.00	450.00	450.00	0.00	0.00%
001.6020.5360.000	POSTAGE & SHIPPING	-286.72	3,000.00	13.32	500.00	1,500.00	1,000.00	200.00%
001.6020.5410.000	REPAIRS & MAINTENANCE	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.6020.5450.000	TELEPHONE/OTHR COMMNCT	513.97	400.00	360.78	600.00	600.00	0.00	0.00%
001.6020.5460.000	CONFERENCE EXPENSE	272.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.6020.5464.000	TRAVEL-PER DIEM	20.00	40.00	0.00	40.00	40.00	0.00	0.00%
001.6020.5472.000	MILEAGE REIMBURSE	19.50	150.00	79.20	150.00	150.00	0.00	0.00%
001.6020.5605.000	OFFICE SUPPLIES	746.20	800.00	244.35	800.00	800.00	0.00	0.00%
001.6020.5980.000	REFUNDS/REIMB	7.00	0.00	609.38	0.00	0.00	0.00	0.00%
Total Function: 6020 - Clerk:		146,796.12	147,926.00	118,320.16	152,402.00	178,452.00	26,050.00	17.09%
Function: 6021 - Finance								
001.6021.5010.010	REGULAR-NON UNION	359,483.57	383,865.00	253,503.55	349,431.00	390,062.00	40,631.00	11.63%
001.6021.5020.010	OVERTIME-NON UNION	0.00	3,000.00	90.90	3,000.00	3,000.00	0.00	0.00%
001.6021.5060.010	TERM PAYOUTS-NON UNION	1,364.10	0.00	3,784.40	3,785.00	0.00	-3,785.00	-100.00%
001.6021.5101.010	SOCIAL SECURITY-NON UNION	20,619.10	23,800.00	14,865.42	21,665.00	24,184.00	2,519.00	11.63%
001.6021.5102.010	MEDICARE-NON UNION	4,822.29	5,566.00	3,476.51	5,067.00	5,656.00	589.00	11.62%
001.6021.5111.010	IPERS-NON UNION	33,463.28	36,237.00	23,939.15	32,986.00	36,822.00	3,836.00	11.63%
001.6021.5121.010	GRP INSUR-NON UNION	65,707.95	75,848.00	61,793.27	91,909.00	104,887.00	12,978.00	14.12%
001.6021.5123.010	WORKCOMP-NON UNION	581.63	627.00	434.68	571.00	659.00	88.00	15.41%
001.6021.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	0.00	179.00	0.00	0.00	0.00	0.00%
001.6021.5192.010	UNEMPLOYMENT-NON UNION	0.00	0.00	6,061.00	6,061.00	0.00	-6,061.00	-100.00%
001.6021.5210.000	ADVERTISING & LEGAL PUB	11.07	0.00	92.66	93.00	0.00	-93.00	-100.00%
001.6021.5215.000	BANK CHARGES	1,779.86	2,000.00	1,128.07	2,000.00	2,000.00	0.00	0.00%
001.6021.5216.000	BACKGROUND CHECKS	0.00	0.00	42.00	42.00	0.00	-42.00	-100.00%
001.6021.5230.000	CONSULTING & PROF FEES	6,530.00	9,350.00	675.00	9,525.00	9,350.00	-175.00	-1.84%
001.6021.5231.000	ACCOUNTING FEES	0.00	0.00	630.00	0.00	0.00	0.00	0.00%
001.6021.5232.000	AUDITING FEES	39,933.00	41,538.00	7,500.00	41,538.00	43,375.00	1,837.00	4.42%
001.6021.5280.000	DUES, MEMBER, SUBSCRIPTN	1,075.00	1,200.00	225.00	1,200.00	1,200.00	0.00	0.00%
001.6021.5300.000	INSURANCE - TORT LIAB	2,298.00	3,096.00	0.00	3,217.00	4,021.00	804.00	24.99%
001.6021.5344.000	CONTRACT-MAINTENANCE	341.64	450.00	379.45	520.00	520.00	0.00	0.00%
001.6021.5347.000	CONTRACT-SOFTWARE MAINT	44,849.76	48,000.00	45,002.94	49,000.00	52,000.00	3,000.00	6.12%
001.6021.5360.000	POSTAGE & SHIPPING	3,073.40	2,200.00	2,617.76	3,500.00	3,500.00	0.00	0.00%
001.6021.5410.000	REPAIRS & MAINTENANCE	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.6021.5450.000	TELEPHONE/OTHR COMMNCT	1,950.58	1,600.00	1,423.00	3,000.00	1,600.00	-1,400.00	-46.67%
001.6021.5460.000	CONFERENCE EXPENSE	50.00	500.00	50.00	300.00	500.00	200.00	66.67%
001.6021.5470.000	TRAINING	0.00	200.00	470.00	800.00	200.00	-600.00	-75.00%

New payscale for non-union all year

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget	
		Total Activity	Total Budget	YTD Activity	FY2024 Amend	FY25 Dept	Increase /	
Account Number				Through Mar		Request	(Decrease)	
001.6021.5600.000	OPERATING SUPPLIES	148.03	100.00	76.58	100.00	100.00	0.00	0.00%
001.6021.5605.000	OFFICE SUPPLIES	1,428.58	2,000.00	1,223.07	2,000.00	2,000.00	0.00	0.00%
001.6021.5612.000	COMPUTER COMPONENTS	0.00	500.00	10.14	500.00	500.00	0.00	0.00%
001.6021.5702.000	MINOR OFFICE FURN/EQUIP	682.09	100.00	149.99	150.00	100.00	-50.00	-33.33%
001.6021.5703.000	MINOR COMPUTER	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.6021.5704.000	MINOR SOFTWARE <\$5,000	0.00	20.00	0.00	20.00	20.00	0.00	0.00%
001.6021.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.6021.5870.000	FINES & SERVICE CHRGS	17,928.87	25.00	0.00	25.00	25.00	0.00	0.00%
001.6021.5980.000	REFUNDS/REIMBURSEMENTS	0.00	0.00	50.00	0.00	0.00	0.00	0.00%
001.6021.5990.000	CASH SHORT & (OVER)	-37.93	10.00	11.11	25.00	10.00	-15.00	-60.00%
Total Function: 6021 - Finance:		608,083.87	642,232.00	429,884.65	632,430.00	686,691.00	54,261.00	8.58%
Function: 6025 - HR								
001.6025.5010.010	REGULAR-NON UNION	91,412.98	93,634.00	73,421.99	94,475.00	105,040.00	10,565.00	11.18%
001.6025.5101.010	SOCIAL SECURITY-NON UNION	5,395.29	5,805.00	4,338.90	5,857.00	6,512.00	655.00	11.18%
001.6025.5102.010	MEDICARE-NON UNION	1,261.87	1,358.00	1,014.79	1,370.00	1,523.00	153.00	11.17%
001.6025.5111.010	IPERS-NON UNION	8,548.23	8,839.00	6,931.10	8,918.00	9,916.00	998.00	11.19%
001.6025.5121.010	GRP INSUR-NON UNION	13,275.89	14,748.00	12,243.13	16,878.00	20,394.00	3,516.00	20.83%
001.6025.5123.010	WORKCOMP-NON UNION	147.92	153.00	124.01	154.00	177.00	23.00	14.94%
001.6025.5280.000	DUES, MEMBER, SUBSCRIPTN	409.00	1,000.00	459.00	1,000.00	1,000.00	0.00	0.00%
001.6025.5300.000	INSURANCE - TORT LIAB	468.00	634.00	0.00	655.00	819.00	164.00	25.04%
001.6025.5342.000	CONTRACT-OUTSIDE HELP	1,635.25	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.6025.5450.000	TELEPHONE/OTHR COMMNCT	513.97	500.00	360.78	500.00	500.00	0.00	0.00%
001.6025.5460.000	CONFERENCE EXPENSE	1,089.41	2,000.00	890.16	2,000.00	2,000.00	0.00	0.00%
001.6025.5600.000	OPERATING SUPPLIES	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.6025.5605.000	OFFICE SUPPLIES	314.44	2,000.00	1,165.59	2,000.00	2,000.00	0.00	0.00%
Total Function: 6025 - HR:		124,472.25	131,771.00	100,949.45	134,907.00	150,981.00	16,074.00	11.91%
Function: 6030 - Elections								
001.6030.5210.000	ADVERTISING & LEGAL PUB	0.00	0.00	500.00	550.00	0.00	-550.00	-100.00%
001.6030.5365.000	ELECTION EXPENSE	0.00	4,000.00	15,769.28	32,000.00	20,000.00	-12,000.00	-37.50%
001.6030.5370.000	PRINTING & BINDING	0.00	0.00	8,058.35	8,060.00	0.00	-8,060.00	-100.00%
Total Function: 6030 - Elections:		0.00	4,000.00	24,327.63	40,610.00	20,000.00	-20,610.00	-50.75%
Function: 6040 - Legal Services								
001.6040.5230.000	CONSULTING & PROF FEES	5,442.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
001.6040.5234.000	LEGAL EXPENSES	50,037.99	40,000.00	31,999.72	45,000.00	50,000.00	5,000.00	11.11%
001.6040.5235.000	UNION NEGOTIATING FEES	60.00	20,000.00	4,818.46	20,000.00	0.00	-20,000.00	-100.00%
001.6040.5236.000	LEGAL-PERSONNEL	1,543.50	6,000.00	1,029.00	4,000.00	4,000.00	0.00	0.00%
001.6040.5250.000	COURT, RECORD & FILING FEE:	2.75	250.00	0.00	250.00	250.00	0.00	0.00%
001.6040.5300.000	INSURANCE - TORT LIAB	312.00	430.00	0.00	437.00	546.00	109.00	24.94%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Increase /	
Account Number		Total Activity	Total Budget	YTD Activity	FY2024 Amend	FY25 Dept Request	(Decrease)	
				Through Mar				
001.6040.5331.000	PAYMENTS-OTHER ENTITIES	10,000.00	10,000.00	7,500.00	10,000.00	10,000.00	0.00	0.00%
001.6040.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	1.11	0.00	0.00	0.00	0.00%
001.6040.5360.000	POSTAGE & SHIPPING	39.47	0.00	0.00	0.00	0.00	0.00	0.00%
001.6040.5472.000	MILEAGE REIMBUSMENT	84.24	500.00	0.00	500.00	500.00	0.00	0.00%
Total Function: 6040 - Legal Services:		67,521.95	82,180.00	45,348.29	85,187.00	70,296.00	-14,891.00	-17.48%
Function: 6050 - City Hall & Gen Buildings								
001.6050.5010.010	REGULAR-NON UNION	46,482.07	81,748.00	63,276.65	84,528.00	94,055.00	9,527.00	11.27%
001.6050.5010.040	REGULAR-PPME UNION	11,580.40	44,343.00	18,322.46	31,661.00	45,445.00	13,784.00	43.54%
001.6050.5020.040	OVERTIME-PPME UNION	4.23	0.00	0.00	0.00	0.00	0.00	0.00%
001.6050.5050.060	PART-TIME REGULAR	546.53	0.00	0.00	0.00	0.00	0.00	0.00%
001.6050.5101.010	SOCIAL SECURITY-NON UNION	2,847.03	5,068.00	3,929.84	5,241.00	5,831.00	590.00	11.26%
001.6050.5101.040	SOCIAL SECURITY-PPME UNIOI	653.43	2,749.00	1,033.88	1,963.00	2,818.00	855.00	43.56%
001.6050.5101.060	SOCIAL SECURITY-PT REGULAR	33.89	0.00	0.00	0.00	0.00	0.00	0.00%
001.6050.5102.010	MEDICARE-NON UNION	665.75	1,185.00	919.06	1,226.00	1,364.00	138.00	11.26%
001.6050.5102.040	MEDICARE-PPME UNION	152.89	643.00	241.71	459.00	659.00	200.00	43.57%
001.6050.5102.060	MEDICARE-PT REGULAR	7.92	0.00	0.00	0.00	0.00	0.00	0.00%
001.6050.5111.010	IPERS-NON UNION	4,327.40	7,717.00	5,973.39	7,979.00	8,879.00	900.00	11.28%
001.6050.5111.040	IPERS-PPME UNION	1,093.64	4,186.00	1,729.50	2,989.00	4,290.00	1,301.00	43.53%
001.6050.5111.060	IPERS-PT REGULAR	51.59	0.00	0.00	0.00	0.00	0.00	0.00%
001.6050.5121.010	GRP INSUR-NON UNION	3,199.24	4,352.00	0.00	4,981.00	0.00	-4,981.00	-100.00%
001.6050.5121.040	GRP INSUR-PPME UNION	2,776.30	11,661.00	4,840.48	9,453.00	16,126.00	6,673.00	70.59%
001.6050.5123.010	WORKCOMP-NON UNION	1,512.40	2,846.00	2,315.30	2,931.00	3,996.00	1,065.00	36.34%
001.6050.5123.040	WORKCOMP-PPME UNION	441.05	1,688.00	749.36	1,205.00	2,228.00	1,023.00	84.90%
001.6050.5123.060	WORKCOMP-PT REGULAR	13.54	0.00	0.00	0.00	0.00	0.00	0.00%
001.6050.5230.000	CONSULTING & PROF FEES	2,099.40	0.00	0.00	0.00	0.00	0.00	0.00%
001.6050.5251.000	LICENSE & PERMITS	0.00	300.00	75.00	300.00	300.00	0.00	0.00%
001.6050.5290.000	INSURANCE - GENERAL	11,215.00	13,591.00	0.00	15,701.00	19,626.00	3,925.00	25.00%
001.6050.5300.000	INSURANCE - TORT LIAB	171.00	228.00	0.00	239.00	299.00	60.00	25.10%
001.6050.5342.000	CONTRACT-OUTSIDE HELP	2,210.16	3,300.00	3,152.18	3,300.00	3,300.00	0.00	0.00%
001.6050.5344.000	CONTRACT-MAINTENANCE	3,576.76	9,500.00	6,123.05	10,500.00	10,500.00	0.00	0.00%
001.6050.5410.000	REPAIRS & MAINTENANCE	15,743.83	10,000.00	5,010.23	10,000.00	10,000.00	0.00	0.00%
001.6050.5450.000	TELEPHONE/OTHR COMMNCT	3,289.49	4,000.00	3,428.80	4,600.00	4,830.00	230.00	5.00%
001.6050.5480.000	UTILITIES	1,740.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6050.5481.000	ELECTRICITY	1,516.36	3,000.00	1,130.89	2,748.00	3,000.00	252.00	9.17%
001.6050.5482.000	NATURAL GAS	10,267.38	9,000.00	1,930.97	9,000.00	9,135.00	135.00	1.50%
001.6050.5570.000	VEHICLE GAS	1,579.45	3,600.00	1,607.18	3,600.00	3,600.00	0.00	0.00%
001.6050.5600.000	OPERATING SUPPLIES	2,186.65	5,000.00	1,656.46	5,000.00	5,000.00	0.00	0.00%
001.6050.5605.000	OFFICE SUPPLIES	0.00	800.00	54.00	800.00	800.00	0.00	0.00%
001.6050.5611.000	BLDG,GRD OPER/MAINT SPLY	2,405.23	5,000.00	308.24	5,000.00	5,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1	%
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	
		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024	2024-2025	
					FY2024 Amend	FY25 Dept Request	
Account Number						Increase / (Decrease)	
001.6050.5704.000	MINOR SOFTWARE	137.43	150.00	228.00	150.00	150.00	0.00%
001.6050.5718.000	MINOR EQUIP, UNCLASSIFIED	2,678.47	2,000.00	614.61	2,000.00	2,000.00	0.00%
001.6050.5776.000	BUILDINGS & IMPROVEMENTS	4.11	0.00	0.00	0.00	0.00	0.00%
Total Function: 6050 - City Hall & Gen Buildings:		137,210.02	237,655.00	128,651.24	227,554.00	263,231.00	15.68%
Function: 6051 - Carnegie Bldg							
001.6051.5251.000	LICENSE & PERMITS	0.00	0.00	75.00	75.00	75.00	0.00%
001.6051.5290.000	INSURANCE - GENERAL	3,260.00	3,950.00	0.00	4,564.00	5,705.00	1,141.00 25.00%
001.6051.5300.000	INSURANCE - TORT LIAB	97.00	133.00	0.00	136.00	170.00	34.00 25.00%
001.6051.5342.000	CONTRACT-OUTSIDE HELP	205.10	1,340.00	324.59	1,340.00	1,340.00	0.00 0.00%
001.6051.5344.000	CONTRACT-MAINTENANCE	3,982.18	5,100.00	4,655.48	6,500.00	6,500.00	0.00 0.00%
001.6051.5410.000	REPAIRS & MAINTENANCE	3,658.42	6,000.00	2,481.28	6,000.00	6,000.00	0.00 0.00%
001.6051.5481.000	ELECTRICITY	13,686.66	15,500.00	8,041.18	15,500.00	16,802.00	1,302.00 8.40%
001.6051.5482.000	NATURAL GAS	5,608.62	5,200.00	3,105.64	6,000.00	6,090.00	90.00 1.50%
001.6051.5600.000	OPERATING SUPPLIES	1,218.21	2,700.00	384.58	2,700.00	2,700.00	0.00 0.00%
001.6051.5611.000	BLDG,GRD OPER/MAINT SPLY	431.97	1,000.00	387.15	1,000.00	1,000.00	0.00 0.00%
001.6051.5718.000	MINOR EQUIP, UNCLASSIFIED	377.31	800.00	0.00	800.00	800.00	0.00 0.00%
Total Function: 6051 - Carnegie Bldg:		32,525.47	41,723.00	19,454.90	44,615.00	47,182.00	2,567.00 5.75%
Function: 6070 - Data Processing,IT							
001.6070.5230.000	CONSULTING & PROF FEES	2,459.00	0.00	0.00	0.00	0.00	0.00 0.00%
001.6070.5300.000	INSURANCE - TORT LIAB	203.00	280.00	0.00	284.00	355.00	71.00 25.00%
001.6070.5342.000	CONTRACT-OUTSIDE HELP	1,514.00	2,000.00	4,185.00	4,500.00	2,000.00	-2,500.00 -55.56%
001.6070.5347.000	CONTRACT-SOFTWARE MAINT	79,685.92	70,000.00	62,242.48	85,000.00	100,000.00	15,000.00 17.65%
001.6070.5612.000	COMPUTER COMPONENTS	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00 0.00%
001.6070.5703.000	MINOR COMPUTER	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00 0.00%
001.6070.5704.000	MINOR SOFTWARE <\$5,000	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00 0.00%
001.6070.5718.000	MINOR EQUIP, UNCLASSIFIED	1,659.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total Function: 6070 - Data Processing,IT:		85,520.92	75,980.00	66,427.48	93,484.00	106,055.00	12,571.00 13.45%
Function: 6900 - Other Gen Gov							
001.6900.5061.000	RHSA PAYOUTS	0.00	40,065.00	0.00	22,765.00	95,242.00	72,477.00 318.37%
001.6900.5290.000	INSURANCE - GENERAL	0.00	668.00	656,502.00	668.00	835.00	167.00 25.00%
001.6900.5300.000	INSURANCE - TORT LIAB	26.00	2.00	0.00	36.00	45.00	9.00 25.00%
001.6900.5341.000	FLEXIBLE BENEFIT CLAIMS	1,321.18	0.00	0.00	0.00	0.00	0.00 0.00%
001.6900.5342.000	CONTRACT-OUTSIDE HELP	4,029.14	7,600.00	2,638.99	7,600.00	7,600.00	0.00 0.00%
001.6900.5485.000	STORM WATER FEES	799.01	800.00	0.00	800.00	840.00	40.00 5.00%
001.6900.5570.000	VEHICLE GAS	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00 0.00%
001.6900.5600.000	OPERATING SUPPLIES	1,173.26	1,000.00	1,261.75	1,000.00	1,000.00	0.00 0.00%
001.6900.5700.000	MINOR EQUIP 500-4999	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00 0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		
				2023-2024	2024-2025	Increase /	%
				FY2024 Amend	FY25 Dept Request	(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024			
		Total Activity	Total Budget	YTD Activity			
				Through Mar			
001.6900.5991.000	CHECKS RETURNED & COLLECTED	0.00	150.00	0.00	150.00	150.00	0.00%
Total Function: 6900 - Other Gen Gov:		7,348.59	52,485.00	660,402.74	35,219.00	107,912.00	72,693.00 206.40%
Function: 9000 - 9000							
001.9000.7500.110	TRANSFER OUT - RUT	2,231.36	0.00	0.00	0.00	0.00	0.00%
001.9000.7500.148	TRANSFER OUT - FUND 148 CC	0.00	0.00	0.00	4,463.00	0.00	-4,463.00 -100.00%
001.9000.7500.355	TRANSFER OUT - D&D	26,541.65	20,000.00	0.00	20,000.00	20,000.00	0.00 0.00%
001.9000.7500.392	TRANSFER OUT - FUND 392	165.57	0.00	0.00	0.00	0.00	0.00 0.00%
001.9000.7500.690	TRANSFER OUT - TRANSIT	251,056.44	275,000.00	151,758.08	275,000.00	402,933.00	127,933.00 46.52%
Total Function: 9000 - 9000:		279,995.02	295,000.00	151,758.08	299,463.00	422,933.00	123,470.00 41.23%
Total Fund: 001 - GENERAL FUND:		16,784,975.33	18,020,483.00	13,734,998.20	18,978,471.00	20,752,147.00	1,773,676.00 9.35%
Fund: 030 - CAPITAL RESERVE							
Function: 1010 - Police Operations/Crime Prevention							
030.1010.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	2,670.00	0.00	0.00	0.00 0.00%
030.1010.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	1,716.80	0.00	0.00	0.00 0.00%
030.1010.5565.000	VEHICLE OPER/MAINT SPPLY	850.00	0.00	0.00	0.00	0.00	0.00 0.00%
030.1010.5600.000	OPERATING SUPPLIES	0.00	0.00	3,943.99	0.00	0.00	0.00 0.00%
030.1010.5612.000	COMPUTER COMPONENTS for	0.00	0.00	2,987.00	0.00	0.00	0.00 0.00%
030.1010.5703.000	MINOR COMPUTER	7,003.54	0.00	4,078.83	0.00	0.00	0.00 0.00%
030.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	37,648.21	41,000.00	11,857.82	41,000.00	41,000.00	0.00 0.00%
030.1010.5750.000	OTHER CAP EQUIP > \$5,000	175,181.04	198,000.00	167,261.26	198,000.00	188,000.00	-10,000.00 -5.05%
Total Function: 1010 - Police Operations/Crime Prevention:		220,682.79	239,000.00	194,515.70	239,000.00	229,000.00	-10,000.00 -4.18%
Function: 1050 - Fire Department							
030.1050.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	0.00	28,369.60	0.00	0.00	0.00 0.00%
030.1050.5742.000	RADIOS/SIRENS => \$5,000	0.00	0.00	0.00	29,550.00	30,000.00	450.00 1.52%
030.1050.5750.000	OTHER CAP EQUIP > \$5,000	38,842.91	41,388.00	10,081.00	10,081.00	0.00	-10,081.00 -100.00%
Total Function: 1050 - Fire Department:		38,842.91	41,388.00	38,450.60	39,631.00	30,000.00	-9,631.00 -24.30%
Function: 1070 - Building Inspections							
030.1070.5750.000	OTHER CAP EQUIP > \$5,000	2,500.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total Function: 1070 - Building Inspections:		2,500.00	0.00	0.00	0.00	0.00	0.00 0.00%
Function: 1071 - Rental Inspections							
030.1071.5750.000	OTHER CAP EQUIP > \$5,000	2,500.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total Function: 1071 - Rental Inspections:		2,500.00	0.00	0.00	0.00	0.00	0.00 0.00%
Function: 2080 - Airport							
030.2080.5233.000	ENGINEERING FEES	0.00	50,000.00	0.00	25,000.00	25,000.00	0.00 0.00%
030.2080.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	10,000.00	0.00	-10,000.00 -100.00%
Total Function: 2080 - Airport:		0.00	50,000.00	0.00	35,000.00	25,000.00	-10,000.00 -28.57%

See 5 year capital plan

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Function: 4010 - Library Services								
030.4010.5347.000	CONTRACT-SOFTWARE MAINT	19,461.92	20,435.00	23,099.28	20,435.00	0.00	-20,435.00	-100.00%
030.4010.5732.000	Library Books - Printed	0.00	0.00	0.00	0.00	114,000.00	114,000.00	0.00%
030.4010.5750.000	OTHER CAP EQUIP > \$5,000	61,489.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 4010 - Library Services:		80,951.42	20,435.00	23,099.28	20,435.00	114,000.00	93,565.00	457.87%
Function: 4030 - Parks								
030.4030.5233.000	ENGINEERING FEES	3,995.78	0.00	0.00	0.00	0.00	0.00	0.00%
030.4030.5342.000	CONTRACT-OUTSIDE HELP	80,775.05	0.00	0.00	0.00	0.00	0.00	0.00%
030.4030.5410.000	REPAIRS & MAINTENANCE	0.00	15,000.00	0.00	15,000.00	50,000.00	35,000.00	233.33%
030.4030.5565.000	VEHICLE OPER/MAINT SPPLY	395.00	0.00	0.00	0.00	0.00	0.00	0.00%
030.4030.5611.000	BLDG,GRD OPER/MAINT SPPLY	5,123.07	0.00	1,327.25	0.00	0.00	0.00	0.00%
030.4030.5718.000	MINOR EQUIP, UNCLASSIFIED	2,320.17	0.00	19,754.67	0.00	0.00	0.00	0.00%
030.4030.5750.000	OTHER CAP EQUIP > \$5,000	218,999.07	75,000.00	42,766.58	75,000.00	50,000.00	-25,000.00	-33.33%
030.4030.5776.000	BUILDINGS & IMPROVEMENTS	17,472.12	120,000.00	0.00	120,000.00	100,000.00	-20,000.00	-16.67%
Total Function: 4030 - Parks:		329,080.26	210,000.00	63,848.50	210,000.00	200,000.00	-10,000.00	-4.76%
Function: 4045 - Swimming Pools								
030.4045.5342.000	CONTRACT-OUTSIDE HELP	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00%
030.4045.5600.000	OPERATING SUPPLIES	4,056.12	0.00	0.00	0.00	0.00	0.00	0.00%
030.4045.5611.000	BLDG,GRD, OPER/MAINT SPPLY	749.98	0.00	0.00	0.00	0.00	0.00	0.00%
030.4045.5750.000	OTHER CAP EQUIP > \$5,000	0.00	0.00	6,767.72	0.00	0.00	0.00	0.00%
Total Function: 4045 - Swimming Pools:		4,806.10	20,000.00	6,767.72	20,000.00	20,000.00	0.00	0.00%
Function: 6020 - Clerk								
030.6020.5750.000	OTHER CAP EQUIP > \$5,000	5,474.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 6020 - Clerk:		5,474.00	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 6050 - City Hall & Gen Buildings								
030.6050.5750.000	OTHER CAP EQUIP > \$5,000	0.00	0.00	0.00	0.00	3,600.00	3,600.00	0.00%
Total Function: 6050 - City Hall & Gen Buildings:		0.00	0.00	0.00	0.00	3,600.00	3,600.00	0.00%
Function: 6070 - Data Processing,IT								
030.6070.5230.000	CONSULTING & PROF FEES	0.00	0.00	2,250.00	7,250.00	0.00	-7,250.00	-100.00%
030.6070.5703.000	MINOR COMPUTER	19,765.00	22,500.00	1,845.19	22,500.00	22,500.00	0.00	0.00%
030.6070.5718.000	MINOR EQUIP, UNCLASSIFIED	4,797.60	0.00	0.00	0.00	0.00	0.00	0.00%
030.6070.5740.000	COMPUTER EQUIP > \$5,000	10,627.03	35,000.00	8,757.50	47,750.00	30,000.00	-17,750.00	-37.17%
030.6070.5741.000	COMPUTER SOFTWARE > 5,00	0.00	0.00	6,720.26	56,400.00	0.00	-56,400.00	-100.00%
Total Function: 6070 - Data Processing,IT:		35,189.63	57,500.00	19,572.95	133,900.00	52,500.00	-81,400.00	-60.79%
Function: 9000 - 9000								
030.9000.7500.110	TRANSFER OUT - FUND 110 RL	0.00	8,100.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		
				2023-2024	2024-2025	Increase /	%
				FY2024 Amend	FY25 Dept Request	(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024			
		Total Activity	Total Budget	YTD Activity			
				Through Mar			
030.9000.7500.312	TRANSFER OUT - AIRPORT CAP	0.00	50,000.00	0.00	0.00	50,000.00	50,000.00 0.00%
	Total Function: 9000 - 9000:	0.00	58,100.00	0.00	0.00	50,000.00	50,000.00 0.00%
	Total Fund: 030 - CAPITAL RESERVE:	720,027.11	696,423.00	346,254.75	697,966.00	724,100.00	26,134.00 3.74%
Fund: 031 - CAPITAL RSRV-BLDG MAINT							
Function: 1099 - Police and Fire Building Exps							
031.1099.5776.000	BUILDING & IMPROVEMENTS	0.00	43,000.00	0.00	43,000.00	16,667.00	-26,333.00 -61.24%
	Total Function: 1099 - Police and Fire Building Exps:	0.00	43,000.00	0.00	43,000.00	16,667.00	-26,333.00 -61.24%
Function: 4010 - Library Services							
031.4010.5410.000	REPAIRS & MAINTENANCE	0.00	45,000.00	0.00	45,000.00	0.00	-45,000.00 -100.00%
	Total Function: 4010 - Library Services:	0.00	45,000.00	0.00	45,000.00	0.00	-45,000.00 -100.00%
Function: 4065 - Coliseum							
031.4065.5233.000	ENGINEERING	4,950.00	0.00	0.00	0.00	0.00	0.00 0.00%
	Total Function: 4065 - Coliseum:	4,950.00	0.00	0.00	0.00	0.00	0.00 0.00%
Function: 6050 - City Hall & Gen Buildings							
031.6050.5410.000	REPAIRS & MAINTENANCE	12,615.94	0.00	0.00	0.00	0.00	0.00 0.00%
031.6050.5776.000	BUILDINGS & IMPROVEMENTS	-360.58	0.00	0.00	0.00	10,000.00	10,000.00 0.00%
	Total Function: 6050 - City Hall & Gen Buildings:	12,255.36	0.00	0.00	0.00	10,000.00	10,000.00 0.00%
Function: 6051 - Carnegie Bldg							
031.6051.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	20,000.00	20,000.00 0.00%
031.6051.5776.000	BUILDINGS & IMPROVEMENTS	0.00	15,000.00	0.00	25,000.00	0.00	-25,000.00 -100.00%
	Total Function: 6051 - Carnegie Bldg:	0.00	15,000.00	0.00	25,000.00	20,000.00	-5,000.00 -20.00%
Function: 9000 - 9000							
031.9000.7500.133	TRANSFER OUT - FUND 133	0.00	26,775.00	0.00	26,775.00	0.00	-26,775.00 -100.00%
031.9000.7500.312	TRANSFER OUT - FUND 312	0.00	11,500.00	0.00	11,500.00	0.00	-11,500.00 -100.00%
	Total Function: 9000 - 9000:	0.00	38,275.00	0.00	38,275.00	0.00	-38,275.00 -100.00%
	Total Fund: 031 - CAPITAL RSRV-BLDG MAINT:	17,205.36	141,275.00	0.00	151,275.00	46,667.00	-104,608.00 -69.15%
Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT							
Function: 1050 - Fire Department							
032.1050.5750.000	OTHER CAP EQUIP > \$5,000	0.00	0.00	66,625.00	67,000.00	0.00	-67,000.00 -100.00%
	Total Function: 1050 - Fire Department:	0.00	0.00	66,625.00	67,000.00	0.00	-67,000.00 -100.00%
	Total Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT:	0.00	0.00	66,625.00	67,000.00	0.00	-67,000.00 -100.00%
Fund: 110 - ROAD USE TAX							
Function: 2010 - Roads, Bridges, Sidewalks							
110.2010.5010.010	REGULAR-NON UNION	13,062.38	13,666.00	7,687.07	14,001.00	0.00	-14,001.00 -100.00%
110.2010.5061.010	RHSA PAYOUTS-NON UNION	0.00	0.00	2,496.53	2,497.00	0.00	-2,497.00 -100.00%
110.2010.5101.010	SOCIAL SECURITY-NON UNION	779.68	847.00	458.39	868.00	0.00	-868.00 -100.00%

Budget Comparison Report

					Comparison 1	Comparison 1	%
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	
		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024	2024-2025	
Account Number					FY2024 Amend	FY25 Dept Request	Increase / (Decrease)
110.2010.5102.010	MEDICARE-NON UNION	182.42	198.00	107.18	203.00	0.00	-203.00 -100.00%
110.2010.5111.010	IPERS-NON UNION	1,233.07	1,290.00	725.62	1,322.00	0.00	-1,322.00 -100.00%
110.2010.5121.010	GRP INSUR-NON UNION	1,501.16	1,741.00	621.74	1,660.00	0.00	-1,660.00 -100.00%
110.2010.5123.010	WORKCOMP-NON UNION	45.93	53.00	40.55	56.00	0.00	-56.00 -100.00%
110.2010.5132.000	CLOTHING EXPENSE	12,156.06	9,500.00	5,552.38	9,500.00	9,500.00	0.00 0.00%
110.2010.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	1,000.00	537.00	1,000.00	1,000.00	0.00 0.00%
110.2010.5210.000	ADVERTISING & LEGAL PUB	45.94	0.00	384.14	250.00	100.00	-150.00 -60.00%
110.2010.5230.000	CONSULTING & PROF FEES	2,117.50	5,000.00	275.00	5,000.00	5,000.00	0.00 0.00%
110.2010.5231.000	ACCOUNTING FEES	18,256.20	19,100.00	14,325.03	19,100.00	19,100.00	0.00 0.00%
110.2010.5233.000	ENGINEERING FEES	0.00	1,000.00	0.00	0.00	0.00	0.00 0.00%
110.2010.5234.000	LEGAL EXP	832.50	2,000.00	0.00	2,000.00	2,000.00	0.00 0.00%
110.2010.5251.000	LICENSE & PERMITS	2,139.50	250.00	1,016.00	1,150.00	1,150.00	0.00 0.00%
110.2010.5280.000	DUES, MEMBER, SUBSCRIPTN	277.50	300.00	0.00	300.00	300.00	0.00 0.00%
110.2010.5339.000	MEDICAL CLAIMS PAID BY CITY	0.00	0.00	158.26	0.00	0.00	0.00 0.00%
110.2010.5342.000	CONTRACT-OUTSIDE HELP	326,094.58	75,000.00	47,660.99	96,477.00	75,000.00	-21,477.00 -22.26%
110.2010.5344.000	CONTRACT-MAINTENANCE	3,419.38	3,500.00	4,069.04	5,000.00	5,100.00	100.00 2.00%
110.2010.5347.000	CONTRACT-SOFTWARE MAINT	3,598.04	3,150.00	1,542.51	3,150.00	3,150.00	0.00 0.00%
110.2010.5352.000	CONTRACT-TREE REMOVAL	53,900.00	40,000.00	70,594.25	74,000.00	40,000.00	-34,000.00 -45.95%
110.2010.5359.000	TOWING SERVICES	0.00	3,500.00	1,510.25	3,500.00	3,500.00	0.00 0.00%
110.2010.5360.000	POSTAGE & SHIPPING	-38.43	100.00	15.39	100.00	100.00	0.00 0.00%
110.2010.5380.000	RENTS & LEASES	1,006.37	1,200.00	1,587.52	2,400.00	2,500.00	100.00 4.17%
110.2010.5386.000	CONTRACT LAWN CARE	10,026.00	12,500.00	8,150.00	12,500.00	12,500.00	0.00 0.00%
110.2010.5410.000	REPAIRS & MAINTENANCE	19,243.92	12,000.00	44,155.59	50,000.00	20,000.00	-30,000.00 -60.00%
110.2010.5450.000	TELEPHONE/OTHR COMMNCT	3,306.30	2,500.00	2,850.41	4,320.00	4,400.00	80.00 1.85%
110.2010.5460.000	CONFERENCE EXPENSE	0.00	1,500.00	660.00	500.00	1,500.00	1,000.00 200.00%
110.2010.5470.000	TRAINING	270.00	0.00	0.00	0.00	0.00	0.00 0.00%
110.2010.5471.000	TRAINING	0.00	0.00	293.75	1,000.00	1,000.00	0.00 0.00%
110.2010.5481.000	ELECTRICITY	12,425.61	13,500.00	9,600.33	13,500.00	14,640.00	1,140.00 8.44%
110.2010.5482.000	NATURAL GAS	8,256.60	9,000.00	6,612.23	9,000.00	9,135.00	135.00 1.50%
110.2010.5489.000	SAFETY EQUIP/SUPPLIES	1,570.51	1,500.00	1,090.37	2,000.00	1,500.00	-500.00 -25.00%
110.2010.5565.000	VEHICLE OPER/MAINT SPPLY	77,387.45	75,000.00	43,818.33	75,000.00	75,000.00	0.00 0.00%
110.2010.5570.000	VEHICLE GAS	13,856.15	17,000.00	8,293.94	17,000.00	17,000.00	0.00 0.00%
110.2010.5571.000	VEHICLE DIESEL FUEL	33,817.90	40,000.00	14,264.47	40,000.00	40,000.00	0.00 0.00%
110.2010.5600.000	OPERATING SUPPLIES	63,197.37	60,000.00	56,909.12	65,000.00	65,000.00	0.00 0.00%
110.2010.5605.000	OFFICE SUPPLIES	29.81	500.00	113.35	500.00	500.00	0.00 0.00%
110.2010.5611.000	BLDG,GRD OPER/MAINT SPLY	5,557.53	25,000.00	1,633.86	15,000.00	25,000.00	10,000.00 66.67%
110.2010.5612.000	COMPUTER COMPONENTS	0.00	1,000.00	137.44	1,000.00	1,000.00	0.00 0.00%
110.2010.5617.000	RM-OTHER	24,791.86	25,000.00	8,051.66	25,000.00	25,000.00	0.00 0.00%
110.2010.5618.000	RM-COLDMIX	26,745.48	30,000.00	11,019.00	30,000.00	30,000.00	0.00 0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)	
110.2010.5619.000	RM-HOTMIX	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00	0.00%
110.2010.5620.000	RM-CRUSHED ROCK	31,384.26	40,000.00	13,909.00	40,000.00	40,000.00	0.00	0.00%
110.2010.5621.000	SR-SAND	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
110.2010.5626.000	TS-SIGNS, POSTS & SPPLYS	19,408.30	20,000.00	25,673.90	20,000.00	20,000.00	0.00	0.00%
110.2010.5627.000	TS-BARRICADES, SUPPLIES	5,945.87	7,000.00	1,726.78	7,000.00	7,000.00	0.00	0.00%
110.2010.5628.000	TS-PAVEMENT MARKING	28,609.19	45,000.00	6,980.50	45,000.00	45,000.00	0.00	0.00%
110.2010.5702.000	MINOR OFFICE FURN/EQUIP	0.00	0.00	227.77	0.00	0.00	0.00	0.00%
110.2010.5703.000	MINOR COMPUTER	1,622.00	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%
110.2010.5704.000	MINOR SOFTWARE <\$5,000	0.00	750.00	0.00	750.00	750.00	0.00	0.00%
110.2010.5718.000	MINOR EQUIP, UNCLASSIFIED	27,973.16	35,000.00	12,152.78	30,000.00	35,000.00	5,000.00	16.67%
110.2010.5750.000	OTHER CAP EQUIP > \$5,000	540,637.16	449,588.00	19,069.67	479,507.00	345,400.00	-134,107.00	-27.97%
110.2010.5776.000	BUILDINGS & IMPROVEMENTS	0.00	65,000.00	195.40	65,000.00	24,166.00	-40,834.00	-62.82%
Total Function: 2010 - Roads, Bridges, Sidewalks:		1,396,672.21	1,197,933.00	458,954.49	1,319,311.00	1,055,191.00	-264,120.00	-20.02%
Function: 2011 - Sidewalks								
110.2011.5342.000	CONTRACT OUTSIDE HELP	10,712.22	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2011 - Sidewalks:		10,712.22	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 2012 - Street Construction								
110.2012.5331.000	PAYMENTS-OTHER ENTITIES	0.00	383,500.00	0.00	383,500.00	383,500.00	0.00	0.00%
Total Function: 2012 - Street Construction:		0.00	383,500.00	0.00	383,500.00	383,500.00	0.00	0.00%
Function: 2030 - Street Lighting								
110.2030.5151.000	Physicals/Immunizations	82.79	0.00	0.00	0.00	0.00	0.00	0.00%
110.2030.5210.000	ADVERTISING & LEGAL PUB	9.16	0.00	42.93	30.00	30.00	0.00	0.00%
110.2030.5216.000	BACKGROUND CHECKS	3.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.2030.5342.000	CONTRACT-OUTSIDE HELP	1,426.99	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%
110.2030.5344.000	CONTRACT-MAINTENANCE	440.00	0.00	175.00	700.00	700.00	0.00	0.00%
110.2030.5410.000	REPAIRS AND MAINTENANCE	1,128.84	1,000.00	749.27	1,000.00	1,000.00	0.00	0.00%
110.2030.5460.000	CONFERENCE EXPENSE	0.00	0.00	110.00	0.00	0.00	0.00	0.00%
110.2030.5481.000	ELECTRICITY	265,095.26	260,000.00	165,338.64	270,000.00	293,000.00	23,000.00	8.52%
110.2030.5565.000	VEHICLE OPER/MAINT SPPLY	1,179.59	0.00	0.00	0.00	0.00	0.00	0.00%
110.2030.5600.000	OPERATING SUPPLIES	309.15	2,500.00	433.28	1,500.00	2,500.00	1,000.00	66.67%
110.2030.5718.000	MINOR EQUIP, UNCLASSIFIED	169.63	300.00	1,434.75	2,000.00	1,000.00	-1,000.00	-50.00%
Total Function: 2030 - Street Lighting:		269,844.41	265,800.00	168,283.87	277,230.00	300,230.00	23,000.00	8.30%
Function: 2040 - Traffic Safety								
110.2040.5132.000	CLOTHING EXPENSE	1,472.93	3,000.00	1,294.76	3,000.00	8,000.00	5,000.00	166.67%
110.2040.5151.000	PHYSICALS/IMMUNIZATIONS	514.68	0.00	0.00	0.00	0.00	0.00	0.00%
110.2040.5210.000	ADVERTISING & LEGAL PUB	39.89	0.00	209.88	150.00	50.00	-100.00	-66.67%
110.2040.5216.000	BACKGROUND CHECKS	18.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.2040.5230.000	CONSULTING & PROF FEES	442.40	500.00	249.30	500.00	500.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1	
					Parent Budget	Budget	to Parent
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)
110.2040.5233.000	ENGINEERING FEES	0.00	15,000.00	0.00	0.00	15,000.00	15,000.00
110.2040.5251.000	LICENSE & PERMITS	454.30	100.00	64.00	100.00	400.00	300.00
110.2040.5280.000	DUES, MEMBER, SUBSCRIPTN	277.50	0.00	0.00	0.00	0.00	0.00
110.2040.5342.000	CONTRACT-OUTSIDE HELP	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
110.2040.5344.000	CONTRACT-MAINTENANCE	440.00	5,000.00	6,363.00	8,000.00	8,000.00	0.00
110.2040.5347.000	CONTRACT-CMPTR TECH SPPR	4.99	0.00	0.00	0.00	0.00	0.00
110.2040.5360.000	POSTAGE & SHIPPING	0.00	10.00	0.00	10.00	10.00	0.00
110.2040.5410.000	REPAIRS & MAINTENANCE	4,541.60	1,500.00	8,575.39	8,000.00	8,000.00	0.00
110.2040.5450.000	TELEPHONE/OTHR COMMNCT	2,419.49	2,300.00	917.64	2,300.00	2,300.00	0.00
110.2040.5460.000	CONFERENCE EXPENSE	0.00	275.00	110.00	275.00	275.00	0.00
110.2040.5481.000	ELECTRICITY	14,839.52	18,000.00	11,152.71	16,605.00	18,000.00	1,395.00
110.2040.5482.000	NATURAL GAS	0.00	600.00	0.00	0.00	0.00	0.00
110.2040.5565.000	VEHICLE OPER/MAINT SPPLY	4,581.95	3,000.00	0.00	3,000.00	3,000.00	0.00
110.2040.5570.000	VEHICLE GAS	2,547.14	3,500.00	1,908.93	3,500.00	3,500.00	0.00
110.2040.5571.000	VEHICLE DIESEL FUEL	0.00	400.00	0.00	400.00	400.00	0.00
110.2040.5600.000	OPERATING SUPPLIES	823.25	5,000.00	355.77	5,000.00	5,000.00	0.00
110.2040.5605.000	OFFICE SUPPLIES	63.73	100.00	12.61	100.00	100.00	0.00
110.2040.5703.000	MINOR COMPUTER	0.00	2,000.00	0.00	1,000.00	1,000.00	0.00
110.2040.5704.000	MINOR SOFTWARE <\$5,000	137.44	150.00	0.00	150.00	150.00	0.00
110.2040.5718.000	MINOR EQUIP, UNCLASSIFIED	128.22	10,000.00	1,381.43	3,000.00	3,000.00	0.00
110.2040.5750.000	OTHER CAP EQUIP > \$5,000	0.00	15,000.00	0.00	0.00	0.00	0.00
110.2040.5780.000	TRAFFIC SIGNALS	3,634.00	5,000.00	8,918.48	45,000.00	26,000.00	-19,000.00
Total Function: 2040 - Traffic Safety:		37,381.03	105,435.00	41,513.90	115,090.00	117,685.00	2,595.00
Function: 2050 - Snow Removal							
110.2050.5344.000	CONTRACT-MAINTENANCE	3,334.94	4,500.00	2,850.00	2,850.00	3,000.00	150.00
110.2050.5360.000	POSTAGE & SHIPPING	0.00	0.00	70.63	100.00	0.00	-100.00
110.2050.5380.000	RENTS & LEASES	2,857.75	4,000.00	6,733.70	7,000.00	5,000.00	-2,000.00
110.2050.5410.000	REPAIRS & MAINTENANCE	909.51	1,000.00	2,420.86	1,000.00	1,000.00	0.00
110.2050.5460.000	CONFERENCE EXPENSE	0.00	0.00	500.00	500.00	500.00	0.00
110.2050.5565.000	VEHICLE OPER/MAINT SPPLY	15,715.19	13,000.00	9,608.77	13,000.00	13,000.00	0.00
110.2050.5570.000	VEHICLE GAS	496.01	4,000.00	345.30	4,000.00	4,000.00	0.00
110.2050.5571.000	VEHICLE DIESEL FUEL	18,311.49	25,000.00	16,132.73	25,000.00	25,000.00	0.00
110.2050.5600.000	OPERATING SUPPLIES	15,082.49	6,000.00	5,510.17	12,000.00	8,000.00	-4,000.00
110.2050.5622.000	SR-SODIUM CHLORIDE	148,464.58	155,000.00	179,983.45	180,000.00	190,000.00	10,000.00
110.2050.5623.000	SR-CALCIUM CHLORIDE	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
110.2050.5625.000	SR-ANTI ICING-NEW STRTS	0.00	5,000.00	0.00	0.00	0.00	0.00
110.2050.5718.000	MINOR EQUIP, UNCLASSIFIED	526.59	1,000.00	0.00	1,000.00	1,000.00	0.00
110.2050.5750.000	OTHER CAP EQUIP > \$5,000	5,500.00	50,000.00	0.00	0.00	50,000.00	50,000.00

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
					2023-2024	2024-2025	Budget	%
					FY2024 Amend	FY25 Dept Request	Increase /	
							(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024				
		Total Activity	Total Budget	YTD Activity Through Mar				
110.2050.5980.000	REFUNDS/REIMB	150.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2050 - Snow Removal:		211,348.55	273,500.00	224,155.61	251,450.00	305,500.00	54,050.00	21.50%
Function: 2060 - Highway Engineering								
110.2060.5132.000	CLOTHING EXPENSE	0.00	200.00	171.19	500.00	500.00	0.00	0.00%
110.2060.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	100.00	0.00	300.00	300.00	0.00	0.00%
110.2060.5210.000	ADVERTISING & LEGAL PUB	174.46	600.00	336.45	600.00	600.00	0.00	0.00%
110.2060.5230.000	CONSULTING & PROF FEES	10,655.00	50,000.00	0.00	20,000.00	20,000.00	0.00	0.00%
110.2060.5233.000	ENGINEERING FEES	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00	0.00%
110.2060.5251.000	LICENSE & PERMITS	100.00	300.00	100.00	300.00	300.00	0.00	0.00%
110.2060.5280.000	DUES, MEMBER, SUBSCRIPTN	830.00	2,500.00	281.00	1,500.00	1,500.00	0.00	0.00%
110.2060.5344.000	CONTRACT-MAINTENANCE	1,241.59	1,500.00	1,232.49	1,500.00	1,500.00	0.00	0.00%
110.2060.5347.000	CONTRACT-SOFTWARE MAINT	3,759.40	5,500.00	5,501.48	7,500.00	8,000.00	500.00	6.67%
110.2060.5360.000	POSTAGE & SHIPPING	126.00	250.00	66.00	250.00	250.00	0.00	0.00%
110.2060.5410.000	REPAIRS & MAINTENANCE	0.00	2,000.00	0.00	1,500.00	2,000.00	500.00	33.33%
110.2060.5450.000	TELEPHONE/OTHR COMMNCT	3,017.02	5,000.00	1,902.64	4,000.00	4,000.00	0.00	0.00%
110.2060.5460.000	CONFERENCE EXPENSE	275.00	4,500.00	0.00	2,500.00	2,500.00	0.00	0.00%
110.2060.5462.000	TRAVEL - OTHER	0.00	250.00	39.62	250.00	250.00	0.00	0.00%
110.2060.5465.000	TRAVEL - HOTEL/MOTEL	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
110.2060.5471.000	TRAINING	300.00	0.00	387.50	2,000.00	2,000.00	0.00	0.00%
110.2060.5485.000	STORM WATER FEES	3,180.53	3,600.00	0.00	3,200.00	3,400.00	200.00	6.25%
110.2060.5565.000	VEHICLE OPER/MAINT SPPLY	434.84	2,000.00	2,138.39	3,000.00	2,000.00	-1,000.00	-33.33%
110.2060.5570.000	VEHICLE GAS	4,083.09	5,500.00	2,164.50	5,500.00	5,500.00	0.00	0.00%
110.2060.5600.000	OPERATING SUPPLIES	356.80	3,000.00	67.42	1,200.00	1,200.00	0.00	0.00%
110.2060.5605.000	OFFICE SUPPLIES	523.14	500.00	229.15	500.00	500.00	0.00	0.00%
110.2060.5612.000	COMPUTER COMPONENTS	53.95	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
110.2060.5685.000	SURVEY SUPPLIES	12.99	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
110.2060.5702.000	MINOR OFFICE FURN/EQUIP	0.00	2,000.00	217.11	2,000.00	2,000.00	0.00	0.00%
110.2060.5703.000	MINOR COMPUTER	6,385.95	2,000.00	17.49	4,400.00	1,000.00	-3,400.00	-77.27%
110.2060.5704.000	MINOR SOFTWARE <\$5,000	1,299.00	2,000.00	2,943.62	3,500.00	2,500.00	-1,000.00	-28.57%
110.2060.5718.000	MINOR EQUIP, UNCLASSIFIED	494.90	5,000.00	29.36	2,000.00	2,000.00	0.00	0.00%
110.2060.5740.000	COMPUTER EQUIP > \$5,000	0.00	6,500.00	0.00	0.00	6,500.00	6,500.00	0.00%
110.2060.5741.000	COMPUTER SOFTWARE > 5,000	12,889.12	0.00	0.00	0.00	0.00	0.00	0.00%
110.2060.5750.000	OTHER CAP EQUIP > \$5,000	0.00	20,000.00	0.00	15,000.00	0.00	-15,000.00	-100.00%
Total Function: 2060 - Highway Engineering:		50,192.78	136,300.00	17,825.41	94,500.00	81,800.00	-12,700.00	-13.44%
Function: 2070 - Street Cleaning								
110.2070.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	3,525.00	4,000.00	4,000.00	0.00	0.00%
110.2070.5410.000	REPAIRS & MAINTENANCE	146.00	0.00	1,737.05	2,000.00	1,500.00	-500.00	-25.00%
110.2070.5565.000	VEHICLE OPER/MAINT SPPLY	7,373.13	5,000.00	2,195.04	5,000.00	5,000.00	0.00	0.00%
110.2070.5571.000	VEHICLE DIESEL FUEL	5,335.50	9,000.00	4,355.09	9,000.00	9,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		
				2023-2024	2024-2025	Increase /	%
				FY2024 Amend	FY25 Dept Request	(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024			
		Total Activity	Total Budget	YTD Activity Through Mar			
110.2070.5600.000	OPERATING SUPPLIES	3,592.66	2,500.00	0.00	2,500.00	2,500.00	0.00%
110.2070.5718.000	MINOR EQUIP, UNCLASSIFIED	437.90	0.00	0.00	0.00	0.00	0.00%
Total Function: 2070 - Street Cleaning:		16,885.19	16,500.00	11,812.18	22,500.00	22,000.00	-500.00 -2.22%
Function: 9000 - 9000							
110.9000.7500.001	TRANSFER OUT - GENERAL	1,036,556.13	1,176,363.00	461,842.61	1,039,839.00	1,186,057.00	146,218.00 14.06%
110.9000.7500.311	TRANSFER OUT - FUND 311 RI	0.00	0.00	0.00	0.00	0.00	0.00%
110.9000.7500.362	TRANSFER OUT - FUND 362	0.00	642,803.00	0.00	0.00	0.00	0.00%
110.9000.7500.395	TRANSFER OUT - FUND 395	67,203.90	0.00	0.00	82,781.00	0.00	-82,781.00 -100.00%
Total Function: 9000 - 9000:		1,103,760.03	1,819,166.00	461,842.61	1,122,620.00	1,186,057.00	63,437.00 5.65%
Total Fund: 110 - ROAD USE TAX:		3,096,796.42	4,198,134.00	1,384,388.07	3,586,201.00	3,451,963.00	-134,238.00 -3.74%
Fund: 112 - EMPLOYEE BENEFITS FUND							
Function: 9000 - 9000							
112.9000.7500.001	TRANSFER OUT - GENERAL	2,659,659.29	3,070,871.00	1,341,594.39	3,082,079.00	3,635,981.00	553,902.00 17.97%
112.9000.7500.884	TRANSFER OUT - GROUP HEAL	0.00	0.00	131,888.00	131,888.00	0.00	-131,888.00 -100.00%
Total Function: 9000 - 9000:		2,659,659.29	3,070,871.00	1,473,482.39	3,213,967.00	3,635,981.00	422,014.00 13.13%
Total Fund: 112 - EMPLOYEE BENEFITS FUND:		2,659,659.29	3,070,871.00	1,473,482.39	3,213,967.00	3,635,981.00	422,014.00 13.13%
Fund: 117 - POLICE/FIRE RETIREMENT							
Function: 9000 - 9000							
117.9000.7500.001	TR TO GENERAL	1,178,800.38	1,180,148.00	561,428.27	1,154,175.00	1,300,401.00	146,226.00 12.67%
Total Function: 9000 - 9000:		1,178,800.38	1,180,148.00	561,428.27	1,154,175.00	1,300,401.00	146,226.00 12.67%
Total Fund: 117 - POLICE/FIRE RETIREMENT:		1,178,800.38	1,180,148.00	561,428.27	1,154,175.00	1,300,401.00	146,226.00 12.67%
Fund: 119 - EMERGENCY FUND							
Function: 9000 - 9000							
119.9000.7500.001	TR TO GENERAL	254,836.51	262,974.00	144,260.78	262,974.00	0.00	-262,974.00 -100.00% FY25 no seperate levy
Total Function: 9000 - 9000:		254,836.51	262,974.00	144,260.78	262,974.00	0.00	-262,974.00 -100.00%
Total Fund: 119 - EMERGENCY FUND:		254,836.51	262,974.00	144,260.78	262,974.00	0.00	-262,974.00 -100.00%
Fund: 121 - LOCAL OPTION SALES TAX							
Function: 1010 - Police Operations/Crime Prevention							
121.1010.5230.000	CONSULTING & PROF FEES	2,500.00	0.00	0.00	0.00	0.00	0.00%
121.1010.5464.000	TRAVEL-PER DIEM	0.00	0.00	261.07	1,000.00	0.00	-1,000.00 -100.00%
121.1010.5465.000	TRAVEL - HOTEL	0.00	0.00	1,712.28	2,000.00	0.00	-2,000.00 -100.00%
121.1010.5471.000	TRAINING	0.00	0.00	0.00	9,000.00	0.00	-9,000.00 -100.00%
121.1010.5718.000	MINOR EQUIPMENT, UNCLASS	4,371.65	0.00	4,235.43	5,000.00	0.00	-5,000.00 -100.00%
Total Function: 1010 - Police Operations/Crime Prevention:		6,871.65	0.00	6,208.78	17,000.00	0.00	-17,000.00 -100.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2023-2024	2024-2025	Budget	
					FY2024 Amend	FY25 Dept Request	Increase /	
							(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024				
		Total Activity	Total Budget	YTD Activity Through Mar				
Function: 1050 - Fire Department								
121.1050.5230.000	CONSULTING & PROF FEES	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 1050 - Fire Department:		2,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 2011 - Sidewalks								
121.2011.5331.000	PAYMENTS-OTHER ENTITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
121.2011.5617.000	RM-OTHER	0.00	0.00	21,835.56	21,836.00	0.00	-21,836.00	-100.00%
121.2011.5980.000	REFUNDS/REIMB	0.00	0.00	0.00	50,000.00	0.00	-50,000.00	-100.00%
Total Function: 2011 - Sidewalks:		0.00	0.00	21,835.56	71,836.00	0.00	-71,836.00	-100.00%
Function: 2012 - Street Construction								
121.2012.5718.000	MINOR EQUIPMENT	74,510.48	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2012 - Street Construction:		74,510.48	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 2020 - Parking								
121.2020.5342.000	CONTRACT - OUTSIDE HELP	0.00	0.00	0.00	25,000.00	46,500.00	21,500.00	86.00%
Total Function: 2020 - Parking:		0.00	0.00	0.00	25,000.00	46,500.00	21,500.00	86.00%
Function: 4030 - Parks								
121.4030.5331.000	PAYMENTS-OTHER ENTITIES	0.00	0.00	0.00	295,000.00	0.00	-295,000.00	-100.00%
121.4030.5342.000	CONTRACT-OUTSIDE HELP	86,340.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 4030 - Parks:		86,340.00	0.00	0.00	295,000.00	0.00	-295,000.00	-100.00%
Function: 4060 - Community Center								
121.4060.5331.000	PAYMENTS-OTHER ENTITIES	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00%
Total Function: 4060 - Community Center:		0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00%
Function: 4065 - Coliseum								
121.4065.5342.000	CONTRACT - OUTSIDE HELP	19,073.43	0.00	0.00	23,927.00	0.00	-23,927.00	-100.00%
Total Function: 4065 - Coliseum:		19,073.43	0.00	0.00	23,927.00	0.00	-23,927.00	-100.00%
Function: 5010 - Community Beautification								
121.5010.5331.000	PAYMENTS-OTHER ENTITIES	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
121.5010.5718.000	MINOR EQUIPMENT	0.00	0.00	0.00	85,490.00	85,490.00	0.00	0.00%
Total Function: 5010 - Community Beautification:		8,000.00	0.00	0.00	85,490.00	85,490.00	0.00	0.00%
Function: 5020 - Economic Development								
121.5020.5230.000	CONSULTING & PROF FEES	109,020.00	0.00	4,975.00	4,975.00	0.00	-4,975.00	-100.00%
121.5020.5331.000	PAYMENTS-OTHER ENTITIES	100,000.00	95,000.00	95,000.00	95,000.00	20,000.00	-75,000.00	-78.95%
121.5020.5781.000	LAND ACQ	79,689.15	0.00	0.00	500.00	0.00	-500.00	-100.00%
Total Function: 5020 - Economic Development:		288,709.15	95,000.00	99,975.00	100,475.00	20,000.00	-80,475.00	-80.09%
Function: 5030 - Housing & Urban Renewal								
121.5030.5331.000	PAYMENTS-OTHER ENTITIES	7,500.00	0.00	7,500.00	125,081.00	255,000.00	129,919.00	103.87%
Total Function: 5030 - Housing & Urban Renewal:		7,500.00	0.00	7,500.00	125,081.00	255,000.00	129,919.00	103.87%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		
				2023-2024	2024-2025	Increase /	%
				FY2024 Amend	FY25 Dept Request	(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024			
		Total Activity	Total Budget	YTD Activity Through Mar			
Function: 5900 - Other Community and Economic Dev.							
121.5900.5230.000	CONSULTING & PROF FEES	14,950.00	0.00	0.00	0.00	0.00	0.00%
121.5900.5331.000	PAYMENTS-OTHER ENTITIES	0.00	0.00	50,000.00	100,000.00	-100,000.00	-100.00%
Total Function: 5900 - Other Community and Economic Dev.:		14,950.00	0.00	50,000.00	100,000.00	-100,000.00	-100.00%
Function: 6011 - Council							
121.6011.5331.000	PAYMENTS-OTHER ENTITIES	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00%
Total Function: 6011 - Council:		5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00%
Function: 6012 - City Administrator/Manager							
121.6012.5230.000	CONSULTING & PROF FEES	0.00	0.00	8,200.00	24,500.00	0.00	-24,500.00 -100.00%
Total Function: 6012 - City Administrator/Manager:		0.00	0.00	8,200.00	24,500.00	0.00	-24,500.00 -100.00%
Function: 6025 - HR							
121.6025.5230.000	CONSULTING & PROF FEES	18,720.00	0.00	4,680.00	4,680.00	0.00	-4,680.00 -100.00%
Total Function: 6025 - HR:		18,720.00	0.00	4,680.00	4,680.00	0.00	-4,680.00 -100.00%
Function: 6050 - City Hall & Gen Buildings							
121.6050.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	15,000.00	0.00	-15,000.00 -100.00%
Total Function: 6050 - City Hall & Gen Buildings:		0.00	0.00	0.00	15,000.00	0.00	-15,000.00 -100.00%
Function: 6070 - Data Processing,IT							
121.6070.5347.000	CONTRACT-SOFTWARE MAINT	0.00	0.00	6,800.00	12,720.00	0.00	-12,720.00 -100.00%
Total Function: 6070 - Data Processing,IT:		0.00	0.00	6,800.00	12,720.00	0.00	-12,720.00 -100.00%
Function: 9000 - 9000							
121.9000.7500.001	TR TO GENERAL	126,160.00	328,526.00	0.00	410,526.00	684,447.00	273,921.00 66.72%
121.9000.7500.010	TR TO CASH FLOW RESERVE	91,512.00	288,000.00	288,000.00	288,000.00	249,051.00	-38,949.00 -13.52%
121.9000.7500.132	TR TO GRANTS STATE/LOCAL	0.00	375,000.00	0.00	545,021.00	122,071.00	-422,950.00 -77.60%
121.9000.7500.183	TRANSFER OUT - FUND 183 ED	12,364.25	0.00	0.00	0.00	0.00	0.00 0.00%
121.9000.7500.200	TRANSFER OUT - DEBT SERV	3,641,775.00	3,333,609.00	891,977.49	3,333,609.00	4,120,000.00	786,391.00 23.59%
121.9000.7500.311	TRANSFER OUT - FUND 311	129,880.78	25,000.00	0.00	877,298.00	0.00	-877,298.00 -100.00%
121.9000.7500.340	TR TO BIKE PATH	36,349.00	0.00	0.00	20,250.00	0.00	-20,250.00 -100.00%
121.9000.7500.363	TRANSFER OUT - FUND 363 GC	0.00	0.00	0.00	128,026.00	0.00	-128,026.00 -100.00%
121.9000.7500.364	TRANSFER OUT - FUND 364 GC	0.00	115,250.00	0.00	215,250.00	0.00	-215,250.00 -100.00%
121.9000.7500.395	TR TO ECON DEVEL PROJECT	284,237.00	0.00	0.00	65,767.00	0.00	-65,767.00 -100.00%
121.9000.7500.611	TRANSFER OUT - FUND 611	18,580.00	0.00	0.00	0.00	0.00	0.00 0.00%
121.9000.7500.690	TRANSFER OUT - FUND 690	8,090.00	0.00	0.00	0.00	0.00	0.00 0.00%
121.9000.7500.740	TRANSFER OUT - FUND 740	4,170.00	0.00	0.00	0.00	0.00	0.00 0.00%
121.9000.7500.760	TRANSFER OUT - AQ CONCESS	0.00	0.00	20,500.00	20,500.00	0.00	-20,500.00 -100.00%
Total Function: 9000 - 9000:		4,353,118.03	4,465,385.00	1,200,477.49	5,904,247.00	5,175,569.00	-728,678.00 -12.34%
Total Fund: 121 - LOCAL OPTION SALES TAX:		4,885,292.74	4,565,385.00	1,405,676.83	6,809,956.00	5,687,559.00	-1,122,397.00 -16.48%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Fund: 125 - TAX INCREMENT FINANCING								
Function: 5020 - Economic Development								
125.5020.5331.000	PAYMENTS-OTHER ENTITIES	215,211.91	628,743.00	293,423.81	536,047.00	1,034,611.00	498,564.00	93.01%
Total Function: 5020 - Economic Development:		215,211.91	628,743.00	293,423.81	536,047.00	1,034,611.00	498,564.00	93.01%
Function: 9000 - 9000								
125.9000.7500.001	TR TO GENERAL	180,334.96	127,915.00	43,353.50	327,274.00	228,315.00	-98,959.00	-30.24%
125.9000.7500.200	TR TO GO DEBT SRV	386,364.50	325,806.00	0.00	325,806.00	286,206.00	-39,600.00	-12.15%
Total Function: 9000 - 9000:		566,699.46	453,721.00	43,353.50	653,080.00	514,521.00	-138,559.00	-21.22%
Total Fund: 125 - TAX INCREMENT FINANCING:		781,911.37	1,082,464.00	336,777.31	1,189,127.00	1,549,132.00	360,005.00	30.27%
Fund: 130 - CITY TORT LIABILITY								
Function: 1010 - Police Operations/Crime Prevention								
130.1010.5260.000	DAMAGES/TORT LIAB CLAIMS	11,040.31	30,000.00	1,006.03	30,000.00	30,000.00	0.00	0.00%
130.1010.5410.000	REPAIRS & MAINTENANCE	24,376.19	0.00	0.00	0.00	0.00	0.00	0.00%
130.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	2,407.03	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 1010 - Police Operations/Crime Prevention:		37,823.53	30,000.00	1,006.03	30,000.00	30,000.00	0.00	0.00%
Function: 1050 - Fire Department								
130.1050.5718.000	MINOR EQUIP, UNCLASSIFIED	4,540.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 1050 - Fire Department:		4,540.00	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 1075 - Code Enforcement								
130.1075.5410.000	REPAIRS & MAINTENANCE	4,118.78	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 1075 - Code Enforcement:		4,118.78	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 1099 - Police and Fire Building Exps								
130.1099.5342.000	CONTRACT-OUTSIDE HELP	3,746.25	0.00	0.00	0.00	0.00	0.00	0.00%
130.1099.5410.000	REPAIRS & MAINTENANCE	11,025.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 1099 - Police and Fire Building Exps:		14,771.25	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 2010 - Roads, Bridges, Sidewalks								
130.2010.5260.000	DAMAGES/TORT LIAB CLAIMS	942.67	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00%
130.2010.5410.000	REPAIRS & MAINTENANCE	4,677.95	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2010 - Roads, Bridges, Sidewalks:		5,620.62	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00%
Function: 2030 - Street Lighting								
130.2030.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	749.18	750.00	0.00	-750.00	-100.00%
Total Function: 2030 - Street Lighting:		0.00	0.00	749.18	750.00	0.00	-750.00	-100.00%
Function: 2040 - Traffic Safety								
130.2040.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	38,712.30	38,715.00	0.00	-38,715.00	-100.00%
Total Function: 2040 - Traffic Safety:		0.00	0.00	38,712.30	38,715.00	0.00	-38,715.00	-100.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Function: 2080 - Airport								
130.2080.5342.000	CONTRACT-OUTSIDE HELP	29,211.35	0.00	0.00	0.00	0.00	0.00	0.00%
130.2080.5980.000	REFUNDS/REIMB - AIRPORT	180.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2080 - Airport:		29,391.35	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 4030 - Parks								
130.4030.5342.000	CONTRACT-OUTSIDE HELP	4,580.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 4030 - Parks:		4,580.00	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 6050 - City Hall & Gen Buildings								
130.6050.5342.000	CONTRACT-OUTSIDE HELP	154.55	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 6050 - City Hall & Gen Buildings:		154.55	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 9000 - 9000								
130.9000.7500.140	TRANSFER OUT P&R DONATIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
130.9000.7500.156	TRANSFER OUT - FUND 156	54,123.90	0.00	0.00	0.00	0.00	0.00	0.00%
130.9000.7500.170	TRANSFER OUT - FUND 170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
130.9000.7500.312	TRANSFER OUT - FUND 312	8,380.38	0.00	0.00	0.00	0.00	0.00	0.00%
130.9000.7500.615	TRANSFER OUT - FUND 615	43,016.27	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 9000 - 9000:		105,520.55	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 130 - CITY TORT LIABILITY:		206,520.63	40,000.00	40,467.51	79,465.00	40,000.00	-39,465.00	-49.66%
Fund: 132 - GRANTS-STATE/LOCAL AGENCIES								
Function: 2040 - Traffic Safety								
132.2040.5780.000	TRAFFIC SIGNALS	0.00	0.00	39,392.00	60,000.00	0.00	-60,000.00	-100.00%
Total Function: 2040 - Traffic Safety:		0.00	0.00	39,392.00	60,000.00	0.00	-60,000.00	-100.00%
Function: 4030 - Parks								
132.4030.5233.000	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
132.4030.5342.000	CONTRACT-OUTSIDE HELP	62,386.48	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 4030 - Parks:		62,386.48	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 4060 - Community Center								
132.4060.5331.000	PAYMENTS-OTHER ENTITIES	0.00	0.00	0.00	0.00	588,312.00	588,312.00	0.00%
Total Function: 4060 - Community Center:		0.00	0.00	0.00	0.00	588,312.00	588,312.00	0.00%
Function: 5020 - Economic Development								
132.5020.5331.000	PAYMENTS-OTHER ENTITIES	1,293,672.00	1,303,883.00	184,081.00	2,188,459.00	1,306,883.00	-881,576.00	-40.28%
132.5020.5342.000	CONTRACT-OUTSIDE HELP	38,028.39	1,150,000.00	381,223.54	1,000,831.04	393,079.40	-607,751.64	-60.72%
Total Function: 5020 - Economic Development:		1,331,700.39	2,453,883.00	565,304.54	3,189,290.04	1,699,962.40	-1,489,327.64	-46.70%
Total Fund: 132 - GRANTS-STATE/LOCAL AGENCIES:		1,394,086.87	2,453,883.00	604,696.54	3,249,290.04	2,288,274.40	-961,015.64	-29.58%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					Parent Budget			
					2023-2024	2024-2025		
					FY2024 Amend	FY25 Dept Request	Increase /	%
							(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024				
		Total Activity	Total Budget	YTD Activity				
				Through Mar				
Fund: 133 - UNDESIGNATED FEDERAL GRANTS								
Function: 2900 - Other Public Works								
133.2900.5010.010	REGULAR-NON UNION	2,874.24	0.00	0.00	0.00	0.00	0.00	0.00%
133.2900.5101.010	SOCIAL SECURITY-NON UNION	172.34	0.00	0.00	0.00	0.00	0.00	0.00%
133.2900.5102.010	MEDICARE-NON UNION	40.31	0.00	0.00	0.00	0.00	0.00	0.00%
133.2900.5111.010	IPERS-NON UNION	271.33	0.00	0.00	0.00	0.00	0.00	0.00%
133.2900.5121.010	GRP INSUR-NON UNION	366.11	0.00	0.00	0.00	0.00	0.00	0.00%
133.2900.5123.010	WORKCOMP-NON UNION	4.70	0.00	0.00	0.00	0.00	0.00	0.00%
133.2900.5342.000	CONTRACT - OUTSIDE HELP	115,116.90	140,000.00	72,125.98	140,000.00	140,000.00	0.00	0.00%
133.2900.5460.000	CONFERENCE EXPENSE	163.31	500.00	0.00	500.00	500.00	0.00	0.00%
133.2900.5465.000	TRAVEL -HOTEL/MOTEL	583.40	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total Function: 2900 - Other Public Works:		119,592.64	141,500.00	72,125.98	141,500.00	141,500.00	0.00	0.00%
Function: 4065 - Coliseum								
133.4065.5342.000	CONTRACT - OUTSIDE HELP	2,375.00	244,050.00	222,234.00	244,050.00	0.00	-244,050.00	-100.00%
Total Function: 4065 - Coliseum:		2,375.00	244,050.00	222,234.00	244,050.00	0.00	-244,050.00	-100.00%
Function: 5010 - Community Beautification								
133.5010.5611.000	BLDG,GRD OPER/MAINT SPLY	0.00	0.00	0.00	50,000.00	100,000.00	50,000.00	100.00%
Total Function: 5010 - Community Beautification:		0.00	0.00	0.00	50,000.00	100,000.00	50,000.00	100.00%
Function: 5020 - Economic Development								
133.5020.5331.000	PAYMENTS-OTHER ENTITIES	0.00	0.00	715,474.00	4,260,000.00	0.00	-4,260,000.00	-100.00%
Total Function: 5020 - Economic Development:		0.00	0.00	715,474.00	4,260,000.00	0.00	-4,260,000.00	-100.00%
Function: 9000 - 9000								
133.9000.7500.363	TRANSFER OUT - FUND 363	0.00	0.00	0.00	0.00	750,000.00	750,000.00	0.00%
Total Function: 9000 - 9000:		0.00	0.00	0.00	0.00	750,000.00	750,000.00	0.00%
Total Fund: 133 - UNDESIGNATED FEDERAL GRANTS:		121,967.64	385,550.00	1,009,833.98	4,695,550.00	991,500.00	-3,704,050.00	-78.88%
Fund: 140 - PARK & REC DONATION FUND								
Function: 4030 - Parks								
140.4030.5342.000	CONTRACT-OUTSIDE HELP	12,857.99	50,000.00	38.00	50,000.00	50,000.00	0.00	0.00%
140.4030.5380.000	RENTS & LEASES	65.00	0.00	0.00	0.00	0.00	0.00	0.00%
140.4030.5410.000	REPAIRS & MAINTENANCE	3,421.23	0.00	2,801.29	15,000.00	0.00	-15,000.00	-100.00%
140.4030.5450.000	TELEPHONE/OTHR COMMNCT	1,579.40	0.00	1,349.55	0.00	0.00	0.00	0.00%
140.4030.5600.000	OPERATING SUPPLIES	10,119.07	0.00	0.00	0.00	0.00	0.00	0.00%
140.4030.5609.000	AGRICULTURAL SUPPLIES	1,691.75	2,000.00	790.15	2,000.00	2,000.00	0.00	0.00%
140.4030.5611.000	BLDG,GRD OPER/MAINT SPLY	12,673.45	2,000.00	10,191.20	10,000.00	2,000.00	-8,000.00	-80.00%
140.4030.5718.000	MINOR EQUIP, UNCLASSIFIED	20,527.17	900.00	38,966.10	40,000.00	900.00	-39,100.00	-97.75%
Total Function: 4030 - Parks:		62,935.06	54,900.00	54,136.29	117,000.00	54,900.00	-62,100.00	-53.08%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	%
Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar				
Function: 4041 - Youth Recreation & Camps								
140.4041.5600.000	OPERATING SUPPLIES	238.50	0.00	0.00	0.00	0.00	0.00	0.00%
140.4041.5601.000	PROMOTION/PROGRAM SPPL	338.36	0.00	0.00	0.00	0.00	0.00	0.00%
140.4041.5613.000	MERCHANDISE FOR RESALE	63.36	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 4041 - Youth Recreation & Camps:		640.22	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 9000 - 9000								
140.9000.7500.133	TRANSFER OUT - FUND 133	0.00	82,275.00	0.00	82,275.00	0.00	-82,275.00	-100.00%
140.9000.7500.760	TRANSFER OUT - P&R CONCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 9000 - 9000:		0.00	82,275.00	0.00	82,275.00	0.00	-82,275.00	-100.00%
Total Fund: 140 - PARK & REC DONATION FUND:		63,575.28	137,175.00	54,136.29	199,275.00	54,900.00	-144,375.00	-72.45%
Fund: 142 - SOFTBALL ASSOCIATION FUND								
Function: 4030 - Parks								
142.4030.5010.090	REGULAR-P&R UNION	1,579.17	0.00	0.00	0.00	0.00	0.00	0.00%
142.4030.5030.070	PART-TIME TEMPORARY	8,922.02	14,500.00	2,475.50	14,500.00	14,500.00	0.00	0.00%
142.4030.5101.070	SOCIAL SECURITY-PT TEMP	553.16	899.00	153.48	899.00	899.00	0.00	0.00%
142.4030.5101.090	SOCIAL SECURITY-P&R UNION	86.88	0.00	0.00	0.00	0.00	0.00	0.00%
142.4030.5102.070	MEDICARE-TEMPORARY	129.37	210.00	35.89	210.00	210.00	0.00	0.00%
142.4030.5102.090	MEDICARE-P&R UNION	20.32	0.00	0.00	0.00	0.00	0.00	0.00%
142.4030.5111.090	IPERS-P&R UNION	149.08	0.00	0.00	0.00	0.00	0.00	0.00%
142.4030.5121.090	GRP INSUR-P&R UNION	552.91	0.00	0.00	0.00	0.00	0.00	0.00%
142.4030.5123.070	WORKCOMP-TEMPORARY	259.49	422.00	67.80	422.00	397.00	-25.00	-5.92%
142.4030.5123.090	WORKCOMP-P&R UNION	45.93	0.00	0.00	0.00	0.00	0.00	0.00%
142.4030.5342.000	CONTRACT-OUTSIDE HELP	2,720.45	6,000.00	5,659.99	6,000.00	6,000.00	0.00	0.00%
142.4030.5344.000	CONTRACT-MAINTENANCE	99.50	200.00	85.00	200.00	200.00	0.00	0.00%
142.4030.5386.000	CONTRACT - LAWN CARE	2,700.00	0.00	2,200.00	0.00	0.00	0.00	0.00%
142.4030.5410.000	REPAIRS & MAINTENANCE	766.52	600.00	577.38	600.00	600.00	0.00	0.00%
142.4030.5481.000	ELECTRICITY	6,456.41	5,800.00	4,409.98	5,800.00	5,800.00	0.00	0.00%
142.4030.5562.000	GROUPS EQUIP MAINT SPLY	202.14	900.00	0.00	900.00	900.00	0.00	0.00%
142.4030.5600.000	OPERATING SUPPLIES	0.00	700.00	0.00	700.00	700.00	0.00	0.00%
142.4030.5611.000	BLDG,GRD OPER/MAINT SPLY	1,325.72	400.00	767.90	400.00	400.00	0.00	0.00%
142.4030.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	150.00	0.00	150.00	150.00	0.00	0.00%
Total Function: 4030 - Parks:		26,569.07	30,781.00	16,432.92	30,781.00	30,756.00	-25.00	-0.08%
Function: 9000 - 9000								
142.9000.7500.001	TR TO GENERAL	0.00	0.00	106.00	0.00	0.00	0.00	0.00%
142.9000.7500.130	TRANSFER OUT - FUND 130	0.00	0.00	1,827.06	0.00	0.00	0.00	0.00%
142.9000.7500.355	TRANSFER OUT - FUND 355	0.00	0.00	297.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent	%
				2023-2024	2024-2025	Increase /	
Account Number		2022-2023	2023-2024	FY2024 Amend	FY25 Dept Request	(Decrease)	
		Total Activity	Total Budget	YTD Activity Through Mar			
142.9000.7500.884	TRANSFER OUT - GROUP HEAL	0.00	0.00	658.00	658.00	-658.00	-100.00%
Total Function: 9000 - 9000:		0.00	0.00	2,888.06	658.00	-658.00	-100.00%
Total Fund: 142 - SOFTBALL ASSOCIATION FUND:		26,569.07	30,781.00	19,320.98	31,439.00	-683.00	-2.17%
Fund: 144 - LIVE HEALTHY IOWA							
Function: 4040 - Recreation							
144.4040.5030.070	PART-TIME TEMPORARY	0.00	500.00	0.00	500.00	0.00	0.00%
144.4040.5101.070	SOCIAL SECURITY-PT TEMP	0.00	31.00	0.00	31.00	0.00	0.00%
144.4040.5102.070	MEDICARE-TEMPORARY	0.00	7.00	0.00	7.00	0.00	0.00%
144.4040.5123.070	WORKCOMP-TEMPORARY	0.00	15.00	0.00	15.00	-1.00	-6.67%
144.4040.5132.000	CLOTHING EXPENSE	0.00	5,000.00	0.00	5,000.00	0.00	0.00%
144.4040.5342.000	CONTRACT-OUTSIDE HELP	0.00	1,300.00	0.00	1,300.00	0.00	0.00%
144.4040.5600.000	OPERATING SUPPLIES	0.00	694.00	0.00	694.00	0.00	0.00%
Total Function: 4040 - Recreation:		0.00	7,547.00	0.00	7,547.00	-1.00	-0.01%
Total Fund: 144 - LIVE HEALTHY IOWA :		0.00	7,547.00	0.00	7,547.00	-1.00	-0.01%
Fund: 145 - TORNADO GENERAL							
Function: 4030 - Parks							
145.4030.5750.000	OTHER CAP EQUIP > \$5,000	0.00	40,000.00	0.00	40,000.00	-40,000.00	-100.00%
Total Function: 4030 - Parks:		0.00	40,000.00	0.00	40,000.00	-40,000.00	-100.00%
Function: 9000 - 9000							
145.9000.7500.110	TRANSFER OUT - FUND 145	0.00	141,000.00	0.00	116,000.00	15,864.00	13.68%
145.9000.7500.130	TRANSFER OUT - FUND 130	7,450.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 9000 - 9000:		7,450.00	141,000.00	0.00	116,000.00	15,864.00	13.68%
Total Fund: 145 - TORNADO GENERAL:		7,450.00	181,000.00	0.00	156,000.00	-24,136.00	-15.47%
Fund: 148 - FEMA-COVID19							
Function: 1010 - Police Operations/Crime Prevention							
148.1010.5600.000	OPERATING SUPPLIES	1,131.83	0.00	0.00	0.00	0.00	0.00%
Total Function: 1010 - Police Operations/Crime Prevention:		1,131.83	0.00	0.00	0.00	0.00	0.00%
Function: 1050 - Fire Department							
148.1050.5600.000	OPERATING SUPPLIES	1,368.10	0.00	0.00	0.00	0.00	0.00%
148.1050.5630.000	EMS SUPPLIES	1,999.66	0.00	0.00	0.00	0.00	0.00%
Total Function: 1050 - Fire Department:		3,367.76	0.00	0.00	0.00	0.00	0.00%
Function: 2010 - Roads, Bridges, Sidewalks							
148.2010.5611.000	BLDG,GRD OPER/MAINT SPLY	233.85	0.00	0.00	0.00	0.00	0.00%
Total Function: 2010 - Roads, Bridges, Sidewalks:		233.85	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Comparison 1	Comparison 1	%	
					Parent Budget 2023-2024 FY2024 Amend	Budget 2024-2025 FY25 Dept Request		to Parent Budget Increase / (Decrease)
Function: 4010 - Library Services								
148.4010.5600.000	OPERATING SUPPLIES	161.75	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 4010 - Library Services:		161.75	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 6021 - Finance								
148.6021.5010.010	REGULAR-NON UNION	1,232.71	0.00	0.00	0.00	0.00	0.00	0.00%
148.6021.5101.010	SOCIAL SECURITY-NON UNION	70.43	0.00	0.00	0.00	0.00	0.00	0.00%
148.6021.5102.010	MEDICARE-NON UNION	16.49	0.00	0.00	0.00	0.00	0.00	0.00%
148.6021.5111.010	IPERS-NON UNION	116.37	0.00	0.00	0.00	0.00	0.00	0.00%
148.6021.5121.010	GRP INSUR-NON UNION	261.89	0.00	0.00	0.00	0.00	0.00	0.00%
148.6021.5123.010	WORKCOMP-NON UNION	2.02	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 6021 - Finance:		1,699.91	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 6050 - City Hall & Gen Buildings								
148.6050.5600.000	OPERATING SUPPLIES	319.48	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 6050 - City Hall & Gen Buildings:		319.48	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 148 - FEMA-COVID19:		6,914.58	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 149 - FEMA - WINDS								
Function: 2900 - Other Public Works								
149.2900.5331.600	PAYMENTS-OTHER ENTITIES-M	88,717.07	0.00	10,332.68	10,333.00	0.00	-10,333.00	-100.00%
Total Function: 2900 - Other Public Works:		88,717.07	0.00	10,332.68	10,333.00	0.00	-10,333.00	-100.00%
Function: 4065 - Coliseum								
149.4065.5750.000	OTHER CAP EQUIP > \$5,000	0.00	0.00	2,424.00	0.00	0.00	0.00	0.00%
Total Function: 4065 - Coliseum:		0.00	0.00	2,424.00	0.00	0.00	0.00	0.00%
Function: 5030 - Housing & Urban Renewal								
149.5030.5010.010	REGULAR-NON UNION	808.38	2,000.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
149.5030.5101.010	SOCIAL SECURITY-NON UNION	48.23	124.00	0.00	124.00	0.00	-124.00	-100.00%
149.5030.5102.010	MEDICARE-NON UNION	11.29	29.00	0.00	29.00	0.00	-29.00	-100.00%
149.5030.5111.010	IPERS-NON UNION	76.31	189.00	0.00	189.00	0.00	-189.00	-100.00%
149.5030.5121.010	GRP INSUR-NON UNION	114.84	0.00	0.00	0.00	0.00	0.00	0.00%
149.5030.5123.010	WORKCOMP-NON UNION	1.32	3.00	0.00	3.00	0.00	-3.00	-100.00%
Total Function: 5030 - Housing & Urban Renewal:		1,060.37	2,345.00	0.00	2,345.00	0.00	-2,345.00	-100.00%
Function: 5040 - Planning & Zoning								
149.5040.5010.010	REGULAR-NON UNION	116.20	0.00	0.00	0.00	0.00	0.00	0.00%
149.5040.5101.010	SOCIAL SECURITY-NON UNION	7.20	0.00	0.00	0.00	0.00	0.00	0.00%
149.5040.5102.010	MEDICARE-NON UNION	1.69	0.00	0.00	0.00	0.00	0.00	0.00%
149.5040.5111.010	IPERS-NON UNION	10.97	0.00	0.00	0.00	0.00	0.00	0.00%
149.5040.5123.010	WORKCOMP-NON UNION	2.28	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 5040 - Planning & Zoning:		138.34	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Comparison 1	Comparison 1	%	
					Parent Budget 2023-2024 FY2024 Amend	Budget 2024-2025 FY25 Dept Request		to Parent Budget Increase / (Decrease)
Function: 6012 - City Administrator/Manager								
149.6012.5010.010	REGULAR-NON UNION	2,051.60	3,000.00	0.00	3,000.00	0.00	-3,000.00	-100.00%
149.6012.5101.010	SOCIAL SECURITY-NON UNION	125.72	186.00	0.00	186.00	0.00	-186.00	-100.00%
149.6012.5102.010	MEDICARE-NON UNION	29.41	44.00	0.00	44.00	0.00	-44.00	-100.00%
149.6012.5111.010	IPERS-NON UNION	191.68	283.00	0.00	283.00	0.00	-283.00	-100.00%
149.6012.5121.010	GRP INSUR-NON UNION	77.77	0.00	0.00	0.00	0.00	0.00	0.00%
149.6012.5123.010	WORKCOMP-NON UNION	3.36	5.00	0.00	5.00	0.00	-5.00	-100.00%
Total Function: 6012 - City Administrator/Manager:		2,479.54	3,518.00	0.00	3,518.00	0.00	-3,518.00	-100.00%
Function: 6021 - Finance								
149.6021.5010.010	REGULAR-NON UNION	452.23	2,000.00	678.83	2,000.00	0.00	-2,000.00	-100.00%
149.6021.5101.010	SOCIAL SECURITY-NON UNION	26.53	124.00	39.69	124.00	0.00	-124.00	-100.00%
149.6021.5102.010	MEDICARE-NON UNION	6.20	29.00	9.28	29.00	0.00	-29.00	-100.00%
149.6021.5111.010	IPERS-NON UNION	42.69	189.00	64.08	189.00	0.00	-189.00	-100.00%
149.6021.5121.010	GRP INSUR-NON UNION	67.25	0.00	118.37	0.00	0.00	0.00	0.00%
149.6021.5123.010	WORKCOMP-NON UNION	0.75	3.00	1.14	3.00	0.00	-3.00	-100.00%
Total Function: 6021 - Finance:		595.65	2,345.00	911.39	2,345.00	0.00	-2,345.00	-100.00%
Function: 9000 - 9000								
149.9000.7500.130	TRANSFER OUT - FUND 130	614.96	0.00	0.00	0.00	0.00	0.00	0.00%
149.9000.7500.133	TRSF OUT TO FUND 133 FED G	0.00	0.00	0.00	135,000.00	0.00	-135,000.00	-100.00%
Total Function: 9000 - 9000:		614.96	0.00	0.00	135,000.00	0.00	-135,000.00	-100.00%
Total Fund: 149 - FEMA - WINDS:		93,605.93	8,208.00	13,668.07	153,541.00	0.00	-153,541.00	-100.00%
Fund: 150 - LOCAL PD GRANTS								
Function: 1010 - Police Operations/Crime Prevention								
150.1010.5010.020	REGULAR-POLICE UNION	53,370.43	60,000.00	34,428.63	60,000.00	60,000.00	0.00	0.00%
150.1010.5020.020	OVERTIME-POLICE UNION	0.00	0.00	140.31	0.00	0.00	0.00	0.00%
150.1010.5102.020	MEDICARE-POLICE UNION	35.08	0.00	305.47	0.00	0.00	0.00	0.00%
150.1010.5113.020	RETIREMENT-POLICE UNION	601.43	0.00	4,721.51	0.00	0.00	0.00	0.00%
150.1010.5121.020	GRP INSUR-POLICE UNION	548.49	0.00	5,512.93	0.00	0.00	0.00	0.00%
150.1010.5123.020	WORKCOMP-POLICE UNION	35.23	0.00	313.75	0.00	0.00	0.00	0.00%
150.1010.5703.000	MINOR COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 1010 - Police Operations/Crime Prevention:		54,590.66	60,000.00	45,422.60	60,000.00	60,000.00	0.00	0.00%
Total Fund: 150 - LOCAL PD GRANTS:		54,590.66	60,000.00	45,422.60	60,000.00	60,000.00	0.00	0.00%
Fund: 151 - DEPT OF JUSTICE GRANTS								
Function: 1010 - Police Operations/Crime Prevention								
151.1010.5230.000	CONSULTING & PROF FEES	86,352.56	36,000.00	69,497.85	80,385.00	0.00	-80,385.00	-100.00%
151.1010.5331.000	PAYMENTS-OTHER ENTITIES	16,336.50	8,120.00	7,961.50	8,120.00	8,120.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2023-2024	2024-2025	Increase /	
					FY2024 Amend	FY25 Dept Request	Budget	
							(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024				
		Total Activity	Total Budget	YTD Activity				
				Through Mar				
151.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	19,782.00	12,680.00	7,921.54	12,680.00	12,680.00	0.00	0.00%
Total Function: 1010 - Police Operations/Crime Prevention:		122,471.06	56,800.00	85,380.89	101,185.00	20,800.00	-80,385.00	-79.44%
Total Fund: 151 - DEPT OF JUSTICE GRANTS:		122,471.06	56,800.00	85,380.89	101,185.00	20,800.00	-80,385.00	-79.44%
Fund: 152 - POLICE UNDESIGNATED GRANTS								
Function: 1010 - Police Operations/Crime Prevention								
152.1010.5010.020	REGULAR-POLICE UNION	70,357.53	69,007.00	59,847.92	69,007.00	69,007.00	0.00	0.00%
152.1010.5021.010	EXTRA DUTY-NON UNION	204.00	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%
152.1010.5021.020	EXTRA DUTY-POLICE UNION	8,079.88	13,000.00	7,569.13	13,000.00	13,000.00	0.00	0.00%
152.1010.5102.020	MEDICARE-POLICE UNION	0.00	0.00	262.32	0.00	0.00	0.00	0.00%
152.1010.5113.020	RETIREMENT-POLICE UNION	0.00	0.00	3,839.73	0.00	0.00	0.00	0.00%
152.1010.5121.020	GRP INSUR-POLICE UNION	-56.02	0.00	1,866.45	0.00	0.00	0.00	0.00%
152.1010.5123.020	WORKCOMP-POLICE UNION	0.00	0.00	257.91	0.00	0.00	0.00	0.00%
152.1010.5230.000	CONSULTING & PROF FEES	8,262.54	20,000.00	5,000.00	5,000.00	0.00	-5,000.00	-100.00%
152.1010.5280.000	DUES, MEMBER, SUBSCRIPTN	128.00	0.00	0.00	0.00	0.00	0.00	0.00%
152.1010.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
152.1010.5465.000	TRAVEL - HOTEL/MOTEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
152.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	4,500.00	0.00	8,000.00	8,000.00	0.00	0.00%
Total Function: 1010 - Police Operations/Crime Prevention:		86,975.93	109,507.00	78,643.46	98,007.00	93,007.00	-5,000.00	-5.10%
Total Fund: 152 - POLICE UNDESIGNATED GRANTS:		86,975.93	109,507.00	78,643.46	98,007.00	93,007.00	-5,000.00	-5.10%
Fund: 153 - POLICE DEPT DONATION FUND								
Function: 1010 - Police Operations/Crime Prevention								
153.1010.5215.000	BANK CHARGES	4.00	0.00	0.00	0.00	0.00	0.00	0.00%
153.1010.5230.000	CONSULTING & PROF FEES	320.00	400.00	0.00	400.00	400.00	0.00	0.00%
153.1010.5280.000	DUES, MEMBER, SUBSCRIPTN	336.00	200.00	148.00	200.00	200.00	0.00	0.00%
153.1010.5321.000	K9 EXPENSES	1,144.01	2,000.00	38,955.16	45,000.00	2,000.00	-43,000.00	-95.56%
153.1010.5460.000	CONFERENCE EXPENSE	180.00	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00%
153.1010.5464.000	TRAVEL - PER DIEM	21.12	250.00	0.00	250.00	250.00	0.00	0.00%
153.1010.5465.000	TRAVEL - HOTEL/MOTEL	369.60	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
153.1010.5570.000	VEHICLE GAS	53.15	500.00	0.00	500.00	500.00	0.00	0.00%
153.1010.5600.000	OPERATING SUPPLIES	4,492.13	2,500.00	838.66	2,500.00	2,500.00	0.00	0.00%
153.1010.5601.000	PROMOTION/PROGRAM SPPL	1,387.80	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00%
153.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total Function: 1010 - Police Operations/Crime Prevention:		8,307.81	30,850.00	39,941.82	73,850.00	30,850.00	-43,000.00	-58.23%
Total Fund: 153 - POLICE DEPT DONATION FUND:		8,307.81	30,850.00	39,941.82	73,850.00	30,850.00	-43,000.00	-58.23%
Fund: 156 - FIRE DEPT DONATION FUND								
Function: 1050 - Fire Department								
156.1050.5132.000	CLOTHING EXPENSE	8,171.00	0.00	0.00	0.00	0.00	0.00	0.00%

Incl. purchase of dog

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
		Total Activity	Total Budget	YTD Activity	2023-2024	2024-2025	Increase /	
Account Number				Through Mar	FY2024 Amend	FY25 Dept Request	(Decrease)	
156.1050.5410.000	REPAIRS & MAINTENANCE	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00	0.00%
156.1050.5413.000	VEHICLE REPAIRS & MAINTENANCE	673.00	0.00	2,219.19	0.00	0.00	0.00	0.00%
156.1050.5600.000	OPERATING SUPPLIES	123.71	0.00	469.66	1,000.00	0.00	-1,000.00	-100.00%
156.1050.5630.000	EMS SUPPLIES	4,564.17	0.00	0.00	0.00	0.00	0.00	0.00%
156.1050.5703.000	MINOR COMPUTER	669.93	0.00	0.00	0.00	0.00	0.00	0.00%
156.1050.5718.000	MINOR EQUIP, UNCLASSIFIED	27,902.13	10,000.00	24,658.65	30,000.00	25,000.00	-5,000.00	-16.67%
Total Function: 1050 - Fire Department:		42,103.94	17,000.00	27,347.50	38,000.00	32,000.00	-6,000.00	-15.79%
Total Fund: 156 - FIRE DEPT DONATION FUND:		42,103.94	17,000.00	27,347.50	38,000.00	32,000.00	-6,000.00	-15.79%
Fund: 170 - LIBRARY DONATION FUND								
Function: 4010 - Library Services								
170.4010.5230.000	CONSULTING & PROF FEES	3,275.00	0.00	0.00	0.00	0.00	0.00	0.00%
170.4010.5370.000	PRINTING & BINDING	135.00	0.00	0.00	0.00	0.00	0.00	0.00%
170.4010.5450.000	TELEPHONE/OTHER COMMNC	3,514.30	0.00	3,230.79	5,000.00	0.00	-5,000.00	-100.00%
170.4010.5600.000	OPERATING SUPPLIES	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
170.4010.5601.000	PROMOTION/PROGRAM SPPL	5,637.80	10,000.00	4,039.78	10,000.00	10,000.00	0.00	0.00%
170.4010.5612.000	COMPUTER COMPONENTS	0.00	1,100.00	0.00	1,100.00	1,100.00	0.00	0.00%
170.4010.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	90.00	127.98	150.00	90.00	-60.00	-40.00%
170.4010.5731.000	LIBRARY PERIODICALS	0.00	50.00	0.00	50.00	50.00	0.00	0.00%
170.4010.5732.000	LIBRARY BOOKS, FILM RCRD	7,938.04	20,000.00	10,236.08	20,000.00	20,000.00	0.00	0.00%
170.4010.5734.000	MEMORIAL BOOKS	2,120.59	2,000.00	2,794.60	2,000.00	2,000.00	0.00	0.00%
170.4010.5750.000	OTHER CAP EQUIP > \$5,000	43,542.00	0.00	0.00	0.00	0.00	0.00	0.00%
170.4010.5776.000	BUILDINGS & IMPROVEMENTS	0.00	800,000.00	0.00	200,000.00	600,000.00	400,000.00	200.00%
Total Function: 4010 - Library Services:		66,162.73	834,740.00	20,429.23	239,800.00	634,740.00	394,940.00	164.70%
Total Fund: 170 - LIBRARY DONATION FUND:		66,162.73	834,740.00	20,429.23	239,800.00	634,740.00	394,940.00	164.70%
Fund: 177 - SEIZED ASSETS (POLICE)								
Function: 1010 - Police Operations/Crime Prevention								
177.1010.5331.000	PAYMENTS-OTHER ENTITIES	220.00	1,000.00	260.00	1,000.00	1,000.00	0.00	0.00%
177.1010.5600.000	OPERATING SUPPLIES	0.00	0.00	6,766.68	10,000.00	0.00	-10,000.00	-100.00%
177.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	2,082.59	3,000.00	2,847.00	3,000.00	3,000.00	0.00	0.00%
Total Function: 1010 - Police Operations/Crime Prevention:		2,302.59	4,000.00	9,873.68	14,000.00	4,000.00	-10,000.00	-71.43%
Total Fund: 177 - SEIZED ASSETS (POLICE):		2,302.59	4,000.00	9,873.68	14,000.00	4,000.00	-10,000.00	-71.43%
Fund: 181 - #7 HUD LEAD GRANT								
Function: 3040 - Health Regulation & Inspections								
181.3040.5010.010	REGULAR-NON UNION	0.00	0.00	35,862.08	60,858.00	135,633.00	74,775.00	122.87%
181.3040.5101.010	SOCIAL SECURITY-NON UNION	0.00	0.00	2,090.27	3,773.00	8,409.00	4,636.00	122.87%
181.3040.5102.010	MEDICARE-NON UNION	0.00	0.00	488.84	882.00	1,967.00	1,085.00	123.02%
181.3040.5111.010	IPERS-NON UNION	0.00	0.00	3,385.34	5,745.00	12,804.00	7,059.00	122.87%

Library renovation funded by Friends

New Lead grant

Budget Comparison Report

						Comparison 1	Comparison 1	
						Budget	to Parent	%
		2023-2024	2023-2024	Parent Budget	2023-2024	2024-2025	Increase /	
		Total Budget	YTD Activity	FY2024 Amend	FY25 Dept	Request	(Decrease)	
			Through Mar					
Account Number								
181.3040.5121.010	GRP INSUR-NON UNION	0.00	0.00	6,670.13	11,510.00	42,767.00	31,257.00	271.56%
181.3040.5123.010	WORKCOMP-NON UNION	0.00	0.00	60.58	99.00	229.00	130.00	131.31%
181.3040.5210.000	ADVERTISING & LEGAL PUB	0.00	0.00	17.00	0.00	0.00	0.00	0.00%
181.3040.5231.000	ACCOUNTING FEES	0.00	0.00	6,000.00	10,500.00	18,000.00	7,500.00	71.43%
181.3040.5232.000	AUDITING FEES	0.00	0.00	0.00	2,718.00	2,718.00	0.00	0.00%
181.3040.5250.000	COURT, RECORD & FILING FEE	0.00	0.00	0.00	1,000.00	1,500.00	500.00	50.00%
181.3040.5251.000	LICENSE & PERMITS	0.00	0.00	30.00	1,000.00	1,000.00	0.00	0.00%
181.3040.5290.000	INSURANCE - GENERAL	0.00	0.00	0.00	0.00	3,980.00	3,980.00	0.00%
181.3040.5300.000	INSURANCE - TORT LIAB	0.00	0.00	0.00	3,221.00	4,026.00	805.00	24.99%
181.3040.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	4,061.25	200,000.00	250,000.00	50,000.00	25.00%
181.3040.5347.000	CONTRACT-SOFTWARE MAINT	0.00	0.00	3,466.83	5,000.00	5,000.00	0.00	0.00%
181.3040.5360.000	POSTAGE & SHIPPING	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
181.3040.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00	0.00%
181.3040.5415.000	HEALTH HOME REPAIRS	0.00	0.00	0.00	225,000.00	300,000.00	75,000.00	33.33%
181.3040.5433.000	RELOCATION EXPENSES	0.00	0.00	0.00	22,500.00	22,500.00	0.00	0.00%
181.3040.5450.000	TELEPHONE/OTHR COMMNCT	0.00	0.00	83.27	400.00	650.00	250.00	62.50%
181.3040.5460.000	CONFERENCE EXPENSE	0.00	0.00	30.00	4,000.00	4,000.00	0.00	0.00%
181.3040.5461.000	TRAVEL-AIRFARE	0.00	0.00	0.00	2,400.00	2,400.00	0.00	0.00%
181.3040.5464.000	TRAVEL-PER DIEM	0.00	0.00	0.00	1,460.00	1,460.00	0.00	0.00%
181.3040.5465.000	TRAVEL - HOTEL/MOTEL	0.00	0.00	0.00	3,200.00	3,200.00	0.00	0.00%
181.3040.5472.000	MILEAGE REIMBURSE	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%
181.3040.5483.000	WATER	0.00	0.00	0.00	590.00	0.00	-590.00	-100.00%
181.3040.5600.000	OPERATING SUPPLIES	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
181.3040.5601.000	PROMOTION/PROGRAM SPPL	0.00	0.00	238.15	1,000.00	1,000.00	0.00	0.00%
181.3040.5605.000	OFFICE SUPPLIES	0.00	0.00	123.28	2,500.00	2,500.00	0.00	0.00%
181.3040.5702.000	MINOR OFFICE FURN/EQUIP	0.00	0.00	0.00	3,000.00	0.00	-3,000.00	-100.00%
181.3040.5703.000	MINOR COMPUTER	0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00%
Total Function: 3040 - Health Regulation & Inspections:		0.00	0.00	62,607.02	1,576,356.00	1,834,943.00	258,587.00	16.40%
Total Fund: 181 - #7 HUD LEAD GRANT:		0.00	0.00	62,607.02	1,576,356.00	1,834,943.00	258,587.00	16.40%
Fund: 184 - VOUCHERS - 002, 003								
Function: 5030 - Housing & Urban Renewal								
184.5030.5010.010	REGULAR-NON UNION	129,366.67	134,678.00	68,011.96	141,126.00	130,154.00	-10,972.00	-7.77%
184.5030.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	5,218.74	5,220.00	0.00	-5,220.00	-100.00%
184.5030.5061.010	RHSA PAYOUTS-NON UNION	1,946.07	16,000.00	0.00	16,000.00	16,000.00	0.00	0.00%
184.5030.5101.010	SOCIAL SECURITY-NON UNION	7,760.54	8,350.00	4,367.74	8,750.00	8,070.00	-680.00	-7.77%
184.5030.5102.010	MEDICARE-NON UNION	1,815.19	1,953.00	1,021.54	2,046.00	1,887.00	-159.00	-7.77%
184.5030.5111.010	IPERS-NON UNION	12,154.53	12,714.00	6,441.55	13,322.00	12,287.00	-1,035.00	-7.77%
184.5030.5121.010	GRP INSUR-NON UNION	16,768.74	20,972.00	10,040.91	24,547.00	23,894.00	-653.00	-2.66%
184.5030.5123.010	WORKCOMP-NON UNION	609.01	702.00	319.26	719.00	742.00	23.00	3.20%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
184.5030.5210.000	ADVERTISING & LEGAL PUB	0.00	50.00	0.00	50.00	50.00	0.00	0.00%
184.5030.5231.000	ACCOUNTING FEES	12,171.00	12,734.00	9,550.53	12,734.00	12,734.00	0.00	0.00%
184.5030.5232.000	AUDITING FEES	2,805.00	2,658.00	0.00	2,658.00	1,418.00	-1,240.00	-46.65%
184.5030.5238.000	PROJECT ADMIN-PHA	172.72	500.00	250.65	500.00	500.00	0.00	0.00%
184.5030.5242.000	SEC 8 PYMTS-OCCUPIED	1,077,805.00	1,035,000.00	862,162.00	1,200,000.00	1,200,000.00	0.00	0.00%
184.5030.5246.000	SEC 8-TENANT UTILITY REIMB	3,835.00	4,000.00	2,993.00	4,500.00	4,500.00	0.00	0.00%
184.5030.5251.000	LICENSE & PERMITS	0.00	120.00	0.00	120.00	120.00	0.00	0.00%
184.5030.5280.000	DUES, MEMBER, SUBSCRIPTN	1,620.72	1,500.00	769.10	1,500.00	1,500.00	0.00	0.00%
184.5030.5300.000	INSURANCE - TORT LIAB	700.00	947.00	0.00	980.00	1,225.00	245.00	25.00%
184.5030.5342.000	CONTRACT-OUTSIDE HELP	1,735.94	2,000.00	1,341.01	2,000.00	2,000.00	0.00	0.00%
184.5030.5344.000	CONTRACT-MAINTENANCE	3,581.71	4,000.00	1,671.98	4,000.00	4,000.00	0.00	0.00%
184.5030.5347.000	CONTRACT-SOFTWARE MAINT	525.00	15,000.00	29,507.54	29,708.00	15,000.00	-14,708.00	-49.51%
184.5030.5360.000	POSTAGE & SHIPPING	4,199.75	4,000.00	1,080.13	4,000.00	4,000.00	0.00	0.00%
184.5030.5430.000	INTERPRETING	0.00	250.00	0.00	250.00	250.00	0.00	0.00%
184.5030.5450.000	TELEPHONE/OTHR COMMNCT	2,041.10	1,600.00	971.74	1,600.00	1,600.00	0.00	0.00%
184.5030.5460.000	CONFERENCE EXPENSE	1,128.00	700.00	2,065.00	700.00	700.00	0.00	0.00%
184.5030.5470.000	TRAINING	0.00	0.00	1,125.00	1,125.00	2,000.00	875.00	77.78%
184.5030.5472.000	MILEAGE REIMBURSE	0.00	400.00	0.00	400.00	400.00	0.00	0.00%
184.5030.5570.000	VEHICLE GAS	0.00	0.00	53.20	100.00	100.00	0.00	0.00%
184.5030.5600.000	OPERATING SUPPLIES	-831.83	100.00	0.00	100.00	100.00	0.00	0.00%
184.5030.5605.000	OFFICE SUPPLIES	509.56	1,000.00	229.81	1,000.00	1,000.00	0.00	0.00%
184.5030.5612.000	COMPUTER COMPONENTS	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
184.5030.5702.000	MINOR OFFICE FURN/EQUIP	376.65	0.00	0.00	0.00	0.00	0.00	0.00%
184.5030.5703.000	MINOR COMPUTER	0.00	1,000.00	74.99	1,000.00	1,000.00	0.00	0.00%
184.5030.5704.000	MINOR SOFTWARE <\$5,000	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
184.5030.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
184.5030.5750.000	OTHER CAP EQUIP > \$5,000	1,685.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 5030 - Housing & Urban Renewal:		1,284,481.07	1,284,128.00	1,009,267.38	1,481,955.00	1,448,431.00	-33,524.00	-2.26%
Function: 9000 - 9000								
184.9000.7500.884	TRANSFER OUT - GROUP HEAL	0.00	0.00	1,721.00	1,721.00	0.00	-1,721.00	-100.00%
Total Function: 9000 - 9000:		0.00	0.00	1,721.00	1,721.00	0.00	-1,721.00	-100.00%
Total Fund: 184 - VOUCHERS - 002, 003:		1,284,481.07	1,284,128.00	1,010,988.38	1,483,676.00	1,448,431.00	-35,245.00	-2.38%
Fund: 189 - #6 HUD LEAD GRANT								
Function: 3040 - Health Regulation & Inspections		Old lead grant completed						
189.3040.5010.010	REGULAR-NON UNION	118,325.67	125,393.00	39,296.96	39,297.00	0.00	-39,297.00	-100.00%
189.3040.5101.010	SOCIAL SECURITY-NON UNION	6,907.92	7,774.00	2,319.33	2,320.00	0.00	-2,320.00	-100.00%
189.3040.5102.010	MEDICARE-NON UNION	1,615.57	1,818.00	542.45	543.00	0.00	-543.00	-100.00%
189.3040.5111.010	IPERS-NON UNION	11,169.79	11,837.00	3,709.61	3,710.00	0.00	-3,710.00	-100.00%

Budget Comparison Report

						Comparison 1	Comparison 1	
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend		Increase / (Decrease)	
189.3040.5121.010	GRP INSUR-NON UNION	22,161.16	27,438.00	3,393.58	3,394.00	0.00	-3,394.00	-100.00%
189.3040.5123.010	WORKCOMP-NON UNION	193.40	205.00	66.36	66.00	0.00	-66.00	-100.00%
189.3040.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	0.00	179.00	0.00	0.00	0.00	0.00%
189.3040.5231.000	ACCOUNTING FEES	15,600.00	15,600.00	6,500.00	6,500.00	0.00	-6,500.00	-100.00%
189.3040.5232.000	AUDITING FEES	1,305.00	1,358.00	0.00	0.00	0.00	0.00	0.00%
189.3040.5250.000	COURT, RECORD & FILING FEE	245.00	1,000.00	7.00	7.00	0.00	-7.00	-100.00%
189.3040.5251.000	LICENSE & PERMITS	400.00	700.00	0.00	0.00	0.00	0.00	0.00%
189.3040.5290.000	INSURANCE - GENERAL	3,105.75	3,727.00	3,183.52	3,184.00	0.00	-3,184.00	-100.00%
189.3040.5300.000	INSURANCE - TORT LIAB	2,301.00	3,127.00	0.00	0.00	0.00	0.00	0.00%
189.3040.5342.000	CONTRACT-OUTSIDE HELP	122,583.75	150,000.00	28,766.04	28,766.00	0.00	-28,766.00	-100.00%
189.3040.5347.000	CONTRACT-SOFTWARE MAINT	0.00	3,000.00	3,286.10	3,286.00	0.00	-3,286.00	-100.00%
189.3040.5360.000	POSTAGE & SHIPPING	426.00	1,500.00	9.95	10.00	0.00	-10.00	-100.00%
189.3040.5410.000	REPAIRS & MAINTENANCE	689,604.00	1,000,000.00	440,605.00	440,605.00	0.00	-440,605.00	-100.00%
189.3040.5415.000	HEALTH HOME REPAIRS	86,300.00	200,000.00	49,200.00	49,200.00	0.00	-49,200.00	-100.00%
189.3040.5430.000	SUSTENANCE/CARE PERSONS	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00%
189.3040.5433.000	RELOCATION EXPENSES	11,842.00	10,685.00	3,850.00	3,850.00	0.00	-3,850.00	-100.00%
189.3040.5450.000	TELEPHONE/OTHR COMMNCT	513.97	400.00	286.73	287.00	0.00	-287.00	-100.00%
189.3040.5460.000	CONFERENCE EXPENSE	1,690.00	1,000.00	0.00	0.00	0.00	0.00	0.00%
189.3040.5461.000	TRAVEL-AIRFARE	1,543.49	1,000.00	0.00	0.00	0.00	0.00	0.00%
189.3040.5464.000	TRAVEL-PER DIEM	175.22	600.00	71.07	71.00	0.00	-71.00	-100.00%
189.3040.5465.000	TRAVEL - HOTEL/MOTEL	2,128.30	1,200.00	360.85	361.00	0.00	-361.00	-100.00%
189.3040.5472.000	MILEAGE REIMBURSE	0.00	200.00	259.80	260.00	0.00	-260.00	-100.00%
189.3040.5600.000	OPERATING SUPPLIES	602.27	1,200.00	0.00	0.00	0.00	0.00	0.00%
189.3040.5601.000	PROMOTION/PROGRAM SPPL	227.68	1,000.00	895.37	896.00	0.00	-896.00	-100.00%
189.3040.5604.000	DUST WIPE/CLRNC SMPLNG	0.00	200.00	0.00	0.00	0.00	0.00	0.00%
189.3040.5605.000	OFFICE SUPPLIES	149.86	500.00	244.84	245.00	0.00	-245.00	-100.00%
189.3040.5606.000	SOIL SAMPLING	0.00	200.00	0.00	0.00	0.00	0.00	0.00%
189.3040.5702.000	MINOR OFFICE FURN/EQUIP	1,164.59	0.00	0.00	0.00	0.00	0.00	0.00%
189.3040.5703.000	MINOR COMPUTER	0.00	500.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 3040 - Health Regulation & Inspections:		1,102,281.39	1,583,162.00	587,033.56	586,858.00	0.00	-586,858.00	-100.00%
Function: 9000 - 9000								
189.9000.7500.181	TRSF OUT - FUND 181 LEAD	0.00	0.00	0.00	112,480.00	0.00	-112,480.00	-100.00%
189.9000.7500.884	TRANSFER OUT - GROUP HEAL	0.00	0.00	646.00	646.00	0.00	-646.00	-100.00%
Total Function: 9000 - 9000:		0.00	0.00	646.00	113,126.00	0.00	-113,126.00	-100.00%
Total Fund: 189 - #6 HUD LEAD GRANT:		1,102,281.39	1,583,162.00	587,679.56	699,984.00	0.00	-699,984.00	-100.00%
Fund: 200 - GO BONDS DEBT FUND								
Function: 7010 - Debt Service								
200.7010.5810.000	PRINCIPAL REDEMPTION	4,755,000.00	5,510,000.00	0.00	5,510,000.00	5,885,000.00	375,000.00	6.81%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
		Total Activity	Total Budget	YTD Activity	2023-2024	2024-2025	Budget	
Account Number				Through Mar	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)	
200.7010.5820.000	INTEREST PAYMENTS	1,085,501.11	1,514,713.00	854,199.07	1,514,713.00	1,786,216.00	271,503.00	17.92%
200.7010.5830.000	OTHER DEBT SERV EXP	6,000.00	6,700.00	5,150.00	6,700.00	6,800.00	100.00	1.49%
Total Function: 7010 - Debt Service:		5,846,501.11	7,031,413.00	859,349.07	7,031,413.00	7,678,016.00	646,603.00	9.20%
Total Fund: 200 - GO BONDS DEBT FUND:		5,846,501.11	7,031,413.00	859,349.07	7,031,413.00	7,678,016.00	646,603.00	9.20%
Fund: 300 - CIP COLLECTION FUND								
Function: 9000 - 9000								
300.9000.7500.030	TR TO CAP IMPR RESRV	712,201.49	696,423.00	308,481.31	680,968.00	724,100.00	43,132.00	6.33%
300.9000.7500.032	TR TO CIP LARGE EQUIP	93,755.00	94,086.00	0.00	94,086.00	101,993.00	7,907.00	8.40%
Total Function: 9000 - 9000:		805,956.49	790,509.00	308,481.31	775,054.00	826,093.00	51,039.00	6.59%
Total Fund: 300 - CIP COLLECTION FUND:		805,956.49	790,509.00	308,481.31	775,054.00	826,093.00	51,039.00	6.59%
Fund: 311 - RISE STREET GRANTS								
Function: 2012 - Street Construction								
311.2012.5230.000	CONSULTING & PROF FEES	4,600.00	0.00	8,524.00	5,000.00	0.00	-5,000.00	-100.00%
311.2012.5233.000	ENGINEERING FEES	152,844.74	25,000.00	384,971.24	237,629.00	25,000.00	-212,629.00	-89.48%
311.2012.5234.000	LEGAL EXPENSES	0.00	0.00	1,806.00	5,000.00	0.00	-5,000.00	-100.00%
311.2012.5342.000	CONTRACT-OUTSIDE HELP	4,319,967.67	0.00	1,287,181.13	1,583,408.00	4,875,000.00	3,291,592.00	207.88%
Total Function: 2012 - Street Construction:		4,477,412.41	25,000.00	1,682,482.37	1,831,037.00	4,900,000.00	3,068,963.00	167.61%
Total Fund: 311 - RISE STREET GRANTS:		4,477,412.41	25,000.00	1,682,482.37	1,831,037.00	4,900,000.00	3,068,963.00	167.61%
Fund: 312 - AIRPORT PROJECT FUND								
Function: 2080 - Airport								
312.2080.5233.000	ENGINEERING FEES	34,134.34	50,000.00	0.00	0.00	50,000.00	50,000.00	0.00%
312.2080.5234.000	LEGAL EXPENSES	396.00	0.00	0.00	0.00	0.00	0.00	0.00%
312.2080.5342.000	CONTRACT-OUTSIDE HELP	20,670.14	91,500.00	0.00	51,500.00	40,000.00	-11,500.00	-22.33%
312.2080.5348.000	CONTRACT-OTHER	308,791.10	0.00	124,810.81	216,820.00	450,000.00	233,180.00	107.55%
312.2080.5776.000	BUILDINGS & IMPROVEMENTS	2,667.87	0.00	21,625.58	21,626.00	0.00	-21,626.00	-100.00%
Total Function: 2080 - Airport:		366,659.45	141,500.00	146,436.39	289,946.00	540,000.00	250,054.00	86.24%
Total Fund: 312 - AIRPORT PROJECT FUND:		366,659.45	141,500.00	146,436.39	289,946.00	540,000.00	250,054.00	86.24%
Fund: 340 - BIKE PATH PROJECT FUND								
Function: 4030 - Parks								
340.4030.5233.000	ENGINEERING FEES	82,902.20	95,000.00	1,072.60	13,659.00	95,000.00	81,341.00	595.51%
340.4030.5342.000	CONTRACT-OUTSIDE HELP	650.00	1,540,000.00	0.00	0.00	1,540,000.00	1,540,000.00	0.00%
340.4030.5485.000	STORM WATER FEES	2,540.08	2,540.00	0.00	2,540.00	2,540.00	0.00	0.00%
Total Function: 4030 - Parks:		86,092.28	1,637,540.00	1,072.60	16,199.00	1,637,540.00	1,621,341.00	10,008.90%
Total Fund: 340 - BIKE PATH PROJECT FUND:		86,092.28	1,637,540.00	1,072.60	16,199.00	1,637,540.00	1,621,341.00	10,008.90%

For all funds 3xx, see Capital Improv. Plan

Budget Comparison Report

			Comparison 1		Comparison 1		%
			Parent Budget	Budget	to Parent Budget		
			2023-2024	2024-2025	Increase /		
			FY2024 Amend	FY25 Dept Request	(Decrease)		
Account Number		2022-2023	2023-2024	2023-2024			
		Total Activity	Total Budget	YTD Activity Through Mar			
Fund: 341 - TREES FOREVER PROJECT							
Function: 5010 - Community Beautification							
341.5010.5609.000	AGRICULTURAL SUPPLIES	55,479.00	40,000.00	13,855.04	40,000.00	40,000.00	0.00 0.00%
341.5010.5611.000	BLDG,GRD OPER/MAINT SPLY	338.19	0.00	0.00	0.00	0.00	0.00 0.00%
Total Function: 5010 - Community Beautification:		55,817.19	40,000.00	13,855.04	40,000.00	40,000.00	0.00 0.00%
Total Fund: 341 - TREES FOREVER PROJECT:		55,817.19	40,000.00	13,855.04	40,000.00	40,000.00	0.00 0.00%
Fund: 354 - POLICE & FIRE STATIONS							
Function: 1099 - Police and Fire Building Exps							
354.1099.5342.000	CONTRACT-OUTSIDE HELP	737.85	0.00	0.00	0.00	0.00	0.00 0.00%
Total Function: 1099 - Police and Fire Building Exps:		737.85	0.00	0.00	0.00	0.00	0.00 0.00%
Total Fund: 354 - POLICE & FIRE STATIONS:		737.85	0.00	0.00	0.00	0.00	0.00 0.00%
Fund: 355 - 2015 GO BONDS (D&D)							
Function: 1075 - Code Enforcement							
355.1075.5210.000	ADVERTISING & LEGAL PUB	0.00	500.00	0.00	500.00	500.00	0.00 0.00%
355.1075.5230.000	CONSULTING & PROF FEES	92,695.01	10,000.00	1,243.42	10,000.00	10,000.00	0.00 0.00%
355.1075.5234.000	LEGAL EXPENSES	14,590.71	20,000.00	4,146.50	20,000.00	20,000.00	0.00 0.00%
355.1075.5250.000	COURT, RECORD & FILING FEE	2,400.00	1,000.00	443.10	1,000.00	1,000.00	0.00 0.00%
355.1075.5264.000	RESIDENTIAL DEMO	476,572.94	200,000.00	162,450.00	342,638.00	100,000.00	-242,638.00 -70.81%
355.1075.5290.000	INSURANCE - GENERAL	114.00	1,765.00	0.00	160.00	200.00	40.00 25.00%
355.1075.5331.000	PAYMENTS-OTHER ENTITIES	3,591.00	100.00	0.00	100.00	100.00	0.00 0.00%
355.1075.5342.000	CONTRACT-OUTSIDE HELP	158,340.89	50,000.00	29,654.23	50,000.00	50,000.00	0.00 0.00%
355.1075.5440.000	TAXES PAID	15,720.00	1,000.00	732.00	1,000.00	1,000.00	0.00 0.00%
355.1075.5485.000	STORM WATER	0.00	1,000.00	116.14	1,000.00	1,000.00	0.00 0.00%
355.1075.5600.000	SUPPLIES	101.85	0.00	708.46	0.00	0.00	0.00 0.00%
355.1075.5781.000	LAND ACQUISITION	2,000.00	4,000.00	0.00	4,000.00	4,000.00	0.00 0.00%
Total Function: 1075 - Code Enforcement:		766,126.40	289,365.00	199,493.85	430,398.00	187,800.00	-242,598.00 -56.37%
Function: 6021 - Finance							
355.6021.5230.000	CONSULTING & PROF FEES	2,071.00	0.00	0.00	0.00	0.00	0.00 0.00%
355.6021.5234.000	LEGAL EXPENSES	1,380.00	0.00	0.00	0.00	0.00	0.00 0.00%
355.6021.5830.000	OTHER DEBT ISSUANCE EXP	300.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total Function: 6021 - Finance:		3,751.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total Fund: 355 - 2015 GO BONDS (D&D):		769,877.40	289,365.00	199,493.85	430,398.00	187,800.00	-242,598.00 -56.37%
Fund: 360 - 2019 GO BONDS & PROJECTS							
Function: 2010 - Roads, Bridges, Sidewalks							
360.2010.5342.000	CONTRACT-OUTSIDE HELP	1,444.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total Function: 2010 - Roads, Bridges, Sidewalks:		1,444.00	0.00	0.00	0.00	0.00	0.00 0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	%
Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar				
Function: 2011 - Sidewalks								
360.2011.5342.000	CONTRACT - OUTSIDE HELP	525,205.92	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2011 - Sidewalks:		525,205.92	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 9000 - 9000								
360.9000.7500.110	TRANSFER OUT - FUND 110	244,285.24	0.00	0.00	0.00	0.00	0.00	0.00%
360.9000.7500.363	TRANSFER OUT - FUND 363	246,368.90	0.00	0.00	0.00	0.00	0.00	0.00%
360.9000.7500.395	TRANSFER OUT - FUN 395	344,190.08	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 9000 - 9000:		834,844.22	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 360 - 2019 GO BONDS & PROJECTS:		1,361,494.14	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 361 - LIBRARY BUILDING ADDITION								
Function: 9000 - 9000								
361.9000.7500.170	TRANSFER OUT - LIBRARY DON	0.00	0.00	1,626.33	1,626.00	0.00	-1,626.00	-100.00%
Total Function: 9000 - 9000:		0.00	0.00	1,626.33	1,626.00	0.00	-1,626.00	-100.00%
Total Fund: 361 - LIBRARY BUILDING ADDITION:		0.00	0.00	1,626.33	1,626.00	0.00	-1,626.00	-100.00%
Fund: 362 - 2020 GO BONDS								
Function: 2012 - Street Construction								
362.2012.5233.000	ENGINEERING FEES	16,648.00	40,553.00	256.00	21,692.00	8,751.00	-12,941.00	-59.66%
362.2012.5331.000	PAYMENTS-OTHER ENTITIES	8,526.27	0.00	4,942.30	100,000.00	0.00	-100,000.00	-100.00%
362.2012.5342.000	CONTRACT-OUTSIDE HELP	0.00	1,180,000.00	0.00	0.00	0.00	0.00	0.00%
362.2012.5348.000	CONTRACT-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2012 - Street Construction:		25,174.27	1,220,553.00	5,198.30	121,692.00	8,751.00	-112,941.00	-92.81%
Total Fund: 362 - 2020 GO BONDS:		25,174.27	1,220,553.00	5,198.30	121,692.00	8,751.00	-112,941.00	-92.81%
Fund: 363 - 2021 GO BONDS								
Function: 1099 - Police and Fire Building Exps								
363.1099.5233.000	ENGINEERING FEES	0.00	15,000.00	0.00	5,000.00	15,000.00	10,000.00	200.00%
363.1099.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	86,357.00	0.00	-86,357.00	-100.00%
363.1099.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	3,868.74	0.00	0.00	0.00	0.00%
363.1099.5718.000	MINOR EQUIPMENT	329.99	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 1099 - Police and Fire Building Exps:		329.99	15,000.00	3,868.74	91,357.00	15,000.00	-76,357.00	-83.58%
Function: 2010 - Roads, Bridges, Sidewalks								
363.2010.5230.000	CONSULTING & PROF FEES	0.00	0.00	3,254.50	25,000.00	0.00	-25,000.00	-100.00%
363.2010.5233.000	ENGINEERING FEES	149,008.00	120,000.00	0.00	60,120.00	152,800.00	92,680.00	154.16%
363.2010.5342.000	CONTRACT - OUTSIDE HELP	274,592.05	1,577,600.00	800.00	800.00	1,744,482.00	1,743,682.00	17,960.25%
363.2010.5380.000	RENTS & LEASES	0.00	0.00	12,350.00	12,350.00	0.00	-12,350.00	-100.00%
363.2010.5600.000	OPERATING SUPPLIES	11,922.13	0.00	563.59	564.00	100,000.00	99,436.00	17,630.50%
363.2010.5617.000	RM-OTHER	22,194.03	100,000.00	25,997.00	86,047.00	0.00	-86,047.00	-100.00%

Budget Comparison Report

					Comparison 1	Comparison 1	%
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)
363.2010.5718.000	MINOR EQUIPMENT	380.93	0.00	238.92	239.00	0.00	-239.00 -100.00%
Total Function: 2010 - Roads, Bridges, Sidewalks:		458,097.14	1,797,600.00	43,204.01	185,120.00	1,997,282.00	1,812,162.00 978.91%
Function: 2012 - Street Construction							
363.2012.5233.000	ENGINEERING FEES	45,535.16	361,050.00	164,394.00	267,346.00	202,807.00	-64,539.00 -24.14%
363.2012.5251.000	LICENSE & PERMITS	755.00	0.00	100.00	100.00	0.00	-100.00 -100.00%
363.2012.5342.000	CONTRACT-OUTSIDE HELP	859,733.30	8,567,715.00	2,654,173.29	4,267,521.00	4,505,978.00	238,457.00 5.59%
363.2012.5348.000	CONTRACT-OTHER	0.00	0.00	0.00	0.00	37,217.00	37,217.00 0.00%
363.2012.5718.000	MINOR EQUIPMENT	40,811.32	0.00	0.00	0.00	0.00	0.00 0.00%
Total Function: 2012 - Street Construction:		946,834.78	8,928,765.00	2,818,667.29	4,534,967.00	4,746,002.00	211,035.00 4.65%
Function: 4030 - Parks							
363.4030.5233.000	ENGINEERING FEES	0.00	0.00	28,300.00	0.00	0.00	0.00 0.00%
363.4030.5342.000	CONTRACT-OUTSIDE HELP	0.00	50,000.00	189,317.50	388,735.00	0.00	-388,735.00 -100.00%
363.4030.5718.000	MINOR EQUIP	0.00	0.00	12,271.26	11,265.00	0.00	-11,265.00 -100.00%
Total Function: 4030 - Parks:		0.00	50,000.00	229,888.76	400,000.00	0.00	-400,000.00 -100.00%
Function: 9000 - 9000							
363.9000.7500.110	TRANSFER OUT - FUND 110 RL	341,099.24	0.00	0.00	4,882.00	0.00	-4,882.00 -100.00%
363.9000.7500.360	TRANSFER OUT - 2019 GO BON	25,097.59	0.00	0.00	0.00	0.00	0.00 0.00%
363.9000.7500.395	TRANSFER OUT - FUND 395	0.00	7,000.00	0.00	12,796.00	0.00	-12,796.00 -100.00%
Total Function: 9000 - 9000:		366,196.83	7,000.00	0.00	17,678.00	0.00	-17,678.00 -100.00%
Total Fund: 363 - 2021 GO BONDS:		1,771,458.74	10,798,365.00	3,095,628.80	5,229,122.00	6,758,284.00	1,529,162.00 29.24%
Fund: 364 - 2022 GO BONDS							
Function: 2010 - Roads, Bridges, Sidewalks							
364.2010.5342.000	CONTRACT - OUTSIDE HELP	0.00	301,786.00	0.00	240,250.00	0.00	-240,250.00 -100.00%
Total Function: 2010 - Roads, Bridges, Sidewalks:		0.00	301,786.00	0.00	240,250.00	0.00	-240,250.00 -100.00%
Function: 2011 - Sidewalks							
364.2011.5233.000	ENGINEERING FEES	0.00	37,000.00	0.00	10,000.00	40,000.00	30,000.00 300.00%
364.2011.5342.000	CONTRACT - OUTSIDE HELP	0.00	507,000.00	0.00	0.00	450,000.00	450,000.00 0.00%
Total Function: 2011 - Sidewalks:		0.00	544,000.00	0.00	10,000.00	490,000.00	480,000.00 4,800.00%
Function: 2012 - Street Construction							
364.2012.5233.000	ENGINEERING FEES	190,223.50	163,500.00	113,982.70	433,776.00	240,000.00	-193,776.00 -44.67%
364.2012.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	0.00	1,760,000.00	1,760,000.00 0.00%
Total Function: 2012 - Street Construction:		190,223.50	163,500.00	113,982.70	433,776.00	2,000,000.00	1,566,224.00 361.07%
Function: 2020 - Parking							
364.2020.5233.000	ENGINEERING FEES	3,639.00	50,000.00	4,765.75	46,361.00	0.00	-46,361.00 -100.00%
364.2020.5342.000	CONTRACT - OUTSIDE HELP	0.00	809,500.00	0.00	0.00	440,000.00	440,000.00 0.00%
Total Function: 2020 - Parking:		3,639.00	859,500.00	4,765.75	46,361.00	440,000.00	393,639.00 849.07%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	%
Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar				
Function: 4030 - Parks								
364.4030.5233.000	ENGINEERING FEES	51,665.00	0.00	89,753.00	398,335.00	0.00	-398,335.00	-100.00%
364.4030.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	0.00	4,800,000.00	4,800,000.00	0.00%
Total Function: 4030 - Parks:		51,665.00	0.00	89,753.00	398,335.00	4,800,000.00	4,401,665.00	1,105.02%
Function: 6021 - Finance								
364.6021.5230.000	CONSULTING & PROF FEES	58,444.00	0.00	0.00	0.00	0.00	0.00	0.00%
364.6021.5234.000	LEGAL EXPENSES	21,620.00	0.00	0.00	0.00	0.00	0.00	0.00%
364.6021.5830.000	OTHER DEBT SERVICE EXP	300.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 6021 - Finance:		80,364.00	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 9000 - 9000								
364.9000.7500.363	TRANSFER OUT - FUND 363 20	0.00	2,463,464.00	0.00	0.00	2,147,289.00	2,147,289.00	0.00%
Total Function: 9000 - 9000:		0.00	2,463,464.00	0.00	0.00	2,147,289.00	2,147,289.00	0.00%
Total Fund: 364 - 2022 GO BONDS:		325,891.50	4,332,250.00	208,501.45	1,128,722.00	9,877,289.00	8,748,567.00	775.09%
Fund: 365 - 2023 GO BONDS								
Function: 2010 - Roads, Bridges, Sidewalks								
365.2010.5342.000	CONTRACT - OUTSIDE HELP	0.00	10,856,000.00	0.00	75,000.00	1,472,270.00	1,397,270.00	1,863.03%
Total Function: 2010 - Roads, Bridges, Sidewalks:		0.00	10,856,000.00	0.00	75,000.00	1,472,270.00	1,397,270.00	1,863.03%
Function: 2011 - Sidewalks								
365.2011.5342.000	CONTRACT - OUTSIDE HELP	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2011 - Sidewalks:		0.00	500,000.00	0.00	0.00	0.00	0.00	0.00%
Function: 6021 - Finance								
365.6021.5230.000	CONSULTING & PROF FEES	0.00	0.00	51,563.00	80,000.00	0.00	-80,000.00	-100.00%
365.6021.5830.000	OTHER DEBT SERVICE EXP	0.00	0.00	300.00	300.00	0.00	-300.00	-100.00%
Total Function: 6021 - Finance:		0.00	0.00	51,863.00	80,300.00	0.00	-80,300.00	-100.00%
Function: 8065 - Storm Water								
365.8065.5233.000	ENGINEERING FEES	0.00	0.00	0.00	13,750.00	41,250.00	27,500.00	200.00%
365.8065.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	0.00	524,000.00	524,000.00	0.00%
Total Function: 8065 - Storm Water:		0.00	0.00	0.00	13,750.00	565,250.00	551,500.00	4,010.91%
Function: 9000 - 9000								
365.9000.7500.363	TRANSFER OUT - FUND 363	0.00	0.00	0.00	0.00	54,485.00	54,485.00	0.00%
365.9000.7500.364	TRANSFER OUT - FUND 364 GC	0.00	0.00	0.00	0.00	1,707,500.00	1,707,500.00	0.00%
Total Function: 9000 - 9000:		0.00	0.00	0.00	0.00	1,761,985.00	1,761,985.00	0.00%
Total Fund: 365 - 2023 GO BONDS:		0.00	11,356,000.00	51,863.00	169,050.00	3,799,505.00	3,630,455.00	2,147.56%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
Fund: 389 - AMERICAN RESCUE PLAN								
Function: 1010 - Police Operations/Crime Prevention								
389.1010.5230.000	CONSULTING & PROF FEES	60,062.64	121,733.00	53,197.77	144,414.00	156,000.00	11,586.00	8.02%
Total Function: 1010 - Police Operations/Crime Prevention:		60,062.64	121,733.00	53,197.77	144,414.00	156,000.00	11,586.00	8.02%
Function: 9000 - 9000								
389.9000.7500.001	TRANSFER OUT - GEN FUND	87,069.56	49,389.00	0.00	49,389.00	201,077.00	151,688.00	307.13%
389.9000.7500.311	TRANSFER OUT - FUND 311 RI	546,203.80	0.00	0.00	53,796.00	0.00	-53,796.00	-100.00%
389.9000.7500.363	TRANSFER OUT - FUND 363 20	0.00	2,461,741.00	2,461,741.00	2,461,741.00	0.00	-2,461,741.00	-100.00%
Total Function: 9000 - 9000:		633,273.36	2,511,130.00	2,461,741.00	2,564,926.00	201,077.00	-2,363,849.00	-92.16%
Total Fund: 389 - AMERICAN RESCUE PLAN:		693,336.00	2,632,863.00	2,514,938.77	2,709,340.00	357,077.00	-2,352,263.00	-86.82%
Fund: 392 - TIF DISTRICT III CAP PROJECTS								
Function: 9000 - 9000								
392.9000.7500.110	TRANSFER OUT - FUND 110	7,463.47	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 9000 - 9000:		7,463.47	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 392 - TIF DISTRICT III CAP PROJECTS:		7,463.47	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 395 - ECONOMIC DEVELOPMENT PROJECT FUND								
Function: 2012 - Street Construction								
395.2012.5233.000	ENGINEERING FEES	914.00	7,000.00	0.00	12,796.00	0.00	-12,796.00	-100.00%
395.2012.5251.000	LICENSE & PERMITS	0.00	0.00	175.00	175.00	0.00	-175.00	-100.00%
395.2012.5779.000	CAPITAL CONSTRCT-STREETS	1,186,941.33	0.00	163,500.60	171,971.00	0.00	-171,971.00	-100.00%
Total Function: 2012 - Street Construction:		1,187,855.33	7,000.00	163,675.60	184,942.00	0.00	-184,942.00	-100.00%
Total Fund: 395 - ECONOMIC DEVELOPMENT PROJECT FUND:		1,187,855.33	7,000.00	163,675.60	184,942.00	0.00	-184,942.00	-100.00%
Fund: 610 - WATER POLLUTION CONTROL								
Function: 8015 - Sewer & Sewage Disposal								
610.8015.5010.010	REGULAR-NON UNION	977,447.81	1,012,857.00	760,159.28	993,942.00	1,088,118.00	94,176.00	9.47%
610.8015.5020.010	OVERTIME-NON UNION	14,856.44	20,000.00	8,907.76	20,000.00	20,000.00	0.00	0.00%
610.8015.5020.070	OVERTIME-PT TEMP	18.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5030.070	PART-TIME TEMPORARY	2,784.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
610.8015.5050.060	PART-TIME REGULAR	27,021.18	26,716.00	19,789.61	27,890.00	28,482.00	592.00	2.12%
610.8015.5057.010	CAR REIMB-NON UNION	401.80	540.00	270.01	540.00	540.00	0.00	0.00%
610.8015.5060.010	TERM PAYOUTS-NON UNION	6,258.09	0.00	13,063.68	11,240.00	0.00	-11,240.00	-100.00%
610.8015.5061.000	RHSA PAYOUT	0.00	25,975.00	0.00	25,975.00	25,975.00	0.00	0.00%
610.8015.5061.010	RHSA PAYOUTS-NON UNION	10,862.42	0.00	32,151.11	31,192.00	0.00	-31,192.00	-100.00%
610.8015.5101.010	SOCIAL SECURITY-NON UNION	58,936.35	62,572.00	45,992.68	61,399.00	67,334.00	5,935.00	9.67%
610.8015.5101.060	SOCIAL SECURITY-PT REGULAR	1,675.35	1,656.00	1,226.92	1,729.00	1,766.00	37.00	2.14%
610.8015.5101.070	SOCIAL SECURITY-PT TEMP	173.72	310.00	0.00	310.00	310.00	0.00	0.00%
610.8015.5102.010	MEDICARE-NON UNION	13,869.80	14,694.00	10,822.80	14,420.00	15,786.00	1,366.00	9.47%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	Budget	%
Account Number		Total Activity	Total Budget	YTD Activity	FY2024 Amend	FY25 Dept Request	Increase / (Decrease)	
610.8015.5102.060	MEDICARE-PT REGULAR	391.77	387.00	286.95	404.00	413.00	9.00	2.23%
610.8015.5102.070	MEDICARE-TEMPORARY	40.63	73.00	0.00	73.00	73.00	0.00	0.00%
610.8015.5111.010	IPERS-NON UNION	92,296.65	95,665.00	72,564.75	93,879.00	102,165.00	8,286.00	8.83%
610.8015.5111.060	IPERS-PT REGULAR	2,503.60	2,522.00	1,868.15	2,633.00	3,286.00	653.00	24.80%
610.8015.5121.010	GRP INSUR-NON UNION	163,612.50	187,835.00	153,330.18	206,104.00	239,516.00	33,412.00	16.21%
610.8015.5122.000	RETIREEES GRP HLTH INS	0.00	0.00	2,255.67	0.00	0.00	0.00	0.00%
610.8015.5123.010	WORKCOMP-NON UNION	18,728.65	19,277.00	15,141.08	18,956.00	20,583.00	1,627.00	8.58%
610.8015.5123.060	WORKCOMP-PT REGULAR	556.85	561.00	413.51	586.00	595.00	9.00	1.54%
610.8015.5123.070	WORKCOMP-TEMPORARY	58.84	105.00	0.00	105.00	104.00	-1.00	-0.95%
610.8015.5132.000	CLOTHING EXPENSE	4,662.39	6,560.00	4,536.02	6,560.00	6,560.00	0.00	0.00%
610.8015.5151.000	PHYSICALS/IMMUNIZATIONS	350.00	875.00	718.00	875.00	875.00	0.00	0.00%
610.8015.5210.000	ADVERTISING & LEGAL PUB	44.94	1,000.00	257.03	1,000.00	1,000.00	0.00	0.00%
610.8015.5216.000	BACKGROUND CHECKS	25.00	60.00	34.00	60.00	60.00	0.00	0.00%
610.8015.5220.000	COLLECTION COSTS/REFUNDS	88,749.73	99,200.00	76,258.87	99,200.00	99,200.00	0.00	0.00%
610.8015.5230.000	CONSULTING & PROF FEES	365.00	275.00	0.00	275.00	275.00	0.00	0.00%
610.8015.5231.000	ACCOUNTING FEES	73,025.04	76,401.00	57,300.75	76,401.00	76,401.00	0.00	0.00%
610.8015.5232.000	AUDITING FEES	5,220.00	5,430.00	0.00	5,430.00	5,670.00	240.00	4.42%
610.8015.5233.000	ENGINEERING FEES	7,345.75	30,000.00	29,269.65	96,900.00	80,000.00	-16,900.00	-17.44%
610.8015.5234.000	LEGAL EXPENSES	82.50	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00%
610.8015.5251.000	LICENSE & PERMITS	2,516.45	2,700.00	1,502.82	2,700.00	2,700.00	0.00	0.00%
610.8015.5280.000	DUES, MEMBER, SUBSCRIPTN	1,583.72	1,450.00	229.99	1,450.00	1,450.00	0.00	0.00%
610.8015.5290.000	INSURANCE - GENERAL	102,878.00	123,846.00	0.00	144,029.00	180,036.00	36,007.00	25.00%
610.8015.5300.000	INSURANCE - TORT LIAB	13,427.00	18,190.00	0.00	18,798.00	23,498.00	4,700.00	25.00%
610.8015.5339.000	MEDICAL CLAIMS PAID BY CITY	634.56	500.00	148.13	500.00	500.00	0.00	0.00%
610.8015.5339.010	MEDICAL CLAIMS PAID BY CITY	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
610.8015.5342.000	CONTRACT-OUTSIDE HELP	106,975.68	235,000.00	105,495.88	235,000.00	735,000.00	500,000.00	212.77%
610.8015.5344.000	CONTRACT-MAINTENANCE	9,097.70	35,000.00	15,315.21	35,000.00	35,000.00	0.00	0.00%
610.8015.5347.000	CONTRACT-SOFTWARE MAINT	7,231.54	4,250.00	9,106.49	4,250.00	4,250.00	0.00	0.00%
610.8015.5351.000	CONTRACT-CONCRETE REPAIR	52,351.07	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00%
610.8015.5360.000	POSTAGE & SHIPPING	1,350.50	1,400.00	230.24	1,400.00	1,400.00	0.00	0.00%
610.8015.5380.000	RENTS & LEASES	829.50	2,500.00	703.00	2,500.00	2,500.00	0.00	0.00%
610.8015.5386.000	CONTRACT LAWN CARE	7,880.00	10,500.00	5,535.00	10,500.00	10,500.00	0.00	0.00%
610.8015.5410.000	REPAIRS & MAINTENANCE	92,625.71	75,000.00	31,097.04	75,000.00	75,000.00	0.00	0.00%
610.8015.5440.000	TAXES PAID	9,614.00	10,000.00	9,426.00	10,000.00	10,000.00	0.00	0.00%
610.8015.5441.000	SALES TAXES PAID/RECEIVED	-14,219.40	20,000.00	26,019.01	20,000.00	20,000.00	0.00	0.00%
610.8015.5450.000	TELEPHONE/OTHR COMMNCT	10,511.83	12,000.00	7,772.61	12,000.00	12,000.00	0.00	0.00%
610.8015.5460.000	CONFERENCE EXPENSE	2,060.00	7,500.00	1,320.00	7,500.00	7,500.00	0.00	0.00%
610.8015.5461.000	TRAVEL - AIRFARE	673.19	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5462.000	TRAVEL-OTHER	211.76	200.00	0.00	200.00	200.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
610.8015.5465.000	TRAVEL - HOTEL/MOTEL	1,644.24	1,600.00	268.56	1,600.00	1,600.00	0.00	0.00%
610.8015.5471.000	TRAINING	0.00	0.00	62.50	63.00	0.00	-63.00	-100.00%
610.8015.5481.000	ELECTRICITY	359,370.96	405,000.00	268,970.73	405,000.00	439,000.00	34,000.00	8.40%
610.8015.5482.000	NATURAL GAS	97,393.07	80,000.00	53,575.54	100,000.00	102,000.00	2,000.00	2.00%
610.8015.5483.000	WATER	11,104.23	12,000.00	7,515.69	12,000.00	13,200.00	1,200.00	10.00%
610.8015.5484.000	PROPANE	170.09	230.00	156.42	230.00	230.00	0.00	0.00%
610.8015.5485.000	STORM WATER FEES	2,453.13	2,454.00	0.00	2,454.00	2,577.00	123.00	5.01%
610.8015.5487.000	FUEL OIL	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00%
610.8015.5565.000	VEHICLE OPER/MAINT SPPLY	4,414.60	6,500.00	2,324.61	6,500.00	6,500.00	0.00	0.00%
610.8015.5570.000	VEHICLE GAS	5,200.35	5,500.00	4,162.48	5,500.00	5,500.00	0.00	0.00%
610.8015.5571.000	VEHICLE DIESEL FUEL	576.58	1,100.00	315.54	1,100.00	1,100.00	0.00	0.00%
610.8015.5600.000	OPERATING SUPPLIES	72,610.65	165,000.00	58,844.59	165,000.00	165,000.00	0.00	0.00%
610.8015.5603.000	LAB EXPENSES	47,127.27	65,000.00	44,430.63	65,000.00	65,000.00	0.00	0.00%
610.8015.5605.000	OFFICE SUPPLIES	1,215.19	1,500.00	652.29	1,500.00	1,500.00	0.00	0.00%
610.8015.5612.000	COMPUTER COMPONENTS	559.49	3,000.00	26.29	3,000.00	3,000.00	0.00	0.00%
610.8015.5703.000	MINOR COMPUTER	4,031.94	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
610.8015.5704.000	MINOR SOFTWARE <\$5,000	747.38	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5718.000	MINOR EQUIP, UNCLASSIFIED	93,736.40	60,000.00	60,796.06	60,000.00	120,000.00	60,000.00	100.00%
610.8015.5741.000	COMPUTER SOFTWARE > 5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5750.000	OTHER CAP EQUIP > \$5,000	176,854.52	1,123,500.00	57,031.31	191,500.00	670,300.00	478,800.00	250.03%
610.8015.5776.000	BUILDINGS & IMPROVEMENTS	115.00	132,000.00	33,440.00	72,000.00	210,000.00	138,000.00	191.67%
610.8015.5810.000	PRINCIPAL REDEMPTION	0.00	540,000.00	0.00	540,000.00	730,000.00	190,000.00	35.19%
610.8015.5820.000	INTEREST PAYMENTS	1,900.26	128,738.00	32,082.31	128,738.00	271,491.00	142,753.00	110.89%
610.8015.5980.000	REFUNDS/REIMB	20,861.99	14,000.00	16,907.08	24,000.00	25,000.00	1,000.00	4.17%
610.8015.7600.000	OTHER FINC- LOANS	320,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 8015 - Sewer & Sewage Disposal:		3,202,684.95	5,023,204.00	2,162,082.51	4,188,590.00	5,864,119.00	1,675,529.00	40.00%
Function: 8016 - Sanitary Sewer								
610.8016.5010.010	REGULAR-NON UNION	146,407.77	163,231.00	106,457.71	165,845.00	160,060.00	-5,785.00	-3.49%
610.8016.5010.040	REGULAR-PPME UNION	178,506.76	153,261.00	146,436.85	207,718.00	220,138.00	12,420.00	5.98%
610.8016.5020.040	OVERTIME-PPME UNION	1,904.29	5,000.00	1,986.52	5,000.00	5,000.00	0.00	0.00%
610.8016.5060.010	TERM PAYOUTS-NON UNION	1,074.36	0.00	895.32	0.00	0.00	0.00	0.00%
610.8016.5060.040	TERM PAYOUTS-PPME UNION	281.78	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5061.010	RHSA PAYOUT	0.00	12,000.00	6,241.33	12,000.00	12,000.00	0.00	0.00%
610.8016.5101.010	SOCIAL SECURITY-NON UNION	8,772.48	10,120.00	6,378.51	10,282.00	9,924.00	-358.00	-3.48%
610.8016.5101.040	SOCIAL SECURITY-PPME UNION	10,761.44	9,502.00	8,726.56	12,879.00	13,649.00	770.00	5.98%
610.8016.5102.010	MEDICARE-NON UNION	2,052.01	2,367.00	1,491.93	2,405.00	2,321.00	-84.00	-3.49%
610.8016.5102.040	MEDICARE-PPME UNION	2,516.80	2,222.00	2,041.05	3,012.00	3,192.00	180.00	5.98%
610.8016.5111.010	IPERS-NON UNION	13,686.38	15,409.00	10,049.75	15,656.00	15,104.00	-552.00	-3.53%
610.8016.5111.040	IPERS-PPME UNION	15,528.24	14,468.00	14,010.92	19,609.00	20,781.00	1,172.00	5.98%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
					2023-2024	2024-2025	Increase /	
Account Number		2022-2023	2023-2024	2023-2024	FY2024 Amend	FY25 Dept Request	(Decrease)	
		Total Activity	Total Budget	YTD Activity Through Mar				
610.8016.5121.010	GRP INSUR-NON UNION	22,658.05	24,363.00	17,940.52	26,939.00	40,519.00	13,580.00	50.41%
610.8016.5121.040	GRP INSUR-PPME UNION	38,703.55	39,572.00	37,973.93	57,063.00	68,951.00	11,888.00	20.83%
610.8016.5122.000	RETIRES GRP HLTH INS	12,407.40	14,394.00	11,655.96	14,394.00	14,394.00	0.00	0.00%
610.8016.5123.010	WORKCOMP-NON UNION	3,336.37	2,473.00	2,668.92	2,504.00	2,693.00	189.00	7.55%
610.8016.5123.040	WORKCOMP-PPME UNION	6,390.87	3,218.00	4,981.74	4,361.00	4,600.00	239.00	5.48%
610.8016.5132.000	CLOTHING EXPENSE	1,127.74	1,500.00	726.94	1,500.00	1,500.00	0.00	0.00%
610.8016.5151.000	PHYSICALS/IMMUNIZATIONS	358.16	315.00	805.20	600.00	315.00	-285.00	-47.50%
610.8016.5192.070	UNEMPLOYMENT-TEMPORAR'	1,636.33	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5210.000	ADVERTISING & LEGAL PUB	15.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5216.000	BACKGROUND CHECKS	15.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5230.000	CONSULTING & PROF FEES	4,843.62	7,500.00	5,954.40	7,500.00	7,500.00	0.00	0.00%
610.8016.5233.000	ENGINEERING FEES	696.00	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5234.000	LEGAL EXPENSES	412.50	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%
610.8016.5251.000	LICENSE & PERMITS	39.30	100.00	52.20	100.00	100.00	0.00	0.00%
610.8016.5260.000	DAMAGES/TORT LIAB CLAIMS	1,093.47	0.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5280.000	DUES, MEMBER, SUBSCRIPTN	72.00	2,494.00	84.00	2,494.00	2,494.00	0.00	0.00%
610.8016.5290.000	INSURANCE - GENERAL	9,790.00	11,352.00	0.00	13,706.00	17,133.00	3,427.00	25.00%
610.8016.5300.000	INSURANCE - TORT LIAB	2,426.00	3,274.00	0.00	3,396.00	4,245.00	849.00	25.00%
610.8016.5339.000	MEDICAL CLAIMS PAID BY CITY	344.07	500.00	81.21	500.00	500.00	0.00	0.00%
610.8016.5342.000	CONTRACT-OUTSIDE HELP	547.20	10,000.00	155.34	10,000.00	10,000.00	0.00	0.00%
610.8016.5344.000	CONTRACT-MAINTENANCE	450.84	5,000.00	242.59	5,000.00	5,000.00	0.00	0.00%
610.8016.5347.000	CONTRACT-SOFTWARE MAINT	12,719.79	12,800.00	10,460.72	17,500.00	18,000.00	500.00	2.86%
610.8016.5360.000	POSTAGE & SHIPPING	0.00	200.00	28.46	200.00	200.00	0.00	0.00%
610.8016.5380.000	RENTS & LEASES	100.00	300.00	0.00	300.00	300.00	0.00	0.00%
610.8016.5410.000	REPAIRS & MAINTENANCE	10,385.56	18,000.00	21.00	18,000.00	18,000.00	0.00	0.00%
610.8016.5412.000	REPAIRS & MAINT LIFT STATIO	4,616.68	15,000.00	7,074.00	15,000.00	19,950.00	4,950.00	33.00%
610.8016.5450.000	TELEPHONE/OTHR COMMNCT	5,284.30	4,750.00	4,066.26	4,750.00	4,750.00	0.00	0.00%
610.8016.5460.000	CONFERENCE EXPENSE	420.00	2,500.00	1,009.00	2,500.00	2,500.00	0.00	0.00%
610.8016.5471.000	TRAINING	0.00	0.00	50.00	50.00	0.00	-50.00	-100.00%
610.8016.5481.000	ELECTRICITY	12,142.78	16,000.00	7,931.63	14,760.00	16,000.00	1,240.00	8.40%
610.8016.5482.000	NATURAL GAS	2,378.33	1,200.00	1,010.36	2,500.00	2,550.00	50.00	2.00%
610.8016.5565.000	VEHICLE OPER/MAINT SPPLY	4,117.54	6,000.00	734.11	6,000.00	6,000.00	0.00	0.00%
610.8016.5570.000	VEHICLE GAS	4,785.87	5,700.00	3,679.24	5,700.00	5,700.00	0.00	0.00%
610.8016.5571.000	VEHICLE DIESEL FUEL	2,424.75	3,600.00	2,005.60	3,600.00	3,600.00	0.00	0.00%
610.8016.5600.000	OPERATING SUPPLIES	12,122.34	18,000.00	5,977.44	18,000.00	18,000.00	0.00	0.00%
610.8016.5605.000	OFFICE SUPPLIES	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
610.8016.5612.000	COMPUTER COMPONENTS	39.00	1,000.00	193.53	1,000.00	1,000.00	0.00	0.00%
610.8016.5615.000	LIFT STATION OPERATING SUP	2,761.75	18,000.00	5,233.91	18,000.00	13,000.00	-5,000.00	-27.78%
610.8016.5702.000	MINOR OFFICE FURN/EQUIUP	0.00	1,000.00	143.99	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1			
				Parent Budget	Budget	to Parent Budget	%	
				2023-2024	2024-2025	Increase /		
Account Number		2022-2023	2023-2024	2023-2024		Budget		
		Total Activity	Total Budget	YTD Activity	FY2024 Amend	FY25 Dept Request	(Decrease)	
				Through Mar				
610.8016.5703.000	MINOR COMPUTER	3,103.20	6,000.00	0.00	8,160.00	3,000.00	-5,160.00	-63.24%
610.8016.5718.000	MINOR EQUIP, UNCLASSIFIED	161.40	5,000.00	486.62	5,000.00	5,000.00	0.00	0.00%
610.8016.5719.000	MINOR EQUIP, LIFT STATIONS	3,884.40	16,500.00	2,563.00	20,500.00	24,600.00	4,100.00	20.00%
610.8016.5750.000	OTHER CAP EQUIP > \$5,000	335,108.90	20,000.00	13,031.08	13,032.00	55,800.00	42,768.00	328.18%
610.8016.5765.000	LIFT STATIONS	32,212.70	73,000.00	9,085.41	40,000.00	78,000.00	38,000.00	95.00%
610.8016.5776.000	BUILDINGS & IMPROVEMENTS	528.40	3,000.00	901.36	3,000.00	6,000.00	3,000.00	100.00%
610.8016.5810.000	PRINCIPAL REDEMPTION	1,493,000.00	1,513,000.00	134,000.00	1,513,000.00	1,367,000.00	-146,000.00	-9.65%
610.8016.5820.000	INTEREST PAYMENTS	182,595.05	158,344.00	79,871.85	158,344.00	99,099.00	-59,245.00	-37.42%
610.8016.5830.000	OTHER DEBT SERV EXP	1,700.00	1,700.00	850.00	1,700.00	1,700.00	0.00	0.00%
Total Function: 8016 - Sanitary Sewer:		2,615,448.52	2,437,229.00	678,447.97	2,499,059.00	2,415,862.00	-83,197.00	-3.33%
Function: 9000 - 9000								
610.9000.7500.200	TRANSFER OUT - DEBT SERVICE	503,818.00	504,518.00	14,868.00	504,518.00	515,018.00	10,500.00	2.08%
610.9000.7500.884	TRANSFER OUT - GROUP HEALTH	0.00	0.00	22,563.00	22,563.00	0.00	-22,563.00	-100.00%
Total Function: 9000 - 9000:		503,818.00	504,518.00	37,431.00	527,081.00	515,018.00	-12,063.00	-2.29%
Total Fund: 610 - WATER POLLUTION CONTROL:		6,321,951.47	7,964,951.00	2,877,961.48	7,214,730.00	8,794,999.00	1,580,269.00	21.90%
Fund: 611 - WPCP REVENUE								
Function: 9000 - 9000								
611.9000.7500.363	TRANSFER OUT - FUND 363	0.00	523,900.00	0.00	490,250.00	0.00	-490,250.00	-100.00%
611.9000.7500.395	TRANSFER OUT - FUND 395	74,610.00	0.00	0.00	0.00	0.00	0.00	0.00%
611.9000.7500.610	TR TO OPERATING FUND	6,303,387.87	7,964,951.00	2,628,860.20	7,214,670.00	8,794,999.00	1,580,329.00	21.90%
611.9000.7500.615	TRANSFER OUT - FUND 615	720,829.75	447,500.00	0.00	0.00	3,665,709.00	3,665,709.00	0.00%
611.9000.7500.616	TR TO SANITARY SEWER	1,132.75	192,000.00	14,290.00	0.00	150,000.00	150,000.00	0.00%
Total Function: 9000 - 9000:		7,099,960.37	9,128,351.00	2,643,150.20	7,704,920.00	12,610,708.00	4,905,788.00	63.67%
Total Fund: 611 - WPCP REVENUE:		7,099,960.37	9,128,351.00	2,643,150.20	7,704,920.00	12,610,708.00	4,905,788.00	63.67%
Fund: 615 - WPCP PLANT & IMPROVEMENTS								
Function: 8015 - Sewer & Sewage Disposal								
615.8015.5230.000	CONSULTING & PROF FEES	65,625.00	0.00	15,000.00	45,000.00	0.00	-45,000.00	-100.00%
615.8015.5233.000	ENGINEERING FEES	317,238.02	222,500.00	135,496.44	372,070.00	359,176.00	-12,894.00	-3.47%
615.8015.5342.000	CONTRACT-OUTSIDE HELP	1,044,826.94	3,750,600.00	3,193,522.27	6,567,770.00	3,645,854.00	-2,921,916.00	-44.49%
615.8015.5740.000	COMPUTER EQUIPMENT	0.00	172,500.00	0.00	60,000.00	0.00	-60,000.00	-100.00%
615.8015.5741.000	COMPUTER SOFTWARE	0.00	100,000.00	0.00	372,500.00	0.00	-372,500.00	-100.00%
Total Function: 8015 - Sewer & Sewage Disposal:		1,427,689.96	4,245,600.00	3,344,018.71	7,417,340.00	4,005,030.00	-3,412,310.00	-46.00%
Function: 9000 - 9000								
615.9000.7500.364	TRANSFER OUT - FUN 364	0.00	489,500.00	0.00	0.00	0.00	0.00	0.00%
615.9000.7500.616	TRANSFER OUT - FUND 616	1,467,221.42	507,450.00	1,879,255.71	3,182,712.00	0.00	-3,182,712.00	-100.00%
Total Function: 9000 - 9000:		1,467,221.42	996,950.00	1,879,255.71	3,182,712.00	0.00	-3,182,712.00	-100.00%
Total Fund: 615 - WPCP PLANT & IMPROVEMENTS:		2,894,911.38	5,242,550.00	5,223,274.42	10,600,052.00	4,005,030.00	-6,595,022.00	-62.22%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		
				2023-2024	2024-2025	Increase /	%
				FY2024 Amend	FY25 Dept Request	(Decrease)	
Account Number		2022-2023	2023-2024	2023-2024			
		Total Activity	Total Budget	YTD Activity Through Mar			
Fund: 616 - SANITARY SEWER REHAB PROJECT							
Function: 8016 - Sanitary Sewer							
616.8016.5230.000	CONSULTING & PROF FEES	0.00	5,000.00	0.00	14,000.00	0.00	-14,000.00 -100.00%
616.8016.5233.000	ENGINEERING FEES	1,132.75	194,450.00	290.00	23,802.00	150,000.00	126,198.00 530.20%
616.8016.5234.000	LEGAL EXPENSES	0.00	0.00	14,000.00	14,000.00	0.00	-14,000.00 -100.00%
616.8016.5348.000	CONTRACT-OTHER	1,467,221.42	500,000.00	1,989,042.37	3,130,910.00	0.00	-3,130,910.00 -100.00%
Total Function: 8016 - Sanitary Sewer:		1,468,354.17	699,450.00	2,003,332.37	3,182,712.00	150,000.00	-3,032,712.00 -95.29%
Total Fund: 616 - SANITARY SEWER REHAB PROJECT:		1,468,354.17	699,450.00	2,003,332.37	3,182,712.00	150,000.00	-3,032,712.00 -95.29%
Fund: 690 - TRANSIT OPERATING							
Function: 8050 - Transit							
690.8050.5010.010	REGULAR-NON UNION	381,961.54	443,838.00	302,472.19	416,181.00	492,177.00	75,996.00 18.26%
690.8050.5020.010	OVERTIME-NON UNION	41,890.84	20,000.00	36,845.84	50,000.00	20,000.00	-30,000.00 -60.00%
690.8050.5050.060	PART-TIME REGULAR	0.00	64,915.00	0.00	15,352.00	66,160.00	50,808.00 330.95%
690.8050.5060.010	TERM PAYOUTS-NON UNION	4,809.81	0.00	1,967.18	0.00	0.00	0.00 0.00%
690.8050.5061.010	RHSA PAYOUTS-NON UNION	14,175.00	0.00	0.00	0.00	9,115.00	9,115.00 0.00%
690.8050.5101.010	SOCIAL SECURITY-NON UNION	25,346.81	27,518.00	20,248.14	28,903.00	30,515.00	1,612.00 5.58%
690.8050.5101.060	SOCIAL SECURITY-PT REGULAR	0.00	4,025.00	0.00	952.00	4,102.00	3,150.00 330.88%
690.8050.5102.010	MEDICARE-NON UNION	5,927.95	6,436.00	4,735.43	6,760.00	7,137.00	377.00 5.58%
690.8050.5102.060	MEDICARE-PT REGULAR	0.00	941.00	0.00	223.00	959.00	736.00 330.04%
690.8050.5111.010	IPERS-NON UNION	39,248.00	41,898.00	30,367.49	44,007.00	46,462.00	2,455.00 5.58%
690.8050.5111.060	IPERS-PT REGULAR	0.00	6,128.00	0.00	1,449.00	6,245.00	4,796.00 330.99%
690.8050.5121.010	GRP INSUR-NON UNION	75,385.07	105,857.00	65,923.23	106,684.00	118,143.00	11,459.00 10.74%
690.8050.5122.000	RETIRES GRP HLTH INS	2,943.96	4,474.00	3,542.05	4,474.00	4,474.00	0.00 0.00%
690.8050.5123.010	WORKCOMP-NON UNION	15,576.75	15,931.00	13,165.37	16,795.00	19,000.00	2,205.00 13.13%
690.8050.5123.060	WORKCOMP-PT REGULAR	0.00	2,540.00	0.00	601.00	2,765.00	2,164.00 360.07%
690.8050.5132.000	CLOTHING EXPENSE	3,399.40	3,000.00	3,971.40	4,200.00	3,000.00	-1,200.00 -28.57%
690.8050.5151.000	PHYSICALS/IMMUNIZATIONS	179.00	500.00	804.00	500.00	500.00	0.00 0.00%
690.8050.5210.000	ADVERTISING & LEGAL PUB	2,358.96	4,000.00	505.69	4,000.00	4,000.00	0.00 0.00%
690.8050.5216.000	BACKGROUND CHECKS	55.00	200.00	0.00	200.00	200.00	0.00 0.00%
690.8050.5230.000	CONSULTING & PROF FEES	275.00	0.00	0.00	0.00	0.00	0.00 0.00%
690.8050.5232.000	AUDITING FEES	783.00	815.00	0.00	815.00	850.00	35.00 4.29%
690.8050.5234.000	LEGAL EXPENSES	775.50	500.00	0.00	500.00	500.00	0.00 0.00%
690.8050.5251.000	LICENSE & PERMITS	0.00	0.00	142.00	200.00	200.00	0.00 0.00%
690.8050.5280.000	DUES, MEMBER, SUBSCRIPTN	3,192.00	3,000.00	3,352.00	3,720.00	3,720.00	0.00 0.00%
690.8050.5290.000	INSURANCE - GENERAL	23,133.00	26,681.00	0.00	32,386.00	40,483.00	8,097.00 25.00%
690.8050.5300.000	INSURANCE - TORT LIAB	3,506.00	4,705.00	0.00	4,908.00	6,135.00	1,227.00 25.00%
690.8050.5331.000	PAYMENTS-OTHER ENTITIES	46,029.80	100,000.00	64,970.90	100,000.00	100,000.00	0.00 0.00%
690.8050.5339.000	MEDICAL CLAIMS PAID BY CITY	0.00	500.00	443.27	500.00	500.00	0.00 0.00%
690.8050.5342.000	CONTRACT-OUTSIDE HELP	3,299.28	3,050.00	2,652.56	4,050.00	4,050.00	0.00 0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	to Parent	%
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
690.8050.5344.000	CONTRACT-MAINTENANCE	1,529.66	1,000.00	2,401.50	3,200.00	3,200.00	0.00	0.00%
690.8050.5347.000	CONTRACT-CMPTR TECH SPPR	478.46	0.00	135.00	600.00	600.00	0.00	0.00%
690.8050.5359.000	TOWING SERVICES	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
690.8050.5360.000	POSTAGE & SHIPPING	1,333.15	1,100.00	362.12	700.00	700.00	0.00	0.00%
690.8050.5370.000	PRINTING & BINDING	1,236.03	2,500.00	2,007.56	2,500.00	2,500.00	0.00	0.00%
690.8050.5380.000	RENTS & LEASES	1,300.00	1,500.00	1,080.00	1,500.00	1,500.00	0.00	0.00%
690.8050.5410.000	REPAIRS & MAINTENANCE	12,367.34	10,000.00	6,933.78	10,000.00	10,000.00	0.00	0.00%
690.8050.5450.000	TELEPHONE/OTHR COMMNCT	913.80	1,000.00	360.78	1,000.00	1,000.00	0.00	0.00%
690.8050.5460.000	CONFERENCE EXPENSE	0.00	1,500.00	0.00	500.00	500.00	0.00	0.00%
690.8050.5470.000	TRAINING	895.00	0.00	895.00	2,600.00	2,600.00	0.00	0.00%
690.8050.5471.000	TRAINNG	0.00	0.00	62.50	63.00	0.00	-63.00	-100.00%
690.8050.5481.000	ELECTRICITY	7,955.14	9,000.00	6,153.73	8,300.00	9,000.00	700.00	8.43%
690.8050.5482.000	NATURAL GAS	5,504.39	6,500.00	4,381.02	6,400.00	6,500.00	100.00	1.56%
690.8050.5565.000	VEHICLE OPER/MAINT SPPLY	86,620.21	90,000.00	34,225.89	135,000.00	90,000.00	-45,000.00	-33.33%
690.8050.5570.000	VEHICLE GAS	7,844.99	9,000.00	4,572.01	9,000.00	9,000.00	0.00	0.00%
690.8050.5571.000	VEHICLE DIESEL FUEL	88,905.22	100,000.00	52,751.22	100,000.00	100,000.00	0.00	0.00%
690.8050.5600.000	OPERATING SUPPLIES	2,461.32	3,000.00	1,689.88	3,000.00	3,000.00	0.00	0.00%
690.8050.5605.000	OFFICE SUPPLIES	857.24	1,000.00	535.97	1,000.00	1,000.00	0.00	0.00%
690.8050.5611.000	BLDG,GRD OPER/MAINT SPLY	4,285.80	6,000.00	1,446.27	6,000.00	6,000.00	0.00	0.00%
690.8050.5703.000	MINOR COMPUTER	0.00	1,500.00	66.00	500.00	500.00	0.00	0.00%
690.8050.5704.000	MINOR SOFTWARE <\$5,000	0.00	750.00	0.00	750.00	750.00	0.00	0.00%
690.8050.5718.000	MINOR EQUIP, UNCLASSIFIED	2,098.18	4,000.00	1,742.60	2,500.00	2,500.00	0.00	0.00%
690.8050.5750.000	OTHER CAP EQUIP > \$5,000	7,000.00	28,000.00	12,866.32	12,561.00	693,795.00	681,234.00	5,423.41%
690.8050.5776.000	BUILDINGS & IMPROVEMENTS	0.00	25,000.00	195.40	25,000.00	24,167.00	-833.00	-3.33%
Total Function: 8050 - Transit:		927,837.60	1,194,302.00	690,973.29	1,181,534.00	1,960,704.00	779,170.00	65.95%
Function: 9000 - 9000								
690.9000.7500.884	TRANSFER OUT - GROUP HEAL	0.00	0.00	6,960.00	6,960.00	0.00	-6,960.00	-100.00%
Total Function: 9000 - 9000:		0.00	0.00	6,960.00	6,960.00	0.00	-6,960.00	-100.00%
Total Fund: 690 - TRANSIT OPERATING:		927,837.60	1,194,302.00	697,933.29	1,188,494.00	1,960,704.00	772,210.00	64.97%
Fund: 740 - STORM SEWER UTILITY								
Function: 8065 - Storm Water								
740.8065.5010.010	REGULAR-NON UNION	215,888.92	224,681.00	164,573.21	229,920.00	240,803.00	10,883.00	4.73%
740.8065.5010.040	REGULAR-PPME UNION	119,004.50	102,174.00	97,624.27	138,479.00	146,758.00	8,279.00	5.98%
740.8065.5020.010	OVERTIME-NON UNION	0.00	0.00	93.72	0.00	0.00	0.00	0.00%
740.8065.5020.040	OVERTIME-PPME UNION	465.17	1,200.00	736.79	1,200.00	1,200.00	0.00	0.00%
740.8065.5030.070	PART-TIME TEMPORARY	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00	0.00%
740.8065.5057.010	CAR REIMB-NON UNION	267.83	360.00	179.92	360.00	360.00	0.00	0.00%
740.8065.5060.010	TERM PAYOUTS-NON UNION	4,386.92	0.00	9,425.38	7,493.00	0.00	-7,493.00	-100.00%

Budget Comparison Report

						Comparison 1	Comparison 1	%
						Budget	to Parent	
		2022-2023	2023-2024	2023-2024	Parent Budget	2024-2025	Increase /	
Account Number		Total Activity	Total Budget	YTD Activity Through Mar	2023-2024 FY2024 Amend	FY25 Dept Request	(Decrease)	
740.8065.5060.040	TERM PAYOUTS-PPME UNION	187.85	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5061.010	RHSA PAYOUT	0.00	0.00	3,744.79	3,475.00	0.00	-3,475.00	-100.00%
740.8065.5101.010	SOCIAL SECURITY-NON UNION	13,091.12	13,781.00	10,397.95	14,105.00	14,843.00	738.00	5.23%
740.8065.5101.040	SOCIAL SECURITY-PPME UNIOI	7,125.45	6,335.00	5,783.96	8,586.00	9,099.00	513.00	5.97%
740.8065.5101.070	SOCIAL SECURITY-PT TEMP	0.00	496.00	0.00	496.00	496.00	0.00	0.00%
740.8065.5102.010	MEDICARE-NON UNION	3,118.37	3,263.00	2,475.70	3,339.00	3,497.00	158.00	4.73%
740.8065.5102.040	MEDICARE-PPME UNION	1,666.37	1,482.00	1,352.53	2,008.00	2,128.00	120.00	5.98%
740.8065.5102.070	MEDICARE-TEMPORARY	0.00	116.00	0.00	116.00	116.00	0.00	0.00%
740.8065.5111.010	IPERS-NON UNION	20,115.17	21,244.00	15,520.35	21,738.00	22,766.00	1,028.00	4.73%
740.8065.5111.040	IPERS-PPME UNION	10,276.46	9,645.00	9,285.58	13,072.00	13,854.00	782.00	5.98%
740.8065.5121.010	GRP INSUR-NON UNION	22,810.37	25,208.00	20,190.87	28,372.00	37,896.00	9,524.00	33.57%
740.8065.5121.040	GRP INSUR-PPME UNION	25,715.82	26,381.00	25,120.84	38,042.00	45,967.00	7,925.00	20.83%
740.8065.5122.000	RETIREES GRP HLTH INS	8,271.60	9,596.00	7,770.66	9,596.00	9,596.00	0.00	0.00%
740.8065.5123.010	WORKCOMP-NON UNION	5,416.72	5,004.00	4,321.62	5,082.00	5,347.00	265.00	5.21%
740.8065.5123.040	WORKCOMP-PPME UNION	4,232.77	2,145.00	3,299.41	2,908.00	3,067.00	159.00	5.47%
740.8065.5123.070	WORKCOMP-TEMPORARY	0.00	168.00	0.00	168.00	167.00	-1.00	-0.60%
740.8065.5132.000	CLOTHING EXPENSE	751.85	1,700.00	484.65	1,700.00	1,700.00	0.00	0.00%
740.8065.5151.000	PHYSICALS/IMMUNIZATIONS	238.78	250.00	536.80	350.00	250.00	-100.00	-28.57%
740.8065.5192.070	UNEMPLOYMENT-TEMPORAR'	1,090.88	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5210.000	ADVERTISING & LEGAL PUB	10.00	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5216.000	BACKGROUND CHECKS	10.00	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5220.000	COLLECTION COSTS/REFUNDS	4,892.85	5,500.00	4,348.85	6,000.00	6,000.00	0.00	0.00%
740.8065.5230.000	CONSULTING & PROF FEES	3,214.08	10,000.00	13,294.10	20,000.00	20,000.00	0.00	0.00%
740.8065.5231.000	ACCOUNTING FEES	18,255.96	19,100.00	14,325.03	19,100.00	19,100.00	0.00	0.00%
740.8065.5232.000	AUDITING FEES	3,654.00	3,801.00	0.00	3,801.00	3,969.00	168.00	4.42%
740.8065.5233.000	ENGINEERING FEES	2,001.15	55,000.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5251.000	LICENSE & PERMITS	26.20	53.00	34.80	53.00	53.00	0.00	0.00%
740.8065.5280.000	DUES, MEMBER, SUBSCRIPTN	48.00	4,600.00	56.00	50.00	4,600.00	4,550.00	9,100.00%
740.8065.5290.000	INSURANCE - GENERAL	6,591.00	7,648.00	0.00	9,227.00	11,534.00	2,307.00	25.00%
740.8065.5300.000	INSURANCE - TORT LIAB	10,898.00	14,087.00	0.00	15,257.00	19,071.00	3,814.00	25.00%
740.8065.5331.000	PAYMENTS-OTHER ENTITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.5339.000	MEDICAL CLAIMS PAID BY CITY	229.40	500.00	54.14	500.00	500.00	0.00	0.00%
740.8065.5342.000	CONTRACT-OUTSIDE HELP	12,407.13	92,000.00	11,863.56	92,000.00	92,000.00	0.00	0.00%
740.8065.5344.000	CONTRACT-MAINTENANCE	291.80	600.00	238.74	600.00	600.00	0.00	0.00%
740.8065.5347.000	CONTRACT-SOFTWARE MAINT	8,479.86	9,500.00	6,973.81	9,500.00	9,500.00	0.00	0.00%
740.8065.5360.000	POSTAGE & SHIPPING	63.00	0.00	84.98	100.00	100.00	0.00	0.00%
740.8065.5387.000	REPAIRS & MAINT LIFT	2,713.82	65,000.00	7,674.85	19,000.00	25,000.00	6,000.00	31.58%
740.8065.5410.000	REPAIRS & MAINTENANCE	1,260.37	2,000.00	14.00	2,000.00	2,000.00	0.00	0.00%
740.8065.5450.000	TELEPHONE/OTHR COMMNCT	3,594.58	3,500.00	2,689.02	3,900.00	4,000.00	100.00	2.56%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
740.8065.5460.000	CONFERENCE EXPENSE	280.00	3,000.00	256.00	3,000.00	3,000.00	0.00	0.00%
740.8065.5471.000	TRAINING	0.00	0.00	43.75	0.00	0.00	0.00	0.00%
740.8065.5481.000	ELECTRICITY	11,051.61	15,000.00	6,638.02	13,830.00	15,000.00	1,170.00	8.46%
740.8065.5565.000	VEHICLE OPER/MAINT SPPLY	3,150.38	6,000.00	489.41	6,000.00	6,000.00	0.00	0.00%
740.8065.5570.000	VEHICLE GAS	3,190.63	3,800.00	2,786.39	3,800.00	3,800.00	0.00	0.00%
740.8065.5571.000	VEHICLE DIESEL FUEL	2,162.20	3,500.00	1,337.07	3,500.00	3,500.00	0.00	0.00%
740.8065.5600.000	OPERATING SUPPLIES	19,613.82	20,000.00	13,390.90	30,000.00	40,000.00	10,000.00	33.33%
740.8065.5605.000	OFFICE SUPPLIES	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
740.8065.5612.000	COMPUTER COMPONENTS	26.00	250.00	129.02	250.00	250.00	0.00	0.00%
740.8065.5614.000	LIFT STATION OPERATING SUP	373.23	3,000.00	1,563.65	3,000.00	3,000.00	0.00	0.00%
740.8065.5702.000	MINOR OFFICE FURN/EQUIP	0.00	500.00	95.99	500.00	500.00	0.00	0.00%
740.8065.5703.000	MINOR COMPUTER	2,068.80	3,000.00	0.00	4,440.00	1,000.00	-3,440.00	-77.48%
740.8065.5704.000	MINOR SOFTWARE <\$5,000	0.00	600.00	0.00	600.00	600.00	0.00	0.00%
740.8065.5718.000	MINOR EQUIP, UNCLASSIFIED	107.60	2,000.00	279.20	2,000.00	2,000.00	0.00	0.00%
740.8065.5719.000	MINOR EQUIP. LIFT STATIONS	0.00	1,800.00	0.00	1,800.00	1,800.00	0.00	0.00%
740.8065.5750.000	OTHER CAP EQUIP > \$5,000	223,405.94	20,000.00	0.00	0.00	37,200.00	37,200.00	0.00%
740.8065.5765.000	LIFT STATIONS	0.00	116,000.00	3,628.76	4,000.00	0.00	-4,000.00	-100.00%
740.8065.5776.000	BUILDINGS & IMPROVEMENTS	305.83	2,000.00	479.91	2,000.00	2,000.00	0.00	0.00%
740.8065.5980.000	REFUNDS/REIMB	235.40	500.00	0.00	500.00	500.00	0.00	0.00%
Total Function: 8065 - Storm Water:		808,735.56	957,168.00	475,688.95	819,013.00	906,187.00	87,174.00	10.64%
Function: 8067 - Storm Water-Dike								
740.8067.5010.090	REGULAR-P&R UNION	203.49	0.00	186.24	0.00	0.00	0.00	0.00%
740.8067.5030.070	PART-TIME TEMPORARY	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00%
740.8067.5101.070	SOCIAL SECURITY-PT TEMP	0.00	372.00	0.00	372.00	372.00	0.00	0.00%
740.8067.5101.090	SOCIAL SECURITY-P&R UNION	11.78	0.00	10.82	0.00	0.00	0.00	0.00%
740.8067.5102.070	MEDICARE-TEMPORARY	0.00	87.00	0.00	87.00	87.00	0.00	0.00%
740.8067.5102.090	MEDICARE-P&R UNION	2.75	0.00	2.53	0.00	0.00	0.00	0.00%
740.8067.5111.090	IPERS-P&R UNION	19.21	0.00	17.58	0.00	0.00	0.00	0.00%
740.8067.5121.090	GRP INSUR-P&R UNION	76.55	0.00	66.19	0.00	0.00	0.00	0.00%
740.8067.5123.070	WORKCOMP-TEMPORARY	0.00	126.00	0.00	126.00	125.00	-1.00	-0.79%
740.8067.5123.090	WORKCOMP-P&R UNION	5.92	0.00	5.10	0.00	0.00	0.00	0.00%
740.8067.5230.000	CONSULTING & PROF FEES	0.00	0.00	777.00	2,000.00	2,000.00	0.00	0.00%
740.8067.5300.000	INSURANCE - TORT LIAB	802.00	1,102.00	0.00	1,123.00	1,404.00	281.00	25.02%
740.8067.5342.000	CONTRACT-OUTSIDE HELP	14,467.96	0.00	0.00	0.00	0.00	0.00	0.00%
740.8067.5386.000	CONTRACT LAWN CARE	2,640.00	3,000.00	3,868.00	4,500.00	4,500.00	0.00	0.00%
740.8067.5410.000	REPAIRS & MAINTENANCE	0.00	1,500.00	0.00	15,000.00	15,000.00	0.00	0.00%
740.8067.5562.000	GROUPS EQUIP MAINT SPPLY	0.00	2,750.00	0.00	2,750.00	2,750.00	0.00	0.00%
740.8067.5570.000	VEHICLE GAS	0.00	750.00	0.00	750.00	750.00	0.00	0.00%
740.8067.5571.000	VEHICLE DIESEL FUEL	982.34	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Amend	2024-2025 FY25 Dept Request	Increase / (Decrease)	
740.8067.5600.000	OPERATING SUPPLIES	262.67	1,500.00	47.98	1,500.00	1,500.00	0.00	0.00%
Total Function: 8067 - Storm Water-Dike:		19,474.67	18,687.00	4,981.44	35,708.00	35,988.00	280.00	0.78%
Function: 9000 - 9000								
740.9000.7500.200	TRANSFER OUT - DEBT SERVIC	527,606.00	541,506.00	28,358.00	541,506.00	545,056.00	3,550.00	0.66%
740.9000.7500.395	TRANSFER OUT - FUND 395	236,405.00	0.00	0.00	68,338.00	0.00	-68,338.00	-100.00%
740.9000.7500.884	TRANSFER OUT - GROUP HEAL	0.00	0.00	5,217.00	5,217.00	0.00	-5,217.00	-100.00%
Total Function: 9000 - 9000:		764,011.00	541,506.00	33,575.00	615,061.00	545,056.00	-70,005.00	-11.38%
Total Fund: 740 - STORM SEWER UTILITY:		1,592,221.23	1,517,361.00	514,245.39	1,469,782.00	1,487,231.00	17,449.00	1.19%
Fund: 741 - 2016 GO STORM WATER PROJ								
Function: 8065 - Storm Water								
741.8065.5251.000	LICENSE & PERMITS	180.91	0.00	0.00	0.00	0.00	0.00	0.00%
741.8065.5342.000	CONTRACT-OUTSIDE HELP	753,578.95	0.00	0.00	433,347.00	0.00	-433,347.00	-100.00%
Total Function: 8065 - Storm Water:		753,759.86	0.00	0.00	433,347.00	0.00	-433,347.00	-100.00%
Total Fund: 741 - 2016 GO STORM WATER PROJ:		753,759.86	0.00	0.00	433,347.00	0.00	-433,347.00	-100.00%
Fund: 750 - COMPOSTING FACILITY								
Function: 8070 - Compost								
750.8070.5010.040	REGULAR-PPME UNION	6,116.34	10,000.00	6,577.69	10,000.00	10,000.00	0.00	0.00%
750.8070.5030.070	PART-TIME TEMPORARY	16,232.00	9,460.00	5,158.00	9,460.00	9,460.00	0.00	0.00%
750.8070.5101.040	SOCIAL SECURITY-PPME UNIOI	356.50	620.00	384.51	620.00	620.00	0.00	0.00%
750.8070.5101.070	SOCIAL SECURITY-PT TEMP	1,006.39	587.00	319.79	587.00	587.00	0.00	0.00%
750.8070.5102.040	MEDICARE-PPME UNION	83.40	145.00	89.92	145.00	145.00	0.00	0.00%
750.8070.5102.070	MEDICARE-TEMPORARY	235.43	137.00	74.85	137.00	137.00	0.00	0.00%
750.8070.5111.040	IPERS-PPME UNION	577.39	944.00	620.93	944.00	944.00	0.00	0.00%
750.8070.5121.040	GRP INSUR-PPME UNION	1,140.59	3,407.00	1,453.87	3,226.00	1,500.00	-1,726.00	-53.50%
750.8070.5123.040	WORKCOMP-PPME UNION	359.76	588.00	365.56	588.00	569.00	-19.00	-3.23%
750.8070.5123.070	WORKCOMP-TEMPORARY	318.23	185.00	103.62	185.00	190.00	5.00	2.70%
750.8070.5210.000	ADVERTISING & LEGAL PUB	107.96	250.00	92.66	250.00	250.00	0.00	0.00%
750.8070.5215.000	BANK CHARGES	125.56	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.5216.000	BACKGROUND CHECKS	90.00	75.00	40.00	75.00	75.00	0.00	0.00%
750.8070.5290.000	INSURANCE - GENERAL	32.00	38.00	0.00	45.00	56.00	11.00	24.44%
750.8070.5300.000	INSURANCE - TORT LIAB	331.00	436.00	0.00	463.00	579.00	116.00	25.05%
750.8070.5342.000	CONTRACT-OUTSIDE HELP	350.00	60,000.00	350.00	60,000.00	60,000.00	0.00	0.00%
750.8070.5344.000	CONTRACT-MAINTENANCE	542.00	600.00	267.90	600.00	600.00	0.00	0.00%
750.8070.5347.000	CONTRACT-SOFTWARE MAINT	10.21	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.5410.000	REPAIRS & MAINTENANCE	568.50	200.00	2,580.12	200.00	200.00	0.00	0.00%
750.8070.5450.000	TELEPHONE/OTHR COMMNCT	513.97	450.00	360.78	450.00	450.00	0.00	0.00%
750.8070.5481.000	ELECTRICITY	1,235.68	1,400.00	774.24	1,290.00	1,400.00	110.00	8.53%
750.8070.5565.000	VEHICLE OPER/MAINT SPPLY	37.23	0.00	167.19	50.00	50.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
						Increase /		
						(Decrease)		

Style.IndexOf("Account Detail") = 0				Comparison 1		Comparison 1	%
Style.IndexOf("Group Summary") = -1				Parent Budget	Budget	to Parent Budget	
Style.IndexOf("Both") = -1				2023-2024	2024-2025	Increase /	
Fund	2022-2023	2023-2024	2023-2024	FY2024 Amend	FY25 Dept Request	(Decrease)	
	Total Activity	Total Budget	YTD Activity Through Mar				
001 - GENERAL FUND	16,784,975.33	18,020,483.00	13,734,998.20	18,978,471.00	20,752,147.00	1,773,676.00	9.35%
030 - CAPITAL RESERVE	720,027.11	696,423.00	346,254.75	697,966.00	724,100.00	26,134.00	3.74%
031 - CAPITAL RSRV-BLDG MAINT	17,205.36	141,275.00	0.00	151,275.00	46,667.00	-104,608.00	-69.15%
032 - CIP LARGE VEHICLE/EQUIPMENT	0.00	0.00	66,625.00	67,000.00	0.00	-67,000.00	-100.00%
110 - ROAD USE TAX	3,096,796.42	4,198,134.00	1,384,388.07	3,586,201.00	3,451,963.00	-134,238.00	-3.74%
112 - EMPLOYEE BENEFITS FUND	2,659,659.29	3,070,871.00	1,473,482.39	3,213,967.00	3,635,981.00	422,014.00	13.13%
117 - POLICE/FIRE RETIREMENT	1,178,800.38	1,180,148.00	561,428.27	1,154,175.00	1,300,401.00	146,226.00	12.67%
119 - EMERGENCY FUND	254,836.51	262,974.00	144,260.78	262,974.00	0.00	-262,974.00	-100.00%
121 - LOCAL OPTION SALES TAX	4,885,292.74	4,565,385.00	1,405,676.83	6,809,956.00	5,687,559.00	-1,122,397.00	-16.48%
125 - TAX INCREMENT FINANCING	781,911.37	1,082,464.00	336,777.31	1,189,127.00	1,549,132.00	360,005.00	30.27%
130 - CITY TORT LIABILITY	206,520.63	40,000.00	40,467.51	79,465.00	40,000.00	-39,465.00	-49.66%
132 - GRANTS-STATE/LOCAL AGENCIES	1,394,086.87	2,453,883.00	604,696.54	3,249,290.04	2,288,274.40	-961,015.64	-29.58%
133 - UNDESIGNATED FEDERAL GRANTS	121,967.64	385,550.00	1,009,833.98	4,695,550.00	991,500.00	-3,704,050.00	-78.88%
140 - PARK & REC DONATION FUND	63,575.28	137,175.00	54,136.29	199,275.00	54,900.00	-144,375.00	-72.45%
142 - SOFTBALL ASSOCIATION FUND	26,569.07	30,781.00	19,320.98	31,439.00	30,756.00	-683.00	-2.17%
144 - LIVE HEALTHY IOWA	0.00	7,547.00	0.00	7,547.00	7,546.00	-1.00	-0.01%
145 - TORNADO GENERAL	7,450.00	181,000.00	0.00	156,000.00	131,864.00	-24,136.00	-15.47%
148 - FEMA-COVID19	6,914.58	0.00	0.00	0.00	0.00	0.00	0.00%
149 - FEMA - WINDS	93,605.93	8,208.00	13,668.07	153,541.00	0.00	-153,541.00	-100.00%
150 - LOCAL PD GRANTS	54,590.66	60,000.00	45,422.60	60,000.00	60,000.00	0.00	0.00%
151 - DEPT OF JUSTICE GRANTS	122,471.06	56,800.00	85,380.89	101,185.00	20,800.00	-80,385.00	-79.44%
152 - POLICE UNDESIGNATED GRANTS	86,975.93	109,507.00	78,643.46	98,007.00	93,007.00	-5,000.00	-5.10%
153 - POLICE DEPT DONATION FUND	8,307.81	30,850.00	39,941.82	73,850.00	30,850.00	-43,000.00	-58.23%
156 - FIRE DEPT DONATION FUND	42,103.94	17,000.00	27,347.50	38,000.00	32,000.00	-6,000.00	-15.79%
170 - LIBRARY DONATION FUND	66,162.73	834,740.00	20,429.23	239,800.00	634,740.00	394,940.00	164.70%
177 - SEIZED ASSETS (POLICE)	2,302.59	4,000.00	9,873.68	14,000.00	4,000.00	-10,000.00	-71.43%
181 - #7 HUD LEAD GRANT	0.00	0.00	62,607.02	1,576,356.00	1,834,943.00	258,587.00	16.40%
184 - VOUCHERS - 002, 003	1,284,481.07	1,284,128.00	1,010,988.38	1,483,676.00	1,448,431.00	-35,245.00	-2.38%
189 - #6 HUD LEAD GRANT	1,102,281.39	1,583,162.00	587,679.56	699,984.00	0.00	-699,984.00	-100.00%
200 - GO BONDS DEBT FUND	5,846,501.11	7,031,413.00	859,349.07	7,031,413.00	7,678,016.00	646,603.00	9.20%
300 - CIP COLLECTION FUND	805,956.49	790,509.00	308,481.31	775,054.00	826,093.00	51,039.00	6.59%
311 - RISE STREET GRANTS	4,477,412.41	25,000.00	1,682,482.37	1,831,037.00	4,900,000.00	3,068,963.00	167.61%
312 - AIRPORT PROJECT FUND	366,659.45	141,500.00	146,436.39	289,946.00	540,000.00	250,054.00	86.24%
340 - BIKE PATH PROJECT FUND	86,092.28	1,637,540.00	1,072.60	16,199.00	1,637,540.00	1,621,341.00	10,008.90%
341 - TREES FOREVER PROJECT	55,817.19	40,000.00	13,855.04	40,000.00	40,000.00	0.00	0.00%
354 - POLICE & FIRE STATIONS	737.85	0.00	0.00	0.00	0.00	0.00	0.00%
355 - 2015 GO BONDS (D&D)	769,877.40	289,365.00	199,493.85	430,398.00	187,800.00	-242,598.00	-56.37%
360 - 2019 GO BONDS & PROJECTS	1,361,494.14	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Style.IndexOf("Account Detail") = 0				Comparison 1		Comparison 1	
Style.IndexOf("Group Summary") = -1				Parent Budget	Budget	to Parent Budget	%
Style.IndexOf("Both") = -1				2023-2024	2024-2025	Increase /	
Fund	2022-2023	2023-2024	2023-2024	FY2024 Amend	FY25 Dept Request	(Decrease)	
Total Activity	Total Budget	YTD Activity Through Mar					
361 - LIBRARY BUILDING ADDITION	0.00	0.00	1,626.33	1,626.00	0.00	-1,626.00	-100.00%
362 - 2020 GO BONDS	25,174.27	1,220,553.00	5,198.30	121,692.00	8,751.00	-112,941.00	-92.81%
363 - 2021 GO BONDS	1,771,458.74	10,798,365.00	3,095,628.80	5,229,122.00	6,758,284.00	1,529,162.00	29.24%
364 - 2022 GO BONDS	325,891.50	4,332,250.00	208,501.45	1,128,722.00	9,877,289.00	8,748,567.00	775.09%
365 - 2023 GO BONDS	0.00	11,356,000.00	51,863.00	169,050.00	3,799,505.00	3,630,455.00	2,147.56%
389 - AMERICAN RESCUE PLAN	693,336.00	2,632,863.00	2,514,938.77	2,709,340.00	357,077.00	-2,352,263.00	-86.82%
392 - TIF DISTRICT III CAP PROJECTS	7,463.47	0.00	0.00	0.00	0.00	0.00	0.00%
395 - ECONOMIC DEVELOPMENT PROJEC	1,187,855.33	7,000.00	163,675.60	184,942.00	0.00	-184,942.00	-100.00%
610 - WATER POLLUTION CONTROL	6,321,951.47	7,964,951.00	2,877,961.48	7,214,730.00	8,794,999.00	1,580,269.00	21.90%
611 - WPCP REVENUE	7,099,960.37	9,128,351.00	2,643,150.20	7,704,920.00	12,610,708.00	4,905,788.00	63.67%
615 - WPCP PLANT & IMPROVEMENTS	2,894,911.38	5,242,550.00	5,223,274.42	10,600,052.00	4,005,030.00	-6,595,022.00	-62.22%
616 - SANITARY SEWER REHAB PROJECT	1,468,354.17	699,450.00	2,003,332.37	3,182,712.00	150,000.00	-3,032,712.00	-95.29%
690 - TRANSIT OPERATING	927,837.60	1,194,302.00	697,933.29	1,188,494.00	1,960,704.00	772,210.00	64.97%
740 - STORM SEWER UTILITY	1,592,221.23	1,517,361.00	514,245.39	1,469,782.00	1,487,231.00	17,449.00	1.19%
741 - 2016 GO STORM WATER PROJ	753,759.86	0.00	0.00	433,347.00	0.00	-433,347.00	-100.00%
750 - COMPOSTING FACILITY	30,306.00	90,072.00	43,076.32	147,869.00	88,362.00	-59,507.00	-40.24%
760 - P&R CONCESSIONS ENTERPRISE	40,540.19	40,291.00	31,968.62	45,375.00	45,558.00	183.00	0.40%
Report Total:	73,981,441.59	106,622,174.00	46,451,874.08	101,013,899.04	110,604,508.40	9,590,609.36	9.49%

Less intrafund transfers (10,397,382) (12,610,708)

Plus Marshalltown Water Works 6,695,499 7,249,365

TOTAL 97,312,016 105,243,165

TRANSFERS BETWEEN FUNDS FOR FISCAL YEARS 2024 AND 2025

Fund	Transferred From	Fund	Transferred To	Explanation of activity	Adopted FY24	Amended FY24	FY25 Budget
001	General fund	148	FEMA-COVID19	Time spent on administration exceeded 5% of total costs, so need to zero out fund 148 now that it is completed.		\$ 4,463.00	
001	General fund	355	D&D Fund	Landfill revenue in excess of expenses for prior fiscal year	\$ 20,000	\$ 20,000.00	20,000.00
001	General fund	690	Transit	Property taxes collected in general (as required) with the cash being transferred to the transit enterprise fund	\$ 275,000	\$ 275,000.00	402,933.00
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		50,000.00
031	Building Maint Fund	133	Grants: Other Federal	City Portion of Coliseum Generator Project	\$ 26,775	\$ 26,775.00	
031	Building Maint Fund	312	Airport Project Fund	Airport Sewer Repairs	\$ 11,500	\$ 11,500.00	
110	Road use tax fund	001	General	Reimbursement to general fund for employee wages associated with the public works department	\$ 1,176,363	\$ 1,039,839.00	1,186,057.00
110	Road use tax fund	362	2020 GO Bonds & Projects	Railroad Quite Zone Expenses	\$ 642,803		
110	Road use tax fund	395	Economic Development Project Fund	S 7th Ave Extension		\$ 82,781.00	
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	\$ 3,082,079.00	3,635,981.00
112	Employee benefits fund	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23	\$ -	\$ 131,888.00	
117	Police & fire retirement	001	General	Reimbursement to general fund for civil service retirement payments to Municipal Fire & Police Retirement System of Iowa (MFPRSI)	\$ 1,180,148	\$ 1,154,175.00	1,300,401.00
119	Emergency Levy Fund	001	General	Property taxes collected in Emergency fund with the cash being transferred to the general fund	\$ 262,974	\$ 262,974.00	
121	LOST - Council Desig	001	General	Council Designated to offset General Fund deficit and FY24 budget amendment increased by \$82,000 for non-union compensation plan	\$ 328,526	\$ 410,526.00	684,447.00

Fund	Transferred From	Fund	Transferred To	Explanation of activity	Adopted FY24	Amended FY24	FY25 Budget
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	\$ 288,000.00	249,051.00
121	LOST - Council Desig	132	Grants: State and Local	Downtown Revitalization (DTR) grant	\$ 375,000	\$ 545,021.00	122,071.00
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	\$ 3,333,609.00	4,120,000.00
121	LOST - Storm Sewer/Street Improvements	311	RISE Street Grants	City Portion of Project Costs, Edgewood Ext	\$ 25,000	\$ 877,298.00	
121	LOST - Council Desig	340	Bike Trail Fund	Bike Trail Engineering Expenses		\$ 20,250.00	
121	LOST - Storm Sewer/Street Improvements	363	2021 GO Bonds & Projects	Street Improvement Projects		\$ 128,026.00	
121	LOST - Storm Sewer/Street Improvements	364	2022 GO Bonds & Projects	Street Improvement Projects	\$ 115,250	\$ 215,250.00	
121	LOST - Storm Sewer/Street Improvements	395	Economic Development Project Fund	South 7th Ave Ext Proj Costs		\$ 65,767.00	
121	LOST - Storm Sewer/Street Improvements	760	P&R Concession	Years ago, painting of aquatic center pool was paid from concessions. Council approved using LOST to clear out the deficit.		\$ 20,500.00	
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	\$ 327,274.00	228,315.00
125	TIF tax collection fund	200	Debt Service Fund	To Pay for TIF portion of GO Debt	\$ 325,806	\$ 325,806.00	286,206.00
133	Undesignated federal grants	363	2021 GO Bonds	Bridge grant funding for Center St viaduct			750,000.00
140	PR Donation Fund	133	Undesignated Federal Grants	Portion of Coliseum Generator Project	\$ 82,275	\$ 82,275.00	
142	Softball Association	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 658.00	

Fund	Transferred From	Fund	Transferred To	Explanation of activity	Adopted FY24	Amended FY24	FY25 Budget
145	Tornado Fund	110	Road use tax fund	Purchase of New Drump Truck, replacement of truck used during Tornado clean up.	\$ 141,000	\$ 116,000.00	131,864.00
145	Tornado Fund	130	City Tort Liability	Tornado Related Expenditures			
149	FEMA- Winds	130	City Tort Liability	Derecho Related Expenditures			
149	FEMA- Winds	133	Undesignated Federal Grants	Coliseum generator		\$ 135,000.00	
184	Vouchers - Sec 8	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 1,721.00	
189	#6 Lead Grant	181	#7 Lead Grant	State lead funds remaining from old grant program		\$ 112,480.00	
189	#6 Lead Grant	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 646.00	
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	\$ 680,968.00	724,100.00
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	\$ 94,086.00	101,993.00
361	Library Building Addition	170	Library Donation Fund	Library expansion has been put on hold, so transfer to donation fund to be used for accessory building.	\$ -	\$ 1,626.00	
360	2019 GO Bonds & Projects	110	Road use tax fund	Move Bond Proceeds to Corresponding Bond Projects			
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		\$ 4,882.00	

Fund	Transferred From	Fund	Transferred To	Explanation of activity	Adopted FY24	Amended FY24	FY25 Budget
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	\$ 12,796.00	
364	2022 GO Bonds & Projects	363	2021 GO Bonds & Projects	Move Bond Proceeds to Corresponding Bond Projects	\$ 2,463,464		2,147,289.00
365	2023 GO Bonds	363	2021 GO Bonds	Street Improvement Projects			54,485.00
365	2023 GO Bonds	364	2022 GO Bonds & Projects	Downtown Phase 2 for E Main			1,707,500.00
389	American Rescue Plan	001	General	Cover Budgeted General Fund Deficit	\$ 49,389	\$ 49,389.00	201,077.00
389	American Rescue Plan	311	RISE Street Grants	Edgewood Ext Project Costs		\$ 53,796.00	
389	American Rescue Plan	363	2021 GO Bonds & Projects	State Street Reconstruction Project costs	\$ 2,461,741	\$ 2,461,741.00	
610	WPCP	200	Debt Service Fund	Fund WPCP GO Bond Payments	\$ 504,518	\$ 504,518.00	515,018.00
610	WPCP	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 22,563.00	
611	WPCP Rev Fund	363	2021 GO Bonds & Projects	Sanitary Sewer Project Costs	\$ 523,900	\$ 490,250.00	
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		
690	Transit	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 6,960.00	

Fund	Transferred From	Fund	Transferred To	Explanation of activity	Adopted FY24	Amended FY24	FY25 Budget
740	Storm Sewer Utility	200	Debt Service Fund	Fund Storm Sewer GO Bond Payments	\$ 541,506	\$ 541,506.00	545,056.00
740	Storm Sewer Utility	395	Economic Development Project Fund	Storm Sewer Costs for Project		\$ 68,338.00	
740	Storm Sewer Utility	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 5,217.00	
750	Composting Facility	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 250.00	
913	911 Commission	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 10,097.00	
				For budget purposes, these are shown as expenses instead of transfers since they are going to an internal service fund that is not budgeted		\$ (180,000.00)	
				TOTAL FOR BUDGET SUBMISSION	\$ 19,698,442	\$ 17,926,564	\$ 19,163,844
740	Strom Sewer funds	741	Strom Sewer funds	Cover project expenditures within storm sewer funds			
610/611/615	WPCP funds	610, 612,615, 616, 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	\$ 10,397,382.00	12,610,708.00
TOTALS INCLUDING INTERFUND TRANSFERS					\$ 28,810,343	\$ 28,323,946.00	31,774,552.00

Local Option Sales Tax (L.O.S.T) Balances 3/11/24		LOST- Prop. Tax Relief	LOST- Council Designated	LOST- Capital Projects	TOTAL FUND 121
1	Projected Fund balance 6/30/2023	1,390,513	3,287,259	1,335,150	6,012,923
2	Budgeted L.O.S.T. Revenues (78% Relief, 22% Council; adopted \$3.7 total)	3,120,000	880,000	-	4,000,000
3	Interest on Investments	40,000	125,000	30,000	195,000
	Sub-Total Revenues	3,160,000	1,005,000	30,000	4,195,000
4	Buy down property tax levy-current revenues (Trsf to fund 200 Debt)	(2,886,000)			(2,886,000)
5	Buy down property tax levy-fund bal	(447,609)			(447,609)
6	Cash Flow reserve 17%. Every 1% is \$178K		(288,000)		(288,000)
7	Transf to 364: Street improvements budgeted in CIP (Center St Median, 18th Ave patch)			(115,250)	(115,250)
8	Res 2022-354 Use Fund 360 bond up so now STREET IMPROVEMENTS \$343,276. Trs to 363 E. Main St			(128,026)	(128,026)
9	Res 2022-354 Use Fund 360 bond up so now STREET IMPROVEMENTS \$343,276. Trs to 364 Lincoln Way			(100,000)	(100,000)
10	Res 2023-084 Co-Responder Conference MPD &YSS		(12,000)		(12,000)
11	Res 2022-132 Funding for public safety cameras \$145,628:\$150K (changed to AED funds)		-		-
12	Sidewalk Improvement citizen reimbursemet (Res.2020-076)		(50,000)		(50,000)
13	Res 2022-341 Downtown Site Furnishings for Main St & Vets Courtyard \$85,489.52\$160K		(85,490)		(85,490)
14	Res 2022-217 Purchase of Coliseum Veterans Gallery cabinets \$23,927:\$43K		(23,927)		(23,927)
15	Res 2022-038 National Community Survey and National Employee Survey \$6,000:\$20,495 (discontinued)		-		-
16	New Home Buyer Incentive (100 homes @ \$2500/each) Only 3 in FY23; 25 in FY24; 72 in FY25		(62,500)		(62,500)
17	Res 2022-367 Compensation study for non-union positions \$4680:\$23,400		(4,680)		(4,680)
18	Res 2024-036 Fireworks		(5,000)		(5,000)
19	River's Edge Trail bridges 2-5; Council still needs to approve; originally set aside for Destin.Grant for paving		(250,000)		(250,000)
20	Transfer to 340 - Bike Trail Engineering & Design TRL18002 FY19 \$8401.50+FY23 \$36349: \$65,000		(20,250)		(20,250)
21	Downtown New Construction Incentive Hopkins Elevator		(50,000)		(50,000)
22	Downtown New Construction (new Pharmacy)		(50,000)		(50,000)
23	Transfer to Fund 311: Edgewood Extension (incl \$108,854.16 N. 5th Ave land purchase). \$129,880.78 Trans in FY23			(877,298)	(877,298)
24	Transfer to Fund 395: Edgewood HWY14 Intersection \$70,900-5133 previous overtrsf S. 7th Ave.			(65,768)	(65,768)
25	Res 2022-290 Riverside Cemetery Well Reimbursement		(45,000)		(45,000)
26	MCBD operations (FY23 \$40,000 funded with TIF)		(95,000)		(95,000)
27	Transfer to General Fund 001 (includes \$4,000 mosquito spray)		(328,526)		(328,526)
28	To 132:Res 2023-086 City/Owner Contribution for DTR Project - 21 and 23 W>Main + \$467,091-122,071 in FY25		(545,021)		(545,021)
29	Res 2023-072 10% LEAD grant match Est \$100,000 over 4 years if needed		(25,000)		(25,000)
30	City Centre Parking Lot (discussed 1/31/22, use LOST instead of bond funds)FY24 25,000:\$71,500		(25,000)		(25,000)
31	Res 2023-013 Site certification studies for 100 acres industrial development \$4975:\$99,500		(4,975)		(4,975)
32	Res 2023-179 Non-Union compensation paid trsf to General Fund last 1/2 of FY24		(82,000)		(82,000)
33	Res 2023-110 Lift Sidewalks along N 13th Street. Approved \$30K. Completed at 21,836		(21,836)		(21,836)
34	Res 2023-152 SIEM cybersecurity protection		(12,720)		(12,720)
35	Res 2023-167 Global Navigation System for PD		(5,000)		(5,000)
36	Res 2023-190 purchase ROW 901 N. 3rd Ave (\$230+100+170)		(500)		(500)
37	Res Reimb Concessions for painting of pool		(20,500)		(20,500)
38	Res ?? 1/29/2024 CA Recruitment		(24,500)		(24,500)
39	Res 2022-236 Region 6 Housing Trust Fund (Local Match)		(37,581)		(37,581)
40	Res 2024-043 Repair of City Hall & Carnegie masonry		(15,000)		(15,000)
	Total Budgeted Expenses	(3,333,609)	(2,190,004)	(1,286,342)	(6,809,955)
41	Projected Fund balance 6/30/2024	1,216,904	2,102,255	78,808	3,397,967
42	Budgeted L.O.S.T. Revenues (78% Relief, 22% Council)	3,120,000	880,000	-	4,000,000
43	Interest on Investments	63,000	45,000		108,000
	Sub-Total Revenues	3,183,000	925,000	-	4,108,000
44	Buy down property tax levy-current revenues (Trsf to fund 200 Debt)	(3,120,000)			(3,120,000)
45	Buy down property tax levy-fund bal	(1,000,000)			(1,000,000)
46	Cash Flow reserve 17%.		(249,050)		(249,050)
47	Res 2022-341 Downtown Site Furnishings for Main St & Vets Courtyard \$85,489.52\$160K		(85,490)		(85,490)
48	New Home Buyer Incentive (100 homes @ \$2500/each) Only 3 in FY23; 25 in FY24; 72 in FY25		(180,000)		(180,000)
49	Fireworks		(5,000)		(5,000)
50	Transfer to General Fund 001 (removed MACC and band, updated rev related to levies)		(684,447)		(684,447)
51	CO2 Systems Development (48 new jobs)		(20,000)		(20,000)
52	Marshalltown Arts & Civic Center		(100,000)		(100,000)
53	Res 2023-072 10% LEAD grant match Est \$100,000 over 4 years. FY24 \$25K; FY25 \$75K		(75,000)		(75,000)
54	City Centre Parking Lot (discussed 1/31/22, use LOST instead of bond funds)FY25 46,500:\$71,500		(46,500)		(46,500)
55	To 132:Res 2023-086 City/Owner Contribution for DTR Project - 21 and 23 W>Main + \$467,091-122,071 in FY25		(122,071)		(122,071)
	Total Budgeted Expenses	(4,120,000)	(1,567,558)	-	(5,687,558)
56	Projected Fund balance 6/30/2025	279,904	1,459,697	78,808	1,818,410

MARSHALLTOWN WATER WORKS BUDGET

Aug-14

Department of Management

ADOPTED BUDGET SUMMARY

Marshalltown Water Works		Fiscal		YEAR		2025	
NAME OF ENTERPRISE		(specify fiscal or calendar year budget)					
		Budget		Re-Estimated		Actual	
		2025		2024		2023	
(specify budget years)							
REVENUES & OTHER FINANCING SOURCES							
Use of Money and Property	(line 398)	241	54,000	271	34,000	301	59,840
Charges for Services	(line 414)	243	9,092,846	273	7,868,778	303	7,868,580
Miscellaneous	(line 416)	245	30,000	275	30,000	305	319,329
Operating Transfers In	(line 417)	247	0	277	0	307	0
Proceeds of Long Term Debt	(line 418)	248	0	278	0	308	0
Proceeds of Fixed Asset Sales	(line 419)	249	0	279	0	309	0
Total Revenues & Other Financing Sources		250	9,176,846	280	7,932,778	310	8,247,749
EXPENDITURES & TRANSFERS OUT							
Expenditures	(line 386)	255	7,249,365	285	6,695,499	315	5,097,787
Transfers Out	(line 387)	259	0	289	0	319	0
Total Expenditures & Transfers Out		260	7,249,365	290	6,695,499	320	5,097,787
Excess of Revenues & Other Sources Over (Under) Expenditures & Transfers Out							
		261	1,927,481	291	1,237,279	321	3,149,962
BEGINNING Fund Balance	(line 390)	262	25,415,470	292	24,178,191	322	21,028,229
ENDING Fund Balance	(line 388)	263	27,342,951	293	25,415,470	323	24,178,191

**RESOLUTION SETTING PUBLIC HEARING PRIOR TO APPROVING THE
AMENDED BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2024**

WHEREAS, City Council desires to set a public hearing prior to approving the Amended Budget for Fiscal Year ending June 30, 2024; and

WHEREAS, the budget amendment does not change the property tax levy in the current fiscal year; and

WHEREAS, the budget amendment is needed to increase the spending authority due to changes in expenditures; and

WHEREAS, the budget amendment also reflects updated projections for existing revenues and new revenues; and

WHEREAS, the City Council finds that setting the public hearing is in the best interest of the City of Marshalltown.

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

Section 1. The City Clerk shall cause to be published the notice required by law, by publication once in the Marshalltown Times-Republican, a newspaper having general circulation in the City of Marshalltown, Iowa, the publication to be not less than four (4) days nor more than twenty (20) days prior to the date hereinafter fixed in the City Council Chambers, 10 W State Street, Marshalltown, Iowa, on April 22, 2024, 5:30 pm to consider any and all comments filed with the City Clerk or made in open Council to the proposal for conveyance as herein contained and to take final action thereon.

Section 2. The public hearing for the budget amendment for fiscal year ending June 30, 2024 is set for April 22, 2023 at 5:30 p.m., during a scheduled session of the Council.

Passed this 8th day of April 2024, and signed this ____ day of April 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Diana Steiner, Finance Director
DATE: April 3, 2024
RE: Set public hearing date for FY24 budget amendment

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: N/A

Recommendation: Consider proposed amended FY24 budget and set the public hearing date for April 22, 2024 at 5:30 p.m. Changes can still be made at the hearing as long as the levy and expenditures are lower than what was published in the newspaper. The publication notice of the public hearing must be not less than 10 days or more than 20 days before the hearing date

Budget Impact: The approved budget gives authority for the staff to spend.

Description/Background: As part of the budgeting process to create a budget for the next fiscal year starting 7/1/24 (FY25), Department Directors have also spent the time to re-estimate the current FY24 budget. A budget amendment is required when actual expenditures within the 9 function areas of the budget will be exceeded. With new grants, updated projects and the rising costs we have seen this fiscal year, staff are recommending that a budget amendment be completed soon so we will not exceed the function area budget. If needed, a second amendment will be completed in May.

The budget amendment does **not** increase property taxes. It is time to adjust revenues and expenses to reflect new activity that was not known at the time the budget was adopted a year ago in April 2023 (such as new grants, implementation of non-bargaining compensation scale); timing of construction project expenditures and the updated 5-year Capital Improvement Plan; and take in to account increases such as health insurance increases, property/liability insurance increases, utility costs, etc.

In the General Fund 001, revenues continue to equal expenditures. The adopted budget originally had \$328,526 transferred from Local Option Sales Tax Council Designated and \$49,389 from ARPA to balance the General Fund 001. In the amendment, \$410,526 is transferred from Local Option Sales Tax with the additional \$82,000 pay for the implementation of the new compensation scale for non-bargaining general fund positions per Resolution 2023-179.

We updated positions for vacancies so far this fiscal year, took into account termination payouts and overtime, adjusted for the 5-year capital improvement plan which includes bond projects, and increased

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



revenues and related expenses for the general fund and grants. Some of the major increases that have changed since the budget was adopted in a year ago in April 2023 include:

- (1) Electricity increased \$39,000 from the adopted FY24 budget
- (2) Liability and property insurance were originally budgeted with a 20% increase over FY23, but now that we received our annual renewal invoice, it is closer to 40% or an \$96,000 increase over the adopted budget
- (3) Wages increased mid-way through the fiscal year due to the implementation of the non-bargaining compensation plan (funded by LOST for General Fund employees; Grants and Enterprise funds paid for their own employees).
- (4) Health insurance which was budgeted to increase by 10% in January 2024, actually increased 10% in August 2023 and 20% in January 2024 due to high claims (note: this is funded by employee benefit levy).

During the budget season, reports were brought to you with re-estimated amounts for FY24. Since then a few adjustments were made to increase some revenues and their related expenses. For example, new information on some grants administered by Region 6 have now been incorporated into the budget as follows:

1. Council passed resolution 2022-236 in Sept 2022 for a match contribution of \$37,581 to the Region 6 Housing Trust Fund. With the match, this will provide \$216,540 for homeowner exterior repairs (i.e. roofs, siding, windows). I added as an expense out of the Local Option Sales Tax.
2. In February, Region 6 also sent the first invoices for the period March-December for CDBG Derecho grants that are a pass through for the City, so I increased the grant revenue budget by \$4.26 million and increased the expenses by the same amount in FY24 fund 133. The developer funds the project, Regions 6 reviews expenses and prepares a document for the City to be reimbursed and the City pays the developer. The grant projects are:
 - a. HCI Rental Project at 1807 S. 7th Ave with the grant for \$2.3 million (Reg 6's fee is \$20,000 and paid with grant funds)
 - b. 6-unit townhomes on N 4th Ave with the grant for \$980,000 (Reg 6's fee is \$20,000 and paid with grant funds)
 - c. 6-unit townhomes on South Street with the grant for \$980,000 (Reg 6's fee is \$20,000 and paid with grant funds)
3. Region 6 also indicated there was a CDBG tree replanting grant for \$200,000. (Reg 6's fee is \$4,733). The grant will pay for trees and planting supplies, our staff time to plant, and Reg 6's fee. The grant revenue and expenses were increased in fund 133 by \$50K in FY24, \$140K for FY25, and \$10K will be budgeted for FY26 once that fiscal year opens.

There are 7 reports with this agenda item that are being provided to you at this time:

1. The "Notice of Public Hearing – Amendment of Current Budget" report is the official budget document that will be certified with the County Auditor after the public hearing and Council approval on April 22, 2024. Explanations for the following rows include:

Row #6 local option sales tax increase \$300,000

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



Row #8 higher interest rates on more bond funds since projects progressing slower;

Row #9 new grants including Lead \$1.6 million, CDBG pass thru grants \$4.2 million, Street grants \$3.6 million, increase in Road Use Tax \$100,000

Row #10 includes Automated Traffic Enforcement (ATE) speeding tickets of \$800,000 new this year and also increased amounts on JBS Sewer charges due to usage

Row #12 Originally budgeted for internal remodel of library and garage for \$820,000 and amended budget removed garage project. Friends of the Library were going to fund this, so reduced their donation revenue to \$240,000

Row #13 City is reimbursed SRF loan funds as expenditures are made for the Headworks and CIPP Enterprise projects

Row #16 new costs related to ATE as city pays contractor \$35 per speeding ticket; purchase of cameras and other items changed in Capital Improvement Plan

Row #17 includes \$25,000 increase in salt, \$40,000 in traffic signals

Row #18 new Lead grant awarded so budgeting those costs,

Row #19 changes in CIP projects, including removing library garage

Row #20 costs related to new grants, ATE funds used for contract with Arts Council and Community Beautification projects,

Row #21 includes City Administrator. recruitment search and software updates for EnerGov

Row #23 Construction projects proceeding slower so need less than originally budgeted in FY24. FY25's budget increased for these delayed projects.,

Row #25 Include costs for SRF Headworks and CIPP projects due to timing of construction. Also includes changes in Capital Improvement Plan expenditures.

2. The "FY24 Budget Comparison for Revenues" has been provided to show what is included in the different categories and the differences between the FY24 adopted budget (see Parent Budget column) and the proposed FY24 budget amendment (see Comparison 1 Budget column). Please note that the overall total includes Marshalltown Water Works also.
3. The "FY24 Budget Comparison for Expenses" has been provided to show the difference between the FY24 adopted budget (see Parent Budget column) and the proposed FY24 budget amendment (see Comparison 1 Budget column). All General Funds 1XX and Special Revenue Funds 3XX, excluding transfers out, are included in the first 6 functions. The Debt Service Fund 200, excluding transfers out, is what is in the Debt Service line. Funds starting with a 3XX are shown in the Capital Projects line, excluding transfers out. Funds starting

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



- with a 6XX or 7XX are shown in the Business Type / Enterprises row, excluding transfers out. Transfers out are shown on a separate line and just show the movement between funds
4. The “Projected Fund Balance Report” indicates the actual ending cash balances at 6/30/23, the activity for FY24 & FY25 with the projected ending cash balances for each fiscal year.
 5. The “Transfers for FY24 and FY25” reflects the money budgeted to be moved between funds and the purpose in FY24 & FY25. The yellow highlights are transfers from a particular fund to Fund 884 Health Insurance Fund as Council approved last summer to bring up our balance in that fund as required by the State Insurance Board. To keep transfers in equaling transfers out on the budget reports, I had to show the transfers out highlighted in yellow as “expenses”. Internal service funds and agency funds are not budgeted.
 6. The “LOST detail for FY24 & FY25” report shows you activity within Fund 121 Local Option Sales Tax broken out by designation (Property Tax Relief, Council Designated, or Capital Projects).
 7. The “Marshalltown Water Works Budget” report is included since the City’s official budget that is submitted to the County includes them. Their re-estimated revenues are \$7,932,778 and expenditures are \$6,695,499. Their public hearing was Feb. 20, 2024 and the Board of Trustees approved. The City’s official budget documents include Marshalltown Water Works under the Proprietary column.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET				
City of MARSHALLTOWN				
Fiscal Year July 1, 2023 - June 30, 2024				
The City of MARSHALLTOWN will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024				
Meeting Date/Time: 4/22/2024 05:30 PM		Contact: Diana Steiner		Phone: (641) 754-5760 ext: 2100
Meeting Location: City Council Chambers, 10 West State Street, Marshalltown, IA 50158				
There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-gov-appeals .				
REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	13,336,910	0	13,336,910
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	13,336,910	0	13,336,910
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	1,114,341	0	1,114,341
Other City Taxes	6	6,119,486	300,000	6,419,486
Licenses & Permits	7	363,750	581	364,331
Use of Money & Property	8	809,896	1,676,900	2,486,796
Intergovernmental	9	12,144,192	9,375,008	21,519,200
Charges for Service	10	18,643,907	1,014,018	19,657,925
Special Assessments	11	500	-500	0
Miscellaneous	12	1,447,603	-600,495	847,108
Other Financing Sources	13	16,161,450	4,240,683	20,402,133
Transfers In	14	19,698,442	-1,771,878	17,926,564
Total Revenues & Other Sources	15	89,840,477	14,234,317	104,074,794
EXPENDITURES & OTHER FINANCING USES				
Public Safety	16	10,753,547	721,307	11,474,854
Public Works	17	4,762,347	116,005	4,878,352
Health and Social Services	18	1,583,162	581,773	2,164,935
Culture and Recreation	19	4,630,191	-107,795	4,522,396
Community and Economic Development	20	5,106,034	5,946,369	11,052,403
General Government	21	1,740,292	272,177	2,012,469
Debt Service	22	7,031,413	0	7,031,413
Capital Projects	23	27,498,842	-17,930,998	9,567,844
Total Government Activities Expenditures	24	63,105,828	-10,401,162	52,704,666
Business Type/Enterprise	25	21,401,502	5,279,284	26,680,786
Total Gov Activities & Business Expenditures	26	84,507,330	-5,121,878	79,385,452
Transfers Out	27	19,698,442	-1,771,878	17,926,564
Total Expenditures/Transfers Out	28	104,205,772	-6,893,756	97,312,016
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-14,365,295	21,128,073	6,762,778
Beginning Fund Balance July 1, 2023	30	69,192,114	6,850,637	76,042,751
Ending Fund Balance June 30, 2024	31	54,826,819	27,978,710	82,805,529
Explanation of Changes: Row #6 local option sales tax increase; #8 higher interest rates; #9 new grants, #10 incl Automated Traffic Enforcement, #12 Project eliminated so reduced donations, #13 Reimb. loan funds as spend on SRF Water Pollution control project; #16 new costs related to ATE, #18 new Lead grant costs, #20 costs related to new grants, contract with Arts Council and Community Beautification, #21 incl. contracted for new pay plan, software updates #23 Construction projects proceeding slower than originally budgeted, #25 Costs for SRF Water Pollution Control project				

FY24 Budget Comparison for Revenues

Budget Comparison Report
Account Detail

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
Category: 40 - TAXES								
001.4010.4011.000	DELIQUENT PROPERTY TAXES	169.91	0.00	20.11	0.00	0.00	0.00	0.00%
001.4010.4040.000	PROPERTY TAXES CURRENT LIE	209,300.65	223,538.00	128,976.70	223,538.00	223,538.00	0.00	0.00%
001.4010.4110.000	UTILITY EXCISE TAX	23,728.66	27,359.00	13,516.18	27,359.00	27,359.00	0.00	0.00%
001.4010.4150.000	CURRENT MOBILE HOME TAXE	194.28	260.00	143.24	260.00	260.00	0.00	0.00%
001.4010.4151.000	DELIQ MOBILE HOME TAXES	16.96	0.00	13.29	0.00	0.00	0.00	0.00%
001.6021.4010.000	PROPERTY TAXES-CURRENT	6,279,009.65	6,706,145.00	3,869,284.23	6,706,145.00	6,706,145.00	0.00	0.00%
001.6021.4011.000	DELIQUENT PROPERTY TAXES	5,495.22	0.00	662.54	0.00	0.00	0.00	0.00%
001.6021.4012.000	PROP TAXES - BAND	9,210.89	8,023.00	4,668.88	8,023.00	8,023.00	0.00	0.00%
001.6021.4016.000	PROP TAXES,FISHER CM CTR	83,727.05	89,092.00	51,411.29	89,092.00	89,092.00	0.00	0.00%
001.6021.4018.000	PROP TAXES, TRANSIT	208,529.43	245,014.00	140,889.88	245,014.00	245,014.00	0.00	0.00%
001.6021.4020.000	PROP TAX CURR EMERGENCY I	28,436.47	32,372.00	18,633.16	32,372.00	32,372.00	0.00	0.00%
001.6021.4021.000	DELINQ EMERGENCY MGNT	22.04	0.00	2.87	0.00	0.00	0.00	0.00%
001.6021.4030.000	PROPERTY TAX CURR AG LAND	16,029.32	17,395.00	10,626.08	17,395.00	17,395.00	0.00	0.00%
001.6021.4031.000	DELINQ AG LAND TAXES	0.36	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4070.000	PROP TAX CURR TORT LIAB IN	245,510.80	331,391.00	189,679.82	331,391.00	331,391.00	0.00	0.00%
001.6021.4110.000	UTILITY EXCISE TAX	777,245.35	907,171.00	448,167.14	907,171.00	907,171.00	0.00	0.00%
001.6021.4120.000	UTILITY FRANCHISE FEES	181,857.23	190,000.00	123,817.51	190,000.00	190,000.00	0.00	0.00%
001.6021.4140.000	HOTEL/MOTEL TAXES	578,743.31	600,000.00	476,319.19	600,000.00	600,000.00	0.00	0.00%
001.6021.4150.000	CURRENT MOBILE HOME TAXE	6,359.59	7,240.00	4,746.51	7,240.00	7,240.00	0.00	0.00%
001.6021.4151.000	DELIQ MOBILE HOME TAXES	553.85	0.00	438.70	0.00	0.00	0.00	0.00%
112.6021.4010.000	PROPERTY TAXES-CURRENT	2,456,446.75	1,980,772.00	1,156,519.60	1,980,772.00	1,980,772.00	0.00	0.00%
112.6021.4011.000	DELIQUENT PROPERTY TAXES	1,947.63	0.00	189.25	0.00	0.00	0.00	0.00%
112.6021.4110.000	UTILITY EXCISE TAX	278,578.97	242,432.00	119,766.93	242,432.00	242,432.00	0.00	0.00%
112.6021.4150.000	CURRENT MOBILE HOME TAXE	2,278.30	0.00	1,289.14	0.00	0.00	0.00	0.00%
112.6021.4151.000	DELIQ MOBILE HOME TAXES	197.17	0.00	127.28	0.00	0.00	0.00	0.00%
117.6021.4010.000	PROPERTY TAXES-CURRENT	1,004,237.03	840,503.00	490,747.10	840,503.00	840,503.00	0.00	0.00%
117.6021.4011.000	DELIQUENT PROPERTY TAXES	798.27	0.00	80.32	0.00	0.00	0.00	0.00%
117.6021.4110.000	UTILITY EXCISE TAX	113,785.78	102,875.00	50,820.82	102,875.00	102,875.00	0.00	0.00%
117.6021.4150.000	CURRENT MOBILE HOME TAXE	933.38	0.00	547.03	0.00	0.00	0.00	0.00%
117.6021.4151.000	DELIQ MOBILE HOME TAXES	81.30	0.00	53.99	0.00	0.00	0.00	0.00%
119.6021.4010.000	PROPERTY TAXES-CURRENT	209,300.65	223,538.00	128,976.70	223,538.00	223,538.00	0.00	0.00%
119.6021.4011.000	DELIQUENT PROPERTY TAXES	169.91	0.00	20.11	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
					2023-2024	2023-2024	Budget	%
					FY2024 Dept Re	FY2024	Increase /	
Account Number		2022-2023	2023-2024	2023-2024		Amendment 1	(Decrease)	
		Total Activity	Total Budget	YTD Activity				
				Through Mar				
119.6021.4110.000	UTILITY EXCISE TAX	23,728.66	27,359.00	13,516.18	27,359.00	27,359.00	0.00	0.00%
119.6021.4150.000	CURRENT MOBILE HOME TAXE	194.28	0.00	143.24	0.00	0.00	0.00	0.00%
119.6021.4151.000	DELIQ MOBILE HOME TAXES	16.96	0.00	13.29	0.00	0.00	0.00	0.00%
121.6021.4170.000	LOCAL OPTION TAXES	4,072,227.83	3,700,000.00	2,984,740.44	3,700,000.00	4,000,000.00	300,000.00	8.11%
125.6021.4091.000	PROP TAXES, TIF REG	431,176.70	1,114,341.00	666,831.11	1,114,341.00	1,114,341.00	0.00	0.00%
125.6021.4092.000	PROP TAXES,TIF AGLAND	0.00	0.00	3,615.75	0.00	0.00	0.00	0.00%
125.6021.4093.000	PROP TAXES, TIF DELINQUENT	1,131.19	0.00	0.00	0.00	0.00	0.00	0.00%
200.6021.4010.000	PROPERTY TAXES-CURRENT	660,959.23	2,080,282.00	1,176,645.45	2,080,282.00	2,080,282.00	0.00	0.00%
200.6021.4011.000	DELIQUENT PROPERTY TAXES	682.24	0.00	157.14	0.00	0.00	0.00	0.00%
200.6021.4110.000	UTILITY EXCISE TAX	73,651.10	245,692.00	121,381.34	245,692.00	245,692.00	0.00	0.00%
200.6021.4150.000	CURRENT MOBILE HOME TAXE	608.38	700.00	1,244.07	700.00	700.00	0.00	0.00%
200.6021.4151.000	DELIQ MOBILE HOME TAXES	56.08	0.00	99.46	0.00	0.00	0.00	0.00%
300.6021.4011.000	DELIQUENT PROPERTY TAXES	424.73	0.00	50.30	0.00	0.00	0.00	0.00%
300.6021.4085.000	PROP TAX CAPITAL IMPROVMI	523,250.73	558,845.00	322,440.33	558,845.00	558,845.00	0.00	0.00%
300.6021.4110.000	UTILITY EXCISE TAX	59,321.63	68,398.00	33,790.46	68,398.00	68,398.00	0.00	0.00%
300.6021.4150.000	CURRENT MOBILE HOME TAXE	497.45	0.00	358.13	0.00	0.00	0.00	0.00%
300.6021.4151.000	DELIQ MOBILE HOME TAXES	30.62	0.00	33.23	0.00	0.00	0.00	0.00%
Total Category: 40 - TAXES:		18,570,853.97	20,570,737.00	12,756,215.51	20,570,737.00	20,870,737.00	300,000.00	1.46%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
		2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Budget	%
Account Number		Total Activity	Total Budget	YTD Activity	FY2024 Dept Re	FY2024	Increase /	
				Through Mar		Amendment 1	(Decrease)	
Category: 42 - LICENSES AND PERMITS								
001.1010.4292.000	BIKE LICENSE/REGISTRATN	93.00	100.00	24.00	100.00	100.00	0.00	0.00%
001.1050.4278.000	FIRE PERMITS & CONTRACTED	48,856.05	13,500.00	11,318.32	13,500.00	30,000.00	16,500.00	122.22%
001.1070.4261.000	BUILDING PERMITS	170,829.49	175,000.00	123,020.55	175,000.00	175,000.00	0.00	0.00%
001.1070.4262.000	ELECTRICAL PERMITS	72,211.86	30,000.00	17,557.00	30,000.00	30,000.00	0.00	0.00%
001.1070.4263.000	MECHANICAL & GAS PERMITS	17,029.66	10,000.00	13,624.80	10,000.00	10,000.00	0.00	0.00%
001.1070.4264.000	PLAN REVIEW FEES	0.00	60,000.00	14,901.90	60,000.00	30,000.00	-30,000.00	-50.00%
001.1070.4265.000	PLUMBING PERMITS	9,513.61	10,000.00	5,986.34	10,000.00	10,000.00	0.00	0.00%
001.1070.4266.000	DEMOL,MOVING,ENCROACHM	400.00	200.00	375.00	200.00	200.00	0.00	0.00%
001.1072.4251.000	ELECTRICIAN LICENSES	1,225.00	1,000.00	840.00	1,000.00	1,000.00	0.00	0.00%
001.1072.4262.000	ELECTRICAL PERMITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.4267.000	STREET EXCAVATN/CURB CUT	722.00	400.00	0.00	400.00	0.00	-400.00	-100.00%
001.2010.4270.000	EXCAVATION PERMITS	2,700.00	2,500.00	0.00	2,500.00	0.00	-2,500.00	-100.00%
001.2010.4272.000	Public Works - Driveway Inspe	1,634.00	1,350.00	0.00	1,350.00	0.00	-1,350.00	-100.00%
001.2010.4276.000	Public Works - Driveway Exten	97.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2011.4272.000	SIDEWALK INSPECTION FEES	1,111.00	1,500.00	0.00	1,500.00	0.00	-1,500.00	-100.00%
001.2011.4275.000	NON STANDARD DRVWAY FEE	204.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2011.4276.000	DRIVEWAY EXTENSION PERMIT	2,656.00	4,000.00	0.00	4,000.00	0.00	-4,000.00	-100.00%
001.2060.4232.000	MISCELLANEOUS PERMITS	500.00	0.00	500.00	0.00	500.00	500.00	0.00%
001.2060.4266.000	DEMO,MOVING	400.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2060.4267.000	STREET EXCVN/CURB CUT	782.00	0.00	1,263.00	0.00	1,200.00	1,200.00	0.00%
001.2060.4270.000	EXCAVATION PERMITS	19,853.55	0.00	12,789.06	0.00	11,000.00	11,000.00	0.00%
001.2060.4272.000	INSPECTION FEE	1,391.00	0.00	2,455.00	0.00	2,500.00	2,500.00	0.00%
001.2060.4275.000	NON STANDARD DRIVEWAY FE	0.00	0.00	36.00	0.00	0.00	0.00	0.00%
001.2060.4276.000	DRIVEWAY PERMIT	1,720.00	0.00	4,228.18	0.00	4,000.00	4,000.00	0.00%
001.2090.4277.000	GARBAGE LICENSES	0.00	0.00	100.00	0.00	100.00	100.00	0.00%
001.2900.4266.000	DEMOL,MOVING,ENCROACHM	100.00	100.00	0.00	100.00	0.00	-100.00	-100.00%
001.2900.4271.000	SEPTIC TANK INSTALLATION	59.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.4230.000	MISC BUSINESS LIC/PRMTS	0.00	0.00	1,000.00	0.00	500.00	500.00	0.00%
001.5040.4231.000	ZONING LIC/PERMITS	6,830.52	6,000.00	5,520.12	6,000.00	6,000.00	0.00	0.00%
001.6020.4212.000	LIQUOR LICENSES	33,645.32	32,000.00	39,075.69	32,000.00	32,000.00	0.00	0.00%
001.6020.4220.000	CIGARETTE PERMITS	3,000.00	3,100.00	0.00	3,100.00	3,100.00	0.00	0.00%
001.6020.4230.000	MISC BUSINESS LIC/PRMTS	5,095.00	3,800.00	4,995.00	3,800.00	5,600.00	1,800.00	47.37%
001.6021.4268.000	URBAN REVIT. PERMITS	6,750.00	4,000.00	150.00	4,000.00	4,000.00	0.00	0.00%
110.2030.4232.000	MISCELLANEOUS PERMITS	0.00	0.00	150.00	0.00	150.00	150.00	0.00%
611.8015.4230.000	MISC BUSINESS LIC/PRMTS	2,625.00	1,700.00	1,775.00	1,700.00	1,700.00	0.00	0.00%
611.8016.4271.000	SEPTIC TANK INSTALLATION	0.00	0.00	31.00	0.00	31.00	31.00	0.00%
611.8016.4279.000	SEWER CONNECTION	2,676.64	0.00	1,806.00	0.00	2,000.00	2,000.00	0.00%
617.8016.4279.000	SEWER CONNECTION PERMIT	924.00	1,500.00	120.00	1,500.00	0.00	-1,500.00	-100.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	
					Parent Budget		%
					2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)
Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar			
740.8065.4230.000	MISC BUSINESS LIC/PRMTS	1,888.00	1,500.00	0.00	1,500.00	1,500.00	0.00 0.00%
740.8065.4232.000	MISCELLANEOUS PERMITS	100.00	0.00	0.00	0.00	0.00	0.00 0.00%
740.8065.4233.000	CONST SITE EROSN/CON	950.00	0.00	1,911.00	0.00	2,000.00	2,000.00 0.00%
740.8065.4279.000	CONNECTION FEE	0.00	0.00	165.00	0.00	150.00	150.00 0.00%
740.8068.4230.000	MISC BUSINESS LIC/PRMTS	155.00	0.00	0.00	0.00	0.00	0.00 0.00%
750.8070.4230.000	MISC BUSINESS LIC/PRMTS	1,000.00	500.00	15.00	500.00	0.00	-500.00 -100.00%
Total Category: 42 - LICENSES AND PERMITS:		419,727.70	363,750.00	265,732.96	363,750.00	364,331.00	581.00 0.16%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024	2023-2024	Increase /	
Account Number					FY2024 Dept Re	FY2024 Amendment 1	(Decrease)	
Category: 43 - INTERGOVERNMENTAL REVENUE								
001.1010.4326.000	STATE REIMB- IVH POLICE	39,147.00	39,147.00	39,147.00	39,147.00	39,147.00	0.00	0.00%
001.1010.4330.000	STATE OPER GRANT	75.00	2,775.00	300.00	2,775.00	2,775.00	0.00	0.00%
001.1050.4326.000	STATE REIM - IVH & FIRE MAR'	62,661.44	58,158.00	56,874.82	58,158.00	56,875.00	-1,283.00	-2.21%
001.2010.4325.000	STATE PRIMARY ROAD EXTENS	44,215.71	44,216.00	44,215.71	44,216.00	44,216.00	0.00	0.00%
001.4010.4330.000	STATE OPER GRANT	14,419.83	14,932.00	14,808.80	14,932.00	14,932.00	0.00	0.00%
001.4010.4332.000	AGED INCOME CREDIT	202.91	0.00	196.95	0.00	0.00	0.00	0.00%
001.4010.4333.000	DISABLED HOMESTEAD CREDI'	664.98	0.00	325.63	0.00	0.00	0.00	0.00%
001.4010.4335.000	HOMESTEAD CREDIT	7,325.66	0.00	3,556.70	0.00	0.00	0.00	0.00%
001.4010.4336.000	MILITARY CREDIT	78.99	0.00	76.63	0.00	0.00	0.00	0.00%
001.4010.4337.000	MOBILE HOME CREDIT	0.48	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4338.000	BUSINESS PROP TAX CREDIT	7,260.64	7,071.00	3,529.02	7,071.00	7,071.00	0.00	0.00%
001.4010.4339.000	SF295 BACKFILL	5,892.39	4,992.00	0.00	4,992.00	2,947.00	-2,045.00	-40.97%
001.4010.4350.000	LOCAL/COUNTY GRANTS	39,510.00	37,500.00	41,911.00	37,500.00	41,686.00	4,186.00	11.16%
001.4041.4350.000	LOCAL/COUNTY - COMM SCHC	47,814.18	65,000.00	59,635.00	65,000.00	65,000.00	0.00	0.00%
001.6021.4331.000	AG LAND CREDIT	961.16	0.00	1,051.22	0.00	0.00	0.00	0.00%
001.6021.4332.000	AGED INCOME CREDIT	6,507.98	0.00	6,451.07	0.00	0.00	0.00	0.00%
001.6021.4333.000	DISABLED HOMESTEAD CREDI'	21,782.24	0.00	10,797.08	0.00	0.00	0.00	0.00%
001.6021.4334.000	FAMILY FARM CREDIT	139.33	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4335.000	HOMESTEAD CREDIT	239,956.02	0.00	117,932.17	0.00	0.00	0.00	0.00%
001.6021.4336.000	MILITARY CREDIT	2,587.35	0.00	2,541.03	0.00	0.00	0.00	0.00%
001.6021.4337.000	MOBILE HOME CREDIT	15.64	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4338.000	BUSINESS PROP TAX CREDIT	237,824.99	234,935.00	117,014.82	234,935.00	234,030.00	-905.00	-0.39%
001.6021.4339.000	SF295 BACKFILL	193,210.42	165,536.00	0.00	165,536.00	165,536.00	0.00	0.00%
001.6021.4361.000	MONEYS AND CREDITS ON CRI	16,721.94	14,180.00	17,019.29	14,180.00	17,019.00	2,839.00	20.02%
110.2010.4320.000	STATE ROAD USE TAXES	3,797,107.56	3,490,000.00	2,827,867.05	3,490,000.00	3,590,000.00	100,000.00	2.87%
112.6021.4332.000	AGED INCOME CREDIT	2,300.78	0.00	2,286.41	0.00	0.00	0.00	0.00%
112.6021.4333.000	DISABLED HOMESTEAD CREDI'	7,807.16	0.00	2,885.38	0.00	0.00	0.00	0.00%
112.6021.4335.000	HOMESTEAD CREDIT	86,004.62	0.00	31,515.87	0.00	0.00	0.00	0.00%
112.6021.4336.000	MILITARY CREDIT	927.35	0.00	679.06	0.00	0.00	0.00	0.00%
112.6021.4337.000	MOBILE HOME CREDIT	5.61	0.00	0.00	0.00	0.00	0.00	0.00%
112.6021.4338.000	BUSINESS PROP TAX CREDIT	85,240.82	62,780.00	31,270.72	62,780.00	62,780.00	0.00	0.00%
112.6021.4339.000	SF295 BACKFILL	69,146.26	44,237.00	0.00	44,237.00	44,237.00	0.00	0.00%
117.6021.4332.000	AGED INCOME CREDIT	1,033.69	0.00	970.19	0.00	0.00	0.00	0.00%
117.6021.4333.000	DISABLED HOMESTEAD CREDI'	3,188.84	0.00	1,224.35	0.00	0.00	0.00	0.00%
117.6021.4335.000	HOMESTEAD CREDIT	35,128.64	0.00	13,373.16	0.00	0.00	0.00	0.00%
117.6021.4336.000	MILITARY CREDIT	378.78	0.00	288.14	0.00	0.00	0.00	0.00%
117.6021.4337.000	MOBILE HOME CREDIT	2.29	0.00	0.00	0.00	0.00	0.00	0.00%
117.6021.4338.000	BUSINESS PROP TAX CREDIT	34,816.68	26,639.00	13,269.14	26,639.00	26,639.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Comparison 1	Comparison 1	%	
					Parent Budget	Budget		
					2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1		to Parent Budget Increase / (Decrease)
117.6021.4339.000	SF295 BACKFILL	28,288.04	18,771.00	0.00	18,771.00	18,771.00	0.00	0.00%
119.6021.4332.000	AGED INCOME CREDIT	202.91	0.00	196.95	0.00	0.00	0.00	0.00%
119.6021.4333.000	DISABLED HOMESTEAD CREDIT	664.98	0.00	325.63	0.00	0.00	0.00	0.00%
119.6021.4335.000	HOMESTEAD CREDIT	7,325.66	0.00	3,556.70	0.00	0.00	0.00	0.00%
119.6021.4336.000	MILITARY CREDIT	78.99	0.00	76.63	0.00	0.00	0.00	0.00%
119.6021.4337.000	MOBILE HOME CREDIT	0.48	0.00	0.00	0.00	0.00	0.00	0.00%
119.6021.4338.000	BUSINESS PROP TAX CREDIT	7,260.64	7,085.00	3,529.02	7,085.00	7,085.00	0.00	0.00%
119.6021.4339.000	SF295 BACKFILL	5,892.39	4,992.00	0.00	4,992.00	4,992.00	0.00	0.00%
125.6021.4332.000	AGED INCOME CREDIT	898.05	0.00	318.80	0.00	0.00	0.00	0.00%
125.6021.4333.000	DISABLED HOMESTEAD CREDIT	275.98	0.00	147.26	0.00	0.00	0.00	0.00%
125.6021.4335.000	HOMESTEAD CREDIT	4,640.32	0.00	12,622.30	0.00	0.00	0.00	0.00%
125.6021.4338.000	BUSINESS PROP TAX CREDIT	32,175.67	0.00	0.00	0.00	0.00	0.00	0.00%
132.2040.4330.000	STATE OPERATING GRANT	0.00	60,000.00	0.00	60,000.00	60,000.00	0.00	0.00%
132.4030.4310.000	P&R FED OPER GRNT	63,025.00	0.00	3,375.00	0.00	0.00	0.00	0.00%
132.5020.4310.000	FED OPER GRANT	112,533.00	1,058,360.00	524,516.00	1,058,360.00	1,523,645.81	465,285.81	43.96%
132.5020.4330.000	STATE OPER GRANT	0.00	620,000.00	852,831.30	620,000.00	852,830.00	232,830.00	37.55%
132.5020.4350.000	LOCAL/COUNTY GRANTS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	0.00%
133.2900.4310.000	FEDERAL OPERATING GRANT	122,809.41	150,000.00	46,084.89	150,000.00	150,000.00	0.00	0.00%
133.4065.4310.000	FED OPER GRANT	0.00	135,000.00	0.00	135,000.00	0.00	-135,000.00	-100.00%
133.5010.4310.000	FED OPER GRANT	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
133.5020.4310.000	FED OPER GRANT	0.00	0.00	692,543.00	0.00	4,260,000.00	4,260,000.00	0.00%
145.2010.4310.000	FEMA - FEDERAL GRANT REIMB	63,396.56	0.00	0.00	0.00	0.00	0.00	0.00%
148.6050.4310.000	FED OPERATING GRANT	10,828.63	12,435.00	4,693.20	12,435.00	7,681.00	-4,754.00	-38.23%
148.6050.4330.000	STATE OPER GRANT	0.00	1,000.00	521.47	1,000.00	0.00	-1,000.00	-100.00%
149.1050.4330.000	STATE OPER GRANT	0.00	0.00	10,252.96	0.00	0.00	0.00	0.00%
149.2010.4310.000	FEMA - FEDERAL GRANT REIMB	4,412,838.75	0.00	0.00	0.00	0.00	0.00	0.00%
149.2010.4330.000	STATE OPER GRANT	490,315.42	0.00	4,079.71	0.00	4,080.00	4,080.00	0.00%
149.2900.4310.600	FEMA - FEDERAL GRANT REIMB	88,717.07	0.00	0.00	0.00	0.00	0.00	0.00%
149.2900.4330.600	STATE OPER GRANT	0.00	0.00	10,332.68	0.00	10,333.00	10,333.00	0.00%
149.4065.4310.000	FEMA-FEDERAL GRANT REIMB	0.00	0.00	121,500.00	0.00	121,500.00	121,500.00	0.00%
149.4065.4330.000	STATE OPER GRANT	0.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00%
149.6900.4310.000	FEMA - FEDERAL GRANT REIMB	0.00	58,500.00	0.00	58,500.00	58,500.00	0.00	0.00%
149.6900.4330.000	STATE OPER GRANT	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00	0.00%
150.1010.4350.000	LOCAL/COUNTY GRANTS	52,637.98	60,000.00	33,437.06	60,000.00	60,000.00	0.00	0.00%
151.1010.4310.000	POLICE FED OPER GRNT/REIMB	120,112.52	40,560.00	62,035.11	40,560.00	40,560.00	0.00	0.00%
151.1010.4315.000	POLICE FED CAP GRT	16,240.00	16,240.00	24,394.50	16,240.00	16,240.00	0.00	0.00%
152.1010.4310.000	POLICE FED OPER GRNT/REIMB	91,611.78	89,507.00	63,790.93	89,507.00	93,007.00	3,500.00	3.91%
152.1010.4326.000	STATE REIMB	21,665.47	20,000.00	5,000.00	20,000.00	5,000.00	-15,000.00	-75.00%
170.4010.4315.000	FED CAP GRANT	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number			2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Comparison 1	Comparison 1	%	
					Budget	to Parent		
					2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1 Increase / (Decrease)		
181.3040.4310.000	COMM HLTH FED OPER GRNT	0.00	0.00	0.00	0.00	1,599,218.00	1,599,218.00	0.00%
184.5030.4311.000	HOUSING-FED OPER GRANT	1,060,407.00	1,043,000.00	881,729.00	1,043,000.00	1,223,485.00	180,485.00	17.30%
184.5030.4312.000	FED HSNG-ADMIN-HUD	240,244.00	200,000.00	200,277.00	200,000.00	240,000.00	40,000.00	20.00%
189.3040.4310.000	COMM HLTH FED OPER GRNT	1,092,427.98	1,582,850.00	639,843.43	1,582,850.00	598,732.00	-984,118.00	-62.17%
200.6021.4332.000	AGED INCOME CREDIT	814.04	0.00	618.50	0.00	0.00	0.00	0.00%
200.6021.4333.000	DISABLED HOMESTEAD CREDIT	2,070.30	0.00	2,935.00	0.00	0.00	0.00	0.00%
200.6021.4335.000	HOMESTEAD CREDIT	22,842.82	0.00	32,859.91	0.00	0.00	0.00	0.00%
200.6021.4336.000	MILITARY CREDIT	245.18	0.00	688.22	0.00	0.00	0.00	0.00%
200.6021.4337.000	MOBILE HOME CREDIT	1.48	0.00	0.00	0.00	0.00	0.00	0.00%
200.6021.4338.000	BUSINESS PROP TAX CREDIT	23,262.72	50,355.00	31,692.23	50,355.00	50,355.00	0.00	0.00%
200.6021.4339.000	SF295 BACKFILL	18,418.09	36,629.00	0.00	36,629.00	36,629.00	0.00	0.00%
300.6021.4332.000	AGED INCOME CREDIT	507.26	0.00	492.36	0.00	0.00	0.00	0.00%
300.6021.4333.000	DISABLED HOMESTEAD CREDIT	1,662.48	0.00	814.06	0.00	0.00	0.00	0.00%
300.6021.4335.000	HOMESTEAD CREDIT	18,314.14	0.00	8,891.73	0.00	0.00	0.00	0.00%
300.6021.4336.000	MILITARY CREDIT	197.47	0.00	191.58	0.00	0.00	0.00	0.00%
300.6021.4337.000	MOBILE HOME CREDIT	1.19	0.00	0.00	0.00	0.00	0.00	0.00%
300.6021.4338.000	BUSINESS PROP TAX CREDIT	18,151.50	17,712.00	8,822.57	17,712.00	17,712.00	0.00	0.00%
300.6021.4339.000	SF295 BACKFILL	14,731.15	12,481.00	0.00	12,481.00	12,481.00	0.00	0.00%
311.2012.4315.000	FED CAP GRANT	0.00	0.00	3,099,079.98	0.00	2,956,829.00	2,956,829.00	0.00%
311.2012.4330.000	STATE OPER GRANT	0.00	0.00	347,927.38	0.00	1,640,342.00	1,640,342.00	0.00%
311.2012.4350.000	LOCAL CONTRIB	159,748.89	0.00	0.00	0.00	0.00	0.00	0.00%
312.2080.4315.000	AIRPORT-FED CAP GRANT	267,275.00	150,000.00	0.00	150,000.00	150,000.00	0.00	0.00%
312.2080.4330.000	STATE OPER GRANT	253,548.00	0.00	0.00	0.00	0.00	0.00	0.00%
340.4030.4315.000	P/R-FED CAP GRT	0.00	797,000.00	0.00	797,000.00	0.00	-797,000.00	-100.00%
340.4030.4330.000	STATE OPER GRANT	45,208.95	193,424.00	0.00	193,424.00	0.00	-193,424.00	-100.00%
340.4030.4350.000	LOCAL/COUNTY GRANTS	64,219.80	594,391.00	0.00	594,391.00	0.00	-594,391.00	-100.00%
355.1075.4330.000	STATE OPER GRANT	0.00	0.00	33,992.96	0.00	33,993.00	33,993.00	0.00%
363.2012.4350.000	LOCAL GRANTS	275,000.00	0.00	0.00	0.00	302,323.00	302,323.00	0.00%
364.4030.4350.000	LOCAL/COUNTY GRANTS	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00%
389.6021.4315.000	FEDERAL CAPITAL GRANT	1,993,589.41	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.4310.000	BUS-FED SEC 18 OPER ASST	615,676.00	350,163.00	200,406.00	350,163.00	312,986.00	-37,177.00	-10.62%
690.8050.4330.000	STATE OPER GRANT	247,457.20	245,139.00	201,606.26	245,139.00	265,000.00	19,861.00	8.10%
741.8065.4350.000	OTHER GRANT (MWW)	191,999.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 43 - INTERGOVERNMENTAL REVENUE:		17,499,522.11	12,144,192.00	11,749,542.68	12,144,192.00	21,519,199.81	9,375,007.81	77.20%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
Account Number					2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)				
Category: 44 - CHARGES FOR SERVICE											
001.1010.4410.000	POLICE SERVICES	9,506.34	7,000.00	7,093.16	7,000.00	7,000.00	0.00	0.00%			
001.1010.4411.000	POLICE SECURITY SERVICES	17,200.50	12,000.00	10,940.00	12,000.00	12,000.00	0.00	0.00%			
001.1010.4412.000	Police - False Alarm	2,626.38	3,000.00	2,347.60	3,000.00	3,000.00	0.00	0.00%			
001.1010.4494.000	COURT ORDER-CHRG FOR SER'	183.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1010.4498.000	Police - Towing Admin Fee	250.00	500.00	0.00	500.00	500.00	0.00	0.00%			
001.1010.4510.000	COURT FINES	25,914.03	20,000.00	17,261.29	20,000.00	20,000.00	0.00	0.00%			
001.1010.4515.000	COURT ORDERED-RESTITUTIOI	4,523.24	4,000.00	12,288.86	4,000.00	12,290.00	8,290.00	207.25%			
001.1011.4410.000	Police Services ATE	0.00	10,000.00	519,154.00	10,000.00	800,000.00	790,000.00	7,900.00%			
001.1050.4414.000	FIRE SERVICES/TESTING/INSPE	17,194.43	30,000.00	28,479.31	30,000.00	30,000.00	0.00	0.00%			
001.1050.4415.000	FIRE-LEAD TESTING/INSPECTN	260.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1050.4416.000	FIRE-PLAN REV FEES	1,085.00	4,500.00	440.00	4,500.00	1,500.00	-3,000.00	-66.67%			
001.1050.4492.000	FIRE MISC CHRGS	300.00	200.00	0.00	200.00	200.00	0.00	0.00%			
001.1050.4499.000	FIRE- ILLEGAL BURNING	1,500.00	1,000.00	0.00	1,000.00	500.00	-500.00	-50.00%			
001.1071.4420.000	RENTAL HOUSING INSPECTION	18,795.00	150,000.00	52,588.19	150,000.00	150,000.00	0.00	0.00%			
001.1071.4421.000	REGISTRATION FEES/RENTALS	6,948.74	50,865.00	50,805.08	50,865.00	50,865.00	0.00	0.00%			
001.1071.4422.000	RENTAL APPLICATION FEE	1,690.00	2,000.00	6,750.00	2,000.00	5,150.00	3,150.00	157.50%			
001.1075.4419.000	CODE ENFORCEMENT FEES	700.00	0.00	700.00	0.00	200.00	200.00	0.00%			
001.1075.4492.000	NUISANCE MISC CHRGS	17,008.94	25,000.00	14,447.07	25,000.00	25,000.00	0.00	0.00%			
001.2020.4492.000	MISC CHARGES	334.54	600.00	1,213.61	600.00	750.00	150.00	25.00%			
001.2020.4520.000	ADM - Parking Violations	60,918.09	75,000.00	56,089.74	75,000.00	75,000.00	0.00	0.00%			
001.2060.4487.000	ENGINEERING SERVICES	1,376.00	800.00	0.00	800.00	0.00	-800.00	-100.00%			
001.2060.4491.000	MAPS/BLUE PRTS/SALES/CHRC	0.00	0.00	1.00	0.00	1.00	1.00	0.00%			
001.2060.4492.000	ENGIN MISC CHRGS	0.00	0.00	9,680.00	0.00	9,700.00	9,700.00	0.00%			
001.2080.4453.000	AIRPORT SERVICES & USES	7,382.16	6,500.00	7,226.88	6,500.00	7,500.00	1,000.00	15.38%			
001.2080.4492.000	AIRPORT MISC CHRGS	1,000.00	500.00	1,000.00	500.00	1,000.00	500.00	100.00%			
001.2090.4446.000	SOLID WASTE FEES	147,820.85	150,000.00	110,675.81	150,000.00	150,000.00	0.00	0.00%			
001.2900.4491.000	MAPS/BLUE PRTS/SALES/CHRC	45.00	14.00	0.00	14.00	0.00	-14.00	-100.00%			
001.2900.4492.000	PUBLIC WORKS MISC. CHARGE	139.00	200.00	0.00	200.00	0.00	-200.00	-100.00%			
001.4010.4493.000	LIBRARY BOOK CHRGS	5,553.89	8,280.00	2,950.74	8,280.00	3,300.00	-4,980.00	-60.14%			
001.4010.4550.000	LIBRARY FINES	1,125.69	660.00	584.44	660.00	500.00	-160.00	-24.24%			
001.4030.4472.000	PARK FEES & RENTALS	74,173.63	68,000.00	50,299.08	68,000.00	74,000.00	6,000.00	8.82%			
001.4030.4492.000	P&R MISC CHRGS	60.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.4040.4470.000	GIFT CERTIFICATES	2,666.00	250.00	775.00	250.00	250.00	0.00	0.00%			
001.4040.4472.000	PARK FEES & RENTALS	10.00	0.00	5.00	0.00	0.00	0.00	0.00%			
001.4040.4473.000	RECREATION FEES	14,891.63	20,000.00	13,607.46	20,000.00	15,000.00	-5,000.00	-25.00%			
001.4041.4479.000	YOUTH REC FEES	144,934.27	180,000.00	69,249.88	180,000.00	180,000.00	0.00	0.00%			
001.4045.4474.002	AQUATIC CTR FEES, DAILY	49,868.72	80,000.00	47,769.59	80,000.00	70,000.00	-10,000.00	-12.50%			
001.4045.4474.004	AQUATIC POOL PASS	12,100.56	29,000.00	-116.36	29,000.00	15,000.00	-14,000.00	-48.28%			

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
					2023-2024	2023-2024	Budget	%
					FY2024 Dept Re	FY2024	Increase /	
Account Number		2022-2023	2023-2024	2023-2024		Amendment 1	(Decrease)	
Total Activity	Total Budget	YTD Activity	Through Mar					
001.4045.4474.005	AQUATIC SCAN CARD	5,960.00	8,000.00	2,240.00	8,000.00	6,000.00	-2,000.00	-25.00%
001.4045.4474.006	AQUATIC SWIM TICKETS	2,195.83	4,000.00	2,631.61	4,000.00	4,000.00	0.00	0.00%
001.4045.4474.008	SWIMMING LESSON FEES	9,940.00	15,000.00	1,570.00	15,000.00	10,000.00	-5,000.00	-33.33%
001.4065.4472.000	FEES & RENTALS	18,827.40	20,000.00	27,729.06	20,000.00	23,000.00	3,000.00	15.00%
001.4066.4483.000	CONCESSIONS	29,869.19	16,000.00	38,866.59	16,000.00	40,000.00	24,000.00	150.00%
001.6020.4492.000	CITY CLERK MISC CHRGS	4,573.92	5,000.00	2,058.22	5,000.00	4,500.00	-500.00	-10.00%
001.6021.4490.000	ACCOUNTING SERVICES	137,720.20	142,935.00	108,273.34	142,935.00	142,935.00	0.00	0.00%
001.6021.4492.000	FINANCE MISC CHARGES	4,825.91	2,000.00	3,649.51	2,000.00	4,000.00	2,000.00	100.00%
001.6021.4540.000	PENALTIES/DELINQUENT	860.00	2,000.00	329.00	2,000.00	1,000.00	-1,000.00	-50.00%
001.6025.4492.000	PERSONNEL MISC CHRGS	15,000.00	25,000.00	12,500.00	25,000.00	25,000.00	0.00	0.00%
184.5030.4492.000	HOUSING MISC CHRGS	0.00	25.00	0.00	25.00	25.00	0.00	0.00%
189.3040.4500.000	FINES-COMMUNITY HEALTH	2,700.00	0.00	703.00	0.00	703.00	703.00	0.00%
611.8015.4440.000	JBS SEWER CHARGES	2,996,965.43	2,320,000.00	2,079,810.35	2,320,000.00	2,550,000.00	230,000.00	9.91%
611.8015.4441.000	SEWER FEES	5,440,961.55	5,550,000.00	4,197,664.03	5,550,000.00	5,480,000.00	-70,000.00	-1.26%
611.8015.4442.000	SEWER CONNECTION CHARGE	300.00	4,000.00	0.00	4,000.00	0.00	-4,000.00	-100.00%
611.8015.4443.000	LAB TESTING FEES	48,500.00	42,000.00	32,809.00	42,000.00	42,000.00	0.00	0.00%
611.8015.4444.000	REFUSE HAULING & DUMPING	69,870.32	75,000.00	46,840.83	75,000.00	67,000.00	-8,000.00	-10.67%
611.8015.4445.000	MISC SEWER CHARGES	6,300.00	0.00	17,550.00	0.00	20,000.00	20,000.00	0.00%
617.8016.4442.000	SEWER CONNECTION CHARGE	7,756.36	7,000.00	13,400.00	7,000.00	15,000.00	8,000.00	114.29%
690.8050.4460.000	BUS FARE BOX	29,984.56	30,000.00	23,814.89	30,000.00	30,000.00	0.00	0.00%
690.8050.4462.000	BUS SHELTERED WORK SHOPS	55,069.00	55,000.00	56,280.50	55,000.00	66,000.00	11,000.00	20.00%
690.8050.4464.000	BUS REVENUE PASSES	46,900.00	35,000.00	43,302.71	35,000.00	68,000.00	33,000.00	94.29%
690.8050.4465.000	BUS REV PASSES-STUDNT	4,020.00	3,000.00	1,040.00	3,000.00	1,000.00	-2,000.00	-66.67%
690.8050.4466.000	BUS TICKETS	7,192.50	3,000.00	4,426.00	3,000.00	5,000.00	2,000.00	66.67%
690.8050.4467.000	ADVERTISING ON BUSES	1,925.00	3,300.00	22,200.00	3,300.00	22,200.00	18,900.00	572.73%
740.8065.4430.000	STORM SEWER CHARGES	1,328,225.78	1,350,000.00	1,046,413.94	1,350,000.00	1,325,000.00	-25,000.00	-1.85%
740.8065.4492.000	STORM SWR MISC CHRGS	700.00	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.4481.000	GATE FEE: TREE DISPOSAL	80,894.72	65,000.00	47,432.00	65,000.00	65,000.00	0.00	0.00%
750.8070.4486.000	SALE OF COMPOST	2,876.00	4,000.00	1,039.00	4,000.00	2,500.00	-1,500.00	-37.50%
750.8070.4487.000	SALE OF CHIPS/MULCH	1,517.00	0.00	80.00	0.00	80.00	80.00	0.00%
750.8070.4492.000	STREET MISC CHRGS	980.00	1,000.00	280.00	1,000.00	1,000.00	0.00	0.00%
760.8080.4483.000	CONCESSIONS	33,357.16	48,000.00	29,601.05	48,000.00	48,000.00	0.00	0.00%
Total Category: 44 - CHARGES FOR SERVICE:		11,046,853.46	10,775,129.00	8,958,841.06	10,775,129.00	11,789,149.00	1,014,020.00	9.41%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024	2023-2024	Increase /	
					FY2024 Dept Re	FY2024 Amendment 1	(Decrease)	
Category: 46 - USE OF MONEY & PROPERTY								
001.1010.4616.000	INT CHRGD - ACCTS REC	2,454.67	0.00	157.94	0.00	20.00	20.00	0.00%
001.1050.4616.000	INT CHRGD - ACCTS REC	2,164.42	0.00	1,156.60	0.00	0.00	0.00	0.00%
001.1070.4616.000	INT CHRGD - ACCTS REC	47.18	0.00	25.52	0.00	25.00	25.00	0.00%
001.1071.4616.000	INT CHRGE - ACCS REC	2,161.36	2,000.00	7,725.66	2,000.00	5,600.00	3,600.00	180.00%
001.1072.4616.000	INT CHRGD - ACCTS REC	137.75	0.00	103.05	0.00	55.00	55.00	0.00%
001.1099.4620.000	RENTS - Police/Fire Building	0.00	6,000.00	4.00	6,000.00	0.00	-6,000.00	-100.00%
001.2010.4616.000	INT CHRGD - ACCTS REC	19.62	10.00	15.40	10.00	20.00	10.00	100.00%
001.2011.4616.000	INT CHRGD - ACCTS REC	3.92	0.00	1.02	0.00	2.00	2.00	0.00%
001.2020.4620.000	ADM - Parking Lease	1,200.00	1,200.00	600.00	1,200.00	600.00	-600.00	-50.00%
001.2060.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	33.65	0.00	32.00	32.00	0.00%
001.2080.4622.000	ADM - Rent - Farm - Airport	26,684.05	23,442.00	6,022.92	23,442.00	26,722.00	3,280.00	13.99%
001.2080.4623.000	AIRPORT RENTAL	30,979.00	28,000.00	19,064.00	28,000.00	28,000.00	0.00	0.00%
001.2900.4616.000	INT CHRGD - ACCTS REC	10.52	0.00	20.56	0.00	17.00	17.00	0.00%
001.4030.4616.000	INT CHRGD - ACCS REC	10.36	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	3.00	0.00	0.00	0.00	0.00%
001.5900.4620.000	RENTS	2,325.00	2,000.00	1,350.00	2,000.00	2,000.00	0.00	0.00%
001.6020.4616.000	INT CHRGD - ACCTS REC	1,391.93	3,000.00	1,491.74	3,000.00	2,000.00	-1,000.00	-33.33%
001.6021.4610.000	INTEREST ON INVESTMENTS	143,118.92	119,001.00	79,026.44	119,001.00	120,000.00	999.00	0.84%
001.6021.4616.000	INT CHRGD - ACCTS REC	2,718.14	3,003.00	793.00	3,003.00	3,003.00	0.00	0.00%
010.6021.4610.000	INTEREST ON INVESTMENTS	66,568.79	60,000.00	75,654.99	60,000.00	90,000.00	30,000.00	50.00%
030.6021.4610.000	INTEREST ON INVESTMENTS	13.09	0.00	0.00	0.00	0.00	0.00	0.00%
031.6021.4610.000	INTEREST ON INVESTMENTS	5,938.58	3,000.00	6,710.16	3,000.00	6,000.00	3,000.00	100.00%
110.6021.4610.000	INTEREST ON INVESTMENTS	170,286.24	90,000.00	225,263.07	90,000.00	240,000.00	150,000.00	166.67%
112.6021.4610.000	INTEREST ON INVESTMENTS	19,644.13	0.00	96,694.79	0.00	100,000.00	100,000.00	0.00%
117.6021.4610.000	INTEREST ON INVESTMENTS	15,705.64	5,000.00	17,304.77	5,000.00	15,000.00	10,000.00	200.00%
121.6021.4610.000	INTEREST ON INVESTMENTS	171,274.87	100,000.00	178,374.38	100,000.00	195,000.00	95,000.00	95.00%
125.6021.4610.000	INTEREST ON INVESTMENTS	11,863.54	200.00	11,754.71	200.00	10,050.00	9,850.00	4,925.00%
130.2010.4616.000	INT CHRGD - ACCTS REC	17.16	0.00	0.00	0.00	0.00	0.00	0.00%
130.6021.4610.000	INTEREST ON INVESTMENTS	3,457.95	1,000.00	2,948.43	1,000.00	2,000.00	1,000.00	100.00%
140.6021.4610.000	INTEREST ON INVESTMENTS	7,354.04	2,000.00	8,136.51	2,000.00	10,000.00	8,000.00	400.00%
141.6021.4610.000	INTEREST ON INVESTMENTS	68.48	20.00	76.06	20.00	100.00	80.00	400.00%
144.6021.4610.000	INTEREST ON INVESTMENTS	148.73	100.00	165.24	100.00	100.00	0.00	0.00%
153.6021.4610.000	INTEREST ON INVESTMENTS	2,131.00	1,200.00	2,574.91	1,200.00	3,000.00	1,800.00	150.00%
156.6021.4610.000	INTEREST ON INVESTMENTS	1,737.80	1,000.00	1,849.01	1,000.00	1,000.00	0.00	0.00%
160.6021.4610.000	INTEREST ON INVESTMENTS	1,302.15	1,000.00	1,446.70	1,000.00	1,000.00	0.00	0.00%
161.6021.4610.000	INTEREST ON INVESTMENTS	271.67	185.00	301.82	185.00	300.00	115.00	62.16%
170.6021.4610.000	INTEREST ON INVESTMENTS	2,967.56	2,400.00	3,637.20	2,400.00	2,400.00	0.00	0.00%
177.6021.4610.000	INTEREST ON INVESTMENTS	528.71	500.00	401.05	500.00	500.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
184.5030.4611.000	HUD INTEREST-ADMIN	4,082.17	3,200.00	3,924.32	3,200.00	4,800.00	1,600.00	50.00%
184.5030.4612.000	HUD INTEREST - HAP	607.45	600.00	189.34	600.00	600.00	0.00	0.00%
189.6021.4610.000	INTEREST REV.	642.62	0.00	1,719.75	0.00	276.00	276.00	0.00%
200.6021.4610.000	INTEREST ON INVESTMENTS	27,106.84	5,500.00	33,274.52	5,500.00	20,000.00	14,500.00	263.64%
300.6021.4610.000	INTEREST ON INVESTMENTS	13,078.86	6,000.00	14,490.41	6,000.00	10,000.00	4,000.00	66.67%
312.6021.4610.000	INTEREST ON INVESTMENTS	2,815.66	0.00	2,496.43	0.00	3,000.00	3,000.00	0.00%
341.6021.4610.000	INTEREST ON INVESTMENTS	846.14	800.00	653.97	800.00	800.00	0.00	0.00%
350.6021.4610.000	INTEREST ON INVESTMENTS	221.32	200.00	245.88	200.00	200.00	0.00	0.00%
354.6021.4610.000	INTEREST ON INVESTMENTS	-3.15	0.00	0.00	0.00	0.00	0.00	0.00%
355.6021.4610.000	INTEREST ON INVESTMENTS	11,506.85	500.00	6,916.81	500.00	8,000.00	7,500.00	1,500.00%
360.6021.4610.000	INTEREST REV	3,120.42	0.00	0.00	0.00	0.00	0.00	0.00%
361.6021.4610.000	INTEREST ON INVESTMENTS	38.55	30.00	0.00	30.00	0.00	-30.00	-100.00%
362.6021.4610.000	INTEREST ON INVESTMENTS	17,026.57	0.00	18,714.69	0.00	17,000.00	17,000.00	0.00%
363.6021.4610.000	INTEREST ON INVESTMENTS	193,916.65	80,000.00	164,879.15	80,000.00	120,000.00	40,000.00	50.00%
364.6021.4610.000	INTEREST ON INVESTMENTS	207,378.66	80,000.00	329,474.27	80,000.00	300,000.00	220,000.00	275.00%
365.6021.4610.000	INTEREST ON INVESTMENTS	0.00	0.00	44,001.85	0.00	300,000.00	300,000.00	0.00%
392.6021.4610.000	INTEREST ON INVESTMENTS	89.86	0.00	0.00	0.00	0.00	0.00	0.00%
611.6021.4610.000	INTEREST ON INVESTMENTS	540,201.32	100,000.00	613,172.43	100,000.00	600,000.00	500,000.00	500.00%
611.8015.4622.000	FARM INCOME	46,997.08	0.00	26,441.78	0.00	30,000.00	30,000.00	0.00%
611.8016.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	5.24	0.00	10.00	10.00	0.00%
614.6021.4610.000	INTEREST ON INVESTMENTS	26,549.13	25,000.00	29,496.44	25,000.00	25,000.00	0.00	0.00%
617.8016.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	8.65	0.00	9.00	9.00	0.00%
690.6021.4610.000	INTEREST ON INVESTMENTS	19,982.88	7,000.00	26,069.39	7,000.00	24,000.00	17,000.00	242.86%
690.8050.4616.000	Int Chrgd - Accts Rec	14.61	5.00	359.83	5.00	5.00	0.00	0.00%
740.6021.4610.000	INTEREST ON INVESTMENTS	50,394.90	9,000.00	52,984.95	9,000.00	88,000.00	79,000.00	877.78%
740.8065.4616.000	INT CHRGD - ACCTS REC	0.00	0.00	0.35	0.00	0.00	0.00	0.00%
741.6021.4610.000	INTEREST ON INVESTMENT	19,099.55	2,000.00	20,993.60	2,000.00	30,000.00	28,000.00	1,400.00%
750.6021.4610.000	INTEREST ON INVESTMENTS	4,222.54	800.00	5,628.66	800.00	6,500.00	5,700.00	712.50%
750.8070.4616.000	INT CHRGD - ACCTS REC	55.43	0.00	48.33	0.00	50.00	50.00	0.00%
Total Category: 46 - USE OF MONEY & PROPERTY:		1,886,699.88	775,896.00	2,147,079.34	775,896.00	2,452,796.00	1,676,900.00	216.12%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		
				2023-2024	2023-2024		
				FY2024 Dept Re	FY2024		
					Amendment 1		
						Increase /	%
						(Decrease)	
Account Number				2022-2023	2023-2024	2023-2024	
				Total Activity	Total Budget	YTD Activity	
						Through Mar	
Category: 47 - SPECIAL ASSESSMENTS							
320.6020.4761.000 SPEC ASSESMNTS-SIDEWALK				0.00	500.00	0.00	500.00 0.00 -500.00 -100.00%
Total Category: 47 - SPECIAL ASSESSMENTS:				0.00	500.00	0.00	500.00 0.00 -500.00 -100.00%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
Account Number					2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)				
Category: 48 - MISCELLANEOUS REVENUE											
001.1010.4820.000	POLICE DEPT CONTRIBS	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1010.4875.000	RFNDS/REIMB: POLICE	5,998.28	4,000.00	16,227.40	4,000.00	14,660.00	10,660.00	266.50%			
001.1010.4876.000	MISC REV: POLICE	0.00	500.00	0.00	500.00	500.00	0.00	0.00%			
001.1050.4875.000	RFNDS/REIMB: FIRE	5,008.67	0.00	6,760.88	0.00	0.00	0.00	0.00%			
001.1050.4879.000	REBATES	11.01	0.00	36.79	0.00	0.00	0.00	0.00%			
001.1070.4875.000	RFNDS/REIMB: BUILDING	0.00	0.00	15.61	0.00	0.00	0.00	0.00%			
001.1071.4875.000	RFNDS/REIMB:	0.00	200.00	15.61	200.00	200.00	0.00	0.00%			
001.1072.4875.000	RFNDS/REIMB:ELECTRICAL INS	759.63	0.00	0.00	0.00	0.00	0.00	0.00%			
001.1075.4875.000	RFNDS/REIMB: NUISANCE	0.00	0.00	30.24	0.00	15.00	15.00	0.00%			
001.1099.4875.000	RFNDS/REIMB	4,259.85	4,545.00	91.88	4,545.00	4,545.00	0.00	0.00%			
001.2010.4875.000	RFNDS/REIMB: STREETS	-0.06	0.00	-1,350.21	0.00	1,350.00	1,350.00	0.00%			
001.2030.4875.000	RFNDS/REIMB	548.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.2040.4875.000	REFND/REIMB: T SIGNALS	1,519.26	0.00	-2,026.33	0.00	2,027.00	2,027.00	0.00%			
001.2080.4875.000	RFNDS/REIMB: AIRPORT	19.00	0.00	146.00	0.00	146.00	146.00	0.00%			
001.2095.4875.000	RFNDS/REIMB	536.12	0.00	0.00	0.00	0.00	0.00	0.00%			
001.4010.4875.000	RFNDS/REIMB: LIBRARY	1,614.20	100.00	1,922.26	100.00	100.00	0.00	0.00%			
001.4010.4876.000	MISC REV	7,835.21	7,800.00	6,073.03	7,800.00	7,800.00	0.00	0.00%			
001.4030.4875.000	RFNDS/REIMB: P&R	80.94	1,000.00	3,185.38	1,000.00	3,200.00	2,200.00	220.00%			
001.4030.4879.000	REBATES	112.93	0.00	8.86	0.00	0.00	0.00	0.00%			
001.4040.4875.000	P&R REFUNDS & REIMBURSMI	9.30	1,000.00	15.61	1,000.00	1,000.00	0.00	0.00%			
001.4041.4875.000	RFNDS/REIMB	52.70	0.00	0.00	0.00	0.00	0.00	0.00%			
001.4045.4875.000	RFNDS/REIMB: POOLS	55.00	100.00	62.69	100.00	100.00	0.00	0.00%			
001.4045.4876.000	MISC REV: POOLS	1,317.76	0.00	2.80	0.00	5.00	5.00	0.00%			
001.4065.4820.000	COLISEUM CONTRIBS	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.4065.4875.000	RFNDS/REIMB: COLISEUM	0.00	200.00	5,725.53	200.00	5,908.00	5,708.00	2,854.00%			
001.4066.4875.000	RFNDS/REIMB	243.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.5040.4875.000	RFNDS/REIMB	122.00	0.00	0.06	0.00	0.00	0.00	0.00%			
001.6010.4875.000	REFND/REIMB: MAYOR	0.00	0.00	15.61	0.00	0.00	0.00	0.00%			
001.6012.4875.000	REFND/REIMB: C.A.	910.00	0.00	15.61	0.00	0.00	0.00	0.00%			
001.6020.4875.000	REFND/REIMB: CLERK	737.94	0.00	24.61	0.00	0.00	0.00	0.00%			
001.6021.4875.000	REFND/REIMB: FINANCE	0.00	0.00	299.40	0.00	237.00	237.00	0.00%			
001.6025.4875.000	RFNDS/REIMB:	0.00	0.00	15.61	0.00	0.00	0.00	0.00%			
001.6040.4875.000	REFND/REIMB: LEGAL	292.00	0.00	0.00	0.00	0.00	0.00	0.00%			
001.6050.4875.000	REFUNDS/REIMB	1,811.12	3,700.00	6,413.44	3,700.00	6,340.00	2,640.00	71.35%			
001.6050.4879.000	REBATES	41.54	0.00	39.38	0.00	25.00	25.00	0.00%			
001.6051.4875.000	RFNDS/REIMB	0.00	0.00	135.96	0.00	0.00	0.00	0.00%			
001.6051.4879.000	REBATES	0.00	0.00	49.24	0.00	55.00	55.00	0.00%			
001.6070.4875.000	RFNDS/REIMB: D.PROC	31.45	0.00	99.85	0.00	31.00	31.00	0.00%			

Budget Comparison Report

						Comparison 1	Comparison 1	%
						Budget	to Parent	
						2023-2024	Increase /	
Account Number		2022-2023	2023-2024	2023-2024	Parent Budget	2023-2024	(Decrease)	
		Total Activity	Total Budget	YTD Activity	FY2024 Dept Re	FY2024		
				Through Mar		Amendment 1		
001.6900.4875.000	RFNDS/REIMB: GEN GVT	5,827.68	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.6900.4876.000	MISC REV	1,167.14	500.00	777.59	500.00	500.00	0.00	0.00%
030.1010.4875.000	RFNDS/REIMB	646.72	0.00	1,060.00	0.00	11,060.00	11,060.00	0.00%
030.4030.4875.000	RFNDS/REIMB: P&R	1,165.81	0.00	0.00	0.00	0.00	0.00	0.00%
031.6050.4875.000	RFNDS/REIMB	0.00	0.00	6,092.00	0.00	6,092.00	6,092.00	0.00%
110.2010.4875.000	RFNDS/REIMB	5,237.79	0.00	196.21	0.00	15.00	15.00	0.00%
110.2010.4879.000	REBATES	579.45	100.00	0.00	100.00	0.00	-100.00	-100.00%
110.2030.4875.000	RFNDS/REIMB	265.27	0.00	209.69	0.00	210.00	210.00	0.00%
110.2040.4875.000	RFNDS/REIMB	9,274.27	0.00	1,065.06	0.00	1,050.00	1,050.00	0.00%
110.2060.4875.000	RFNDS/REIMB	3,520.00	0.00	199.97	0.00	183.00	183.00	0.00%
121.1010.4875.000	RFNDS/REIMB	80.64	0.00	0.00	0.00	0.00	0.00	0.00%
130.1010.4875.000	RFNDS/REIMB: POLICE	28,929.97	30,000.00	632.45	30,000.00	30,000.00	0.00	0.00%
130.1075.4875.000	RFNDS/REIMB	4,118.78	0.00	0.00	0.00	0.00	0.00	0.00%
130.2010.4875.000	RFNDS/REIMB: STREETS	5,316.83	10,000.00	400.00	10,000.00	10,000.00	0.00	0.00%
130.2030.4875.000	RFDS:REIMB/TRAFFIC SIGNALS	614.63	0.00	0.00	0.00	0.00	0.00	0.00%
130.2040.4875.000	REFND/REIMB: T SIGNALS	5,061.50	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%
130.2080.4875.000	RFNDS/REIMB	182,411.85	0.00	0.00	0.00	0.00	0.00	0.00%
130.4030.4875.000	RFNDS/REIMB: P&R	5,194.53	0.00	0.00	0.00	0.00	0.00	0.00%
130.6050.4875.000	REFNDS/REIMB	8,986.88	0.00	0.00	0.00	0.00	0.00	0.00%
130.6900.4875.000	RFNDS/REIMB: GEN GVT	0.00	0.00	1,059.18	0.00	0.00	0.00	0.00%
132.5020.4820.000	ECONOMIC CONTRIBS	7,360.00	396,000.00	50,143.40	396,000.00	49,137.40	-346,862.60	-87.59%
132.5020.4875.000	REFUNDS/REIMB	200,192.00	0.00	140,144.04	0.00	140,145.00	140,145.00	0.00%
133.2900.4875.000	REFND/REIMB: ENGIN	6.27	0.00	0.00	0.00	0.00	0.00	0.00%
140.4030.4820.000	PARK & REC CONTRIBS	86,249.78	50,000.00	70,156.34	50,000.00	50,000.00	0.00	0.00%
140.4030.4875.000	RFNDS/REIMB: P&R	84.31	0.00	0.00	0.00	0.00	0.00	0.00%
140.4040.4820.000	PARK & REC CONTRIBUTIONS	500.00	0.00	0.00	0.00	0.00	0.00	0.00%
140.4041.4820.000	CONTRIBUTIONS	675.00	0.00	0.00	0.00	0.00	0.00	0.00%
140.4065.4820.000	COLISEUM CONTRIBUTIONS	150.00	0.00	0.00	0.00	0.00	0.00	0.00%
142.4030.4875.000	RFNDS/REIMB: P&R	40,163.55	30,781.00	0.00	30,781.00	37,589.00	6,808.00	22.12%
144.4040.4820.000	HERSEY CONTRIBUTIONS	0.00	7,447.00	0.00	7,447.00	0.00	-7,447.00	-100.00%
144.4040.4875.000	REFUNDS:REIMBURSEMENTS	0.00	0.00	0.00	0.00	7,447.00	7,447.00	0.00%
151.1010.4875.000	RFNDS/REIMB.	23.42	0.00	0.00	0.00	0.00	0.00	0.00%
153.1010.4820.000	POLICE DEPT CONTRIBS	60,176.79	2,000.00	6,490.00	2,000.00	2,000.00	0.00	0.00%
153.1010.4875.000	REFUNDS:REIMBURSEMENTS	51.91	0.00	0.00	0.00	0.00	0.00	0.00%
156.1050.4820.000	FIRE DEPT CONTRIBS	6,757.00	2,000.00	1,738.00	2,000.00	2,000.00	0.00	0.00%
156.1050.4875.000	RFNDS/REIMB	148.97	0.00	0.00	0.00	0.00	0.00	0.00%
170.4010.4820.000	LIBRARY DONATIONS	48,536.13	820,000.00	40,292.85	820,000.00	240,000.00	-580,000.00	-70.73%
170.4010.4822.000	LIBRARY GENELOGY DONATNS	190.70	75.00	67.54	75.00	75.00	0.00	0.00%
170.4010.4823.000	MEMORIAL BOOK DONATIONS	1,632.18	2,000.00	4,602.73	2,000.00	4,000.00	2,000.00	100.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
170.4010.4875.000	RFNDS/REIMB: LIBRARY	42.50	0.00	0.00	0.00	0.00	0.00	0.00%
177.1010.4820.000	\$ SEIZED/ABANDONED ASSETS	1,000.00	3,000.00	2,100.94	3,000.00	3,000.00	0.00	0.00%
177.1010.4875.000	RFNDS/REIMB	5.68	0.00	0.00	0.00	0.00	0.00	0.00%
184.5030.4875.000	RFNDS/REIMB: FRAUD HOUSIN	10,855.38	2,000.00	5,495.22	2,000.00	3,000.00	1,000.00	50.00%
184.5030.4876.000	MISC REV: OTHER HOUSING	3,213.52	0.00	0.00	0.00	0.00	0.00	0.00%
184.5030.4878.000	REFUNDS/REIMBURSEMENTS	0.00	155.00	625.00	155.00	625.00	470.00	303.23%
189.3040.4820.000	CONTRIBS FOR COMM HEALTH	62,547.00	0.00	18,931.00	0.00	18,931.00	18,931.00	0.00%
189.3040.4875.000	RFNDS/REIMB	1,380.28	0.00	15.61	0.00	0.00	0.00	0.00%
311.2012.4875.000	RFNDS/REIMB	8,580.41	0.00	0.00	0.00	0.00	0.00	0.00%
312.2080.4875.000	RFNDS/REIMB: AIRPORT	15.64	0.00	0.00	0.00	0.00	0.00	0.00%
312.2080.4879.000	REBATES	4,369.80	0.00	0.00	0.00	0.00	0.00	0.00%
341.5010.4820.000	PARK & REC CONTRIBS	46,315.00	35,000.00	8,550.00	35,000.00	35,000.00	0.00	0.00%
355.1075.4875.000	RFNDS/REIMB	10,228.44	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00%
395.2012.4875.000	RFNDS/REIMB	181,209.35	0.00	0.00	0.00	91,760.00	91,760.00	0.00%
610.8015.4875.000	REFUNDS:REIMBURSEMENTS	18,278.74	0.00	101.91	0.00	60.00	60.00	0.00%
610.8016.4875.000	REFUNDS:REIMBURSEMENTS	84.51	0.00	12.49	0.00	0.00	0.00	0.00%
611.8015.4875.000	REFND/REIMB: WPCP	2,017.02	0.00	8,819.87	0.00	8,900.00	8,900.00	0.00%
611.8015.4876.000	MISC REV: WPCP	259.07	0.00	226.74	0.00	110.00	110.00	0.00%
611.8016.4879.000	REBATES	60.98	0.00	0.00	0.00	0.00	0.00	0.00%
615.8015.4875.000	REFUNDS/REIMB	11,063.52	0.00	0.00	0.00	0.00	0.00	0.00%
690.8050.4875.000	RFNDS/REIMB: TRANSIT	2,144.54	0.00	1,588.23	0.00	1,575.00	1,575.00	0.00%
690.8050.4876.000	MISC REV: TRANSIT	3,020.00	2,400.00	2,145.06	2,400.00	2,400.00	0.00	0.00%
690.8050.4879.000	REBATES	26.57	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.4875.000	RFNDS/REIMB: STORM SWR	8,592.65	0.00	18.73	0.00	0.00	0.00	0.00%
740.8065.4879.000	REBATES	64.61	0.00	0.00	0.00	0.00	0.00	0.00%
750.8070.4875.000	RFNDS/REIMB: COMPOST	47.14	0.00	15.61	0.00	0.00	0.00	0.00%
760.8080.4875.000	RFNDS/REIMB	423.59	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 48 - MISCELLANEOUS REVENUE:		1,137,070.54	1,417,603.00	429,026.26	1,417,603.00	817,108.40	-600,494.60	-42.36%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
Category: 49 - OTHER FINANCING SOURCE								
001.1099.4960.000	SALE OF F.A.	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2030.4961.000	UTILITY-NONCAPLZD ASSETS	170.25	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.4960.000	SALE OF F.A.-PARKS	501.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.4030.4961.000	PARK & REC-NONCAPLZD ASSE	90.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.5900.4960.000	SALE OF F.A.	74,615.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4999.000	CREDIT MEMO HOLDING	-8,550.70	0.00	0.00	0.00	0.00	0.00	0.00%
001.6900.4960.000	SALE OF F.A.-GEN GOVT	0.00	0.00	500.00	0.00	500.00	500.00	0.00%
030.1010.4960.000	SALE OF CAPITAL ASSET	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00%
030.4030.4960.000	SALE OF F.A.-PARKS	6,000.00	0.00	15,866.89	0.00	5,938.00	5,938.00	0.00%
110.2010.4960.000	SALE OF FA	69,060.03	0.00	0.00	0.00	0.00	0.00	0.00%
110.2010.4961.000	PW-NONCAPLZD ASSTS	1,253.94	200.00	1,491.40	200.00	1,200.00	1,000.00	500.00%
110.2040.4960.000	SALE OF FA	400.00	0.00	0.00	0.00	0.00	0.00	0.00%
110.2040.4961.000	UTILITY-NONCAPLZD ASSTS	0.00	0.00	196.70	0.00	200.00	200.00	0.00%
110.2060.4960.000	SALE OF F.A.-ENGINEERING	14,551.45	0.00	0.00	0.00	0.00	0.00	0.00%
183.5020.4960.000	SALE OF F.A.	1,025.00	0.00	0.00	0.00	0.00	0.00	0.00%
355.1075.4960.000	SALE OF F.A.-CODE ENFORCEN	20,664.00	10,000.00	26,126.00	10,000.00	30,000.00	20,000.00	200.00%
355.6021.4990.000	DEBT ISSUANCE	610,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
355.6021.4993.000	BOND PREMIUM	-4,867.80	0.00	0.00	0.00	0.00	0.00	0.00%
364.6021.4990.000	DEBT ISSUANCE	9,555,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
364.6021.4993.000	BOND PREMIUM	190,991.25	0.00	0.00	0.00	0.00	0.00	0.00%
365.6021.4990.000	DEBT ISSUANCE	0.00	11,356,000.00	9,840,000.00	11,356,000.00	9,840,000.00	-1,516,000.00	-13.35%
365.6021.4993.000	BOND PREMIUM (DISCOUNT)	0.00	0.00	-75,957.45	0.00	-75,957.00	-75,957.00	0.00%
610.8016.4961.000	SEWER-NONCAPLZD ASSETS	200.35	0.00	0.00	0.00	0.00	0.00	0.00%
615.8015.4990.000	DEBT ISSUANCE	2,120,001.84	4,795,050.00	4,658,747.20	4,795,050.00	10,600,052.00	5,805,002.00	121.06%
690.8050.4960.000	SALE OF F.A.-TRANSIT	2,607.19	0.00	0.00	0.00	0.00	0.00	0.00%
740.8065.4960.000	SALE OF F.A.-SEWER	6,312.28	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 49 - OTHER FINANCING SOURCE:		12,660,025.08	16,161,450.00	14,476,970.74	16,161,450.00	20,402,133.00	4,240,683.00	26.24%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
Account Number		2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
Category: 65 - TRANSFERS								
001.9000.6500.110	TR FRM ROAD USE TAX	1,036,556.13	1,176,363.00	461,842.61	1,176,363.00	1,039,839.00	-136,524.00	-11.61%
001.9000.6500.112	TR FRM EMPLOYEE BNFT	2,659,659.29	3,070,871.00	1,341,594.39	3,070,871.00	3,082,079.00	11,208.00	0.36%
001.9000.6500.117	TR FRM POLICE RETIRE	1,178,800.38	1,180,148.00	561,428.27	1,180,148.00	1,154,175.00	-25,973.00	-2.20%
001.9000.6500.119	TR FROM EMEG	254,836.51	262,974.00	144,260.78	262,974.00	262,974.00	0.00	0.00%
001.9000.6500.121	TR FRM LOCAL OPTION	126,160.00	328,526.00	0.00	328,526.00	410,526.00	82,000.00	24.96%
001.9000.6500.125	TR FRM TIF	180,334.96	127,915.00	43,353.50	127,915.00	327,274.00	199,359.00	155.85%
001.9000.6500.142	TR FRM SOFTBALL ASSO	0.00	0.00	106.00	0.00	0.00	0.00	0.00%
001.9000.6500.389	TRANSFER IN - ARPA	87,069.56	49,389.00	0.00	49,389.00	49,389.00	0.00	0.00%
010.9000.6500.121	TR FROM LOCAL OPTION	91,512.00	288,000.00	288,000.00	288,000.00	288,000.00	0.00	0.00%
030.9000.6500.300	TR FRM CIP (CAP IMPR	712,201.49	696,423.00	308,481.31	696,423.00	680,968.00	-15,455.00	-2.22%
032.9000.6500.300	TR FRM CIP (CAP IMPR	93,755.00	94,086.00	0.00	94,086.00	94,086.00	0.00	0.00%
110.9000.6500.001	TRANSFER IN - GF	2,231.36	0.00	0.00	0.00	0.00	0.00	0.00%
110.9000.6500.030	TRANSFER IN - FUND 145 RUT	0.00	8,100.00	0.00	8,100.00	0.00	-8,100.00	-100.00%
110.9000.6500.145	TRANSFER IN - FUND 145	0.00	141,000.00	0.00	141,000.00	116,000.00	-25,000.00	-17.73%
110.9000.6500.360	TRANSFER IN - FUND 360	244,285.24	0.00	0.00	0.00	0.00	0.00	0.00%
110.9000.6500.363	TRANSFER IN - FUND 363 BON	341,099.24	0.00	0.00	0.00	4,882.00	4,882.00	0.00%
110.9000.6500.392	TRANSFER IN - FUND 392	7,463.47	0.00	0.00	0.00	0.00	0.00	0.00%
130.9000.6500.142	TRANSFER IN - SOFTALL ASSOC	0.00	0.00	1,827.06	0.00	0.00	0.00	0.00%
130.9000.6500.145	TRANSFER IN - FUND 145	7,450.00	0.00	0.00	0.00	0.00	0.00	0.00%
130.9000.6500.149	TRANSFER IN - FUND 149	614.96	0.00	0.00	0.00	0.00	0.00	0.00%
132.9000.6500.121	TR FROM LOCAL OPTION	0.00	375,000.00	0.00	375,000.00	545,021.00	170,021.00	45.34%
133.9000.6500.031	TRANSFER IN - FUND 031	0.00	26,775.00	0.00	26,775.00	26,775.00	0.00	0.00%
133.9000.6500.140	TRANSFER IN - FUND 140	0.00	82,275.00	0.00	82,275.00	82,275.00	0.00	0.00%
133.9000.6500.149	TRSF IN FEMA 149	0.00	0.00	0.00	0.00	135,000.00	135,000.00	0.00%
140.9000.6500.130	TRANSFER IN - INSURANCE 130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
148.9000.6500.001	TRANSFER IN FROM 001 GEN F	0.00	0.00	0.00	0.00	4,463.00	4,463.00	0.00%
156.9000.6500.130	TRANSFER IN - FUND 130	54,123.90	0.00	0.00	0.00	0.00	0.00	0.00%
170.9000.6500.130	TRANSFER IN - FUIND 130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%</

Budget Comparison Report

					Comparison 1	Comparison 1	
					Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Parent Budget	Budget	
		Total Activity	Total Budget	YTD Activity	2023-2024	2023-2024	
				Through Mar	FY2024 Dept Re	FY2024	
Account Number						Amendment 1	Increase / (Decrease)
312.9000.6500.030	TRANSFER IN - CAPITAL RESER'	0.00	50,000.00	0.00	50,000.00	0.00	-50,000.00 -100.00%
312.9000.6500.031	TRANSFER IN - FUND 031	0.00	11,500.00	0.00	11,500.00	11,500.00	0.00 0.00%
312.9000.6500.130	TRANSFER IN - FUND 130	8,380.38	0.00	0.00	0.00	0.00	0.00 0.00%
340.9000.6500.121	TR IN - LOST	36,349.00	0.00	0.00	0.00	20,250.00	20,250.00 0.00%
355.9000.6500.001	TR FROM GENERAL	26,541.65	20,000.00	0.00	20,000.00	20,000.00	0.00 0.00%
355.9000.6500.142	TRANSFER IN - SOFTBALL ASSC	0.00	0.00	297.00	0.00	0.00	0.00 0.00%
360.9000.6500.363	TRANSFER IN - 2021 GO Bonds	25,097.59	0.00	0.00	0.00	0.00	0.00 0.00%
362.9000.6500.110	TRANSFER IN - FUND 110	0.00	642,803.00	0.00	642,803.00	0.00	-642,803.00 -100.00%
363.9000.6500.121	TRANSFER IN - FUND 121 LOST	0.00	0.00	0.00	0.00	128,026.00	128,026.00 0.00%
363.9000.6500.360	TRANSFER IN - FUND 360	246,368.90	0.00	0.00	0.00	0.00	0.00 0.00%
363.9000.6500.364	TRANSFER IN - FUND 364 2022	0.00	2,463,464.00	0.00	2,463,464.00	0.00	-2,463,464.00 -100.00%
363.9000.6500.389	TRANSFER IN - FUND 389	0.00	2,461,741.00	2,461,741.00	2,461,741.00	2,461,741.00	0.00 0.00%
363.9000.6500.611	TRANSFER IN - FUND 611	0.00	523,900.00	0.00	523,900.00	490,250.00	-33,650.00 -6.42%
364.9000.6500.121	TRANSFER IN - FUND 121 LOST	0.00	115,250.00	0.00	115,250.00	215,250.00	100,000.00 86.77%
364.9000.6500.615	TRANSFER IN - FUND 364	0.00	489,500.00	0.00	489,500.00	0.00	-489,500.00 -100.00%
392.9000.6500.001	TRANSFER IN - FUND 001	165.57	0.00	0.00	0.00	0.00	0.00 0.00%
395.9000.6500.110	TRANSFER IN - RUT	67,203.90	0.00	0.00	0.00	82,781.00	82,781.00 0.00%
395.9000.6500.121	TRS IN LOST	284,237.00	0.00	0.00	0.00	65,767.00	65,767.00 0.00%
395.9000.6500.360	TRANSFER IN - FUND 360	344,190.08	0.00	0.00	0.00	0.00	0.00 0.00%
395.9000.6500.363	TRANSFER IN - FUND 363	0.00	7,000.00	0.00	7,000.00	12,796.00	5,796.00 82.80%
395.9000.6500.611	TRANSFER IN - FUND 611	74,610.00	0.00	0.00	0.00	0.00	0.00 0.00%
395.9000.6500.740	TRANSFER IN - FUND 740	236,405.00	0.00	0.00	0.00	68,338.00	68,338.00 0.00%
610.9000.6500.611	TR FRM WPCP REVENUE	6,303,387.87	7,964,951.00	2,628,860.20	7,964,951.00	7,214,670.00	-750,281.00 -9.42%
611.9000.6500.121	TRANSFER IN - FUND 121	18,580.00	0.00	0.00	0.00	0.00	0.00 0.00%
615.9000.6500.130	TRANSFER IN - FUIND 130	43,016.27	0.00	0.00	0.00	0.00	0.00 0.00%
615.9000.6500.611	TRANSFER IN - FUND 611	720,829.75	447,500.00	0.00	447,500.00	0.00	-447,500.00 -100.00%
616.9000.6500.611	TR FRM WPCP REVENUE	1,132.75	192,000.00	14,290.00	192,000.00	0.00	-192,000.00 -100.00%
616.9000.6500.615	TRANSFER IN - FUND 615	1,467,221.42	507,450.00	1,879,255.71	507,450.00	3,182,712.00	2,675,262.00 527.20%
690.9000.6500.001	TR FRM GENERAL	251,056.44	275,000.00	151,758.08	275,000.00	275,000.00	0.00 0.00%
690.9000.6500.121	TRANSFER IN - FUND 121	8,090.00	0.00	0.00	0.00	0.00	0.00 0.00%
740.9000.6500.121	TRANSFER IN - FUND 121	4,170.00	0.00	0.00	0.00	0.00	0.00 0.00%
760.9000.6500.121	TRANSFER IN - LOST	0.00	0.00	20,500.00	0.00	20,500.00	20,500.00 0.00%
760.9000.6500.140	TRANSFER IN - FUND 140 P&R	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total Category: 65 - TRANSFERS:		22,993,199.39	28,810,343.00	11,244,425.73	28,810,343.00	28,323,946.00	-486,397.00 -1.69%
Report Total:		86,213,952.13	91,019,600.00	62,027,834.28	91,019,600.00	106,539,400.21	15,519,800.21 17.05%

Category				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
40 - TAXES	18,570,853.97	20,570,737.00	12,756,215.51	20,570,737.00	20,870,737.00	300,000.00	1.46%

Budget Comparison Report

Category	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
42 - LICENSES AND PERMITS	419,727.70	363,750.00	265,732.96	363,750.00	364,331.00	581.00	0.16%

Budget Comparison Report

Category				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
43 - INTERGOVERNMENTAL REVENUE	17,499,522.11	12,144,192.00	11,749,542.68	12,144,192.00	21,519,199.81	9,375,007.81	77.20%

Budget Comparison Report

Category	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
44 - CHARGES FOR SERVICE	11,046,853.46	10,775,129.00	8,958,841.06	10,775,129.00	11,789,149.00	1,014,020.00	9.41%

Budget Comparison Report

Category	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
46 - USE OF MONEY & PROPERTY	1,886,699.88	775,896.00	2,147,079.34	775,896.00	2,452,796.00	1,676,900.00	216.12%

Budget Comparison Report

Category				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
47 - SPECIAL ASSESSMENTS	0.00	500.00	0.00	500.00	0.00	-500.00	-100.00%

Budget Comparison Report

Category	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
48 - MISCELLANEOUS REVENUE	1,137,070.54	1,417,603.00	429,026.26	1,417,603.00	817,108.40	-600,494.60	-42.36%

Budget Comparison Report

Category	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
49 - OTHER FINANCING SOURCE	12,660,025.08	16,161,450.00	14,476,970.74	16,161,450.00	20,402,133.00	4,240,683.00	26.24%

Budget Comparison Report

Category	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept Re	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
65 - TRANSFERS	22,993,199.39	28,810,343.00	11,244,425.73	28,810,343.00	28,323,946.00	-486,397.00	-1.69%
Report Total:	86,213,952.13	91,019,600.00	62,027,834.28	91,019,600.00	106,539,400.21	15,519,800.21	17.05%

Style.IndexOf("Account Detail") = -1				Comparison 1		Comparison 1	
Style.IndexOf("Group Summary") = -1				Parent Budget	Budget	to Parent Budget	%
Style.IndexOf("Both") = 0				2023-2024	2023-2024	Increase /	
Fund	2022-2023	2023-2024	2023-2024	FY2024 Dept Re	FY2024	(Decrease)	
	Total Activity	Total Budget	YTD Activity Through Mar		Amendment 1		
001 - GENERAL FUND	16,784,975.33	18,020,483.00	10,288,825.42	18,020,483.00	18,978,471.00	957,988.00	5.32%
010 - CASH FLOW RESERVE FUND	158,080.79	348,000.00	363,654.99	348,000.00	378,000.00	30,000.00	8.62%
030 - CAPITAL RESERVE	720,027.11	696,423.00	335,408.20	696,423.00	697,966.00	1,543.00	0.22%
031 - CAPITAL RSRV-BLDG MAINT	5,938.58	3,000.00	12,802.16	3,000.00	12,092.00	9,092.00	303.07%
032 - CIP LARGE VEHICLE/EQUIPMENT	93,755.00	94,086.00	0.00	94,086.00	94,086.00	0.00	0.00%
110 - ROAD USE TAX	4,666,615.31	3,729,400.00	3,056,639.15	3,729,400.00	3,953,890.00	224,490.00	6.02%
112 - EMPLOYEE BENEFITS FUND	3,010,525.55	2,330,221.00	1,443,224.43	2,330,221.00	2,430,221.00	100,000.00	4.29%
117 - POLICE/FIRE RETIREMENT	1,238,378.36	993,788.00	588,679.01	993,788.00	1,003,788.00	10,000.00	1.01%
119 - EMERGENCY FUND	254,836.51	262,974.00	150,354.45	262,974.00	262,974.00	0.00	0.00%
121 - LOCAL OPTION SALES TAX	4,243,583.34	3,800,000.00	3,163,114.82	3,800,000.00	4,195,000.00	395,000.00	10.39%
125 - TAX INCREMENT FINANCING	482,161.45	1,114,541.00	695,289.93	1,114,541.00	1,124,391.00	9,850.00	0.88%
130 - CITY TORT LIABILITY	252,175.04	41,000.00	7,867.12	41,000.00	43,000.00	2,000.00	4.88%
132 - GRANTS-STATE/LOCAL AGENCIES	383,110.00	2,709,360.00	1,571,009.74	2,709,360.00	3,370,779.21	661,419.21	24.41%
133 - UNDESIGNATED FEDERAL GRANTS	122,815.68	394,050.00	738,627.89	394,050.00	4,704,050.00	4,310,000.00	1,093.77%
140 - PARK & REC DONATION FUND	95,013.13	52,000.00	78,292.85	52,000.00	60,000.00	8,000.00	15.38%
141 - MTOWN TENNIS ASSOC	68.48	20.00	76.06	20.00	100.00	80.00	400.00%
142 - SOFTBALL ASSOCIATION FUND	40,163.55	30,781.00	0.00	30,781.00	37,589.00	6,808.00	22.12%
144 - LIVE HEALTHY IOWA	148.73	7,547.00	165.24	7,547.00	7,547.00	0.00	0.00%
145 - TORNADO GENERAL	63,396.56	0.00	0.00	0.00	0.00	0.00	0.00%
148 - FEMA-COVID19	10,828.63	13,435.00	5,214.67	13,435.00	12,144.00	-1,291.00	-9.61%
149 - FEMA - WINDS	4,991,871.24	65,000.00	159,665.35	65,000.00	214,413.00	149,413.00	229.87%
150 - LOCAL PD GRANTS	52,637.98	60,000.00	33,437.06	60,000.00	60,000.00	0.00	0.00%
151 - DEPT OF JUSTICE GRANTS	136,375.94	56,800.00	86,429.61	56,800.00	56,800.00	0.00	0.00%
152 - POLICE UNDESIGNATED GRANTS	113,277.25	109,507.00	68,790.93	109,507.00	98,007.00	-11,500.00	-10.50%
153 - POLICE DEPT DONATION FUND	62,359.70	3,200.00	9,064.91	3,200.00	5,000.00	1,800.00	56.25%
156 - FIRE DEPT DONATION FUND	62,767.67	3,000.00	3,587.01	3,000.00	3,000.00	0.00	0.00%
160 - ECONOMIC DEVELOPMENT GIFT	1,302.15	1,000.00	1,446.70	1,000.00	1,000.00	0.00	0.00%
161 - SURETY DEPOSITS/SUBDIVIDER	271.67	185.00	301.82	185.00	300.00	115.00	62.16%
170 - LIBRARY DONATION FUND	58,369.07	824,475.00	50,226.65	824,475.00	248,101.00	-576,374.00	-69.91%
177 - SEIZED ASSETS (POLICE)	1,534.39	3,500.00	2,501.99	3,500.00	3,500.00	0.00	0.00%
181 - #7 HUD LEAD GRANT	0.00	0.00	0.00	0.00	1,711,698.00	1,711,698.00	0.00%
183 - FY 08 EDI (ECON DEV INCENTIVE)	13,389.25	0.00	0.00	0.00	0.00	0.00	0.00%
184 - VOUCHERS - 002, 003	1,319,409.52	1,248,980.00	1,092,239.88	1,248,980.00	1,472,535.00	223,555.00	17.90%
189 - #6 HUD LEAD GRANT	1,159,697.88	1,582,850.00	661,212.79	1,582,850.00	618,642.00	-964,208.00	-60.92%
200 - GO BONDS DEBT FUND	5,890,282.00	7,124,597.00	2,336,799.33	7,124,597.00	7,139,097.00	14,500.00	0.20%
300 - CIP COLLECTION FUND	650,169.21	663,436.00	390,375.16	663,436.00	667,436.00	4,000.00	0.60%
311 - RISE STREET GRANTS	844,413.88	25,000.00	3,447,007.36	25,000.00	5,528,265.00	5,503,265.00	22,013.06%
312 - AIRPORT PROJECT FUND	536,404.48	211,500.00	2,496.43	211,500.00	164,500.00	-47,000.00	-22.22%

Budget Comparison Report

Style.IndexOf("Account Detail") = -1				Comparison 1		Comparison 1	
Style.IndexOf("Group Summary") = -1				Parent Budget	Budget	to Parent Budget	%
Style.IndexOf("Both") = 0				2023-2024	2023-2024	Increase /	
Fund	2022-2023	2023-2024	2023-2024	FY2024 Dept Re	FY2024	(Decrease)	
	Total Activity	Total Budget	YTD Activity Through Mar		Amendment 1		
320 - SPECIAL ASSESSMENT PROJECTS	0.00	500.00	0.00	500.00	0.00	-500.00	-100.00%
340 - BIKE PATH PROJECT FUND	145,777.75	1,584,815.00	0.00	1,584,815.00	20,250.00	-1,564,565.00	-98.72%
341 - TREES FOREVER PROJECT	47,161.14	35,800.00	9,203.97	35,800.00	35,800.00	0.00	0.00%
350 - GO BONDS CAPITAL PROJECTS	221.32	200.00	245.88	200.00	200.00	0.00	0.00%
354 - POLICE & FIRE STATIONS	-3.15	0.00	0.00	0.00	0.00	0.00	0.00%
355 - 2015 GO BONDS (D&D)	674,073.14	30,500.00	77,332.77	30,500.00	101,993.00	71,493.00	234.40%
360 - 2019 GO BONDS & PROJECTS	28,218.01	0.00	0.00	0.00	0.00	0.00	0.00%
361 - LIBRARY BUILDING ADDITION	38.55	30.00	0.00	30.00	0.00	-30.00	-100.00%
362 - 2020 GO BONDS	17,026.57	642,803.00	18,714.69	642,803.00	17,000.00	-625,803.00	-97.36%
363 - 2021 GO BONDS	715,285.55	5,529,105.00	2,626,620.15	5,529,105.00	3,502,340.00	-2,026,765.00	-36.66%
364 - 2022 GO BONDS	9,953,369.91	684,750.00	429,474.27	684,750.00	615,250.00	-69,500.00	-10.15%
365 - 2023 GO BONDS	0.00	11,356,000.00	9,808,044.40	11,356,000.00	10,064,043.00	-1,291,957.00	-11.38%
389 - AMERICAN RESCUE PLAN	1,993,589.41	0.00	0.00	0.00	0.00	0.00	0.00%
392 - TIF DISTRICT III CAP PROJECTS	255.43	0.00	0.00	0.00	0.00	0.00	0.00%
395 - ECONOMIC DEVELOPMENT PROJEC	1,187,855.33	7,000.00	0.00	7,000.00	321,442.00	314,442.00	4,492.03%
610 - WATER POLLUTION CONTROL	6,321,951.47	7,964,951.00	2,628,974.60	7,964,951.00	7,214,730.00	-750,221.00	-9.42%
611 - WPCP REVENUE	9,176,314.41	8,092,700.00	7,026,952.27	8,092,700.00	8,801,751.00	709,051.00	8.76%
614 - WPCP CAPITAL IMPROVEMENT RSR	26,549.13	25,000.00	29,496.44	25,000.00	25,000.00	0.00	0.00%
615 - WPCP PLANT & IMPROVEMENTS	2,894,911.38	5,242,550.00	4,658,747.20	5,242,550.00	10,600,052.00	5,357,502.00	102.19%
616 - SANITARY SEWER REHAB PROJECT	1,468,354.17	699,450.00	1,893,545.71	699,450.00	3,182,712.00	2,483,262.00	355.03%
617 - SANITARY SEWER NEW CONSTRUCT	8,680.36	8,500.00	13,528.65	8,500.00	15,009.00	6,509.00	76.58%
690 - TRANSIT OPERATING	1,295,166.49	1,009,007.00	734,996.95	1,009,007.00	1,073,166.00	64,159.00	6.36%
740 - STORM SEWER UTILITY	1,401,553.22	1,360,500.00	1,101,493.97	1,360,500.00	1,416,650.00	56,150.00	4.13%
741 - 2016 GO STORM WATER PROJ	211,098.55	2,000.00	20,993.60	2,000.00	30,000.00	28,000.00	1,400.00%
750 - COMPOSTING FACILITY	91,592.83	71,300.00	54,538.60	71,300.00	75,130.00	3,830.00	5.37%
760 - P&R CONCESSIONS ENTERPRISE	33,780.75	48,000.00	50,101.05	48,000.00	68,500.00	20,500.00	42.71%
Report Total:	86,213,952.13	91,019,600.00	62,027,834.28	91,019,600.00	106,539,400.21	15,519,800.21	17.05%
Plus Marshalltown Water Works				7,932,778	7,932,778		
Less Intrafund transfers				(9,111,901)	(10,397,382)		
TOTAL BUDGETED REVENUES				89,840,477	104,074,796		



FY24 BUDGET COMPARISON FOR EXPENSES

City of Marshalltown, IA

Budget Comparison Report Account Detail

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
Fund: 001 - GENERAL FUND							
001.1010.5010.010	REGULAR-NON UNION	669,957.39	542,259.61	713,132.00	713,778.00	646.00	0.09%
001.1010.5010.020	REGULAR-POLICE UNION	2,308,685.99	1,844,831.59	2,523,171.00	2,403,350.00	-119,821.00	-4.75%
001.1010.5020.010	OVERTIME-NON UNION	524.50	1,051.55	9,200.00	9,200.00	0.00	0.00%
001.1010.5020.020	OVERTIME-POLICE UNION	227,347.31	146,098.52	150,000.00	200,000.00	50,000.00	33.33%
001.1010.5021.010	EXTRA DUTY-NON UNION	3,625.84	857.50	500.00	500.00	0.00	0.00%
001.1010.5021.020	EXTRA DUTY-POLICE UNION	11,607.03	10,445.89	12,000.00	12,000.00	0.00	0.00%
001.1010.5021.070	EXTRA DUTY OVERTIME	0.00	0.00	500.00	500.00	0.00	0.00%
001.1010.5050.060	PART-TIME REGULAR	9,592.28	7,654.04	11,537.00	12,464.00	927.00	8.04%
001.1010.5056.040	OTHR DEPT-PPME UNION	2,360.53	2,717.87	0.00	0.00	0.00	0.00%
001.1010.5057.010	CAR REIMB-NON UNION	3,333.47	3,077.00	4,333.00	4,000.00	-333.00	-7.69%
001.1010.5060.010	TERM PAYOUTS-NON UNION	0.00	8,479.84	0.00	8,480.00	8,480.00	0.00%
001.1010.5060.020	TERM PAYOUTS-POLICE UNION	25,188.96	19,855.93	0.00	17,473.00	17,473.00	0.00%
001.1010.5061.010	RHSA PAYOUTS-NON UNION	30,013.52	0.00	0.00	0.00	0.00	0.00%
001.1010.5101.010	SOCIAL SECURITY-NON UNION	3,045.40	2,384.54	3,316.00	3,321.00	5.00	0.15%
001.1010.5101.020	SOCIAL SECURITY-POLICE UNIC	9,581.97	7,401.39	10,046.00	9,988.00	-58.00	-0.58%
001.1010.5101.040	SOCIAL SECURITY-PPME UNION	140.87	158.88	0.00	0.00	0.00	0.00%
001.1010.5101.060	SOCIAL SECURITY-PT REGULAR	594.70	474.56	715.00	773.00	58.00	8.11%
001.1010.5102.010	MEDICARE-NON UNION	9,559.61	7,837.42	10,403.00	10,408.00	5.00	0.05%
001.1010.5102.020	MEDICARE-POLICE UNION	37,930.47	29,140.57	38,457.00	36,719.00	-1,738.00	-4.52%
001.1010.5102.040	MEDICARE-PPME UNION	32.95	37.16	0.00	0.00	0.00	0.00%
001.1010.5102.060	MEDICARE-PT REGULAR	139.08	110.98	167.00	181.00	14.00	8.38%
001.1010.5111.010	IPERS-NON UNION	4,822.65	3,884.11	5,048.00	5,056.00	8.00	0.16%
001.1010.5111.020	IPERS-POLICE UNION	14,752.65	11,634.78	15,295.00	15,208.00	-87.00	-0.57%
001.1010.5111.040	IPERS-PPME UNION	222.86	256.59	0.00	0.00	0.00	0.00%
001.1010.5111.060	IPERS-PT REGULAR	858.28	722.53	1,089.00	1,177.00	88.00	8.08%
001.1010.5113.010	RETIREMENT-NON UNION	146,690.44	115,182.79	151,589.00	151,718.00	129.00	0.09%
001.1010.5113.020	RETIREMENT-POLICE UNION	575,003.71	406,817.90	572,236.00	544,914.00	-27,322.00	-4.77%
001.1010.5121.010	GRP INSUR-NON UNION	95,808.75	82,648.44	110,146.00	114,732.00	4,586.00	4.16%
001.1010.5121.020	GRP INSUR-POLICE UNION	393,236.44	341,256.82	493,998.00	492,054.00	-1,944.00	-0.39%
001.1010.5121.040	GRP INSUR-PPME UNION	593.21	907.64	0.00	0.00	0.00	0.00%
001.1010.5122.000	RETIRES GRP HLTH INS	118,062.98	96,229.81	135,155.00	135,155.00	0.00	0.00%
001.1010.5123.010	WORKCOMP-NON UNION	9,172.84	7,273.81	9,323.00	9,331.00	8.00	0.09%

Budget Comparison Report

				Comparison 1	Comparison 1	
		Parent Budget		Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Increase /	
		Total Activity	YTD Activity	FY2024 Dept R...	Budget	
			Through Mar		(Decrease)	
				Amendment 1		
Account Number						
001.1010.5123.020	WORKCOMP-POLICE UNION	35,454.01	27,635.85	35,127.00	33,461.00	-1,666.00 -4.74%
001.1010.5123.040	WORKCOMP-PPME UNION	54.01	63.58	0.00	0.00	0.00 0.00%
001.1010.5123.060	WORKCOMP-PT REGULAR	225.12	181.74	286.00	309.00	23.00 8.04%
001.1010.5132.000	CLOTHING EXPENSE	35,223.53	22,457.73	21,000.00	21,000.00	0.00 0.00%
001.1010.5151.000	PHYSICALS/IMMUNIZATIONS	7,771.25	4,365.00	4,000.00	4,000.00	0.00 0.00%
001.1010.5210.000	ADVERTISING & LEGAL PUB	269.64	529.11	1,500.00	1,500.00	0.00 0.00%
001.1010.5230.000	CONSULTING & PROF FEES	9,247.06	6,754.45	4,200.00	4,200.00	0.00 0.00%
001.1010.5280.000	DUES, MEMBER, SUBSCRIPTN	31,459.98	28,455.80	23,000.00	23,000.00	0.00 0.00%
001.1010.5290.000	INSURANCE - GENERAL	14,374.00	0.00	14,324.00	20,124.00	5,800.00 40.49%
001.1010.5300.000	INSURANCE - TORT LIAB	47,640.00	0.00	60,271.00	66,696.00	6,425.00 10.66%
001.1010.5321.000	K9 EXPENSES	0.00	0.00	1,000.00	1,000.00	0.00 0.00%
001.1010.5339.000	MEDICAL CLAIMS PAID BY CITY	0.00	53.63	0.00	0.00	0.00 0.00%
001.1010.5342.000	CONTRACT-OUTSIDE HELP	2,594.29	1,622.58	250.00	250.00	0.00 0.00%
001.1010.5344.000	CONTRACT-MAINTENANCE	17,752.38	11,696.58	23,747.00	23,747.00	0.00 0.00%
001.1010.5347.000	CONTRACT-SOFTWARE MAINT	37,768.58	35,991.79	34,000.00	34,000.00	0.00 0.00%
001.1010.5359.000	TOWING SERVICES	2,599.00	2,185.00	500.00	500.00	0.00 0.00%
001.1010.5360.000	POSTAGE & SHIPPING	874.84	690.57	700.00	700.00	0.00 0.00%
001.1010.5370.000	PRINTING & BINDING	1,098.65	725.48	500.00	500.00	0.00 0.00%
001.1010.5380.000	RENTS & LEASES	14,411.34	0.00	14,500.00	14,500.00	0.00 0.00%
001.1010.5410.000	REPAIRS & MAINTENANCE	11,649.87	11,163.61	18,000.00	18,000.00	0.00 0.00%
001.1010.5431.000	INTERPRETING	16,206.42	18,222.51	12,000.00	12,000.00	0.00 0.00%
001.1010.5450.000	TELEPHONE/OTHR COMMNCTI	9,298.85	9,587.35	5,500.00	5,500.00	0.00 0.00%
001.1010.5451.000	OTHR COMMNCTN/AIR CARDS	10,991.30	3,221.53	9,100.00	9,100.00	0.00 0.00%
001.1010.5460.000	CONFERENCE EXPENSE	22,257.49	18,827.43	15,000.00	15,000.00	0.00 0.00%
001.1010.5461.000	TRAVEL-AIRFARE	2,147.88	306.40	0.00	0.00	0.00 0.00%
001.1010.5462.000	TRAVEL EXPENSE - OTHER	22.50	171.50	100.00	100.00	0.00 0.00%
001.1010.5464.000	TRAVEL-PER DIEM	1,780.51	2,395.05	1,000.00	1,000.00	0.00 0.00%
001.1010.5465.000	TRAVEL - HOTEL/MOTEL	9,203.66	6,583.62	2,500.00	2,500.00	0.00 0.00%
001.1010.5470.000	TRAINING-NEW OFFICER	34,429.58	37,979.74	18,000.00	41,000.00	23,000.00 127.78%
001.1010.5471.000	TRAINING	0.00	512.44	400.00	400.00	0.00 0.00%
001.1010.5472.000	MILEAGE REIMBURSE	2,651.35	3,213.00	1,700.00	1,700.00	0.00 0.00%
001.1010.5475.000	RECRUITING EXPENSES	0.00	0.00	350.00	350.00	0.00 0.00%
001.1010.5565.000	VEHICLE OPER/MAINT SPPLY	33,050.85	22,468.63	25,000.00	25,000.00	0.00 0.00%
001.1010.5570.000	VEHICLE GAS	78,755.33	56,221.69	85,000.00	85,000.00	0.00 0.00%
001.1010.5571.000	VEHICLE DIESEL FUEL	156.06	122.12	500.00	500.00	0.00 0.00%
001.1010.5600.000	OPERATING SUPPLIES	21,177.23	17,703.47	21,500.00	21,500.00	0.00 0.00%
001.1010.5601.000	PROMOTION/PROGRAM SPPLY	2,109.93	1,560.94	2,000.00	2,000.00	0.00 0.00%
001.1010.5605.000	OFFICE SUPPLIES	2,684.98	2,041.87	3,000.00	3,000.00	0.00 0.00%
001.1010.5610.000	AMMUNITION EXPENSE	10,270.91	14,700.85	20,000.00	20,000.00	0.00 0.00%

Budget Comparison Report

				Comparison 1	Comparison 1	
		Parent Budget		Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Increase /	
		Total Activity	YTD Activity	FY2024 Dept R...	(Decrease)	
Account Number			Through Mar	Amendment 1		
001.1010.5612.000	COMPUTER COMPONENTS	0.00	0.00	1,500.00	0.00	0.00%
001.1010.5702.000	MINOR OFFICE FURN/EQUIP	0.00	69.00	0.00	0.00	0.00%
001.1010.5703.000	MINOR COMPUTER	704.00	3,032.26	2,000.00	0.00	0.00%
001.1010.5704.000	MINOR SOFTWARE	0.00	0.00	0.00	0.00	0.00%
001.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	12,837.49	4,399.84	7,500.00	0.00	0.00%
001.1010.5741.000	COMPUTER SOFTWARE > 5,000	1,260.00	0.00	0.00	0.00	0.00%
001.1011.5230.000	CONSULTING & PROF FEES	0.00	112,800.00	0.00	125,000.00	0.00%
001.1011.5342.000	CONTRACT-OUTSIDE HELP	0.00	186,900.00	3,500.00	296,500.00	8,471.43%
001.1030.5331.000	PAYMENTS-OTHER ENTITIES	34,296.00	36,011.00	36,011.00	0.00	0.00%
001.1030.5481.000	ELECTRICITY (SIRENS)	1,735.16	1,180.65	1,800.00	0.00	0.00%
001.1030.5600.000	OPERATING SUPPLIES	0.00	139.99	400.00	0.00	0.00%
001.1040.5300.000	INSURANCE - TORT LIAB	6.00	0.00	8.00	0.00	0.00%
001.1040.5485.000	STORM WATER FEES	48.00	0.00	48.00	0.00	0.00%
001.1050.5010.010	REGULAR-NON UNION	640,007.62	511,499.44	662,059.00	4,571.00	0.69%
001.1050.5010.030	REGULAR-FIRE UNION	1,481,093.43	1,161,210.02	1,510,960.00	2,358.00	0.16%
001.1050.5020.030	OVERTIME-FIRE UNION	61,549.04	59,284.88	68,000.00	0.00	0.00%
001.1050.5056.040	OTHR DEPT-PPME UNION	978.48	379.12	0.00	0.00	0.00%
001.1050.5061.010	RHSA PAYOUTS-NON UNION	0.00	0.00	0.00	17,300.00	0.00%
001.1050.5101.010	SOCIAL SECURITY-NON UNION	11,105.23	8,729.62	11,611.00	101.00	0.87%
001.1050.5101.040	SOCIAL SECURITY-PPME UNION	57.54	22.20	0.00	0.00	0.00%
001.1050.5102.010	MEDICARE-NON UNION	8,967.94	7,127.62	9,600.00	66.00	0.69%
001.1050.5102.030	MEDICARE-FIRE UNION	20,994.54	16,501.53	22,895.00	34.00	0.15%
001.1050.5102.040	MEDICARE-PPME UNION	13.45	5.19	0.00	0.00	0.00%
001.1050.5111.010	IPERS-NON UNION	4,611.12	3,753.04	4,863.00	50.00	1.03%
001.1050.5111.040	IPERS-PPME UNION	92.39	35.78	0.00	0.00	0.00%
001.1050.5112.010	ICMA-NON UNION	25,018.42	20,060.34	25,795.00	207.00	0.80%
001.1050.5113.010	RETIREMENT-NON UNION	108,144.09	84,144.02	109,104.00	678.00	0.62%
001.1050.5113.030	RETIREMENT-FIRE UNION	348,962.14	266,846.08	347,219.00	542.00	0.16%
001.1050.5121.010	GRP INSUR-NON UNION	74,609.22	64,312.52	92,997.00	-1,001.00	-1.08%
001.1050.5121.030	GRP INSUR-FIRE UNION	285,340.08	259,163.42	315,930.00	39,416.00	12.48%
001.1050.5121.040	GRP INSUR-PPME UNION	292.20	119.94	0.00	0.00	0.00%
001.1050.5122.000	RETIRES GRP HLTH INS	83,008.74	62,426.78	96,329.00	0.00	0.00%
001.1050.5123.010	WORKCOMP-NON UNION	29,463.13	23,796.02	30,794.00	205.00	0.67%
001.1050.5123.030	WORKCOMP-FIRE UNION	76,523.84	61,390.99	79,422.00	118.00	0.15%
001.1050.5123.040	WORKCOMP-PPME UNION	22.40	8.87	0.00	0.00	0.00%
001.1050.5132.000	CLOTHING EXPENSE	22,953.30	13,192.69	24,000.00	-1,000.00	-4.17%
001.1050.5151.000	PHYSICALS/IMMUNIZATIONS	937.40	0.00	4,000.00	0.00	0.00%
001.1050.5210.000	ADVERTISING & LEGAL PUB	20.00	513.11	0.00	0.00	0.00%
001.1050.5230.000	CONSULTING & PROF FEES	365.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
		Parent Budget			Budget	%	
		2022-2023	2023-2024	2023-2024	2023-2024		
		Total Activity	YTD Activity	FY2024 Dept R...	FY2024	Increase /	
Account Number			Through Mar		Amendment 1	(Decrease)	
001.1050.5251.000	LICENSE & PERMITS	0.00	0.00	400.00	400.00	0.00	0.00%
001.1050.5280.000	DUES, MEMBER, SUBSCRIPTN	2,866.55	1,308.78	2,600.00	2,600.00	0.00	0.00%
001.1050.5290.000	INSURANCE - GENERAL	23,142.00	0.00	26,294.00	32,399.00	6,105.00	23.22%
001.1050.5300.000	INSURANCE - TORT LIAB	13,769.00	0.00	18,539.00	19,277.00	738.00	3.98%
001.1050.5342.000	CONTRACT-OUTSIDE HELP	25,050.00	22,054.34	30,000.00	30,000.00	0.00	0.00%
001.1050.5344.000	CONTRACT-MAINTENANCE	11,712.38	4,330.33	17,200.00	17,200.00	0.00	0.00%
001.1050.5347.000	CONTRACT-SOFTWARE MAINT	25,681.66	21,860.08	26,800.00	26,800.00	0.00	0.00%
001.1050.5347.150	CONTRACT-CMPTR TECH SPPR`	0.00	0.00	650.00	650.00	0.00	0.00%
001.1050.5360.000	POSTAGE & SHIPPING	486.55	608.33	550.00	550.00	0.00	0.00%
001.1050.5380.000	RENTS & LEASES	0.00	175.18	250.00	400.00	150.00	60.00%
001.1050.5410.000	REPAIRS & MAINTENANCE	17,621.49	6,320.76	5,000.00	7,000.00	2,000.00	40.00%
001.1050.5413.000	VEHICLE REPAIRS & MAINTENA	26,721.94	19,964.73	11,500.00	11,500.00	0.00	0.00%
001.1050.5450.000	TELEPHONE/OTHR COMMNCTI	9,871.64	6,026.42	7,000.00	7,000.00	0.00	0.00%
001.1050.5460.000	CONFERENCE EXPENSE	6,139.28	6,101.50	13,000.00	10,400.00	-2,600.00	-20.00%
001.1050.5465.000	TRAVEL - HOTEL/MOTEL	219.52	0.00	0.00	0.00	0.00	0.00%
001.1050.5470.000	TRAINING	898.96	809.71	1,200.00	1,200.00	0.00	0.00%
001.1050.5475.000	RECRUITING EXPENSES	0.00	2,310.33	0.00	0.00	0.00	0.00%
001.1050.5565.000	VEHICLE OPER/MAINT SPPLY	2,650.49	1,746.32	3,750.00	3,750.00	0.00	0.00%
001.1050.5570.000	VEHICLE GAS	4,887.72	2,314.65	4,200.00	4,200.00	0.00	0.00%
001.1050.5571.000	VEHICLE DIESEL FUEL	13,504.20	8,535.84	15,000.00	15,000.00	0.00	0.00%
001.1050.5600.000	OPERATING SUPPLIES	8,734.65	6,128.98	9,500.00	9,500.00	0.00	0.00%
001.1050.5601.000	PROMOTION/PROGRAM SPPLY	0.00	0.00	400.00	250.00	-150.00	-37.50%
001.1050.5605.000	OFFICE SUPPLIES	375.77	374.85	1,300.00	1,300.00	0.00	0.00%
001.1050.5630.000	EMS SUPPLIES	7,987.24	7,173.54	4,000.00	4,000.00	0.00	0.00%
001.1050.5702.000	MINOR OFFICE FURN/EQUIP	0.00	899.97	0.00	600.00	600.00	0.00%
001.1050.5703.000	MINOR COMPUTER	292.41	2,368.32	950.00	2,950.00	2,000.00	210.53%
001.1050.5718.000	MINOR EQUIP, UNCLASSIFIED	2,195.63	4,047.34	10,000.00	9,000.00	-1,000.00	-10.00%
001.1050.5980.000	REFUNDS/REIMB	8,980.28	0.00	0.00	0.00	0.00	0.00%
001.1070.5010.010	REGULAR-NON UNION	44,606.62	19,278.22	30,975.00	15,904.00	-15,071.00	-48.66%
001.1070.5061.010	RHSA PAYOUTS-NON UNION	10,753.73	0.00	0.00	0.00	0.00	0.00%
001.1070.5101.010	SOCIAL SECURITY-NON UNION	2,722.06	1,195.47	1,920.00	986.00	-934.00	-48.65%
001.1070.5102.010	MEDICARE-NON UNION	636.64	279.60	449.00	231.00	-218.00	-48.55%
001.1070.5111.010	IPERS-NON UNION	4,116.46	1,819.82	2,924.00	1,501.00	-1,423.00	-48.67%
001.1070.5121.010	GRP INSUR-NON UNION	3,889.24	0.00	3,430.00	3,430.00	0.00	0.00%
001.1070.5122.000	RETIRES GRP HLTH INS	9,110.64	5,020.33	10,568.00	10,568.00	0.00	0.00%
001.1070.5123.010	WORKCOMP-NON UNION	998.44	387.40	607.00	312.00	-295.00	-48.60%
001.1070.5280.000	DUES, MEMBER, SUBSCRIPTN	175.00	160.00	400.00	400.00	0.00	0.00%
001.1070.5290.000	INSURANCE - GENERAL	359.00	0.00	317.00	503.00	186.00	58.68%
001.1070.5300.000	INSURANCE - TORT LIAB	687.00	0.00	946.00	962.00	16.00	1.69%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
					Budget		
		2022-2023	2023-2024	2023-2024	2023-2024	Increase /	%
		Total Activity	YTD Activity	FY2024 Dept R...	FY2024	(Decrease)	
Account Number			Through Mar		Amendment 1		
001.1072.5121.040	GRP INSUR-PPME UNION	2,411.99	98.40	0.00	0.00	0.00	0.00%
001.1072.5122.000	RETIREES GRP HLTH INS	1,156.86	1,062.64	1,354.00	1,354.00	0.00	0.00%
001.1072.5123.010	WORKCOMP-NON UNION	298.92	3.26	0.00	0.00	0.00	0.00%
001.1072.5123.040	WORKCOMP-PPME UNION	424.97	18.27	0.00	0.00	0.00	0.00%
001.1072.5151.000	PHYSICALS/IMMUNIZATIONS	264.89	0.00	0.00	0.00	0.00	0.00%
001.1072.5210.000	ADVERTISING & LEGAL PUB	27.45	128.78	0.00	0.00	0.00	0.00%
001.1072.5216.000	BACKGROUND CHECKS	9.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5300.000	INSURANCE - TORT LIAB	273.00	0.00	376.00	382.00	6.00	1.60%
001.1072.5360.000	POSTAGE & SHIPPING	27.50	0.00	0.00	0.00	0.00	0.00%
001.1072.5605.000	OFFICE SUPPLIES	15.99	0.00	0.00	0.00	0.00	0.00%
001.1072.5704.000	MINOR SOFTWARE	137.43	0.00	0.00	0.00	0.00	0.00%
001.1072.5980.000	REFUNDS/REIMB	215.00	160.00	0.00	0.00	0.00	0.00%
001.1075.5010.010	REGULAR-NON UNION	60,395.60	47,008.00	64,009.00	61,540.00	-2,469.00	-3.86%
001.1075.5101.010	SOCIAL SECURITY-NON UNION	3,561.60	2,751.75	3,969.00	3,815.00	-154.00	-3.88%
001.1075.5102.010	MEDICARE-NON UNION	832.95	643.52	928.00	892.00	-36.00	-3.88%
001.1075.5111.010	IPERS-NON UNION	5,606.97	4,437.58	6,042.00	5,809.00	-233.00	-3.86%
001.1075.5121.010	GRP INSUR-NON UNION	15,816.54	14,236.22	18,006.00	19,626.00	1,620.00	9.00%
001.1075.5123.010	WORKCOMP-NON UNION	1,142.12	944.60	1,255.00	1,207.00	-48.00	-3.82%
001.1075.5210.000	ADVERTISING & LEGAL PUB	0.00	0.00	100.00	100.00	0.00	0.00%
001.1075.5230.000	CONSULTING & PROF FEES	33.00	0.00	0.00	0.00	0.00	0.00%
001.1075.5234.000	LEGAL EXPENSES	0.00	20.00	0.00	0.00	0.00	0.00%
001.1075.5250.000	COURT, RECORD & FILING FEES	0.00	131.20	0.00	0.00	0.00	0.00%
001.1075.5261.000	RESIDENTIAL CLEANUP	8,077.30	29,328.38	15,000.00	30,000.00	15,000.00	100.00%
001.1075.5262.000	RESIDENTIAL SNOW REMOVAL	3,185.00	5,560.00	5,000.00	5,000.00	0.00	0.00%
001.1075.5263.000	RESIDENTIAL WEED CONTROL	12,550.00	9,787.50	15,000.00	15,000.00	0.00	0.00%
001.1075.5290.000	INSURANCE - GENERAL	364.00	0.00	323.00	510.00	187.00	57.89%
001.1075.5300.000	INSURANCE - TORT LIAB	500.00	0.00	674.00	700.00	26.00	3.86%
001.1075.5347.000	CONTRACT-SOFTWARE MAINT	17,501.88	0.00	12,150.00	12,150.00	0.00	0.00%
001.1075.5359.000	TOWING SERVICES	360.00	625.00	1,000.00	1,000.00	0.00	0.00%
001.1075.5360.000	POSTAGE & SHIPPING	1,854.10	1,585.67	2,000.00	2,000.00	0.00	0.00%
001.1075.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	200.00	200.00	0.00	0.00%
001.1075.5440.000	TAXES PAID	0.00	1,212.00	2,000.00	2,000.00	0.00	0.00%
001.1075.5450.000	TELEPHONE/OTHR COMMNCTI	1,027.10	984.19	1,200.00	1,200.00	0.00	0.00%
001.1075.5460.000	CONFERENCE EXPENSE	0.00	0.00	150.00	150.00	0.00	0.00%
001.1075.5483.000	WATER	0.00	10.40	500.00	500.00	0.00	0.00%
001.1075.5485.000	STORM WATER FEES	1,202.25	648.16	690.00	690.00	0.00	0.00%
001.1075.5565.000	VEHICLE OPER/MAINT SPPLY	732.00	0.00	500.00	500.00	0.00	0.00%
001.1075.5570.000	VEHICLE GAS	1,622.23	1,092.62	1,500.00	1,500.00	0.00	0.00%
001.1075.5600.000	OPERATING SUPPLIES	13.35	0.00	200.00	200.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
001.1075.5605.000	OFFICE SUPPLIES	109.37	0.00	200.00	200.00	0.00	0.00%
001.1090.5331.000	PAYMENTS-OTHER ENTITIES	80,000.00	69,333.30	83,200.00	83,200.00	0.00	0.00%
001.1099.5010.010	REGULAR-NON UNION	1,422.40	1,324.10	1,663.00	1,793.00	130.00	7.82%
001.1099.5101.010	SOCIAL SECURITY-NON UNION	85.58	82.13	103.00	111.00	8.00	7.77%
001.1099.5102.010	MEDICARE-NON UNION	20.08	19.18	24.00	26.00	2.00	8.33%
001.1099.5111.010	IPERS-NON UNION	129.67	125.05	157.00	169.00	12.00	7.64%
001.1099.5121.010	GRP INSUR-NON UNION	237.47	0.00	363.00	415.00	52.00	14.33%
001.1099.5123.010	WORKCOMP-NON UNION	33.96	31.42	41.00	44.00	3.00	7.32%
001.1099.5290.000	INSURANCE - GENERAL	28,320.00	0.00	34,320.00	39,648.00	5,328.00	15.52%
001.1099.5300.000	INSURANCE - TORT LIAB	679.00	0.00	935.00	951.00	16.00	1.71%
001.1099.5342.000	CONTRACT-OUTSIDE HELP	6,443.77	14,736.22	10,000.00	10,000.00	0.00	0.00%
001.1099.5344.000	CONTRACT-MAINTENANCE	5,083.60	7,231.71	8,648.00	8,648.00	0.00	0.00%
001.1099.5347.000	CONTRACT SOFTWARE & TECH	4,110.00	5,074.64	3,600.00	3,600.00	0.00	0.00%
001.1099.5386.000	CONTRACT LAWN CARE	10,358.00	12,019.60	16,500.00	16,500.00	0.00	0.00%
001.1099.5410.000	REPAIRS & MAINTENANCE	27,339.09	13,017.34	17,000.00	17,000.00	0.00	0.00%
001.1099.5450.000	TELEPHONE/OTHER COMMNC	30,129.93	23,535.57	32,000.00	32,000.00	0.00	0.00%
001.1099.5481.000	ELECTRICITY	83,441.31	57,297.49	93,000.00	93,000.00	0.00	0.00%
001.1099.5482.000	NATURAL GAS	27,513.21	22,197.47	30,000.00	30,000.00	0.00	0.00%
001.1099.5485.000	STORM WATER FEES	2,290.29	0.00	2,290.00	2,290.00	0.00	0.00%
001.1099.5611.000	BLDG,GRD OPER/MAINT SPLY	724.03	1,453.29	1,500.00	1,500.00	0.00	0.00%
001.2010.5010.010	REGULAR-NON UNION	78,375.44	64,260.80	81,981.00	85,203.00	3,222.00	3.93%
001.2010.5010.040	REGULAR-PPME UNION	546,766.36	374,739.51	668,532.00	595,530.00	-73,002.00	-10.92%
001.2010.5020.040	OVERTIME-PPME UNION	7,755.29	9,030.31	0.00	0.00	0.00	0.00%
001.2010.5020.090	OVERTIME-P&R UNION	0.00	52.38	0.00	0.00	0.00	0.00%
001.2010.5030.070	PART-TIME TEMPORARY	0.00	0.00	4,000.00	0.00	-4,000.00	-100.00%
001.2010.5060.040	TERM PAYOUTS-PPME UNION	10,522.01	4,094.15	0.00	0.00	0.00	0.00%
001.2010.5061.040	RHSA PAYOUTS-PPME UNION	7,305.68	0.00	0.00	0.00	0.00	0.00%
001.2010.5101.010	SOCIAL SECURITY-NON UNION	4,694.63	3,850.90	5,083.00	5,283.00	200.00	3.93%
001.2010.5101.040	SOCIAL SECURITY-PPME UNION	33,460.84	23,076.46	41,449.00	36,923.00	-4,526.00	-10.92%
001.2010.5101.070	SOCIAL SECURITY-PT TEMP	0.00	0.00	248.00	248.00	0.00	0.00%
001.2010.5101.090	SOCIAL SECURITY-P&R UNION	0.00	3.04	0.00	0.00	0.00	0.00%
001.2010.5102.010	MEDICARE-NON UNION	1,097.90	900.62	1,189.00	1,235.00	46.00	3.87%
001.2010.5102.040	MEDICARE-PPME UNION	7,825.35	5,396.79	9,694.00	8,635.00	-1,059.00	-10.92%
001.2010.5102.070	MEDICARE-TEMPORARY	0.00	0.00	58.00	58.00	0.00	0.00%
001.2010.5102.090	MEDICARE-P&R UNION	0.00	0.71	0.00	0.00	0.00	0.00%
001.2010.5111.010	IPERS-NON UNION	7,304.22	6,066.25	7,739.00	8,043.00	304.00	3.93%
001.2010.5111.040	IPERS-PPME UNION	49,409.89	34,201.36	63,109.00	56,218.00	-6,891.00	-10.92%
001.2010.5111.090	IPERS-P&R UNION	0.00	4.94	0.00	0.00	0.00	0.00%
001.2010.5121.010	GRP INSUR-NON UNION	15,488.04	12,681.20	17,149.00	16,516.00	-633.00	-3.69%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		

Budget Comparison Report

				Comparison 1	Comparison 1	%
		Parent Budget		Budget	to Parent Budget	
		2022-2023	2023-2024	2023-2024	Increase /	
		Total Activity	YTD Activity	FY2024 Dept R...	(Decrease)	
Account Number			Through Mar	Amendment 1		
001.2030.5010.040	REGULAR-PPME UNION	15,046.43	17,888.44	43,039.00	-12,309.00	-28.60%
001.2030.5020.010	OVERTIME-NON UNION	2.32	0.00	0.00	0.00	0.00%
001.2030.5020.040	OVERTIME-PPME UNION	4.11	0.00	0.00	0.00	0.00%
001.2030.5101.010	SOCIAL SECURITY-NON UNION	389.54	369.82	479.00	9.00	1.88%
001.2030.5101.040	SOCIAL SECURITY-PPME UNION	852.74	1,009.56	2,668.00	-763.00	-28.60%
001.2030.5102.010	MEDICARE-NON UNION	91.22	86.55	112.00	2.00	1.79%
001.2030.5102.040	MEDICARE-PPME UNION	199.37	236.16	624.00	-178.00	-28.53%
001.2030.5111.010	IPERS-NON UNION	583.83	561.83	729.00	15.00	2.06%
001.2030.5111.040	IPERS-PPME UNION	1,411.39	1,688.75	4,063.00	-1,162.00	-28.60%
001.2030.5121.010	GRP INSUR-NON UNION	11.23	0.00	0.00	0.00	0.00%
001.2030.5121.040	GRP INSUR-PPME UNION	3,498.84	4,723.65	11,318.00	-2,143.00	-18.93%
001.2030.5122.000	RETIREES GRP HLTH INS	385.62	354.21	442.00	0.00	0.00%
001.2030.5123.010	WORKCOMP-NON UNION	234.69	243.41	294.00	6.00	2.04%
001.2030.5123.040	WORKCOMP-PPME UNION	569.73	732.65	1,638.00	-468.00	-28.57%
001.2030.5151.000	PHYSICALS/IMMUNIZATIONS	5.50	0.00	0.00	0.00	0.00%
001.2030.5290.000	INSURANCE - GENERAL	1,254.00	0.00	1,519.00	237.00	15.60%
001.2030.5300.000	INSURANCE - TORT LIAB	955.00	0.00	1,310.00	27.00	2.06%
001.2040.5010.010	REGULAR-NON UNION	19,958.13	6,090.17	7,724.00	153.00	1.98%
001.2040.5010.040	REGULAR-PPME UNION	34,079.28	18,537.12	43,039.00	-12,309.00	-28.60%
001.2040.5020.010	OVERTIME-NON UNION	13.91	106.18	0.00	0.00	0.00%
001.2040.5020.040	OVERTIME-PPME UNION	4.11	0.00	0.00	0.00	0.00%
001.2040.5020.070	OVERTIME-TEMPORARY	0.00	75.00	0.00	75.00	0.00%
001.2040.5030.070	PART-TIME TEMPORARY	625.00	3,200.00	0.00	6,000.00	0.00%
001.2040.5101.010	SOCIAL SECURITY-NON UNION	1,238.34	385.01	479.00	9.00	1.88%
001.2040.5101.040	SOCIAL SECURITY-PPME UNION	1,946.23	1,047.89	2,668.00	-763.00	-28.60%
001.2040.5101.070	SOCIAL SECURITY-PT TEMP	38.75	203.05	0.00	377.00	0.00%
001.2040.5102.010	MEDICARE-NON UNION	289.65	90.11	112.00	2.00	1.79%
001.2040.5102.040	MEDICARE-PPME UNION	455.08	245.14	624.00	-178.00	-28.53%
001.2040.5102.070	MEDICARE-TEMPORARY	9.06	47.49	0.00	88.00	0.00%
001.2040.5111.010	IPERS-NON UNION	1,828.65	584.96	729.00	15.00	2.06%
001.2040.5111.040	IPERS-PPME UNION	3,160.72	1,749.98	4,063.00	-1,162.00	-28.60%
001.2040.5121.010	GRP INSUR-NON UNION	67.38	0.00	0.00	0.00	0.00%
001.2040.5121.040	GRP INSUR-PPME UNION	7,518.51	4,894.65	11,318.00	-2,143.00	-18.93%
001.2040.5122.000	RETIREES GRP HLTH INS	2,313.72	2,125.20	2,693.00	0.00	0.00%
001.2040.5123.010	WORKCOMP-NON UNION	732.71	251.38	294.00	6.00	2.04%
001.2040.5123.040	WORKCOMP-PPME UNION	1,277.78	763.98	1,638.00	-468.00	-28.57%
001.2040.5123.070	WORKCOMP-TEMPORARY	23.79	133.95	0.00	357.00	0.00%
001.2040.5132.000	CLOTHING EXPENSE	0.00	0.00	200.00	-200.00	-100.00%
001.2040.5151.000	PHYSICALS/IMMUNIZATIONS	33.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
				Parent Budget 2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1		
001.2040.5230.000	CONSULTING & PROF FEES	30.60	0.00	0.00	0.00	0.00	0.00%
001.2040.5290.000	INSURANCE - GENERAL	7,566.00	0.00	8,576.00	10,592.00	2,016.00	23.51%
001.2040.5300.000	INSURANCE - TORT LIAB	872.00	0.00	1,164.00	1,221.00	57.00	4.90%
001.2050.5010.010	REGULAR-NON UNION	294.88	631.77	0.00	0.00	0.00	0.00%
001.2050.5010.040	REGULAR-PPME UNION	54,580.94	65,030.90	0.00	0.00	0.00	0.00%
001.2050.5010.090	REGULAR-P&R UNION	6,622.39	6,049.83	0.00	0.00	0.00	0.00%
001.2050.5020.010	OVERTIME-NON UNION	462.45	1,543.32	0.00	0.00	0.00	0.00%
001.2050.5020.040	OVERTIME-PPME UNION	23,066.64	13,875.43	40,000.00	40,000.00	0.00	0.00%
001.2050.5020.090	OVERTIME-P&R UNION	595.89	0.00	0.00	0.00	0.00	0.00%
001.2050.5101.010	SOCIAL SECURITY-NON UNION	45.17	128.23	0.00	0.00	0.00	0.00%
001.2050.5101.040	SOCIAL SECURITY-PPME UNION	4,590.02	4,609.58	3,060.00	3,060.00	0.00	0.00%
001.2050.5101.090	SOCIAL SECURITY-P&R UNION	412.09	334.29	0.00	0.00	0.00	0.00%
001.2050.5102.010	MEDICARE-NON UNION	10.57	29.98	0.00	0.00	0.00	0.00%
001.2050.5102.040	MEDICARE-PPME UNION	1,073.60	1,078.11	580.00	580.00	0.00	0.00%
001.2050.5102.090	MEDICARE-P&R UNION	96.36	78.19	0.00	0.00	0.00	0.00%
001.2050.5111.010	IPERS-NON UNION	71.49	205.33	0.00	0.00	0.00	0.00%
001.2050.5111.040	IPERS-PPME UNION	7,230.99	7,448.81	0.00	0.00	0.00	0.00%
001.2050.5111.090	IPERS-P&R UNION	681.44	571.12	0.00	0.00	0.00	0.00%
001.2050.5121.010	GRP INSUR-NON UNION	107.45	316.41	0.00	0.00	0.00	0.00%
001.2050.5121.040	GRP INSUR-PPME UNION	18,713.44	23,610.55	0.00	0.00	0.00	0.00%
001.2050.5121.090	GRP INSUR-P&R UNION	2,465.50	2,513.39	0.00	0.00	0.00	0.00%
001.2050.5123.010	WORKCOMP-NON UNION	30.81	85.11	0.00	0.00	0.00	0.00%
001.2050.5123.040	WORKCOMP-PPME UNION	3,161.66	3,090.43	0.00	0.00	0.00	0.00%
001.2050.5123.090	WORKCOMP-P&R UNION	290.59	236.67	0.00	0.00	0.00	0.00%
001.2050.5300.000	INSURANCE - TORT LIAB	1,016.00	0.00	1,385.00	1,422.00	37.00	2.67%
001.2050.5565.000	VEHICLE OPER/MAINT SPPLY	0.00	698.45	0.00	1,000.00	1,000.00	0.00%
001.2055.5010.010	REGULAR-NON UNION	2,851.98	2,274.41	0.00	0.00	0.00	0.00%
001.2055.5101.010	SOCIAL SECURITY-NON UNION	168.44	133.48	0.00	0.00	0.00	0.00%
001.2055.5102.010	MEDICARE-NON UNION	39.49	31.23	0.00	0.00	0.00	0.00%
001.2055.5111.010	IPERS-NON UNION	265.62	214.77	0.00	0.00	0.00	0.00%
001.2055.5121.010	GRP INSUR-NON UNION	619.51	569.40	0.00	0.00	0.00	0.00%
001.2055.5123.010	WORKCOMP-NON UNION	81.71	62.36	0.00	0.00	0.00	0.00%
001.2060.5010.010	REGULAR-NON UNION	227,573.63	181,260.76	296,628.00	254,327.00	-42,301.00	-14.26%
001.2060.5020.010	OVERTIME-NON UNION	0.00	10.41	0.00	0.00	0.00	0.00%
001.2060.5030.070	PART-TIME TEMPORARY	11,115.75	5,807.25	15,000.00	11,000.00	-4,000.00	-26.67%
001.2060.5060.010	TERM PAYOUTS-NON UNION	2,922.25	1,969.71	0.00	0.00	0.00	0.00%
001.2060.5101.010	SOCIAL SECURITY-NON UNION	13,775.15	10,942.95	18,391.00	15,768.00	-2,623.00	-14.26%
001.2060.5101.070	SOCIAL SECURITY-PT TEMP	689.20	360.08	930.00	682.00	-248.00	-26.67%
001.2060.5102.010	MEDICARE-NON UNION	3,221.78	2,559.27	4,301.00	3,688.00	-613.00	-14.25%

Budget Comparison Report

				Comparison 1	Comparison 1	
		Parent Budget		Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Increase /	
		Total Activity	YTD Activity	FY2024 Dept R...	(Decrease)	
Account Number			Through Mar	FY2024		
				Amendment 1		
001.2060.5102.070	MEDICARE-TEMPORARY	161.17	84.23	218.00	-58.00	-26.61%
001.2060.5111.010	IPERS-NON UNION	21,093.36	17,112.27	28,002.00	-3,994.00	-14.26%
001.2060.5111.070	IPERS-PT TEMP	727.46	548.21	661.00	0.00	0.00%
001.2060.5121.010	GRP INSUR-NON UNION	38,716.51	35,197.88	61,082.00	-7,124.00	-11.66%
001.2060.5123.010	WORKCOMP-NON UNION	3,959.10	3,212.82	5,282.00	-856.00	-16.21%
001.2060.5123.070	WORKCOMP-TEMPORARY	69.67	9.80	25.00	-7.00	-28.00%
001.2060.5230.000	CONSULTING & PROF FEES	2,175.00	0.00	3,500.00	0.00	0.00%
001.2060.5290.000	INSURANCE - GENERAL	2,336.00	0.00	2,831.00	439.00	15.51%
001.2060.5300.000	INSURANCE - TORT LIAB	2,170.00	0.00	2,911.00	127.00	4.36%
001.2060.5344.000	CONTRACT-MAINTENANCE	242.73	232.45	250.00	0.00	0.00%
001.2060.5360.000	POSTAGE & SHIPPING	31.10	0.00	50.00	0.00	0.00%
001.2060.5605.000	OFFICE SUPPLIES	0.00	39.25	0.00	50.00	0.00%
001.2060.5612.000	COMPUTER COMPONENTS	291.04	0.00	0.00	0.00	0.00%
001.2080.5251.000	LICENSE & PERMITS	130.00	134.79	130.00	5.00	3.85%
001.2080.5290.000	INSURANCE - GENERAL	22,064.00	4,902.00	26,658.00	4,232.00	15.88%
001.2080.5300.000	INSURANCE - TORT LIAB	271.00	0.00	373.00	6.00	1.61%
001.2080.5342.000	CONTRACT-OUTSIDE HELP	27,996.00	22,423.00	32,500.00	-379.00	-1.17%
001.2080.5344.000	CONTRACT-MAINTENANCE	25,596.00	19,705.00	30,000.00	0.00	0.00%
001.2080.5410.000	REPAIRS & MAINTENANCE	5,759.80	7,689.97	15,000.00	0.00	0.00%
001.2080.5450.000	TELEPHONE/OTHR COMMNCTI	360.60	270.45	450.00	0.00	0.00%
001.2080.5481.000	ELECTRICITY	13,629.89	5,700.65	10,000.00	0.00	0.00%
001.2080.5483.000	WATER	1,933.92	1,166.68	2,000.00	0.00	0.00%
001.2080.5484.000	PROPANE	16,161.70	12,838.52	9,000.00	4,200.00	46.67%
001.2080.5565.000	VEHICLE OPER/MAINT SPPLY	2,044.65	1,141.78	2,200.00	0.00	0.00%
001.2080.5571.000	VEHICLE DIESEL FUEL	5,674.07	3,200.28	6,500.00	0.00	0.00%
001.2080.5600.000	OPERATING SUPPLIES	1,141.05	989.00	3,000.00	0.00	0.00%
001.2080.5611.000	BLDG,GRD OPER/MAINT SPLY	0.00	78.37	0.00	0.00	0.00%
001.2080.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	12.98	0.00	50.00	0.00%
001.2080.5776.000	BUILDINGS & IMPROVEMENTS	175.00	0.00	2,000.00	0.00	0.00%
001.2080.5980.000	REFUNDS/REIMB	277.15	0.00	0.00	0.00	0.00%
001.2090.5220.000	COLLECTION COSTS/REFUNDS	2,837.90	2,275.70	3,500.00	0.00	0.00%
001.2090.5331.000	PAYMENTS-OTHER ENTITIES	110,364.00	55,182.00	110,208.00	0.00	0.00%
001.2095.5616.000	MOSQUITO SPRAYING	0.00	0.00	4,000.00	0.00	0.00%
001.4010.5010.010	REGULAR-NON UNION	547,603.26	424,173.90	571,108.00	-6,497.00	-1.14%
001.4010.5020.010	OVERTIME-NON UNION	40.04	621.15	0.00	0.00	0.00%
001.4010.5050.060	PART-TIME REGULAR	194,500.17	163,468.01	242,875.00	30,044.00	12.37%
001.4010.5060.010	TERM PAYOUTS-NON UNION	3,412.58	4,254.76	0.00	0.00	0.00%
001.4010.5060.060	TERM PAYOUTS-PT REG	0.00	179.52	0.00	0.00	0.00%
001.4010.5101.010	SOCIAL SECURITY-NON UNION	32,851.83	25,611.58	35,409.00	-403.00	-1.14%

Budget Comparison Report

				Comparison 1	Comparison 1	
		Parent Budget		Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Increase /	
Account Number		Total Activity	YTD Activity	FY2024 Dept R...	Budget	
			Through Mar	FY2024	(Decrease)	
				Amendment 1		
001.4010.5101.060	SOCIAL SECURITY-PT REGULAR	12,077.48	10,146.15	15,058.00	1,863.00	12.37%
001.4010.5102.010	MEDICARE-NON UNION	7,683.05	5,989.73	8,281.00	-94.00	-1.14%
001.4010.5102.060	MEDICARE-PT REGULAR	2,824.62	2,372.81	3,522.00	435.00	12.35%
001.4010.5111.010	IPERS-NON UNION	50,941.99	40,100.69	53,913.00	-614.00	-1.14%
001.4010.5111.060	IPERS-PT REGULAR	17,154.29	15,267.99	22,927.00	2,837.00	12.37%
001.4010.5121.010	GRP INSUR-NON UNION	73,953.22	62,448.38	87,713.00	-1,764.00	-2.01%
001.4010.5122.000	RETIREES GRP HLTH INS	3,856.14	3,542.05	4,474.00	0.00	0.00%
001.4010.5123.010	WORKCOMP-NON UNION	887.58	724.59	933.00	-10.00	-1.07%
001.4010.5123.060	WORKCOMP-PT REGULAR	308.64	276.43	397.00	49.00	12.34%
001.4010.5151.000	PHYSICALS/IMMUNIZATIONS	780.00	358.00	800.00	0.00	0.00%
001.4010.5210.000	ADVERTISING & LEGAL PUB	970.00	625.26	200.00	0.00	0.00%
001.4010.5215.000	BANK CHARGES	588.68	2,435.65	700.00	0.00	0.00%
001.4010.5216.000	BACKGROUND CHECKS	105.00	61.00	120.00	0.00	0.00%
001.4010.5230.000	CONSULTING & PROF FEES	2,099.40	0.00	0.00	0.00	0.00%
001.4010.5251.000	LICENSE & PERMITS	2,397.06	0.00	750.00	0.00	0.00%
001.4010.5280.000	DUES, MEMBER, SUBSCRIPTN	1,004.00	901.00	1,600.00	0.00	0.00%
001.4010.5290.000	INSURANCE - GENERAL	18,562.00	0.00	27,295.00	3,692.00	13.53%
001.4010.5300.000	INSURANCE - TORT LIAB	4,666.00	0.00	6,234.00	298.00	4.78%
001.4010.5342.000	CONTRACT-OUTSIDE HELP	28,987.09	22,270.41	28,600.00	0.00	0.00%
001.4010.5343.000	CONTRACT-PROMOTIONS/PGM	6,971.62	1,784.86	6,500.00	0.00	0.00%
001.4010.5344.000	CONTRACT-MAINTENANCE	18,711.87	21,738.66	20,000.00	0.00	0.00%
001.4010.5347.000	CONTRACT-SOFTWARE MAINT	12,227.53	8,856.17	15,000.00	0.00	0.00%
001.4010.5360.000	POSTAGE & SHIPPING	2,000.00	47.05	2,000.00	0.00	0.00%
001.4010.5370.000	PRINTING & BINDING	0.00	62.41	300.00	0.00	0.00%
001.4010.5380.000	RENTS & LEASES	400.00	0.00	400.00	0.00	0.00%
001.4010.5386.000	CONTRACT LAWN CARE	4,860.80	3,335.80	4,400.00	0.00	0.00%
001.4010.5410.000	REPAIRS & MAINTENANCE	7,258.62	14,603.72	9,000.00	5,000.00	55.56%
001.4010.5450.000	TELEPHONE/OTHR COMMNCTI	7,165.56	3,627.69	6,800.00	0.00	0.00%
001.4010.5460.000	CONFERENCE EXPENSE	821.37	119.00	500.00	0.00	0.00%
001.4010.5462.000	TRAVEL-OTHER	0.00	21.00	0.00	0.00	0.00%
001.4010.5464.000	TRAVEL-PER DIEM	0.00	13.07	200.00	0.00	0.00%
001.4010.5465.000	TRAVEL - HOTEL/MOTEL	378.82	983.15	500.00	0.00	0.00%
001.4010.5470.000	TRAINING	0.00	991.50	0.00	0.00	0.00%
001.4010.5472.000	MILEAGE REIMBURSE	0.00	49.10	0.00	0.00	0.00%
001.4010.5481.000	ELECTRICITY	42,672.74	27,708.77	45,000.00	0.00	0.00%
001.4010.5482.000	NATURAL GAS	7,091.25	5,384.98	10,500.00	0.00	0.00%
001.4010.5485.000	STORM WATER FEES	1,100.79	0.00	1,101.00	0.00	0.00%
001.4010.5565.000	VEHICLE OPER/MAINT SPPLY	0.00	1,436.28	2,000.00	0.00	0.00%
001.4010.5570.000	VEHICLE GAS	0.00	131.95	5,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		
Account Number		2022-2023	2023-2024	2023-2024	2023-2024	Increase /	%
		Total Activity	YTD Activity	FY2024 Dept R...	FY2024		
				Amendment 1			
001.4010.5600.000	OPERATING SUPPLIES	30,528.05	16,202.07	24,000.00	19,000.00	-5,000.00	-20.83%
001.4010.5601.000	PROMOTION/PROGRAM SPPLY	2,784.47	1,247.86	2,500.00	2,500.00	0.00	0.00%
001.4010.5605.000	OFFICE SUPPLIES	2,103.03	1,975.76	1,500.00	1,500.00	0.00	0.00%
001.4010.5611.000	BLDG,GRD OPER/MAINT SPLY	766.91	575.06	1,500.00	1,500.00	0.00	0.00%
001.4010.5612.000	COMPUTER COMPONENTS	162.84	0.00	500.00	500.00	0.00	0.00%
001.4010.5703.000	MINOR COMPUTER	8,767.75	6,179.62	7,000.00	7,000.00	0.00	0.00%
001.4010.5704.000	MINOR SOFTWARE <\$5,000	2,503.47	189.00	0.00	0.00	0.00	0.00%
001.4010.5718.000	MINOR EQUIP, UNCLASSIFIED	18,800.31	4,221.00	13,930.00	13,930.00	0.00	0.00%
001.4010.5730.000	REFERENCE MATERIALS	7,201.50	7,235.69	8,500.00	8,500.00	0.00	0.00%
001.4010.5731.000	LIBRARY PERIODICALS	4,543.83	3,119.51	9,000.00	9,000.00	0.00	0.00%
001.4010.5732.000	LIBRARY BOOKS, FILM RCRD	109,221.90	69,081.73	111,000.00	111,000.00	0.00	0.00%
001.4010.5733.000	INTER-LIBRARY LOAN BOOKS	12.95	18.95	0.00	0.00	0.00	0.00%
001.4010.5734.000	LOST BOOKS	5,780.67	5,116.98	7,100.00	7,100.00	0.00	0.00%
001.4010.5736.000	LIBRARY DATABASES	29,769.68	5,777.60	24,000.00	24,000.00	0.00	0.00%
001.4010.5980.000	REFUNDS/REIMB	396.45	322.72	0.00	0.00	0.00	0.00%
001.4010.5990.000	CASH SHORT & (OVER)	-0.02	-9.65	0.00	0.00	0.00	0.00%
001.4020.5331.000	PAYMENTS-OTHER ENTITIES	10,955.54	5,348.84	9,000.00	9,000.00	0.00	0.00%
001.4030.5010.010	REGULAR-NON UNION	121,097.07	96,766.48	128,879.00	131,374.00	2,495.00	1.94%
001.4030.5010.090	REGULAR-P&R UNION	184,290.83	129,852.39	207,265.00	191,093.00	-16,172.00	-7.80%
001.4030.5020.090	OVERTIME-P&R UNION	666.15	1,383.11	1,000.00	1,000.00	0.00	0.00%
001.4030.5030.070	PART-TIME TEMPORARY	21,361.93	22,852.62	39,786.00	39,786.00	0.00	0.00%
001.4030.5050.060	PART-TIME REGULAR	257.74	362.88	0.00	6,438.00	6,438.00	0.00%
001.4030.5056.040	OTHR DEPT-PPME UNION	962.51	323.74	0.00	0.00	0.00	0.00%
001.4030.5060.090	TERM PAYOUTS-P&R UNION	1,577.18	2,620.86	0.00	0.00	0.00	0.00%
001.4030.5101.010	SOCIAL SECURITY-NON UNION	7,230.04	5,752.80	7,991.00	8,145.00	154.00	1.93%
001.4030.5101.040	SOCIAL SECURITY-PPME UNION	58.22	19.51	0.00	0.00	0.00	0.00%
001.4030.5101.060	SOCIAL SECURITY-PT REGULAR	15.98	24.67	0.00	399.00	399.00	0.00%
001.4030.5101.070	SOCIAL SECURITY-PT TEMP	1,324.46	1,416.88	2,467.00	2,467.00	0.00	0.00%
001.4030.5101.090	SOCIAL SECURITY-P&R UNION	10,695.16	7,570.48	12,850.00	11,848.00	-1,002.00	-7.80%
001.4030.5102.010	MEDICARE-NON UNION	1,690.90	1,345.52	1,869.00	1,905.00	36.00	1.93%
001.4030.5102.040	MEDICARE-PPME UNION	13.61	4.56	0.00	0.00	0.00	0.00%
001.4030.5102.060	MEDICARE-PT REGULAR	3.73	5.77	0.00	93.00	93.00	0.00%
001.4030.5102.070	MEDICARE-TEMPORARY	309.75	331.41	577.00	577.00	0.00	0.00%
001.4030.5102.090	MEDICARE-P&R UNION	2,501.47	1,770.46	3,005.00	2,771.00	-234.00	-7.79%
001.4030.5111.010	IPERS-NON UNION	11,276.78	9,134.71	12,166.00	12,402.00	236.00	1.94%
001.4030.5111.040	IPERS-PPME UNION	90.87	30.56	0.00	0.00	0.00	0.00%
001.4030.5111.060	IPERS-PT REGULAR	0.00	-18.39	0.00	608.00	608.00	0.00%
001.4030.5111.070	IPERS-PT TEMP	567.03	552.15	1,113.00	1,113.00	0.00	0.00%
001.4030.5111.090	IPERS-P&R UNION	17,082.28	12,388.52	19,566.00	18,039.00	-1,527.00	-7.80%

Budget Comparison Report

				Comparison 1	Comparison 1	
		Parent Budget		Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Increase /	
Account Number		Total Activity	YTD Activity	FY2024 Dept R...	Budget	
			Through Mar	FY2024	(Decrease)	
				Amendment 1		
001.4030.5121.010	GRP INSUR-NON UNION	21,505.20	19,634.61	24,555.00	3,298.00	13.43%
001.4030.5121.040	GRP INSUR-PPME UNION	211.51	112.28	0.00	0.00	0.00%
001.4030.5121.090	GRP INSUR-P&R UNION	52,945.20	45,214.26	66,822.00	5,337.00	7.99%
001.4030.5122.000	RETIREES GRP HLTH INS	16,032.56	11,001.97	22,371.00	0.00	0.00%
001.4030.5123.010	WORKCOMP-NON UNION	2,067.01	1,583.65	3,069.00	67.00	2.18%
001.4030.5123.040	WORKCOMP-PPME UNION	22.02	7.57	0.00	0.00	0.00%
001.4030.5123.060	WORKCOMP-PT REGULAR	6.38	9.45	0.00	187.00	0.00%
001.4030.5123.070	WORKCOMP-TEMPORARY	595.27	607.29	1,157.00	0.00	0.00%
001.4030.5123.090	WORKCOMP-P&R UNION	5,308.49	3,665.83	6,028.00	-470.00	-7.80%
001.4030.5132.000	CLOTHING EXPENSE	2,726.84	1,798.94	2,000.00	0.00	0.00%
001.4030.5132.010	CLOTHING EXPENSES NON UNIK	0.00	0.00	200.00	0.00	0.00%
001.4030.5151.000	PHYSICALS/IMMUNIZATIONS	143.00	687.00	500.00	0.00	0.00%
001.4030.5192.070	UNEMPLOYMENT-TEMPORARY	2,940.00	0.00	3,000.00	0.00	0.00%
001.4030.5215.000	BANK CHARGES	-1,087.77	5,861.30	5,000.00	0.00	0.00%
001.4030.5216.000	BACKGROUND CHECKS	0.00	0.00	150.00	0.00	0.00%
001.4030.5230.000	CONSULTING & PROF FEES	1,935.00	0.00	4,000.00	0.00	0.00%
001.4030.5231.000	ACCOUNTING FEES	0.00	16.50	0.00	0.00	0.00%
001.4030.5233.000	ENGINEERING FEES	0.00	1,260.00	0.00	1,300.00	0.00%
001.4030.5251.000	LICENSE & PERMITS	376.50	793.00	500.00	0.00	0.00%
001.4030.5280.000	DUES, MEMBER, SUBSCRIPTN	180.00	495.00	500.00	0.00	0.00%
001.4030.5290.000	INSURANCE - GENERAL	16,947.00	0.00	18,571.00	5,155.00	27.76%
001.4030.5300.000	INSURANCE - TORT LIAB	6,117.00	263.00	7,957.00	607.00	7.63%
001.4030.5339.000	MEDICAL CLAIMS PAID BY CITY	237.76	214.48	200.00	0.00	0.00%
001.4030.5342.000	CONTRACT-OUTSIDE HELP	18,425.70	14,173.94	17,500.00	0.00	0.00%
001.4030.5344.000	CONTRACT-MAINTENANCE	1,923.92	2,285.27	1,900.00	0.00	0.00%
001.4030.5360.000	POSTAGE & SHIPPING	375.60	206.90	50.00	0.00	0.00%
001.4030.5370.000	PRINTING & BINDING	465.00	0.00	350.00	0.00	0.00%
001.4030.5380.000	RENTS & LEASES	2,409.00	587.00	1,000.00	0.00	0.00%
001.4030.5386.000	CONTRACT LAWN CARE	32,744.55	20,404.00	36,400.00	0.00	0.00%
001.4030.5410.000	REPAIRS & MAINTENANCE	4,259.92	1,569.84	4,000.00	0.00	0.00%
001.4030.5450.000	TELEPHONE/OTHR COMMNCTI	1,426.97	401.19	500.00	0.00	0.00%
001.4030.5460.000	CONFERENCE EXPENSE	1,240.00	1,015.00	1,000.00	0.00	0.00%
001.4030.5465.000	TRAVEL- HOTEL/MOTEL	357.16	399.84	350.00	0.00	0.00%
001.4030.5481.000	ELECTRICITY	15,337.67	11,737.32	20,000.00	0.00	0.00%
001.4030.5482.000	NATURAL GAS	3,217.39	2,210.52	3,000.00	300.00	10.00%
001.4030.5483.000	WATER	37.96	0.00	1,200.00	0.00	0.00%
001.4030.5485.000	STORM WATER FEES	6,118.51	0.00	6,120.00	0.00	0.00%
001.4030.5489.000	SAFETY EQUIP/SUPPLIES	380.67	394.16	500.00	0.00	0.00%
001.4030.5562.000	GROUPS EQUIP MAINT SPLY	342.87	128.44	1,500.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Parent Budget	Budget		%
		2022-2023	2023-2024	2023-2024	2023-2024	Increase /	
Account Number		Total Activity	YTD Activity	FY2024 Dept R...	FY2024	(Decrease)	
			Through Mar		Amendment 1		
001.4030.5565.000	VEHICLE OPER/MAINT SPPLY	12,235.28	5,927.17	10,000.00	10,000.00	0.00	0.00%
001.4030.5570.000	VEHICLE GAS	11,522.95	7,396.39	10,000.00	10,000.00	0.00	0.00%
001.4030.5571.000	VEHICLE DIESEL FUEL	5,950.69	3,476.13	5,000.00	5,000.00	0.00	0.00%
001.4030.5600.000	OPERATING SUPPLIES	5,640.38	4,358.42	5,500.00	5,500.00	0.00	0.00%
001.4030.5605.000	OFFICE SUPPLIES	101.41	0.00	0.00	0.00	0.00	0.00%
001.4030.5609.000	AGRICULTURAL SUPPLIES	1,703.31	1,243.16	1,300.00	1,300.00	0.00	0.00%
001.4030.5611.000	BLDG,GRD OPER/MAINT SPLY	5,958.20	5,130.34	11,000.00	11,000.00	0.00	0.00%
001.4030.5612.000	COMPUTER COMPONENTS	178.83	0.00	0.00	0.00	0.00	0.00%
001.4030.5703.000	MINOR COMPUTER	0.00	1,031.99	0.00	0.00	0.00	0.00%
001.4030.5718.000	MINOR EQUIP, UNCLASSIFIED	5,747.50	2,148.66	3,000.00	3,000.00	0.00	0.00%
001.4030.5776.000	BUILDINGS & IMPROVEMENTS	0.00	48.86	0.00	0.00	0.00	0.00%
001.4030.5980.000	REFUNDS/REIMB	2,065.00	870.00	1,500.00	1,500.00	0.00	0.00%
001.4040.5010.010	REGULAR-NON UNION	115,629.24	91,740.63	119,467.00	119,830.00	363.00	0.30%
001.4040.5101.010	SOCIAL SECURITY-NON UNION	6,946.45	5,511.29	7,407.00	7,429.00	22.00	0.30%
001.4040.5101.070	SOCIAL SECURITY-PT TEMP	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5102.010	MEDICARE-NON UNION	1,624.64	1,288.96	1,732.00	1,738.00	6.00	0.35%
001.4040.5102.070	MEDICARE-TEMPORARY	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5111.010	IPERS-NON UNION	10,698.47	8,660.38	11,278.00	11,312.00	34.00	0.30%
001.4040.5121.010	GRP INSUR-NON UNION	15,787.07	14,509.42	17,478.00	20,002.00	2,524.00	14.44%
001.4040.5123.010	WORKCOMP-NON UNION	523.42	411.37	2,800.00	2,805.00	5.00	0.18%
001.4040.5123.070	WORKCOMP-TEMPORARY	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5132.000	CLOTHING EXPENSE	0.00	0.00	200.00	200.00	0.00	0.00%
001.4040.5210.000	ADVERTISING & LEGAL PUB	83.12	177.61	300.00	300.00	0.00	0.00%
001.4040.5216.000	BACKGROUND CHECKS	185.00	79.00	50.00	50.00	0.00	0.00%
001.4040.5230.000	CONSULTING & PROF FEES	275.00	0.00	275.00	275.00	0.00	0.00%
001.4040.5280.000	DUES, MEMBER, SUBSCRIPTN	355.00	180.00	750.00	750.00	0.00	0.00%
001.4040.5342.000	CONTRACT-OUTSIDE HELP	1,755.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5344.000	CONTRACT-MAINTENANCE	4,500.00	4,500.00	4,500.00	4,500.00	0.00	0.00%
001.4040.5358.000	RECR SRV-INSTRUCTR	7,260.00	3,865.00	9,000.00	8,000.00	-1,000.00	-11.11%
001.4040.5360.000	POSTAGE & SHIPPING	267.00	126.00	100.00	100.00	0.00	0.00%
001.4040.5370.000	PRINTING & BINDING	0.00	0.00	400.00	400.00	0.00	0.00%
001.4040.5380.000	RENTS & LEASES	0.00	560.00	500.00	500.00	0.00	0.00%
001.4040.5410.000	REPAIRS & MAINTENANCE	13.62	0.00	100.00	100.00	0.00	0.00%
001.4040.5441.000	SALES TAXES PAID/RECEIVED	318.58	1,755.66	2,400.00	2,400.00	0.00	0.00%
001.4040.5442.000	LOST TAXES PAID/RECEIVED	-333.40	308.58	250.00	250.00	0.00	0.00%
001.4040.5443.000	WATER EXCISE TAX	-662.72	36.12	750.00	750.00	0.00	0.00%
001.4040.5450.000	TELEPHONE/OTHR COMMNCTI	513.97	360.78	500.00	500.00	0.00	0.00%
001.4040.5460.000	CONFERENCE EXPENSE	597.16	0.00	1,250.00	1,250.00	0.00	0.00%
001.4040.5600.000	OPERATING SUPPLIES	962.49	329.21	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		
		2022-2023	2023-2024	2023-2024	2023-2024	Increase /	%
		Total Activity	YTD Activity	FY2024 Dept R...	FY2024	(Decrease)	
Account Number			Through Mar	Amendment 1			
001.4040.5601.000	PROMOTION/PROGRAM SPPLY	470.05	0.00	400.00	400.00	0.00	0.00%
001.4040.5605.000	OFFICE SUPPLIES	55.19	0.00	500.00	500.00	0.00	0.00%
001.4040.5613.000	MERCHANDISE FOR RESALE	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
001.4040.5718.000	MINOR EQUIP, UNCLASSIFIED	389.96	0.00	500.00	500.00	0.00	0.00%
001.4040.5980.000	REFUNDS/REIMB	980.00	933.00	750.00	750.00	0.00	0.00%
001.4041.5010.010	REGULAR-NON UNION	81,519.83	66,034.85	84,262.00	85,260.00	998.00	1.18%
001.4041.5030.070	PART-TIME TEMPORARY	71,032.47	44,427.65	75,000.00	75,000.00	0.00	0.00%
001.4041.5101.010	SOCIAL SECURITY-NON UNION	4,605.32	3,821.63	5,224.00	5,286.00	62.00	1.19%
001.4041.5101.070	SOCIAL SECURITY-PT TEMP	4,404.08	2,754.57	4,650.00	4,650.00	0.00	0.00%
001.4041.5102.010	MEDICARE-NON UNION	1,077.07	893.73	1,222.00	1,236.00	14.00	1.15%
001.4041.5102.070	MEDICARE-TEMPORARY	1,029.95	644.24	1,088.00	1,088.00	0.00	0.00%
001.4041.5111.010	IPERS-NON UNION	7,695.33	6,233.59	7,954.00	8,049.00	95.00	1.19%
001.4041.5111.070	IPERS-PT TEMP	406.33	185.39	0.00	0.00	0.00	0.00%
001.4041.5121.010	GRP INSUR-NON UNION	14,475.86	13,305.00	16,027.00	18,342.00	2,315.00	14.44%
001.4041.5123.010	WORKCOMP-NON UNION	2,049.15	1,564.92	2,113.00	2,139.00	26.00	1.23%
001.4041.5123.070	WORKCOMP-TEMPORARY	2,065.81	1,216.67	2,181.00	2,181.00	0.00	0.00%
001.4041.5132.000	CLOTHING EXPENSE	0.00	0.00	300.00	300.00	0.00	0.00%
001.4041.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	0.00	200.00	200.00	0.00	0.00%
001.4041.5210.000	ADVERTISING & LEGAL PUB	226.24	359.61	500.00	500.00	0.00	0.00%
001.4041.5216.000	BACKGROUND CHECKS	768.00	627.00	500.00	500.00	0.00	0.00%
001.4041.5251.000	LICENSE & PERMITS	133.68	0.00	0.00	0.00	0.00	0.00%
001.4041.5280.000	DUES, MEMBER, SUBSCRIPTN	680.00	281.63	700.00	700.00	0.00	0.00%
001.4041.5331.000	PAYMENTS-OTHER ENTITIES	6,441.79	7,487.58	7,000.00	7,500.00	500.00	7.14%
001.4041.5342.000	CONTRACT-OUTSIDE HELP	1,230.46	571.54	600.00	600.00	0.00	0.00%
001.4041.5354.000	RECR SRV-UMPIRES	0.00	400.00	0.00	0.00	0.00	0.00%
001.4041.5357.000	RECR SRV-ADMISSION	10,859.18	16,994.34	15,000.00	15,000.00	0.00	0.00%
001.4041.5358.000	RECR SRV-INSTRUCTR	1,620.00	300.00	2,000.00	2,000.00	0.00	0.00%
001.4041.5360.000	POSTAGE & SHIPPING	0.00	0.00	100.00	100.00	0.00	0.00%
001.4041.5370.000	PRINTING & BINDING	0.00	0.00	500.00	500.00	0.00	0.00%
001.4041.5380.000	RENTS & LEASES	2,150.50	150.00	2,500.00	2,500.00	0.00	0.00%
001.4041.5410.000	REPAIRS & MAINTENANCE	39.95	0.00	0.00	0.00	0.00	0.00%
001.4041.5460.000	CONFERENCE EXPENSE	522.48	0.00	200.00	200.00	0.00	0.00%
001.4041.5600.000	OPERATING SUPPLIES	1,238.50	994.30	1,500.00	1,500.00	0.00	0.00%
001.4041.5601.000	PROMOTION/PROGRAM SPPLY	15,301.33	8,857.17	9,000.00	9,000.00	0.00	0.00%
001.4041.5613.000	MERCHANDISE FOR RESALE	11,094.80	5,500.87	5,000.00	5,000.00	0.00	0.00%
001.4041.5980.000	REFUNDS/REIMB	260.00	0.00	200.00	200.00	0.00	0.00%
001.4045.5030.070	PART-TIME TEMPORARY	58,579.96	78,522.78	110,000.00	110,000.00	0.00	0.00%
001.4045.5050.060	PART-TIME REGULAR	11,833.55	9,700.88	12,102.00	13,039.00	937.00	7.74%
001.4045.5101.060	SOCIAL SECURITY-PT REGULAR	733.80	601.47	750.00	808.00	58.00	7.73%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Parent Budget	Budget		%
		2022-2023	2023-2024	2023-2024	2023-2024	Increase /	
Account Number		Total Activity	YTD Activity	FY2024 Dept R...	FY2024	(Decrease)	
			Through Mar		Amendment 1		
001.4045.5101.070	SOCIAL SECURITY-PT TEMP	3,632.21	4,868.78	6,820.00	6,820.00	0.00	0.00%
001.4045.5102.060	MEDICARE-PT REGULAR	171.58	140.77	175.00	189.00	14.00	8.00%
001.4045.5102.070	MEDICARE-TEMPORARY	849.55	1,138.89	1,595.00	1,595.00	0.00	0.00%
001.4045.5111.060	IPERS-PT REGULAR	1,093.67	915.82	1,142.00	1,231.00	89.00	7.79%
001.4045.5123.060	WORKCOMP-PT REGULAR	336.91	265.70	300.00	323.00	23.00	7.67%
001.4045.5123.070	WORKCOMP-TEMPORARY	1,450.05	1,864.19	2,723.00	2,723.00	0.00	0.00%
001.4045.5132.000	CLOTHING EXPENSE	0.00	0.00	2,200.00	2,200.00	0.00	0.00%
001.4045.5210.000	ADVERTISING & LEGAL PUB	0.00	0.00	500.00	500.00	0.00	0.00%
001.4045.5215.000	BANK CHARGES	81.12	0.00	0.00	0.00	0.00	0.00%
001.4045.5216.000	BACKGROUND CHECKS	0.00	0.00	600.00	600.00	0.00	0.00%
001.4045.5251.000	LICENSE & PERMITS	851.12	909.70	1,500.00	1,500.00	0.00	0.00%
001.4045.5280.000	DUES, MEMBER, SUBSCRIPTN	489.32	187.00	475.00	475.00	0.00	0.00%
001.4045.5290.000	INSURANCE - GENERAL	7,894.00	0.00	9,648.00	11,052.00	1,404.00	14.55%
001.4045.5300.000	INSURANCE - TORT LIAB	5,089.00	0.00	6,211.00	7,125.00	914.00	14.72%
001.4045.5331.000	PAYMENTS-OTHER ENTITIES	300.00	0.00	1,500.00	1,500.00	0.00	0.00%
001.4045.5342.000	CONTRACT-OUTSIDE HELP	6,485.47	1,165.83	3,000.00	3,000.00	0.00	0.00%
001.4045.5344.000	CONTRACT-MAINTENANCE	1,899.43	85.00	1,000.00	1,000.00	0.00	0.00%
001.4045.5347.000	CONTRACT-SOFTWARE MAINT	5.00	0.00	0.00	0.00	0.00	0.00%
001.4045.5380.000	RENTS & LEASES	331.26	0.00	600.00	600.00	0.00	0.00%
001.4045.5386.000	CONTRACT LAWN CARE	3,900.00	3,000.00	4,800.00	4,000.00	-800.00	-16.67%
001.4045.5410.000	REPAIRS & MAINTENANCE	770.73	721.23	5,000.00	5,000.00	0.00	0.00%
001.4045.5450.000	TELEPHONE/OTHR COMMNCTI	1,362.66	1,362.62	1,300.00	1,300.00	0.00	0.00%
001.4045.5460.000	CONFERENCE EXPENSE	135.00	0.00	250.00	250.00	0.00	0.00%
001.4045.5470.000	TRAINING	0.00	300.00	300.00	300.00	0.00	0.00%
001.4045.5481.000	ELECTRICITY	32,030.78	16,610.93	28,500.00	32,000.00	3,500.00	12.28%
001.4045.5482.000	NATURAL GAS	3,234.36	9,537.18	10,000.00	13,000.00	3,000.00	30.00%
001.4045.5600.000	OPERATING SUPPLIES	2,258.69	4,943.74	6,000.00	6,000.00	0.00	0.00%
001.4045.5601.000	PROMOTION/PROGRAM SPPLY	60.15	0.00	0.00	0.00	0.00	0.00%
001.4045.5605.000	OFFICE SUPPLIES	0.00	0.00	100.00	100.00	0.00	0.00%
001.4045.5607.000	CHEMICAL SPPLY	16,331.21	11,926.58	12,000.00	15,000.00	3,000.00	25.00%
001.4045.5611.000	BLDG, GRD OPER/MAINT SPLY	1,377.39	1,765.01	3,000.00	3,000.00	0.00	0.00%
001.4045.5613.000	MERCHANDISE FOR RESALE	72.35	0.00	200.00	200.00	0.00	0.00%
001.4045.5704.000	MINOR SOFTWARE <\$5,000	472.60	0.00	0.00	0.00	0.00	0.00%
001.4045.5718.000	MINOR EQUIP, UNCLASSIFIED	5,626.98	0.00	3,000.00	3,000.00	0.00	0.00%
001.4045.5980.000	REFUNDS/REIMB	182.50	45.00	150.00	150.00	0.00	0.00%
001.4045.5990.000	CASH SHORT & (OVER)	-109.25	0.60	0.00	0.00	0.00	0.00%
001.4060.5331.000	PAYMENTS-OTHER ENTITIES	100,000.00	83,333.30	100,000.00	100,000.00	0.00	0.00%
001.4065.5010.010	REGULAR-NON UNION	4,687.45	5,296.16	6,653.00	7,172.00	519.00	7.80%
001.4065.5030.070	PART-TIME TEMPORARY	743.58	0.00	2,000.00	4,000.00	2,000.00	100.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		

Budget Comparison Report

				Comparison 1	Comparison 1	%
		Parent Budget		Budget	to Parent Budget	
Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept R... Amendment 1	2023-2024 FY2024 Increase / (Decrease)	
001.5040.5151.000	PHYSICALS/IMMUNIZATIONS	179.00	0.00	0.00	0.00	0.00%
001.5040.5210.000	ADVERTISING & LEGAL PUB	72.44	18.00	300.00	300.00	0.00%
001.5040.5216.000	BACKGROUND CHECKS	15.00	0.00	0.00	0.00	0.00%
001.5040.5230.000	CONSULTING & PROF FEES	6,000.00	1,411.00	0.00	2,000.00	2,000.00 0.00%
001.5040.5250.000	COURT, RECORD & FILING FEES	24.00	0.00	100.00	100.00	0.00%
001.5040.5280.000	DUES, MEMBER, SUBSCRIPTN	13,894.50	13,896.50	17,500.00	14,800.00	-2,700.00 -15.43%
001.5040.5300.000	INSURANCE - TORT LIAB	761.00	0.00	1,031.00	1,065.00	34.00 3.30%
001.5040.5347.000	CONTRACT-SOFTWARE MAINT	1,550.00	385.00	400.00	400.00	0.00 0.00%
001.5040.5360.000	POSTAGE & SHIPPING	63.00	0.00	200.00	200.00	0.00 0.00%
001.5040.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00 0.00%
001.5040.5450.000	TELEPHONE/OTHR COMMNCTI	0.00	20.18	0.00	0.00	0.00 0.00%
001.5040.5460.000	CONFERENCE EXPENSE	890.00	351.32	800.00	800.00	0.00 0.00%
001.5040.5600.000	OPERATING SUPPLIES	85.10	0.00	200.00	200.00	0.00 0.00%
001.5040.5605.000	OFFICE SUPPLIES	140.46	26.35	100.00	100.00	0.00 0.00%
001.5040.5980.000	REFUNDS/REIMB	50.00	0.00	0.00	0.00	0.00 0.00%
001.5900.5230.000	CONSULTIN & PROFESSIONAL	0.00	31,250.00	0.00	62,500.00	62,500.00 0.00%
001.5900.5331.000	PAYMENTS-OTHER ENTITIES	324,095.73	266,738.75	336,000.00	336,000.00	0.00 0.00%
001.5900.5565.000	VEHICLE OPER/MAINT SUPPLY	1,065.00	0.00	0.00	0.00	0.00 0.00%
001.5900.5781.000	LAND ACQUISITION	600.00	0.00	0.00	0.00	0.00 0.00%
001.6010.5030.070	PART-TIME TEMPORARY	11,000.00	8,460.80	11,000.00	11,000.00	0.00 0.00%
001.6010.5102.070	MEDICARE-TEMPORARY	159.59	122.75	160.00	160.00	0.00 0.00%
001.6010.5111.070	IPERS-PT TEMP	1,038.40	798.70	1,038.00	1,038.00	0.00 0.00%
001.6010.5123.070	WORKCOMP-TEMPORARY	17.94	14.20	18.00	18.00	0.00 0.00%
001.6010.5210.000	ADVERTISING & LEGAL PUB	5.29	0.00	0.00	0.00	0.00 0.00%
001.6010.5280.000	DUES, MEMBER, SUBSCRIPTN	30.00	0.00	500.00	500.00	0.00 0.00%
001.6010.5300.000	INSURANCE - TORT LIAB	113.00	0.00	142.00	158.00	16.00 11.27%
001.6010.5450.000	TELEPHONE/OTHR COMMNCTI	513.97	360.78	400.00	510.00	110.00 27.50%
001.6010.5460.000	CONFERENCE EXPENSE	25.00	0.00	1,000.00	500.00	-500.00 -50.00%
001.6010.5600.000	OPERATING SUPPLIES	30.99	105.97	250.00	250.00	0.00 0.00%
001.6010.5605.000	OFFICE SUPPLIES	0.00	58.65	0.00	0.00	0.00 0.00%
001.6011.5030.070	PART-TIME TEMPORARY	38,500.00	28,311.36	38,500.00	38,500.00	0.00 0.00%
001.6011.5101.070	SOCIAL SECURITY-PT TEMP	1,022.67	692.81	1,044.00	1,044.00	0.00 0.00%
001.6011.5102.070	MEDICARE-TEMPORARY	557.83	410.21	558.00	558.00	0.00 0.00%
001.6011.5111.070	IPERS-PT TEMP	2,077.08	1,617.61	2,596.00	2,596.00	0.00 0.00%
001.6011.5123.070	WORKCOMP-TEMPORARY	63.77	48.21	63.00	63.00	0.00 0.00%
001.6011.5230.000	CONSULTING & PROF FEES	2,350.00	0.00	2,350.00	2,350.00	0.00 0.00%
001.6011.5300.000	INSURANCE - TORT LIAB	652.00	0.00	804.00	913.00	109.00 13.56%
001.6011.5331.000	PAYMENTS - OTHER ENTITIES	126.00	0.00	250.00	250.00	0.00 0.00%
001.6011.5460.000	CONFERENCE EXPENSE	25.00	332.90	1,750.00	1,500.00	-250.00 -14.29%

Budget Comparison Report

				Comparison 1	Comparison 1	
		Parent Budget		Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Increase /	
Account Number		Total Activity	YTD Activity	FY2024 Dept R...	Decrease /	
			Through Mar	FY2024	(Decrease)	
				Amendment 1		
001.6011.5600.000	OPERATING SUPPLIES	117.13	174.63	200.00	0.00	0.00%
001.6012.5010.010	REGULAR-NON UNION	129,553.09	69,641.40	140,327.00	-49,827.00	-35.51%
001.6012.5057.010	CAR REIMB-NON UNION	2,008.94	1,350.05	2,700.00	0.00	0.00%
001.6012.5060.010	TERM PAYOUTS-NON UNION	31,290.47	65,318.40	0.00	65,318.00	0.00%
001.6012.5101.010	SOCIAL SECURITY-NON UNION	8,166.26	7,364.79	7,574.00	1,247.00	16.46%
001.6012.5102.010	MEDICARE-NON UNION	2,342.24	2,053.97	2,074.00	292.00	14.08%
001.6012.5111.010	IPERS-NON UNION	11,718.19	6,397.30	13,502.00	1,900.00	14.07%
001.6012.5121.010	GRP INSUR-NON UNION	4,858.28	5,371.11	5,440.00	3,118.00	57.32%
001.6012.5123.010	WORKCOMP-NON UNION	264.94	230.23	229.00	33.00	14.41%
001.6012.5210.000	ADVERTISING & LEGAL PUB	450.00	0.00	0.00	0.00	0.00%
001.6012.5230.000	CONSULTING & PROF FEES	375.00	3,675.00	500.00	47,575.00	9,515.00%
001.6012.5280.000	DUES, MEMBER, SUBSCRIPTN	1,700.00	1,470.00	1,750.00	0.00	0.00%
001.6012.5300.000	INSURANCE - TORT LIAB	631.00	0.00	858.00	25.00	2.91%
001.6012.5342.000	CONTRACT-OUTSIDE HELP	0.00	10.00	0.00	10.00	0.00%
001.6012.5450.000	TELEPHONE/OTHR COMMNCTI	993.97	840.78	900.00	100.00	11.11%
001.6012.5460.000	CONFERENCE EXPENSE	1,533.00	330.00	1,000.00	0.00	0.00%
001.6012.5461.000	TRAVEL-AIRFARE	0.00	388.40	0.00	385.00	0.00%
001.6012.5462.000	TRAVEL-OTHER	0.00	4.74	0.00	5.00	0.00%
001.6012.5463.000	TRAVEL-MOVING REIMBRSMT	0.00	8,316.00	0.00	18,316.00	0.00%
001.6012.5465.000	TRAVEL - HOTEL/MOTEL	522.60	1,491.12	1,000.00	492.00	49.20%
001.6012.5475.000	RECRUITING EXPENSES	0.00	611.48	0.00	612.00	0.00%
001.6012.5600.000	OPERATING SUPPLIES	0.00	188.30	250.00	0.00	0.00%
001.6012.5605.000	OFFICE SUPPLIES	4.05	52.42	250.00	0.00	0.00%
001.6012.5703.000	MINOR COMPUTER	0.00	328.00	0.00	328.00	0.00%
001.6020.5010.010	REGULAR-NON UNION	73,943.04	62,066.42	76,557.00	1,230.00	1.61%
001.6020.5101.010	SOCIAL SECURITY-NON UNION	4,231.21	3,565.95	4,747.00	4,823.00	76.00
001.6020.5102.010	MEDICARE-NON UNION	989.56	833.99	1,110.00	1,128.00	18.00
001.6020.5111.010	IPERS-NON UNION	6,885.76	5,859.08	7,227.00	7,343.00	116.00
001.6020.5121.010	GRP INSUR-NON UNION	15,488.04	14,236.22	17,149.00	19,626.00	2,477.00
001.6020.5122.000	RETIREES GRP HLTH INS	7,712.22	7,084.09	8,949.00	8,949.00	0.00
001.6020.5123.010	WORKCOMP-NON UNION	119.21	104.81	125.00	127.00	2.00
001.6020.5210.000	ADVERTISING & LEGAL PUB	10,205.47	5,878.60	8,750.00	10,000.00	1,250.00
001.6020.5230.000	CONSULTING & PROF FEES	11,590.37	4,304.26	2,500.00	5,000.00	2,500.00
001.6020.5250.000	COURT, RECORD & FILING FEES	2,041.00	809.76	1,500.00	1,500.00	0.00
001.6020.5280.000	DUES, MEMBER, SUBSCRIPTN	10,695.00	11,282.00	11,200.00	11,282.00	82.00
001.6020.5300.000	INSURANCE - TORT LIAB	498.00	0.00	672.00	697.00	25.00
001.6020.5344.000	CONTRACT-MAINTENANCE	655.29	487.95	2,000.00	1,000.00	-1,000.00
001.6020.5347.000	CONTRACT-SOFTWARE MAINT	450.00	500.00	450.00	450.00	0.00
001.6020.5360.000	POSTAGE & SHIPPING	-286.72	13.32	3,000.00	500.00	-2,500.00

Budget Comparison Report

				Comparison 1	Comparison 1	
		Parent Budget		Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Increase /	
		Total Activity	YTD Activity	FY2024 Dept R...	(Decrease)	
Account Number			Through Mar	FY2024		
				Amendment 1		
001.6020.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	100.00	0.00	0.00%
001.6020.5450.000	TELEPHONE/OTHR COMMNCTI	513.97	360.78	400.00	200.00	50.00%
001.6020.5460.000	CONFERENCE EXPENSE	272.00	0.00	500.00	0.00	0.00%
001.6020.5464.000	TRAVEL-PER DIEM	20.00	0.00	40.00	0.00	0.00%
001.6020.5472.000	MILEAGE REIMBURSE	19.50	79.20	150.00	0.00	0.00%
001.6020.5605.000	OFFICE SUPPLIES	746.20	244.35	800.00	0.00	0.00%
001.6020.5980.000	REFUNDS/REIMB	7.00	609.38	0.00	0.00	0.00%
001.6021.5010.010	REGULAR-NON UNION	359,483.57	253,503.55	383,865.00	-34,434.00	-8.97%
001.6021.5020.010	OVERTIME-NON UNION	0.00	90.90	3,000.00	0.00	0.00%
001.6021.5060.010	TERM PAYOUTS-NON UNION	1,364.10	3,784.40	0.00	3,785.00	0.00%
001.6021.5101.010	SOCIAL SECURITY-NON UNION	20,619.10	14,865.42	23,800.00	-2,135.00	-8.97%
001.6021.5102.010	MEDICARE-NON UNION	4,822.29	3,476.51	5,566.00	-499.00	-8.97%
001.6021.5111.010	IPERS-NON UNION	33,463.28	23,939.15	36,237.00	-3,251.00	-8.97%
001.6021.5121.010	GRP INSUR-NON UNION	65,707.95	61,793.27	75,848.00	16,061.00	21.18%
001.6021.5123.010	WORKCOMP-NON UNION	581.63	434.68	627.00	-56.00	-8.93%
001.6021.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	179.00	0.00	0.00	0.00%
001.6021.5192.010	UNEMPLOYMENT-NON UNION	0.00	6,061.00	0.00	6,061.00	0.00%
001.6021.5210.000	ADVERTISING & LEGAL PUB	11.07	92.66	0.00	93.00	0.00%
001.6021.5215.000	BANK CHARGES	1,779.86	1,576.38	2,000.00	0.00	0.00%
001.6021.5216.000	BACKGROUND CHECKS	0.00	42.00	0.00	42.00	0.00%
001.6021.5230.000	CONSULTING & PROF FEES	6,530.00	675.00	9,350.00	175.00	1.87%
001.6021.5231.000	ACCOUNTING FEES	0.00	630.00	0.00	0.00	0.00%
001.6021.5232.000	AUDITING FEES	39,933.00	7,500.00	41,538.00	0.00	0.00%
001.6021.5280.000	DUES, MEMBER, SUBSCRIPTN	1,075.00	225.00	1,200.00	0.00	0.00%
001.6021.5300.000	INSURANCE - TORT LIAB	2,298.00	0.00	3,096.00	121.00	3.91%
001.6021.5344.000	CONTRACT-MAINTENANCE	341.64	379.45	450.00	70.00	15.56%
001.6021.5347.000	CONTRACT-SOFTWARE MAINT	44,849.76	45,002.94	48,000.00	1,000.00	2.08%
001.6021.5360.000	POSTAGE & SHIPPING	3,073.40	2,617.76	2,200.00	3,500.00	59.09%
001.6021.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	100.00	0.00	0.00%
001.6021.5450.000	TELEPHONE/OTHR COMMNCTI	1,950.58	1,423.00	1,600.00	1,400.00	87.50%
001.6021.5460.000	CONFERENCE EXPENSE	50.00	50.00	500.00	-200.00	-40.00%
001.6021.5470.000	TRAINING	0.00	470.00	200.00	800.00	300.00%
001.6021.5600.000	OPERATING SUPPLIES	148.03	76.58	100.00	0.00	0.00%
001.6021.5605.000	OFFICE SUPPLIES	1,428.58	1,223.07	2,000.00	0.00	0.00%
001.6021.5612.000	COMPUTER COMPONENTS	0.00	10.14	500.00	0.00	0.00%
001.6021.5702.000	MINOR OFFICE FURN/EQUIP	682.09	149.99	100.00	150.00	50.00%
001.6021.5703.000	MINOR COMPUTER	0.00	0.00	200.00	200.00	0.00%
001.6021.5704.000	MINOR SOFTWARE <\$5,000	0.00	0.00	20.00	0.00	0.00%
001.6021.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	0.00	100.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1	
		Parent Budget		Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Increase /	
Account Number		Total Activity	YTD Activity	FY2024 Dept R...	Budget	
			Through Mar	FY2024	(Decrease)	
				Amendment 1		
001.6021.5870.000	FINES & SERVICE CHRGS	17,928.87	0.00	25.00	25.00	0.00%
001.6021.5980.000	REFUNDS/REIMBURSEMENTS	0.00	50.00	0.00	0.00	0.00%
001.6021.5990.000	CASH SHORT & (OVER)	-37.93	11.11	10.00	25.00	150.00%
001.6025.5010.010	REGULAR-NON UNION	91,412.98	73,421.99	93,634.00	94,475.00	0.90%
001.6025.5101.010	SOCIAL SECURITY-NON UNION	5,395.29	4,338.90	5,805.00	5,857.00	0.90%
001.6025.5102.010	MEDICARE-NON UNION	1,261.87	1,014.79	1,358.00	1,370.00	0.88%
001.6025.5111.010	IPERS-NON UNION	8,548.23	6,931.10	8,839.00	8,918.00	0.89%
001.6025.5121.010	GRP INSUR-NON UNION	13,275.89	12,243.13	14,748.00	16,878.00	14.44%
001.6025.5123.010	WORKCOMP-NON UNION	147.92	124.01	153.00	154.00	0.65%
001.6025.5280.000	DUES, MEMBER, SUBSCRIPTN	409.00	459.00	1,000.00	1,000.00	0.00%
001.6025.5300.000	INSURANCE - TORT LIAB	468.00	0.00	634.00	655.00	3.31%
001.6025.5342.000	CONTRACT-OUTSIDE HELP	1,635.25	0.00	1,000.00	1,000.00	0.00%
001.6025.5450.000	TELEPHONE/OTHR COMMNCTI	513.97	360.78	500.00	500.00	0.00%
001.6025.5460.000	CONFERENCE EXPENSE	1,089.41	890.16	2,000.00	2,000.00	0.00%
001.6025.5600.000	OPERATING SUPPLIES	0.00	0.00	100.00	100.00	0.00%
001.6025.5605.000	OFFICE SUPPLIES	314.44	1,165.59	2,000.00	2,000.00	0.00%
001.6030.5210.000	ADVERTISING & LEGAL PUB	0.00	500.00	0.00	550.00	0.00%
001.6030.5365.000	ELECTION EXPENSE	0.00	15,769.28	4,000.00	32,000.00	700.00%
001.6030.5370.000	PRINTING & BINDING	0.00	8,058.35	0.00	8,060.00	0.00%
001.6040.5230.000	CONSULTING & PROF FEES	5,442.00	0.00	5,000.00	5,000.00	0.00%
001.6040.5234.000	LEGAL EXPENSES	50,037.99	31,999.72	40,000.00	45,000.00	12.50%
001.6040.5235.000	UNION NEGOTIATING FEES	60.00	4,818.46	20,000.00	20,000.00	0.00%
001.6040.5236.000	LEGAL-PERSONNEL	1,543.50	1,029.00	6,000.00	4,000.00	-33.33%
001.6040.5250.000	COURT, RECORD & FILING FEES	2.75	0.00	250.00	250.00	0.00%
001.6040.5300.000	INSURANCE - TORT LIAB	312.00	0.00	430.00	437.00	1.63%
001.6040.5331.000	PAYMENTS-OTHER ENTITIES	10,000.00	7,500.00	10,000.00	10,000.00	0.00%
001.6040.5342.000	CONTRACT-OUTSIDE HELP	0.00	1.11	0.00	0.00	0.00%
001.6040.5360.000	POSTAGE & SHIPPING	39.47	0.00	0.00	0.00	0.00%
001.6040.5472.000	MILEAGE REIMBUSMENT	84.24	0.00	500.00	500.00	0.00%
001.6050.5010.010	REGULAR-NON UNION	46,482.07	63,276.65	81,748.00	84,528.00	3.40%
001.6050.5010.040	REGULAR-PPME UNION	11,580.40	18,322.46	44,343.00	31,661.00	-28.60%
001.6050.5020.040	OVERTIME-PPME UNION	4.23	0.00	0.00	0.00	0.00%
001.6050.5050.060	PART-TIME REGULAR	546.53	0.00	0.00	0.00	0.00%
001.6050.5101.010	SOCIAL SECURITY-NON UNION	2,847.03	3,929.84	5,068.00	5,241.00	3.41%
001.6050.5101.040	SOCIAL SECURITY-PPME UNION	653.43	1,033.88	2,749.00	1,963.00	-28.59%
001.6050.5101.060	SOCIAL SECURITY-PT REGULAR	33.89	0.00	0.00	0.00	0.00%
001.6050.5102.010	MEDICARE-NON UNION	665.75	919.06	1,185.00	1,226.00	3.46%
001.6050.5102.040	MEDICARE-PPME UNION	152.89	241.71	643.00	459.00	-28.62%
001.6050.5102.060	MEDICARE-PT REGULAR	7.92	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1	
		Parent Budget		Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Increase /	
		Total Activity	YTD Activity	FY2024 Dept R...	(Decrease)	
Account Number			Through Mar	Amendment 1		
001.6050.5111.010	IPERS-NON UNION	4,327.40	5,973.39	7,717.00	262.00	3.40%
001.6050.5111.040	IPERS-PPME UNION	1,093.64	1,729.50	4,186.00	-1,197.00	-28.60%
001.6050.5111.060	IPERS-PT REGULAR	51.59	0.00	0.00	0.00	0.00%
001.6050.5121.010	GRP INSUR-NON UNION	3,199.24	0.00	4,352.00	629.00	14.45%
001.6050.5121.040	GRP INSUR-PPME UNION	2,776.30	4,840.48	11,661.00	-2,208.00	-18.93%
001.6050.5123.010	WORKCOMP-NON UNION	1,512.40	2,315.30	2,846.00	85.00	2.99%
001.6050.5123.040	WORKCOMP-PPME UNION	441.05	749.36	1,688.00	-483.00	-28.61%
001.6050.5123.060	WORKCOMP-PT REGULAR	13.54	0.00	0.00	0.00	0.00%
001.6050.5230.000	CONSULTING & PROF FEES	2,099.40	0.00	0.00	0.00	0.00%
001.6050.5251.000	LICENSE & PERMITS	0.00	75.00	300.00	0.00	0.00%
001.6050.5290.000	INSURANCE - GENERAL	11,215.00	0.00	13,591.00	2,110.00	15.52%
001.6050.5300.000	INSURANCE - TORT LIAB	171.00	0.00	228.00	11.00	4.82%
001.6050.5342.000	CONTRACT-OUTSIDE HELP	2,210.16	3,152.18	3,300.00	0.00	0.00%
001.6050.5344.000	CONTRACT-MAINTENANCE	3,576.76	6,123.05	9,500.00	1,000.00	10.53%
001.6050.5410.000	REPAIRS & MAINTENANCE	15,743.83	5,010.23	10,000.00	0.00	0.00%
001.6050.5450.000	TELEPHONE/OTHR COMMNCTI	3,289.49	3,428.80	4,000.00	600.00	15.00%
001.6050.5480.000	UTILITIES	1,740.00	0.00	0.00	0.00	0.00%
001.6050.5481.000	ELECTRICITY	1,516.36	1,130.89	3,000.00	-252.00	-8.40%
001.6050.5482.000	NATURAL GAS	10,267.38	1,930.97	9,000.00	0.00	0.00%
001.6050.5570.000	VEHICLE GAS	1,579.45	1,607.18	3,600.00	0.00	0.00%
001.6050.5600.000	OPERATING SUPPLIES	2,186.65	1,656.46	5,000.00	5,000.00	0.00%
001.6050.5605.000	OFFICE SUPPLIES	0.00	54.00	800.00	0.00	0.00%
001.6050.5611.000	BLDG,GRD OPER/MAINT SPLY	2,405.23	308.24	5,000.00	0.00	0.00%
001.6050.5704.000	MINOR SOFTWARE	137.43	228.00	150.00	0.00	0.00%
001.6050.5718.000	MINOR EQUIP, UNCLASSIFIED	2,678.47	614.61	2,000.00	0.00	0.00%
001.6050.5776.000	BUILDINGS & IMPROVEMENTS	4.11	0.00	0.00	0.00	0.00%
001.6051.5251.000	LICENSE & PERMITS	0.00	75.00	0.00	75.00	0.00%
001.6051.5290.000	INSURANCE - GENERAL	3,260.00	0.00	3,950.00	4,564.00	15.54%
001.6051.5300.000	INSURANCE - TORT LIAB	97.00	0.00	133.00	3.00	2.26%
001.6051.5342.000	CONTRACT-OUTSIDE HELP	205.10	324.59	1,340.00	0.00	0.00%
001.6051.5344.000	CONTRACT-MAINTENANCE	3,982.18	4,655.48	5,100.00	1,400.00	27.45%
001.6051.5410.000	REPAIRS & MAINTENANCE	3,658.42	2,481.28	6,000.00	0.00	0.00%
001.6051.5481.000	ELECTRICITY	13,686.66	8,041.18	15,500.00	0.00	0.00%
001.6051.5482.000	NATURAL GAS	5,608.62	3,105.64	5,200.00	800.00	15.38%
001.6051.5600.000	OPERATING SUPPLIES	1,218.21	384.58	2,700.00	0.00	0.00%
001.6051.5611.000	BLDG,GRD OPER/MAINT SPLY	431.97	387.15	1,000.00	0.00	0.00%
001.6051.5718.000	MINOR EQUIP, UNCLASSIFIED	377.31	0.00	800.00	0.00	0.00%
001.6070.5230.000	CONSULTING & PROF FEES	2,459.00	0.00	0.00	0.00	0.00%
001.6070.5300.000	INSURANCE - TORT LIAB	203.00	0.00	280.00	4.00	1.43%

Budget Comparison Report

				Comparison 1	Comparison 1	%
		Parent Budget		Budget	to Parent Budget	
Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept R... Amendment 1	2023-2024 FY2024 Increase / (Decrease)	
001.6070.5342.000	CONTRACT-OUTSIDE HELP	1,514.00	4,185.00	2,000.00	4,500.00	2,500.00 125.00%
001.6070.5347.000	CONTRACT-SOFTWARE MAINT	79,685.92	62,242.48	70,000.00	85,000.00	15,000.00 21.43%
001.6070.5612.000	COMPUTER COMPONENTS	0.00	0.00	1,500.00	1,500.00	0.00 0.00%
001.6070.5703.000	MINOR COMPUTER	0.00	0.00	1,000.00	1,000.00	0.00 0.00%
001.6070.5704.000	MINOR SOFTWARE <\$5,000	0.00	0.00	1,200.00	1,200.00	0.00 0.00%
001.6070.5718.000	MINOR EQUIP, UNCLASSIFIED	1,659.00	0.00	0.00	0.00	0.00 0.00%
001.6900.5061.000	RHSA PAYOUTS	0.00	0.00	40,065.00	22,765.00	-17,300.00 -43.18%
001.6900.5290.000	INSURANCE - GENERAL	0.00	656,502.00	668.00	668.00	0.00 0.00%
001.6900.5300.000	INSURANCE - TORT LIAB	26.00	0.00	2.00	36.00	34.00 1,700.00%
001.6900.5341.000	FLEXIBLE BENEFIT CLAIMS	1,321.18	0.00	0.00	0.00	0.00 0.00%
001.6900.5342.000	CONTRACT-OUTSIDE HELP	4,029.14	3,865.56	7,600.00	7,600.00	0.00 0.00%
001.6900.5485.000	STORM WATER FEES	799.01	0.00	800.00	800.00	0.00 0.00%
001.6900.5570.000	VEHICLE GAS	0.00	0.00	1,200.00	1,200.00	0.00 0.00%
001.6900.5600.000	OPERATING SUPPLIES	1,173.26	1,261.75	1,000.00	1,000.00	0.00 0.00%
001.6900.5700.000	MINOR EQUIP 500-4999	0.00	0.00	1,000.00	1,000.00	0.00 0.00%
001.6900.5991.000	CHECKS RETURNED & COLLECT	0.00	0.00	150.00	150.00	0.00 0.00%
001.9000.7500.110	TRANSFER OUT - RUT	2,231.36	0.00	0.00	0.00	0.00 0.00%
001.9000.7500.148	TRANSFER OUT - FUND 148 CO	0.00	0.00	0.00	4,463.00	4,463.00 0.00%
001.9000.7500.355	TRANSFER OUT - D&D	26,541.65	0.00	20,000.00	20,000.00	0.00 0.00%
001.9000.7500.392	TRANSFER OUT - FUND 392	165.57	0.00	0.00	0.00	0.00 0.00%
001.9000.7500.690	TRANSFER OUT - TRANSIT	251,056.44	151,758.08	275,000.00	275,000.00	0.00 0.00%
Total Fund: 001 - GENERAL FUND:		16,784,975.33	13,737,452.89	18,020,483.00	18,978,471.00	957,988.00 5.32%
Fund: 030 - CAPITAL RESERVE						
030.1010.5342.000	CONTRACT-OUTSIDE HELP	0.00	2,670.00	0.00	0.00	0.00 0.00%
030.1010.5410.000	REPAIRS & MAINTENANCE	0.00	1,716.80	0.00	0.00	0.00 0.00%
030.1010.5565.000	VEHICLE OPER/MAINT SPPLY	850.00	0.00	0.00	0.00	0.00 0.00%
030.1010.5600.000	OPERATING SUPPLIES	0.00	3,943.99	0.00	0.00	0.00 0.00%
030.1010.5612.000	COMPUTER COMPONENTS for	0.00	2,987.00	0.00	0.00	0.00 0.00%
030.1010.5703.000	MINOR COMPUTER	7,003.54	4,078.83	0.00	0.00	0.00 0.00%
030.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	37,648.21	11,857.82	41,000.00	41,000.00	0.00 0.00%
030.1010.5750.000	OTHER CAP EQUIP > \$5,000	175,181.04	167,261.26	198,000.00	198,000.00	0.00 0.00%
030.1050.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	28,369.60	0.00	0.00	0.00 0.00%
030.1050.5742.000	RADIOS/SIRENS => \$5,000	0.00	0.00	0.00	29,550.00	29,550.00 0.00%
030.1050.5750.000	OTHER CAP EQUIP > \$5,000	38,842.91	10,081.00	41,388.00	10,081.00	-31,307.00 -75.64%
030.1070.5750.000	OTHER CAP EQUIP > \$5,000	2,500.00	0.00	0.00	0.00	0.00 0.00%
030.1071.5750.000	OTHER CAP EQUIP > \$5,000	2,500.00	0.00	0.00	0.00	0.00 0.00%
030.2080.5233.000	ENGINEERING FEES	0.00	0.00	50,000.00	25,000.00	-25,000.00 -50.00%
030.2080.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	10,000.00	10,000.00 0.00%
030.4010.5347.000	CONTRACT-SOFTWARE MAINT	19,461.92	23,099.28	20,435.00	20,435.00	0.00 0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
				Parent Budget 2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1		
110.2010.5101.010	SOCIAL SECURITY-NON UNION	779.68	458.39	847.00	868.00	21.00	2.48%
110.2010.5102.010	MEDICARE-NON UNION	182.42	107.18	198.00	203.00	5.00	2.53%
110.2010.5111.010	IPERS-NON UNION	1,233.07	725.62	1,290.00	1,322.00	32.00	2.48%
110.2010.5121.010	GRP INSUR-NON UNION	1,501.16	621.74	1,741.00	1,660.00	-81.00	-4.65%
110.2010.5123.010	WORKCOMP-NON UNION	45.93	40.55	53.00	56.00	3.00	5.66%
110.2010.5132.000	CLOTHING EXPENSE	12,156.06	5,552.38	9,500.00	9,500.00	0.00	0.00%
110.2010.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	537.00	1,000.00	1,000.00	0.00	0.00%
110.2010.5210.000	ADVERTISING & LEGAL PUB	45.94	384.14	0.00	250.00	250.00	0.00%
110.2010.5230.000	CONSULTING & PROF FEES	2,117.50	275.00	5,000.00	5,000.00	0.00	0.00%
110.2010.5231.000	ACCOUNTING FEES	18,256.20	14,325.03	19,100.00	19,100.00	0.00	0.00%
110.2010.5233.000	ENGINEERING FEES	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
110.2010.5234.000	LEGAL EXP	832.50	0.00	2,000.00	2,000.00	0.00	0.00%
110.2010.5251.000	LICENSE & PERMITS	2,139.50	1,016.00	250.00	1,150.00	900.00	360.00%
110.2010.5280.000	DUES, MEMBER, SUBSCRIPTN	277.50	0.00	300.00	300.00	0.00	0.00%
110.2010.5339.000	MEDICAL CLAIMS PAID BY CITY	0.00	158.26	0.00	0.00	0.00	0.00%
110.2010.5342.000	CONTRACT-OUTSIDE HELP	326,094.58	47,660.99	75,000.00	96,477.00	21,477.00	28.64%
110.2010.5344.000	CONTRACT-MAINTENANCE	3,419.38	4,069.04	3,500.00	5,000.00	1,500.00	42.86%
110.2010.5347.000	CONTRACT-SOFTWARE MAINT	3,598.04	1,542.51	3,150.00	3,150.00	0.00	0.00%
110.2010.5352.000	CONTRACT-TREE REMOVAL	53,900.00	70,594.25	40,000.00	74,000.00	34,000.00	85.00%
110.2010.5359.000	TOWING SERVICES	0.00	1,510.25	3,500.00	3,500.00	0.00	0.00%
110.2010.5360.000	POSTAGE & SHIPPING	-38.43	53.82	100.00	100.00	0.00	0.00%
110.2010.5380.000	RENTS & LEASES	1,006.37	1,587.52	1,200.00	2,400.00	1,200.00	100.00%
110.2010.5386.000	CONTRACT LAWN CARE	10,026.00	8,150.00	12,500.00	12,500.00	0.00	0.00%
110.2010.5410.000	REPAIRS & MAINTENANCE	19,243.92	44,155.59	12,000.00	50,000.00	38,000.00	316.67%
110.2010.5450.000	TELEPHONE/OTHR COMMNCTI	3,306.30	2,850.41	2,500.00	4,320.00	1,820.00	72.80%
110.2010.5460.000	CONFERENCE EXPENSE	0.00	660.00	1,500.00	500.00	-1,000.00	-66.67%
110.2010.5470.000	TRAINING	270.00	0.00	0.00	0.00	0.00	0.00%
110.2010.5471.000	TRAINING	0.00	293.75	0.00	1,000.00	1,000.00	0.00%
110.2010.5481.000	ELECTRICITY	12,425.61	9,600.33	13,500.00	13,500.00	0.00	0.00%
110.2010.5482.000	NATURAL GAS	8,256.60	6,612.23	9,000.00	9,000.00	0.00	0.00%
110.2010.5489.000	SAFETY EQUIP/SUPPLIES	1,570.51	1,090.37	1,500.00	2,000.00	500.00	33.33%
110.2010.5565.000	VEHICLE OPER/MAINT SPPLY	77,387.45	43,818.33	75,000.00	75,000.00	0.00	0.00%
110.2010.5570.000	VEHICLE GAS	13,856.15	8,293.94	17,000.00	17,000.00	0.00	0.00%
110.2010.5571.000	VEHICLE DIESEL FUEL	33,817.90	14,264.47	40,000.00	40,000.00	0.00	0.00%
110.2010.5600.000	OPERATING SUPPLIES	63,197.37	56,909.12	60,000.00	65,000.00	5,000.00	8.33%
110.2010.5605.000	OFFICE SUPPLIES	29.81	113.35	500.00	500.00	0.00	0.00%
110.2010.5611.000	BLDG,GRD OPER/MAINT SPLY	5,557.53	1,633.86	25,000.00	15,000.00	-10,000.00	-40.00%
110.2010.5612.000	COMPUTER COMPONENTS	0.00	137.44	1,000.00	1,000.00	0.00	0.00%
110.2010.5617.000	RM-OTHER	24,791.86	8,051.66	25,000.00	25,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		

Budget Comparison Report

				Comparison 1 Budget	Comparison 1 to Parent Budget	%	
		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
Account Number							
110.2060.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	2,000.00	1,500.00	-500.00	-25.00%
110.2060.5450.000	TELEPHONE/OTHR COMMNCTI	3,017.02	1,902.64	5,000.00	4,000.00	-1,000.00	-20.00%
110.2060.5460.000	CONFERENCE EXPENSE	275.00	0.00	4,500.00	2,500.00	-2,000.00	-44.44%
110.2060.5462.000	TRAVEL - OTHER	0.00	39.62	250.00	250.00	0.00	0.00%
110.2060.5465.000	TRAVEL - HOTEL/MOTEL	0.00	0.00	500.00	500.00	0.00	0.00%
110.2060.5471.000	TRAINING	300.00	387.50	0.00	2,000.00	2,000.00	0.00%
110.2060.5485.000	STORM WATER FEES	3,180.53	0.00	3,600.00	3,200.00	-400.00	-11.11%
110.2060.5565.000	VEHICLE OPER/MAINT SPPLY	434.84	2,138.39	2,000.00	3,000.00	1,000.00	50.00%
110.2060.5570.000	VEHICLE GAS	4,083.09	2,164.50	5,500.00	5,500.00	0.00	0.00%
110.2060.5600.000	OPERATING SUPPLIES	356.80	67.42	3,000.00	1,200.00	-1,800.00	-60.00%
110.2060.5605.000	OFFICE SUPPLIES	523.14	229.15	500.00	500.00	0.00	0.00%
110.2060.5612.000	COMPUTER COMPONENTS	53.95	0.00	1,500.00	1,500.00	0.00	0.00%
110.2060.5685.000	SURVEY SUPPLIES	12.99	0.00	1,500.00	1,500.00	0.00	0.00%
110.2060.5702.000	MINOR OFFICE FURN/EQUIP	0.00	217.11	2,000.00	2,000.00	0.00	0.00%
110.2060.5703.000	MINOR COMPUTER	6,385.95	17.49	2,000.00	4,400.00	2,400.00	120.00%
110.2060.5704.000	MINOR SOFTWARE <\$5,000	1,299.00	2,943.62	2,000.00	3,500.00	1,500.00	75.00%
110.2060.5718.000	MINOR EQUIP, UNCLASSIFIED	494.90	29.36	5,000.00	2,000.00	-3,000.00	-60.00%
110.2060.5740.000	COMPUTER EQUIP > \$5,000	0.00	0.00	6,500.00	0.00	-6,500.00	-100.00%
110.2060.5741.000	COMPUTER SOFTWARE > 5,000	12,889.12	0.00	0.00	0.00	0.00	0.00%
110.2060.5750.000	OTHER CAP EQUIP > \$5,000	0.00	0.00	20,000.00	15,000.00	-5,000.00	-25.00%
110.2070.5342.000	CONTRACT-OUTSIDE HELP	0.00	3,525.00	0.00	4,000.00	4,000.00	0.00%
110.2070.5410.000	REPAIRS & MAINTENANCE	146.00	1,737.05	0.00	2,000.00	2,000.00	0.00%
110.2070.5565.000	VEHICLE OPER/MAINT SPPLY	7,373.13	2,195.04	5,000.00	5,000.00	0.00	0.00%
110.2070.5571.000	VEHICLE DIESEL FUEL	5,335.50	4,355.09	9,000.00	9,000.00	0.00	0.00%
110.2070.5600.000	OPERATING SUPPLIES	3,592.66	0.00	2,500.00	2,500.00	0.00	0.00%
110.2070.5718.000	MINOR EQUIP, UNCLASSIFIED	437.90	0.00	0.00	0.00	0.00	0.00%
110.9000.7500.001	TRANSFER OUT - GENERAL	1,036,556.13	461,842.61	1,176,363.00	1,039,839.00	-136,524.00	-11.61%
110.9000.7500.311	TRANSFER OUT - FUND 311 RIS	0.00	0.00	0.00	0.00	0.00	0.00%
110.9000.7500.362	TRANSFER OUT - FUND 362	0.00	0.00	642,803.00	0.00	-642,803.00	-100.00%
110.9000.7500.395	TRANSFER OUT - FUND 395	67,203.90	0.00	0.00	82,781.00	82,781.00	0.00%
Total Fund: 110 - ROAD USE TAX:		3,096,796.42	1,384,426.50	4,198,134.00	3,586,201.00	-611,933.00	-14.58%
Fund: 112 - EMPLOYEE BENEFITS FUND							
112.9000.7500.001	TRANSFER OUT - GENERAL	2,659,659.29	1,341,594.39	3,070,871.00	3,082,079.00	11,208.00	0.36%
112.9000.7500.884	TRANSFER OUT - GROUP HEALTH	0.00	131,888.00	0.00	131,888.00	131,888.00	0.00%
Total Fund: 112 - EMPLOYEE BENEFITS FUND:		2,659,659.29	1,473,482.39	3,070,871.00	3,213,967.00	143,096.00	4.66%
Fund: 117 - POLICE/FIRE RETIREMENT							
117.9000.7500.001	TR TO GENERAL	1,178,800.38	561,428.27	1,180,148.00	1,154,175.00	-25,973.00	-2.20%
Total Fund: 117 - POLICE/FIRE RETIREMENT:		1,178,800.38	561,428.27	1,180,148.00	1,154,175.00	-25,973.00	-2.20%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
Fund: 119 - EMERGENCY FUND							
119.9000.7500.001	TR TO GENERAL	254,836.51	144,260.78	262,974.00	262,974.00	0.00	0.00%
Total Fund: 119 - EMERGENCY FUND:		254,836.51	144,260.78	262,974.00	262,974.00	0.00	0.00%
Fund: 121 - LOCAL OPTION SALES TAX							
121.1010.5230.000	CONSULTING & PROF FEES	2,500.00	0.00	0.00	0.00	0.00	0.00%
121.1010.5464.000	TRAVEL-PER DIEM	0.00	261.07	0.00	1,000.00	1,000.00	0.00%
121.1010.5465.000	TRAVEL - HOTEL	0.00	1,712.28	0.00	2,000.00	2,000.00	0.00%
121.1010.5471.000	TRAINING	0.00	0.00	0.00	9,000.00	9,000.00	0.00%
121.1010.5718.000	MINOR EQUIPMENT, UNCLASS	4,371.65	4,235.43	0.00	5,000.00	5,000.00	0.00%
121.1050.5230.000	CONSULTING & PROF FEES	2,500.00	0.00	0.00	0.00	0.00	0.00%
121.2011.5331.000	PAYMENTS-OTHER ENTITIES	0.00	0.00	0.00	0.00	0.00	0.00%
121.2011.5617.000	RM-OTHER	0.00	21,835.56	0.00	21,836.00	21,836.00	0.00%
121.2011.5980.000	REFUNDS/REIMB	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
121.2012.5718.000	MINOR EQUIPMENT	74,510.48	0.00	0.00	0.00	0.00	0.00%
121.2020.5342.000	CONTRACT - OUTSIDE HELP	0.00	0.00	0.00	25,000.00	25,000.00	0.00%
121.4030.5331.000	PAYMENTS-OTHER ENTITIES	0.00	0.00	0.00	295,000.00	295,000.00	0.00%
121.4030.5342.000	CONTRACT-OUTSIDE HELP	86,340.00	0.00	0.00	0.00	0.00	0.00%
121.4065.5342.000	CONTRACT - OUTSIDE HELP	19,073.43	0.00	0.00	23,927.00	23,927.00	0.00%
121.5010.5331.000	PAYMENTS-OTHER ENTITIES	8,000.00	0.00	0.00	0.00	0.00	0.00%
121.5010.5718.000	MINOR EQUIPMENT	0.00	0.00	0.00	85,490.00	85,490.00	0.00%
121.5020.5230.000	CONSULTING & PROF FEES	109,020.00	4,975.00	0.00	4,975.00	4,975.00	0.00%
121.5020.5331.000	PAYMENTS-OTHER ENTITIES	100,000.00	95,000.00	95,000.00	95,000.00	0.00	0.00%
121.5020.5781.000	LAND ACQ	79,689.15	0.00	0.00	500.00	500.00	0.00%
121.5030.5331.000	PAYMENTS-OTHER ENTITIES	7,500.00	7,500.00	0.00	125,081.00	125,081.00	0.00%
121.5900.5230.000	CONSULTING & PROF FEES	14,950.00	0.00	0.00	0.00	0.00	0.00%
121.5900.5331.000	PAYMENTS-OTHER ENTITIES	0.00	50,000.00	0.00	100,000.00	100,000.00	0.00%
121.6011.5331.000	PAYMENTS-OTHER ENTITIES	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
121.6012.5230.000	CONSULTING & PROF FEES	0.00	8,200.00	0.00	24,500.00	24,500.00	0.00%
121.6025.5230.000	CONSULTING & PROF FEES	18,720.00	4,680.00	0.00	4,680.00	4,680.00	0.00%
121.6050.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	15,000.00	15,000.00	0.00%
121.6070.5347.000	CONTRACT-SOFTWARE MAINT	0.00	6,800.00	0.00	12,720.00	12,720.00	0.00%
121.9000.7500.001	TR TO GENERAL	126,160.00	0.00	328,526.00	410,526.00	82,000.00	24.96%
121.9000.7500.010	TR TO CASH FLOW RESERVE	91,512.00	288,000.00	288,000.00	288,000.00	0.00	0.00%
121.9000.7500.132	TR TO GRANTS STATE/LOCAL	0.00	0.00	375,000.00	545,021.00	170,021.00	45.34%
121.9000.7500.183	TRANSFER OUT - FUND 183 EDI	12,364.25	0.00	0.00	0.00	0.00	0.00%
121.9000.7500.200	TRANSFER OUT - DEBT SERV	3,641,775.00	891,977.49	3,333,609.00	3,333,609.00	0.00	0.00%
121.9000.7500.311	TRANSFER OUT - FUND 311	129,880.78	0.00	25,000.00	877,298.00	852,298.00	3,409.19%
121.9000.7500.340	TR TO BIKE PATH	36,349.00	0.00	0.00	20,250.00	20,250.00	0.00%
121.9000.7500.363	TRANSFER OUT - FUND 363 GO	0.00	0.00	0.00	128,026.00	128,026.00	0.00%

Budget Comparison Report

				Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept R... Amendment 1	2023-2024 FY2024 Increase / (Decrease)	
Account Number						
121.9000.7500.364	TRANSFER OUT - FUND 364 GO	0.00	0.00	115,250.00	215,250.00	100,000.00 86.77%
121.9000.7500.395	TR TO ECON DEVEL PROJECT	284,237.00	0.00	0.00	65,767.00	65,767.00 0.00%
121.9000.7500.611	TRANSFER OUT - FUND 611	18,580.00	0.00	0.00	0.00	0.00 0.00%
121.9000.7500.690	TRANSFER OUT - FUND 690	8,090.00	0.00	0.00	0.00	0.00 0.00%
121.9000.7500.740	TRANSFER OUT - FUND 740	4,170.00	0.00	0.00	0.00	0.00 0.00%
121.9000.7500.760	TRANSFER OUT - AQ CONCESSI	0.00	20,500.00	0.00	20,500.00	20,500.00 0.00%
Total Fund: 121 - LOCAL OPTION SALES TAX:		4,885,292.74	1,405,676.83	4,565,385.00	6,809,956.00	2,244,571.00 49.16%
Fund: 125 - TAX INCREMENT FINANCING						
125.5020.5331.000	PAYMENTS-OTHER ENTITIES	215,211.91	293,423.81	628,743.00	536,047.00	-92,696.00 -14.74%
125.9000.7500.001	TR TO GENERAL	180,334.96	43,353.50	127,915.00	327,274.00	199,359.00 155.85%
125.9000.7500.200	TR TO GO DEBT SRV	386,364.50	0.00	325,806.00	325,806.00	0.00 0.00%
Total Fund: 125 - TAX INCREMENT FINANCING:		781,911.37	336,777.31	1,082,464.00	1,189,127.00	106,663.00 9.85%
Fund: 130 - CITY TORT LIABILITY						
130.1010.5260.000	DAMAGES/TORT LIAB CLAIMS	11,040.31	1,006.03	30,000.00	30,000.00	0.00 0.00%
130.1010.5410.000	REPAIRS & MAINTENANCE	24,376.19	0.00	0.00	0.00	0.00 0.00%
130.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	2,407.03	0.00	0.00	0.00	0.00 0.00%
130.1050.5718.000	MINOR EQUIP, UNCLASSIFIED	4,540.00	0.00	0.00	0.00	0.00 0.00%
130.1075.5410.000	REPAIRS & MAINTENANCE	4,118.78	0.00	0.00	0.00	0.00 0.00%
130.1099.5342.000	CONTRACT-OUTSIDE HELP	3,746.25	0.00	0.00	0.00	0.00 0.00%
130.1099.5410.000	REPAIRS & MAINTENANCE	11,025.00	0.00	0.00	0.00	0.00 0.00%
130.2010.5260.000	DAMAGES/TORT LIAB CLAIMS	942.67	0.00	10,000.00	10,000.00	0.00 0.00%
130.2010.5410.000	REPAIRS & MAINTENANCE	4,677.95	0.00	0.00	0.00	0.00 0.00%
130.2030.5410.000	REPAIRS & MAINTENANCE	0.00	749.18	0.00	750.00	750.00 0.00%
130.2040.5410.000	REPAIRS & MAINTENANCE	0.00	38,712.30	0.00	38,715.00	38,715.00 0.00%
130.2080.5342.000	CONTRACT-OUTSIDE HELP	29,211.35	0.00	0.00	0.00	0.00 0.00%
130.2080.5980.000	REFUNDS/REIMB - AIRPORT	180.00	0.00	0.00	0.00	0.00 0.00%
130.4030.5342.000	CONTRACT-OUTSIDE HELP	4,580.00	0.00	0.00	0.00	0.00 0.00%
130.6050.5342.000	CONTRACT-OUTSIDE HELP	154.55	0.00	0.00	0.00	0.00 0.00%
130.9000.7500.140	TRANSFER OUT P&R DONATIOI	0.00	0.00	0.00	0.00	0.00 0.00%
130.9000.7500.156	TRANSFER OUT - FUND 156	54,123.90	0.00	0.00	0.00	0.00 0.00%
130.9000.7500.170	TRANSFER OUT - FUND 170	0.00	0.00	0.00	0.00	0.00 0.00%
130.9000.7500.312	TRANSFER OUT - FUND 312	8,380.38	0.00	0.00	0.00	0.00 0.00%
130.9000.7500.615	TRANSFER OUT - FUND 615	43,016.27	0.00	0.00	0.00	0.00 0.00%
Total Fund: 130 - CITY TORT LIABILITY:		206,520.63	40,467.51	40,000.00	79,465.00	39,465.00 98.66%
Fund: 132 - GRANTS-STATE/LOCAL AGENCIES						
132.2040.5780.000	TRAFFIC SIGNALS	0.00	39,392.00	0.00	60,000.00	60,000.00 0.00%
132.4030.5233.000	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00 0.00%
132.4030.5342.000	CONTRACT-OUTSIDE HELP	62,386.48	0.00	0.00	0.00	0.00 0.00%

Budget Comparison Report

				Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept R... Amendment 1	2023-2024 FY2024 Increase / (Decrease)	
Account Number						
132.5020.5331.000	PAYMENTS-OTHER ENTITIES	1,293,672.00	184,081.00	1,303,883.00	2,188,459.00	884,576.00 67.84%
132.5020.5342.000	CONTRACT-OUTSIDE HELP	38,028.39	381,223.54	1,150,000.00	1,000,831.04	-149,168.96 -12.97%
Total Fund: 132 - GRANTS-STATE/LOCAL AGENCIES:		1,394,086.87	604,696.54	2,453,883.00	3,249,290.04	795,407.04 32.41%
Fund: 133 - UNDESIGNATED FEDERAL GRANTS						
133.2900.5010.010	REGULAR-NON UNION	2,874.24	0.00	0.00	0.00	0.00 0.00%
133.2900.5101.010	SOCIAL SECURITY-NON UNION	172.34	0.00	0.00	0.00	0.00 0.00%
133.2900.5102.010	MEDICARE-NON UNION	40.31	0.00	0.00	0.00	0.00 0.00%
133.2900.5111.010	IPERS-NON UNION	271.33	0.00	0.00	0.00	0.00 0.00%
133.2900.5121.010	GRP INSUR-NON UNION	366.11	0.00	0.00	0.00	0.00 0.00%
133.2900.5123.010	WORKCOMP-NON UNION	4.70	0.00	0.00	0.00	0.00 0.00%
133.2900.5342.000	CONTRACT - OUTSIDE HELP	115,116.90	72,125.98	140,000.00	140,000.00	0.00 0.00%
133.2900.5460.000	CONFERENCE EXPENSE	163.31	0.00	500.00	500.00	0.00 0.00%
133.2900.5465.000	TRAVEL -HOTEL/MOTEL	583.40	0.00	1,000.00	1,000.00	0.00 0.00%
133.4065.5342.000	CONTRACT - OUTSIDE HELP	2,375.00	222,234.00	244,050.00	244,050.00	0.00 0.00%
133.5010.5611.000	BLDG,GRD OPER/MAINT SPLY	0.00	0.00	0.00	50,000.00	50,000.00 0.00%
133.5020.5331.000	PAYMENTS-OTHER ENTITIES	0.00	715,474.00	0.00	4,260,000.00	4,260,000.00 0.00%
Total Fund: 133 - UNDESIGNATED FEDERAL GRANTS:		121,967.64	1,009,833.98	385,550.00	4,695,550.00	4,310,000.00 1,117.88%
Fund: 140 - PARK & REC DONATION FUND						
140.4030.5342.000	CONTRACT-OUTSIDE HELP	12,857.99	38.00	50,000.00	50,000.00	0.00 0.00%
140.4030.5380.000	RENTS & LEASES	65.00	0.00	0.00	0.00	0.00 0.00%
140.4030.5410.000	REPAIRS & MAINTENANCE	3,421.23	2,801.29	0.00	15,000.00	15,000.00 0.00%
140.4030.5450.000	TELEPHONE/OTHR COMMNCTI	1,579.40	1,349.55	0.00	0.00	0.00 0.00%
140.4030.5600.000	OPERATING SUPPLIES	10,119.07	0.00	0.00	0.00	0.00 0.00%
140.4030.5609.000	AGRICULTURAL SUPPLIES	1,691.75	790.15	2,000.00	2,000.00	0.00 0.00%
140.4030.5611.000	BLDG,GRD OPER/MAINT SPLY	12,673.45	10,191.20	2,000.00	10,000.00	8,000.00 400.00%
140.4030.5718.000	MINOR EQUIP, UNCLASSIFIED	20,527.17	38,966.10	900.00	40,000.00	39,100.00 4,344.44%
140.4041.5600.000	OPERATING SUPPLIES	238.50	0.00	0.00	0.00	0.00 0.00%
140.4041.5601.000	PROMOTION/PROGRAM SPPLY	338.36	0.00	0.00	0.00	0.00 0.00%
140.4041.5613.000	MERCHANDISE FOR RESALE	63.36	0.00	0.00	0.00	0.00 0.00%
140.9000.7500.133	TRANSFER OUT - FUND 133	0.00	0.00	82,275.00	82,275.00	0.00 0.00%
140.9000.7500.760	TRANSFER OUT - P&R CONCESS	0.00	0.00	0.00	0.00	0.00 0.00%
Total Fund: 140 - PARK & REC DONATION FUND:		63,575.28	54,136.29	137,175.00	199,275.00	62,100.00 45.27%
Fund: 142 - SOFTBALL ASSOCIATION FUND						
142.4030.5010.090	REGULAR-P&R UNION	1,579.17	0.00	0.00	0.00	0.00 0.00%
142.4030.5030.070	PART-TIME TEMPORARY	8,922.02	2,475.50	14,500.00	14,500.00	0.00 0.00%
142.4030.5101.070	SOCIAL SECURITY-PT TEMP	553.16	153.48	899.00	899.00	0.00 0.00%
142.4030.5101.090	SOCIAL SECURITY-P&R UNION	86.88	0.00	0.00	0.00	0.00 0.00%
142.4030.5102.070	MEDICARE-TEMPORARY	129.37	35.89	210.00	210.00	0.00 0.00%

Budget Comparison Report

		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Comparison 1 Budget		Comparison 1 to Parent Budget	
				2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	%
Account Number							
142.4030.5102.090	MEDICARE-P&R UNION	20.32	0.00	0.00	0.00	0.00	0.00%
142.4030.5111.090	IPERS-P&R UNION	149.08	0.00	0.00	0.00	0.00	0.00%
142.4030.5121.090	GRP INSUR-P&R UNION	552.91	0.00	0.00	0.00	0.00	0.00%
142.4030.5123.070	WORKCOMP-TEMPORARY	259.49	67.80	422.00	422.00	0.00	0.00%
142.4030.5123.090	WORKCOMP-P&R UNION	45.93	0.00	0.00	0.00	0.00	0.00%
142.4030.5342.000	CONTRACT-OUTSIDE HELP	2,720.45	5,659.99	6,000.00	6,000.00	0.00	0.00%
142.4030.5344.000	CONTRACT-MAINTENANCE	99.50	85.00	200.00	200.00	0.00	0.00%
142.4030.5386.000	CONTRACT - LAWN CARE	2,700.00	2,200.00	0.00	0.00	0.00	0.00%
142.4030.5410.000	REPAIRS & MAINTENANCE	766.52	577.38	600.00	600.00	0.00	0.00%
142.4030.5481.000	ELECTRICITY	6,456.41	4,409.98	5,800.00	5,800.00	0.00	0.00%
142.4030.5562.000	GROUNDS EQUIP MAINT SPLY	202.14	0.00	900.00	900.00	0.00	0.00%
142.4030.5600.000	OPERATING SUPPLIES	0.00	0.00	700.00	700.00	0.00	0.00%
142.4030.5611.000	BLDG,GRD OPER/MAINT SPLY	1,325.72	767.90	400.00	400.00	0.00	0.00%
142.4030.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	0.00	150.00	150.00	0.00	0.00%
142.9000.7500.001	TR TO GENERAL	0.00	106.00	0.00	0.00	0.00	0.00%
142.9000.7500.130	TRANSFER OUT - FUND 130	0.00	1,827.06	0.00	0.00	0.00	0.00%
142.9000.7500.355	TRANSFER OUT - FUND 355	0.00	297.00	0.00	0.00	0.00	0.00%
142.9000.7500.884	TRANSFER OUT - GROUP HEALTH	0.00	658.00	0.00	658.00	658.00	0.00%
Total Fund: 142 - SOFTBALL ASSOCIATION FUND:		26,569.07	19,320.98	30,781.00	31,439.00	658.00	2.14%
Fund: 144 - LIVE HEALTHY IOWA							
144.4040.5030.070	PART-TIME TEMPORARY	0.00	0.00	500.00	500.00	0.00	0.00%
144.4040.5101.070	SOCIAL SECURITY-PT TEMP	0.00	0.00	31.00	31.00	0.00	0.00%
144.4040.5102.070	MEDICARE-TEMPORARY	0.00	0.00	7.00	7.00	0.00	0.00%
144.4040.5123.070	WORKCOMP-TEMPORARY	0.00	0.00	15.00	15.00	0.00	0.00%
144.4040.5132.000	CLOTHING EXPENSE	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
144.4040.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	1,300.00	1,300.00	0.00	0.00%
144.4040.5600.000	OPERATING SUPPLIES	0.00	0.00	694.00	694.00	0.00	0.00%
Total Fund: 144 - LIVE HEALTHY IOWA :		0.00	0.00	7,547.00	7,547.00	0.00	0.00%
Fund: 145 - TORNADO GENERAL							
145.4030.5750.000	OTHER CAP EQUIP > \$5,000	0.00	0.00	40,000.00	40,000.00	0.00	0.00%
145.9000.7500.110	TRANSFER OUT - FUND 145	0.00	0.00	141,000.00	116,000.00	-25,000.00	-17.73%
145.9000.7500.130	TRANSFER OUT - FUND 130	7,450.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 145 - TORNADO GENERAL:		7,450.00	0.00	181,000.00	156,000.00	-25,000.00	-13.81%
Fund: 148 - FEMA-COVID19							
148.1010.5600.000	OPERATING SUPPLIES	1,131.83	0.00	0.00	0.00	0.00	0.00%
148.1050.5600.000	OPERATING SUPPLIES	1,368.10	0.00	0.00	0.00	0.00	0.00%
148.1050.5630.000	EMS SUPPLIES	1,999.66	0.00	0.00	0.00	0.00	0.00%
148.2010.5611.000	BLDG,GRD OPER/MAINT SPLY	233.85	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
				Parent Budget 2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1		
148.4010.5600.000	OPERATING SUPPLIES	161.75	0.00	0.00	0.00	0.00	0.00%
148.6021.5010.010	REGULAR-NON UNION	1,232.71	0.00	0.00	0.00	0.00	0.00%
148.6021.5101.010	SOCIAL SECURITY-NON UNION	70.43	0.00	0.00	0.00	0.00	0.00%
148.6021.5102.010	MEDICARE-NON UNION	16.49	0.00	0.00	0.00	0.00	0.00%
148.6021.5111.010	IPERS-NON UNION	116.37	0.00	0.00	0.00	0.00	0.00%
148.6021.5121.010	GRP INSUR-NON UNION	261.89	0.00	0.00	0.00	0.00	0.00%
148.6021.5123.010	WORKCOMP-NON UNION	2.02	0.00	0.00	0.00	0.00	0.00%
148.6050.5600.000	OPERATING SUPPLIES	319.48	0.00	0.00	0.00	0.00	0.00%
Total Fund: 148 - FEMA-COVID19:		6,914.58	0.00	0.00	0.00	0.00	0.00%
Fund: 149 - FEMA - WINDS							
149.2900.5331.600	PAYMENTS-OTHER ENTITIES-M	88,717.07	10,332.68	0.00	10,333.00	10,333.00	0.00%
149.4065.5750.000	OTHER CAP EQUIP > \$5,000	0.00	2,424.00	0.00	0.00	0.00	0.00%
149.5030.5010.010	REGULAR-NON UNION	808.38	0.00	2,000.00	2,000.00	0.00	0.00%
149.5030.5101.010	SOCIAL SECURITY-NON UNION	48.23	0.00	124.00	124.00	0.00	0.00%
149.5030.5102.010	MEDICARE-NON UNION	11.29	0.00	29.00	29.00	0.00	0.00%
149.5030.5111.010	IPERS-NON UNION	76.31	0.00	189.00	189.00	0.00	0.00%
149.5030.5121.010	GRP INSUR-NON UNION	114.84	0.00	0.00	0.00	0.00	0.00%
149.5030.5123.010	WORKCOMP-NON UNION	1.32	0.00	3.00	3.00	0.00	0.00%
149.5040.5010.010	REGULAR-NON UNION	116.20	0.00	0.00	0.00	0.00	0.00%
149.5040.5101.010	SOCIAL SECURITY-NON UNION	7.20	0.00	0.00	0.00	0.00	0.00%
149.5040.5102.010	MEDICARE-NON UNION	1.69	0.00	0.00	0.00	0.00	0.00%
149.5040.5111.010	IPERS-NON UNION	10.97	0.00	0.00	0.00	0.00	0.00%
149.5040.5123.010	WORKCOMP-NON UNION	2.28	0.00	0.00	0.00	0.00	0.00%
149.6012.5010.010	REGULAR-NON UNION	2,051.60	0.00	3,000.00	3,000.00	0.00	0.00%
149.6012.5101.010	SOCIAL SECURITY-NON UNION	125.72	0.00	186.00	186.00	0.00	0.00%
149.6012.5102.010	MEDICARE-NON UNION	29.41	0.00	44.00	44.00	0.00	0.00%
149.6012.5111.010	IPERS-NON UNION	191.68	0.00	283.00	283.00	0.00	0.00%
149.6012.5121.010	GRP INSUR-NON UNION	77.77	0.00	0.00	0.00	0.00	0.00%
149.6012.5123.010	WORKCOMP-NON UNION	3.36	0.00	5.00	5.00	0.00	0.00%
149.6021.5010.010	REGULAR-NON UNION	452.23	678.83	2,000.00	2,000.00	0.00	0.00%
149.6021.5101.010	SOCIAL SECURITY-NON UNION	26.53	39.69	124.00	124.00	0.00	0.00%
149.6021.5102.010	MEDICARE-NON UNION	6.20	9.28	29.00	29.00	0.00	0.00%
149.6021.5111.010	IPERS-NON UNION	42.69	64.08	189.00	189.00	0.00	0.00%
149.6021.5121.010	GRP INSUR-NON UNION	67.25	118.37	0.00	0.00	0.00	0.00%
149.6021.5123.010	WORKCOMP-NON UNION	0.75	1.14	3.00	3.00	0.00	0.00%
149.9000.7500.130	TRANSFER OUT - FUND 130	614.96	0.00	0.00	0.00	0.00	0.00%
149.9000.7500.133	TRSF OUT TO FUND 133 FED GI	0.00	0.00	0.00	135,000.00	135,000.00	0.00%
Total Fund: 149 - FEMA - WINDS:		93,605.93	13,668.07	8,208.00	153,541.00	145,333.00	1,770.63%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
Fund: 150 - LOCAL PD GRANTS							
150.1010.5010.020	REGULAR-POLICE UNION	53,370.43	34,428.63	60,000.00	60,000.00	0.00	0.00%
150.1010.5020.020	OVERTIME-POLICE UNION	0.00	140.31	0.00	0.00	0.00	0.00%
150.1010.5102.020	MEDICARE-POLICE UNION	35.08	305.47	0.00	0.00	0.00	0.00%
150.1010.5113.020	RETIREMENT-POLICE UNION	601.43	4,721.51	0.00	0.00	0.00	0.00%
150.1010.5121.020	GRP INSUR-POLICE UNION	548.49	5,512.93	0.00	0.00	0.00	0.00%
150.1010.5123.020	WORKCOMP-POLICE UNION	35.23	313.75	0.00	0.00	0.00	0.00%
150.1010.5703.000	MINOR COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 150 - LOCAL PD GRANTS:		54,590.66	45,422.60	60,000.00	60,000.00	0.00	0.00%
Fund: 151 - DEPT OF JUSTICE GRANTS							
151.1010.5230.000	CONSULTING & PROF FEES	86,352.56	69,497.85	36,000.00	80,385.00	44,385.00	123.29%
151.1010.5331.000	PAYMENTS-OTHER ENTITIES	16,336.50	7,961.50	8,120.00	8,120.00	0.00	0.00%
151.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	19,782.00	7,921.54	12,680.00	12,680.00	0.00	0.00%
Total Fund: 151 - DEPT OF JUSTICE GRANTS:		122,471.06	85,380.89	56,800.00	101,185.00	44,385.00	78.14%
Fund: 152 - POLICE UNDESIGNATED GRANTS							
152.1010.5010.020	REGULAR-POLICE UNION	70,357.53	59,847.92	69,007.00	69,007.00	0.00	0.00%
152.1010.5021.010	EXTRA DUTY-NON UNION	204.00	0.00	3,000.00	3,000.00	0.00	0.00%
152.1010.5021.020	EXTRA DUTY-POLICE UNION	8,079.88	7,569.13	13,000.00	13,000.00	0.00	0.00%
152.1010.5102.020	MEDICARE-POLICE UNION	0.00	262.32	0.00	0.00	0.00	0.00%
152.1010.5113.020	RETIREMENT-POLICE UNION	0.00	3,839.73	0.00	0.00	0.00	0.00%
152.1010.5121.020	GRP INSUR-POLICE UNION	-56.02	1,866.45	0.00	0.00	0.00	0.00%
152.1010.5123.020	WORKCOMP-POLICE UNION	0.00	257.91	0.00	0.00	0.00	0.00%
152.1010.5230.000	CONSULTING & PROF FEES	8,262.54	5,000.00	20,000.00	5,000.00	-15,000.00	-75.00%
152.1010.5280.000	DUES, MEMBER, SUBSCRIPTN	128.00	0.00	0.00	0.00	0.00	0.00%
152.1010.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	0.00	0.00	0.00%
152.1010.5465.000	TRAVEL - HOTEL/MOTEL	0.00	0.00	0.00	0.00	0.00	0.00%
152.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	0.00	4,500.00	8,000.00	3,500.00	77.78%
Total Fund: 152 - POLICE UNDESIGNATED GRANTS:		86,975.93	78,643.46	109,507.00	98,007.00	-11,500.00	-10.50%
Fund: 153 - POLICE DEPT DONATION FUND							
153.1010.5215.000	BANK CHARGES	4.00	0.00	0.00	0.00	0.00	0.00%
153.1010.5230.000	CONSULTING & PROF FEES	320.00	0.00	400.00	400.00	0.00	0.00%
153.1010.5280.000	DUES, MEMBER, SUBSCRIPTN	336.00	148.00	200.00	200.00	0.00	0.00%
153.1010.5321.000	K9 EXPENSES	1,144.01	38,955.16	2,000.00	45,000.00	43,000.00	2,150.00%
153.1010.5460.000	CONFERENCE EXPENSE	180.00	0.00	20,000.00	20,000.00	0.00	0.00%
153.1010.5464.000	TRAVEL - PER DIEM	21.12	0.00	250.00	250.00	0.00	0.00%
153.1010.5465.000	TRAVEL - HOTEL/MOTEL	369.60	0.00	1,500.00	1,500.00	0.00	0.00%
153.1010.5570.000	VEHICLE GAS	53.15	0.00	500.00	500.00	0.00	0.00%
153.1010.5600.000	OPERATING SUPPLIES	4,492.13	838.66	2,500.00	2,500.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
				Parent Budget 2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1		
153.1010.5601.000	PROMOTION/PROGRAM SPPLY	1,387.80	0.00	2,500.00	2,500.00	0.00	0.00%
153.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total Fund: 153 - POLICE DEPT DONATION FUND:		8,307.81	39,941.82	30,850.00	73,850.00	43,000.00	139.38%
Fund: 156 - FIRE DEPT DONATION FUND							
156.1050.5132.000	CLOTHING EXPENSE	8,171.00	0.00	0.00	0.00	0.00	0.00%
156.1050.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	7,000.00	7,000.00	0.00	0.00%
156.1050.5413.000	VEHICLE REPAIRS & MAINTENA	673.00	2,219.19	0.00	0.00	0.00	0.00%
156.1050.5600.000	OPERATING SUPPLIES	123.71	469.66	0.00	1,000.00	1,000.00	0.00%
156.1050.5630.000	EMS SUPPLIES	4,564.17	0.00	0.00	0.00	0.00	0.00%
156.1050.5703.000	MINOR COMPUTER	669.93	0.00	0.00	0.00	0.00	0.00%
156.1050.5718.000	MINOR EQUIP, UNCLASSIFIED	27,902.13	24,658.65	10,000.00	30,000.00	20,000.00	200.00%
Total Fund: 156 - FIRE DEPT DONATION FUND:		42,103.94	27,347.50	17,000.00	38,000.00	21,000.00	123.53%
Fund: 170 - LIBRARY DONATION FUND							
170.4010.5230.000	CONSULTING & PROF FEES	3,275.00	0.00	0.00	0.00	0.00	0.00%
170.4010.5370.000	PRINTING & BINDING	135.00	0.00	0.00	0.00	0.00	0.00%
170.4010.5450.000	TELEPHONE/OTHER COMMNC	3,514.30	3,230.79	0.00	5,000.00	5,000.00	0.00%
170.4010.5600.000	OPERATING SUPPLIES	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
170.4010.5601.000	PROMOTION/PROGRAM SPPLY	5,637.80	4,039.78	10,000.00	10,000.00	0.00	0.00%
170.4010.5612.000	COMPUTER COMPONENTS	0.00	0.00	1,100.00	1,100.00	0.00	0.00%
170.4010.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	127.98	90.00	150.00	60.00	66.67%
170.4010.5731.000	LIBRARY PERIODICALS	0.00	0.00	50.00	50.00	0.00	0.00%
170.4010.5732.000	LIBRARY BOOKS, FILM RCRD	7,938.04	10,236.08	20,000.00	20,000.00	0.00	0.00%
170.4010.5734.000	MEMORIAL BOOKS	2,120.59	2,794.60	2,000.00	2,000.00	0.00	0.00%
170.4010.5750.000	OTHER CAP EQUIP > \$5,000	43,542.00	0.00	0.00	0.00	0.00	0.00%
170.4010.5776.000	BUILDINGS & IMPROVEMENTS	0.00	0.00	800,000.00	200,000.00	-600,000.00	-75.00%
Total Fund: 170 - LIBRARY DONATION FUND:		66,162.73	20,429.23	834,740.00	239,800.00	-594,940.00	-71.27%
Fund: 177 - SEIZED ASSETS (POLICE)							
177.1010.5331.000	PAYMENTS-OTHER ENTITIES	220.00	260.00	1,000.00	1,000.00	0.00	0.00%
177.1010.5600.000	OPERATING SUPPLIES	0.00	6,766.68	0.00	10,000.00	10,000.00	0.00%
177.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	2,082.59	2,847.00	3,000.00	3,000.00	0.00	0.00%
Total Fund: 177 - SEIZED ASSETS (POLICE):		2,302.59	9,873.68	4,000.00	14,000.00	10,000.00	250.00%
Fund: 181 - #7 HUD LEAD GRANT							
181.3040.5010.010	REGULAR-NON UNION	0.00	35,862.08	0.00	60,858.00	60,858.00	0.00%
181.3040.5101.010	SOCIAL SECURITY-NON UNION	0.00	2,090.27	0.00	3,773.00	3,773.00	0.00%
181.3040.5102.010	MEDICARE-NON UNION	0.00	488.84	0.00	882.00	882.00	0.00%
181.3040.5111.010	IPERS-NON UNION	0.00	3,385.34	0.00	5,745.00	5,745.00	0.00%
181.3040.5121.010	GRP INSUR-NON UNION	0.00	6,670.13	0.00	11,510.00	11,510.00	0.00%
181.3040.5123.010	WORKCOMP-NON UNION	0.00	60.58	0.00	99.00	99.00	0.00%

Budget Comparison Report

			Comparison 1		Comparison 1		%
			Parent Budget		to Parent		
			2023-2024	2023-2024	2023-2024	Increase /	
Account Number			YTD Activity	FY2024 Dept R...	FY2024	(Decrease)	
			Through Mar		Amendment 1		
181.3040.5210.000	ADVERTISING & LEGAL PUB	0.00	17.00	0.00	0.00	0.00	0.00%
181.3040.5231.000	ACCOUNTING FEES	0.00	6,000.00	0.00	10,500.00	10,500.00	0.00%
181.3040.5232.000	AUDITING FEES	0.00	0.00	0.00	2,718.00	2,718.00	0.00%
181.3040.5250.000	COURT, RECORD & FILING FEES	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
181.3040.5251.000	LICENSE & PERMITS	0.00	30.00	0.00	1,000.00	1,000.00	0.00%
181.3040.5300.000	INSURANCE - TORT LIAB	0.00	0.00	0.00	3,221.00	3,221.00	0.00%
181.3040.5342.000	CONTRACT-OUTSIDE HELP	0.00	4,061.25	0.00	200,000.00	200,000.00	0.00%
181.3040.5347.000	CONTRACT-SOFTWARE MAINT	0.00	3,466.83	0.00	5,000.00	5,000.00	0.00%
181.3040.5360.000	POSTAGE & SHIPPING	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
181.3040.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00%
181.3040.5415.000	HEALTH HOME REPAIRS	0.00	0.00	0.00	225,000.00	225,000.00	0.00%
181.3040.5433.000	RELOCATION EXPENSES	0.00	0.00	0.00	22,500.00	22,500.00	0.00%
181.3040.5450.000	TELEPHONE/OTHR COMMNCTI	0.00	83.27	0.00	400.00	400.00	0.00%
181.3040.5460.000	CONFERENCE EXPENSE	0.00	30.00	0.00	4,000.00	4,000.00	0.00%
181.3040.5461.000	TRAVEL-AIRFARE	0.00	0.00	0.00	2,400.00	2,400.00	0.00%
181.3040.5464.000	TRAVEL-PER DIEM	0.00	0.00	0.00	1,460.00	1,460.00	0.00%
181.3040.5465.000	TRAVEL - HOTEL/MOTEL	0.00	0.00	0.00	3,200.00	3,200.00	0.00%
181.3040.5483.000	WATER	0.00	0.00	0.00	590.00	590.00	0.00%
181.3040.5600.000	OPERATING SUPPLIES	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
181.3040.5601.000	PROMOTION/PROGRAM SPPLY	0.00	238.15	0.00	1,000.00	1,000.00	0.00%
181.3040.5605.000	OFFICE SUPPLIES	0.00	123.28	0.00	2,500.00	2,500.00	0.00%
181.3040.5702.000	MINOR OFFICE FURN/EQUIP	0.00	0.00	0.00	3,000.00	3,000.00	0.00%
Total Fund: 181 - #7 HUD LEAD GRANT:		0.00	62,607.02	0.00	1,576,356.00	1,576,356.00	0.00%
Fund: 184 - VOUCHERS - 002, 003							
184.5030.5010.010	REGULAR-NON UNION	129,366.67	68,011.96	134,678.00	141,126.00	6,448.00	4.79%
184.5030.5060.010	TERM PAYOUTS-NON UNION	0.00	5,218.74	0.00	5,220.00	5,220.00	0.00%
184.5030.5061.010	RHSA PAYOUTS-NON UNION	1,946.07	0.00	16,000.00	16,000.00	0.00	0.00%
184.5030.5101.010	SOCIAL SECURITY-NON UNION	7,760.54	4,367.74	8,350.00	8,750.00	400.00	4.79%
184.5030.5102.010	MEDICARE-NON UNION	1,815.19	1,021.54	1,953.00	2,046.00	93.00	4.76%
184.5030.5111.010	IPERS-NON UNION	12,154.53	6,441.55	12,714.00	13,322.00	608.00	4.78%
184.5030.5121.010	GRP INSUR-NON UNION	16,768.74	10,040.91	20,972.00	24,547.00	3,575.00	17.05%
184.5030.5123.010	WORKCOMP-NON UNION	609.01	319.26	702.00	719.00	17.00	2.42%
184.5030.5210.000	ADVERTISING & LEGAL PUB	0.00	0.00	50.00	50.00	0.00	0.00%
184.5030.5231.000	ACCOUNTING FEES	12,171.00	9,550.53	12,734.00	12,734.00	0.00	0.00%
184.5030.5232.000	AUDITING FEES	2,805.00	0.00	2,658.00	2,658.00	0.00	0.00%
184.5030.5238.000	PROJECT ADMIN-PHA	172.72	250.65	500.00	500.00	0.00	0.00%
184.5030.5242.000	SEC 8 PYMTS-OCCUPIED	1,077,805.00	862,162.00	1,035,000.00	1,200,000.00	165,000.00	15.94%
184.5030.5246.000	SEC 8-TENANT UTILITY REIMB	3,835.00	2,993.00	4,000.00	4,500.00	500.00	12.50%
184.5030.5251.000	LICENSE & PERMITS	0.00	0.00	120.00	120.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
184.5030.5280.000	DUES, MEMBER, SUBSCRIPTN	1,620.72	769.10	1,500.00	1,500.00	0.00	0.00%
184.5030.5300.000	INSURANCE - TORT LIAB	700.00	0.00	947.00	980.00	33.00	3.48%
184.5030.5342.000	CONTRACT-OUTSIDE HELP	1,735.94	1,341.01	2,000.00	2,000.00	0.00	0.00%
184.5030.5344.000	CONTRACT-MAINTENANCE	3,581.71	1,671.98	4,000.00	4,000.00	0.00	0.00%
184.5030.5347.000	CONTRACT-SOFTWARE MAINT	525.00	29,507.54	15,000.00	29,708.00	14,708.00	98.05%
184.5030.5360.000	POSTAGE & SHIPPING	4,199.75	1,080.13	4,000.00	4,000.00	0.00	0.00%
184.5030.5430.000	INTERPRETING	0.00	0.00	250.00	250.00	0.00	0.00%
184.5030.5450.000	TELEPHONE/OTHR COMMNCTI	2,041.10	971.74	1,600.00	1,600.00	0.00	0.00%
184.5030.5460.000	CONFERENCE EXPENSE	1,128.00	2,065.00	700.00	700.00	0.00	0.00%
184.5030.5470.000	TRAINING	0.00	1,125.00	0.00	1,125.00	1,125.00	0.00%
184.5030.5472.000	MILEAGE REIMBURSE	0.00	0.00	400.00	400.00	0.00	0.00%
184.5030.5570.000	VEHICLE GAS	0.00	53.20	0.00	100.00	100.00	0.00%
184.5030.5600.000	OPERATING SUPPLIES	-831.83	0.00	100.00	100.00	0.00	0.00%
184.5030.5605.000	OFFICE SUPPLIES	509.56	229.81	1,000.00	1,000.00	0.00	0.00%
184.5030.5612.000	COMPUTER COMPONENTS	0.00	0.00	200.00	200.00	0.00	0.00%
184.5030.5702.000	MINOR OFFICE FURN/EQUIP	376.65	0.00	0.00	0.00	0.00	0.00%
184.5030.5703.000	MINOR COMPUTER	0.00	74.99	1,000.00	1,000.00	0.00	0.00%
184.5030.5704.000	MINOR SOFTWARE <\$5,000	0.00	0.00	500.00	500.00	0.00	0.00%
184.5030.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	0.00	500.00	500.00	0.00	0.00%
184.5030.5750.000	OTHER CAP EQUIP > \$5,000	1,685.00	0.00	0.00	0.00	0.00	0.00%
184.9000.7500.884	TRANSFER OUT - GROUP HEAL	0.00	1,721.00	0.00	1,721.00	1,721.00	0.00%
Total Fund: 184 - VOUCHERS - 002, 003:		1,284,481.07	1,010,988.38	1,284,128.00	1,483,676.00	199,548.00	15.54%
Fund: 189 - #6 HUD LEAD GRANT							
189.3040.5010.010	REGULAR-NON UNION	118,325.67	39,296.96	125,393.00	39,297.00	-86,096.00	-68.66%
189.3040.5101.010	SOCIAL SECURITY-NON UNION	6,907.92	2,319.33	7,774.00	2,320.00	-5,454.00	-70.16%
189.3040.5102.010	MEDICARE-NON UNION	1,615.57	542.45	1,818.00	543.00	-1,275.00	-70.13%
189.3040.5111.010	IPERS-NON UNION	11,169.79	3,709.61	11,837.00	3,710.00	-8,127.00	-68.66%
189.3040.5121.010	GRP INSUR-NON UNION	22,161.16	3,393.58	27,438.00	3,394.00	-24,044.00	-87.63%
189.3040.5123.010	WORKCOMP-NON UNION	193.40	66.36	205.00	66.00	-139.00	-67.80%
189.3040.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	179.00	0.00	0.00	0.00	0.00%
189.3040.5231.000	ACCOUNTING FEES	15,600.00	6,500.00	15,600.00	6,500.00	-9,100.00	-58.33%
189.3040.5232.000	AUDITING FEES	1,305.00	0.00	1,358.00	0.00	-1,358.00	-100.00%
189.3040.5250.000	COURT, RECORD & FILING FEES	245.00	7.00	1,000.00	7.00	-993.00	-99.30%
189.3040.5251.000	LICENSE & PERMITS	400.00	0.00	700.00	0.00	-700.00	-100.00%
189.3040.5290.000	INSURANCE - GENERAL	3,105.75	3,183.52	3,727.00	3,184.00	-543.00	-14.57%
189.3040.5300.000	INSURANCE - TORT LIAB	2,301.00	0.00	3,127.00	0.00	-3,127.00	-100.00%
189.3040.5342.000	CONTRACT-OUTSIDE HELP	122,583.75	28,766.04	150,000.00	28,766.00	-121,234.00	-80.82%
189.3040.5347.000	CONTRACT-SOFTWARE MAINT	0.00	3,286.10	3,000.00	3,286.00	286.00	9.53%
189.3040.5360.000	POSTAGE & SHIPPING	426.00	9.95	1,500.00	10.00	-1,490.00	-99.33%

Budget Comparison Report

				Comparison 1	Comparison 1	
				Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Increase /	
		Total Activity	YTD Activity	FY2024 Dept R...	(Decrease)	
Account Number			Through Mar	Amendment 1		
189.3040.5410.000	REPAIRS & MAINTENANCE	689,604.00	440,605.00	1,000,000.00	-559,395.00	-55.94%
189.3040.5415.000	HEALTH HOME REPAIRS	86,300.00	49,200.00	200,000.00	-150,800.00	-75.40%
189.3040.5430.000	SUSTENANCE/CARE PERSONS	0.00	0.00	10,000.00	-10,000.00	-100.00%
189.3040.5433.000	RELOCATION EXPENSES	11,842.00	3,850.00	10,685.00	-6,835.00	-63.97%
189.3040.5450.000	TELEPHONE/OTHR COMMNCTI	513.97	286.73	400.00	-113.00	-28.25%
189.3040.5460.000	CONFERENCE EXPENSE	1,690.00	0.00	1,000.00	-1,000.00	-100.00%
189.3040.5461.000	TRAVEL-AIRFARE	1,543.49	0.00	1,000.00	-1,000.00	-100.00%
189.3040.5464.000	TRAVEL-PER DIEM	175.22	71.07	600.00	-529.00	-88.17%
189.3040.5465.000	TRAVEL - HOTEL/MOTEL	2,128.30	360.85	1,200.00	-839.00	-69.92%
189.3040.5472.000	MILEAGE REIMBURSE	0.00	259.80	200.00	60.00	30.00%
189.3040.5600.000	OPERATING SUPPLIES	602.27	0.00	1,200.00	-1,200.00	-100.00%
189.3040.5601.000	PROMOTION/PROGRAM SPPLY	227.68	895.37	1,000.00	-104.00	-10.40%
189.3040.5604.000	DUST WIPE/CLRNC SMPLNG	0.00	0.00	200.00	-200.00	-100.00%
189.3040.5605.000	OFFICE SUPPLIES	149.86	244.84	500.00	-255.00	-51.00%
189.3040.5606.000	SOIL SAMPLING	0.00	0.00	200.00	-200.00	-100.00%
189.3040.5702.000	MINOR OFFICE FURN/EQUIP	1,164.59	0.00	0.00	0.00	0.00%
189.3040.5703.000	MINOR COMPUTER	0.00	0.00	500.00	-500.00	-100.00%
189.9000.7500.181	TRSF OUT - FUND 181 LEAD	0.00	0.00	0.00	112,480.00	0.00%
189.9000.7500.884	TRANSFER OUT - GROUP HEALT	0.00	646.00	0.00	646.00	0.00%
Total Fund: 189 - #6 HUD LEAD GRANT:		1,102,281.39	587,679.56	1,583,162.00	-883,178.00	-55.79%
Fund: 200 - GO BONDS DEBT FUND						
200.7010.5810.000	PRINCIPAL REDEMPTION	4,755,000.00	0.00	5,510,000.00	0.00	0.00%
200.7010.5820.000	INTEREST PAYMENTS	1,085,501.11	854,199.07	1,514,713.00	0.00	0.00%
200.7010.5830.000	OTHER DEBT SERV EXP	6,000.00	5,150.00	6,700.00	0.00	0.00%
Total Fund: 200 - GO BONDS DEBT FUND:		5,846,501.11	859,349.07	7,031,413.00	0.00	0.00%
Fund: 300 - CIP COLLECTION FUND						
300.9000.7500.030	TR TO CAP IMPR RESRV	712,201.49	308,481.31	696,423.00	-15,455.00	-2.22%
300.9000.7500.032	TR TO CIP LARGE EQUIP	93,755.00	0.00	94,086.00	0.00	0.00%
Total Fund: 300 - CIP COLLECTION FUND:		805,956.49	308,481.31	790,509.00	-15,455.00	-1.96%
Fund: 311 - RISE STREET GRANTS						
311.2012.5230.000	CONSULTING & PROF FEES	4,600.00	8,524.00	0.00	5,000.00	0.00%
311.2012.5233.000	ENGINEERING FEES	152,844.74	384,971.24	25,000.00	237,629.00	850.52%
311.2012.5234.000	LEGAL EXPENSES	0.00	1,806.00	0.00	5,000.00	0.00%
311.2012.5342.000	CONTRACT-OUTSIDE HELP	4,319,967.67	1,287,181.13	0.00	1,583,408.00	0.00%
Total Fund: 311 - RISE STREET GRANTS:		4,477,412.41	1,682,482.37	25,000.00	1,806,037.00	7,224.15%
Fund: 312 - AIRPORT PROJECT FUND						
312.2080.5233.000	ENGINEERING FEES	34,134.34	0.00	50,000.00	-50,000.00	-100.00%
312.2080.5234.000	LEGAL EXPENSES	396.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept R... Amendment 1	2023-2024 FY2024 Increase / (Decrease)	
Account Number						
312.2080.5342.000	CONTRACT-OUTSIDE HELP	20,670.14	0.00	91,500.00	51,500.00	-40,000.00 -43.72%
312.2080.5348.000	CONTRACT-OTHER	308,791.10	124,810.81	0.00	216,820.00	216,820.00 0.00%
312.2080.5776.000	BUILDINGS & IMPROVEMENTS	2,667.87	21,625.58	0.00	21,626.00	21,626.00 0.00%
Total Fund: 312 - AIRPORT PROJECT FUND:		366,659.45	146,436.39	141,500.00	289,946.00	148,446.00 104.91%
Fund: 340 - BIKE PATH PROJECT FUND						
340.4030.5233.000	ENGINEERING FEES	82,902.20	1,072.60	95,000.00	13,659.00	-81,341.00 -85.62%
340.4030.5342.000	CONTRACT-OUTSIDE HELP	650.00	0.00	1,540,000.00	0.00	-1,540,000.00 -100.00%
340.4030.5485.000	STORM WATER FEES	2,540.08	0.00	2,540.00	2,540.00	0.00 0.00%
Total Fund: 340 - BIKE PATH PROJECT FUND:		86,092.28	1,072.60	1,637,540.00	16,199.00	-1,621,341.00 -99.01%
Fund: 341 - TREES FOREVER PROJECT						
341.5010.5609.000	AGRICULTURAL SUPPLIES	55,479.00	13,855.04	40,000.00	40,000.00	0.00 0.00%
341.5010.5611.000	BLDG,GRD OPER/MAINT SPLY	338.19	0.00	0.00	0.00	0.00 0.00%
Total Fund: 341 - TREES FOREVER PROJECT:		55,817.19	13,855.04	40,000.00	40,000.00	0.00 0.00%
Fund: 354 - POLICE & FIRE STATIONS						
354.1099.5342.000	CONTRACT-OUTSIDE HELP	737.85	0.00	0.00	0.00	0.00 0.00%
Total Fund: 354 - POLICE & FIRE STATIONS:		737.85	0.00	0.00	0.00	0.00 0.00%
Fund: 355 - 2015 GO BONDS (D&D)						
355.1075.5210.000	ADVERTISING & LEGAL PUB	0.00	0.00	500.00	500.00	0.00 0.00%
355.1075.5230.000	CONSULTING & PROF FEES	92,695.01	1,243.42	10,000.00	10,000.00	0.00 0.00%
355.1075.5234.000	LEGAL EXPENSES	14,590.71	4,146.50	20,000.00	20,000.00	0.00 0.00%
355.1075.5250.000	COURT, RECORD & FILING FEES	2,400.00	443.10	1,000.00	1,000.00	0.00 0.00%
355.1075.5264.000	RESIDENTIAL DEMO	476,572.94	162,450.00	200,000.00	342,638.00	142,638.00 71.32%
355.1075.5290.000	INSURANCE - GENERAL	114.00	0.00	1,765.00	160.00	-1,605.00 -90.93%
355.1075.5331.000	PAYMENTS-OTHER ENTITIES	3,591.00	0.00	100.00	100.00	0.00 0.00%
355.1075.5342.000	CONTRACT-OUTSIDE HELP	158,340.89	29,654.23	50,000.00	50,000.00	0.00 0.00%
355.1075.5440.000	TAXES PAID	15,720.00	732.00	1,000.00	1,000.00	0.00 0.00%
355.1075.5485.000	STORM WATER	0.00	116.14	1,000.00	1,000.00	0.00 0.00%
355.1075.5600.000	SUPPLIES	101.85	708.46	0.00	0.00	0.00 0.00%
355.1075.5781.000	LAND ACQUISITION	2,000.00	0.00	4,000.00	4,000.00	0.00 0.00%
355.6021.5230.000	CONSULTING & PROF FEES	2,071.00	0.00	0.00	0.00	0.00 0.00%
355.6021.5234.000	LEGAL EXPENSES	1,380.00	0.00	0.00	0.00	0.00 0.00%
355.6021.5830.000	OTHER DEBT ISSUANCE EXP	300.00	0.00	0.00	0.00	0.00 0.00%
Total Fund: 355 - 2015 GO BONDS (D&D):		769,877.40	199,493.85	289,365.00	430,398.00	141,033.00 48.74%
Fund: 360 - 2019 GO BONDS & PROJECTS						
360.2010.5342.000	CONTRACT-OUTSIDE HELP	1,444.00	0.00	0.00	0.00	0.00 0.00%
360.2011.5342.000	CONTRACT - OUTSIDE HELP	525,205.92	0.00	0.00	0.00	0.00 0.00%
360.9000.7500.110	TRANSFER OUT - FUND 110	244,285.24	0.00	0.00	0.00	0.00 0.00%
360.9000.7500.363	TRANSFER OUT - FUND 363	246,368.90	0.00	0.00	0.00	0.00 0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
360.9000.7500.395	TRANSFER OUT - FUN 395	344,190.08	0.00	0.00	0.00	0.00	0.00%
Total Fund: 360 - 2019 GO BONDS & PROJECTS:		1,361,494.14	0.00	0.00	0.00	0.00	0.00%
Fund: 361 - LIBRARY BUILDING ADDITION							
361.9000.7500.170	TRANSFER OUT - LIBRARY DON	0.00	1,626.33	0.00	1,626.00	1,626.00	0.00%
Total Fund: 361 - LIBRARY BUILDING ADDITION:		0.00	1,626.33	0.00	1,626.00	1,626.00	0.00%
Fund: 362 - 2020 GO BONDS							
362.2012.5233.000	ENGINEERING FEES	16,648.00	256.00	40,553.00	21,692.00	-18,861.00	-46.51%
362.2012.5331.000	PAYMENTS-OTHER ENTITIES	8,526.27	4,942.30	0.00	100,000.00	100,000.00	0.00%
362.2012.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	1,180,000.00	0.00	-1,180,000.00	-100.00%
362.2012.5348.000	CONTRACT-OTHER	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 362 - 2020 GO BONDS:		25,174.27	5,198.30	1,220,553.00	121,692.00	-1,098,861.00	-90.03%
Fund: 363 - 2021 GO BONDS							
363.1099.5233.000	ENGINEERING FEES	0.00	0.00	15,000.00	5,000.00	-10,000.00	-66.67%
363.1099.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	86,357.00	86,357.00	0.00%
363.1099.5410.000	REPAIRS & MAINTENANCE	0.00	3,868.74	0.00	0.00	0.00	0.00%
363.1099.5718.000	MINOR EQUIPMENT	329.99	0.00	0.00	0.00	0.00	0.00%
363.2010.5230.000	CONSULTING & PROF FEES	0.00	3,254.50	0.00	25,000.00	25,000.00	0.00%
363.2010.5233.000	ENGINEERING FEES	149,008.00	0.00	120,000.00	60,120.00	-59,880.00	-49.90%
363.2010.5342.000	CONTRACT - OUTSIDE HELP	274,592.05	800.00	1,577,600.00	800.00	-1,576,800.00	-99.95%
363.2010.5380.000	RENTS & LEASES	0.00	12,350.00	0.00	12,350.00	12,350.00	0.00%
363.2010.5600.000	OPERATING SUPPLIES	11,922.13	563.59	0.00	564.00	564.00	0.00%
363.2010.5617.000	RM-OTHER	22,194.03	25,997.00	100,000.00	86,047.00	-13,953.00	-13.95%
363.2010.5718.000	MINOR EQUIPMENT	380.93	238.92	0.00	239.00	239.00	0.00%
363.2012.5233.000	ENGINEERING FEES	45,535.16	164,394.00	361,050.00	267,346.00	-93,704.00	-25.95%
363.2012.5251.000	LICENSE & PERMITS	755.00	100.00	0.00	100.00	100.00	0.00%
363.2012.5342.000	CONTRACT-OUTSIDE HELP	859,733.30	2,654,173.29	8,567,715.00	4,267,521.00	-4,300,194.00	-50.19%
363.2012.5348.000	CONTRACT-OTHER	0.00	0.00	0.00	0.00	0.00	0.00%
363.2012.5718.000	MINOR EQUIPMENT	40,811.32	0.00	0.00	0.00	0.00	0.00%
363.4030.5233.000	ENGINEERING FEES	0.00	28,300.00	0.00	0.00	0.00	0.00%
363.4030.5342.000	CONTRACT-OUTSIDE HELP	0.00	189,317.50	50,000.00	388,735.00	338,735.00	677.47%
363.4030.5718.000	MINOR EQUIP	0.00	12,271.26	0.00	11,265.00	11,265.00	0.00%
363.9000.7500.110	TRANSFER OUT - FUND 110 RU	341,099.24	0.00	0.00	4,882.00	4,882.00	0.00%
363.9000.7500.360	TRANSFER OUT - 2019 GO BON	25,097.59	0.00	0.00	0.00	0.00	0.00%
363.9000.7500.395	TRANSFER OUT - FUND 395	0.00	0.00	7,000.00	12,796.00	5,796.00	82.80%
Total Fund: 363 - 2021 GO BONDS:		1,771,458.74	3,095,628.80	10,798,365.00	5,229,122.00	-5,569,243.00	-51.57%
Fund: 364 - 2022 GO BONDS							
364.2010.5342.000	CONTRACT - OUTSIDE HELP	0.00	0.00	301,786.00	240,250.00	-61,536.00	-20.39%
364.2011.5233.000	ENGINEERING FEES	0.00	0.00	37,000.00	10,000.00	-27,000.00	-72.97%

Budget Comparison Report

				Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept R... Amendment 1	2023-2024 FY2024 Increase / (Decrease)	
Account Number						
364.2011.5342.000	CONTRACT - OUTSIDE HELP	0.00	0.00	507,000.00	-507,000.00	-100.00%
364.2012.5233.000	ENGINEERING FEES	190,223.50	113,982.70	163,500.00	270,276.00	165.31%
364.2020.5233.000	ENGINEERING FEES	3,639.00	4,765.75	50,000.00	-3,639.00	-7.28%
364.2020.5342.000	CONTRACT - OUTSIDE HELP	0.00	0.00	809,500.00	-809,500.00	-100.00%
364.4030.5233.000	ENGINEERING FEES	51,665.00	89,753.00	0.00	398,335.00	0.00%
364.4030.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	0.00	0.00	0.00%
364.6021.5230.000	CONSULTING & PROF FEES	58,444.00	0.00	0.00	0.00	0.00%
364.6021.5234.000	LEGAL EXPENSES	21,620.00	0.00	0.00	0.00	0.00%
364.6021.5830.000	OTHER DEBT SERVICE EXP	300.00	0.00	0.00	0.00	0.00%
364.9000.7500.363	TRANSFER OUT - FUND 363 20:	0.00	0.00	2,463,464.00	-2,463,464.00	-100.00%
Total Fund: 364 - 2022 GO BONDS:		325,891.50	208,501.45	4,332,250.00	1,128,722.00	-3,203,528.00
						-73.95%
Fund: 365 - 2023 GO BONDS						
365.2010.5342.000	CONTRACT - OUTSIDE HELP	0.00	0.00	10,856,000.00	-10,781,000.00	-99.31%
365.2011.5342.000	CONTRACT - OUTSIDE HELP	0.00	0.00	500,000.00	-500,000.00	-100.00%
365.6021.5230.000	CONSULTING & PROF FEES	0.00	51,563.00	0.00	80,000.00	0.00%
365.6021.5830.000	OTHER DEBT SERVICE EXP	0.00	300.00	0.00	300.00	0.00%
365.8065.5233.000	ENGINEERING FEES	0.00	0.00	0.00	13,750.00	0.00%
Total Fund: 365 - 2023 GO BONDS:		0.00	51,863.00	11,356,000.00	169,050.00	-11,186,950.00
						-98.51%
Fund: 389 - AMERICAN RESCUE PLAN						
389.1010.5230.000	CONSULTING & PROF FEES	60,062.64	53,197.77	121,733.00	22,681.00	18.63%
389.9000.7500.001	TRANSFER OUT - GEN FUND	87,069.56	0.00	49,389.00	49,389.00	0.00%
389.9000.7500.311	TRANSFER OUT - FUND 311 RIS	546,203.80	0.00	0.00	53,796.00	0.00%
389.9000.7500.363	TRANSFER OUT - FUND 363 20:	0.00	2,461,741.00	2,461,741.00	2,461,741.00	0.00%
Total Fund: 389 - AMERICAN RESCUE PLAN:		693,336.00	2,514,938.77	2,632,863.00	2,709,340.00	76,477.00
						2.90%
Fund: 392 - TIF DISTRICT III CAP PROJECTS						
392.9000.7500.110	TRANSFER OUT - FUND 110	7,463.47	0.00	0.00	0.00	0.00%
Total Fund: 392 - TIF DISTRICT III CAP PROJECTS:		7,463.47	0.00	0.00	0.00	0.00%
Fund: 395 - ECONOMIC DEVELOPMENT PROJECT FUND						
395.2012.5233.000	ENGINEERING FEES	914.00	0.00	7,000.00	12,796.00	82.80%
395.2012.5251.000	LICENSE & PERMITS	0.00	175.00	0.00	175.00	0.00%
395.2012.5779.000	CAPITAL CONSTRCT-STREETS	1,186,941.33	163,500.60	0.00	171,971.00	0.00%
Total Fund: 395 - ECONOMIC DEVELOPMENT PROJECT FUND:		1,187,855.33	163,675.60	7,000.00	184,942.00	177,942.00
						2,542.03%
Fund: 610 - WATER POLLUTION CONTROL						
610.8015.5010.010	REGULAR-NON UNION	977,447.81	760,159.28	1,012,857.00	993,942.00	-18,915.00
610.8015.5020.010	OVERTIME-NON UNION	14,856.44	8,907.76	20,000.00	20,000.00	0.00%
610.8015.5020.070	OVERTIME-PT TEMP	18.00	0.00	0.00	0.00	0.00%
610.8015.5030.070	PART-TIME TEMPORARY	2,784.00	0.00	5,000.00	5,000.00	0.00%
610.8015.5050.060	PART-TIME REGULAR	27,021.18	19,789.61	26,716.00	27,890.00	1,174.00
						4.39%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
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Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		
Account Number		2022-2023	2023-2024	2023-2024	2023-2024	Increase /	%
		Total Activity	YTD Activity	FY2024 Dept R...	FY2024		
				Amendment 1		(Decrease)	
610.8015.5386.000	CONTRACT LAWN CARE	7,880.00	5,535.00	10,500.00	10,500.00	0.00	0.00%
610.8015.5410.000	REPAIRS & MAINTENANCE	92,625.71	31,097.04	75,000.00	75,000.00	0.00	0.00%
610.8015.5440.000	TAXES PAID	9,614.00	9,426.00	10,000.00	10,000.00	0.00	0.00%
610.8015.5441.000	SALES TAXES PAID/RECEIVED	-14,219.40	26,019.01	20,000.00	20,000.00	0.00	0.00%
610.8015.5450.000	TELEPHONE/OTHR COMMNCTI	10,511.83	7,772.61	12,000.00	12,000.00	0.00	0.00%
610.8015.5460.000	CONFERENCE EXPENSE	2,060.00	1,320.00	7,500.00	7,500.00	0.00	0.00%
610.8015.5461.000	TRAVEL - AIRFARE	673.19	0.00	0.00	0.00	0.00	0.00%
610.8015.5462.000	TRAVEL-OTHER	211.76	0.00	200.00	200.00	0.00	0.00%
610.8015.5465.000	TRAVEL - HOTEL/MOTEL	1,644.24	268.56	1,600.00	1,600.00	0.00	0.00%
610.8015.5471.000	TRAINING	0.00	62.50	0.00	63.00	63.00	0.00%
610.8015.5481.000	ELECTRICITY	359,370.96	268,970.73	405,000.00	405,000.00	0.00	0.00%
610.8015.5482.000	NATURAL GAS	97,393.07	53,575.54	80,000.00	100,000.00	20,000.00	25.00%
610.8015.5483.000	WATER	11,104.23	7,515.69	12,000.00	12,000.00	0.00	0.00%
610.8015.5484.000	PROPANE	170.09	156.42	230.00	230.00	0.00	0.00%
610.8015.5485.000	STORM WATER FEES	2,453.13	0.00	2,454.00	2,454.00	0.00	0.00%
610.8015.5487.000	FUEL OIL	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
610.8015.5565.000	VEHICLE OPER/MAINT SPPLY	4,414.60	2,324.61	6,500.00	6,500.00	0.00	0.00%
610.8015.5570.000	VEHICLE GAS	5,200.35	4,162.48	5,500.00	5,500.00	0.00	0.00%
610.8015.5571.000	VEHICLE DIESEL FUEL	576.58	315.54	1,100.00	1,100.00	0.00	0.00%
610.8015.5600.000	OPERATING SUPPLIES	72,610.65	58,844.59	165,000.00	165,000.00	0.00	0.00%
610.8015.5603.000	LAB EXPENSES	47,127.27	44,430.63	65,000.00	65,000.00	0.00	0.00%
610.8015.5605.000	OFFICE SUPPLIES	1,215.19	652.29	1,500.00	1,500.00	0.00	0.00%
610.8015.5612.000	COMPUTER COMPONENTS	559.49	26.29	3,000.00	3,000.00	0.00	0.00%
610.8015.5703.000	MINOR COMPUTER	4,031.94	0.00	4,000.00	4,000.00	0.00	0.00%
610.8015.5704.000	MINOR SOFTWARE <\$5,000	747.38	0.00	0.00	0.00	0.00	0.00%
610.8015.5718.000	MINOR EQUIP, UNCLASSIFIED	93,736.40	60,796.06	60,000.00	60,000.00	0.00	0.00%
610.8015.5741.000	COMPUTER SOFTWARE > 5,000	0.00	0.00	0.00	0.00	0.00	0.00%
610.8015.5750.000	OTHER CAP EQUIP > \$5,000	176,854.52	57,031.31	1,123,500.00	191,500.00	-932,000.00	-82.96%
610.8015.5776.000	BUILDINGS & IMPROVEMENTS	115.00	33,440.00	132,000.00	72,000.00	-60,000.00	-45.45%
610.8015.5810.000	PRINCIPAL REDEMPTION	0.00	0.00	540,000.00	540,000.00	0.00	0.00%
610.8015.5820.000	INTEREST PAYMENTS	1,900.26	32,082.31	128,738.00	128,738.00	0.00	0.00%
610.8015.5980.000	REFUNDS/REIMB	20,861.99	16,907.08	14,000.00	24,000.00	10,000.00	71.43%
610.8015.7600.000	OTHER FINC- LOANS	320,000.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5010.010	REGULAR-NON UNION	146,407.77	106,457.71	163,231.00	165,845.00	2,614.00	1.60%
610.8016.5010.040	REGULAR-PPME UNION	178,506.76	146,436.85	153,261.00	207,718.00	54,457.00	35.53%
610.8016.5020.040	OVERTIME-PPME UNION	1,904.29	1,986.52	5,000.00	5,000.00	0.00	0.00%
610.8016.5060.010	TERM PAYOUTS-NON UNION	1,074.36	895.32	0.00	0.00	0.00	0.00%
610.8016.5060.040	TERM PAYOUTS-PPME UNION	281.78	0.00	0.00	0.00	0.00	0.00%
610.8016.5061.010	RHSA PAYOUT	0.00	6,241.33	12,000.00	12,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
				Parent Budget 2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1		
610.8016.5101.010	SOCIAL SECURITY-NON UNION	8,772.48	6,378.51	10,120.00	10,282.00	162.00	1.60%
610.8016.5101.040	SOCIAL SECURITY-PPME UNION	10,761.44	8,726.56	9,502.00	12,879.00	3,377.00	35.54%
610.8016.5102.010	MEDICARE-NON UNION	2,052.01	1,491.93	2,367.00	2,405.00	38.00	1.61%
610.8016.5102.040	MEDICARE-PPME UNION	2,516.80	2,041.05	2,222.00	3,012.00	790.00	35.55%
610.8016.5111.010	IPERS-NON UNION	13,686.38	10,049.75	15,409.00	15,656.00	247.00	1.60%
610.8016.5111.040	IPERS-PPME UNION	15,528.24	14,010.92	14,468.00	19,609.00	5,141.00	35.53%
610.8016.5121.010	GRP INSUR-NON UNION	22,658.05	17,940.52	24,363.00	26,939.00	2,576.00	10.57%
610.8016.5121.040	GRP INSUR-PPME UNION	38,703.55	37,973.93	39,572.00	57,063.00	17,491.00	44.20%
610.8016.5122.000	RETIREEES GRP HLTH INS	12,407.40	11,655.96	14,394.00	14,394.00	0.00	0.00%
610.8016.5123.010	WORKCOMP-NON UNION	3,336.37	2,668.92	2,473.00	2,504.00	31.00	1.25%
610.8016.5123.040	WORKCOMP-PPME UNION	6,390.87	4,981.74	3,218.00	4,361.00	1,143.00	35.52%
610.8016.5132.000	CLOTHING EXPENSE	1,127.74	726.94	1,500.00	1,500.00	0.00	0.00%
610.8016.5151.000	PHYSICALS/IMMUNIZATIONS	358.16	805.20	315.00	600.00	285.00	90.48%
610.8016.5192.070	UNEMPLOYMENT-TEMPORARY	1,636.33	0.00	0.00	0.00	0.00	0.00%
610.8016.5210.000	ADVERTISING & LEGAL PUB	15.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5216.000	BACKGROUND CHECKS	15.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5230.000	CONSULTING & PROF FEES	4,843.62	5,954.40	7,500.00	7,500.00	0.00	0.00%
610.8016.5233.000	ENGINEERING FEES	696.00	0.00	0.00	0.00	0.00	0.00%
610.8016.5234.000	LEGAL EXPENSES	412.50	0.00	2,000.00	2,000.00	0.00	0.00%
610.8016.5251.000	LICENSE & PERMITS	39.30	52.20	100.00	100.00	0.00	0.00%
610.8016.5260.000	DAMAGES/TORT LIAB CLAIMS	1,093.47	0.00	0.00	0.00	0.00	0.00%
610.8016.5280.000	DUES, MEMBER, SUBSCRIPTN	72.00	84.00	2,494.00	2,494.00	0.00	0.00%
610.8016.5290.000	INSURANCE - GENERAL	9,790.00	0.00	11,352.00	13,706.00	2,354.00	20.74%
610.8016.5300.000	INSURANCE - TORT LIAB	2,426.00	0.00	3,274.00	3,396.00	122.00	3.73%
610.8016.5339.000	MEDICAL CLAIMS PAID BY CITY	344.07	81.21	500.00	500.00	0.00	0.00%
610.8016.5342.000	CONTRACT-OUTSIDE HELP	547.20	209.86	10,000.00	10,000.00	0.00	0.00%
610.8016.5344.000	CONTRACT-MAINTENANCE	450.84	242.59	5,000.00	5,000.00	0.00	0.00%
610.8016.5347.000	CONTRACT-SOFTWARE MAINT	12,719.79	10,460.72	12,800.00	17,500.00	4,700.00	36.72%
610.8016.5360.000	POSTAGE & SHIPPING	0.00	28.46	200.00	200.00	0.00	0.00%
610.8016.5380.000	RENTS & LEASES	100.00	0.00	300.00	300.00	0.00	0.00%
610.8016.5410.000	REPAIRS & MAINTENANCE	10,385.56	21.00	18,000.00	18,000.00	0.00	0.00%
610.8016.5412.000	REPAIRS & MAINT LIFT STATIOI	4,616.68	7,074.00	15,000.00	15,000.00	0.00	0.00%
610.8016.5450.000	TELEPHONE/OTHR COMMNCTI	5,284.30	4,066.26	4,750.00	4,750.00	0.00	0.00%
610.8016.5460.000	CONFERENCE EXPENSE	420.00	1,009.00	2,500.00	2,500.00	0.00	0.00%
610.8016.5471.000	TRAINING	0.00	50.00	0.00	50.00	50.00	0.00%
610.8016.5481.000	ELECTRICITY	12,142.78	7,931.63	16,000.00	14,760.00	-1,240.00	-7.75%
610.8016.5482.000	NATURAL GAS	2,378.33	1,010.36	1,200.00	2,500.00	1,300.00	108.33%
610.8016.5565.000	VEHICLE OPER/MAINT SPPLY	4,117.54	734.11	6,000.00	6,000.00	0.00	0.00%
610.8016.5570.000	VEHICLE GAS	4,785.87	3,679.24	5,700.00	5,700.00	0.00	0.00%

Budget Comparison Report

				Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept R... Amendment 1	2023-2024 FY2024 Increase / (Decrease)	
Account Number						
610.8016.5571.000	VEHICLE DIESEL FUEL	2,424.75	2,005.60	3,600.00	3,600.00	0.00%
610.8016.5600.000	OPERATING SUPPLIES	12,122.34	5,977.44	18,000.00	18,000.00	0.00%
610.8016.5605.000	OFFICE SUPPLIES	0.00	0.00	1,000.00	1,000.00	0.00%
610.8016.5612.000	COMPUTER COMPONENTS	39.00	193.53	1,000.00	1,000.00	0.00%
610.8016.5615.000	LIFT STATION OPERATING SUPI	2,761.75	5,233.91	18,000.00	18,000.00	0.00%
610.8016.5702.000	MINOR OFFICE FURN/EQUIP	0.00	143.99	1,000.00	1,000.00	0.00%
610.8016.5703.000	MINOR COMPUTER	3,103.20	0.00	6,000.00	8,160.00	2,160.00 36.00%
610.8016.5718.000	MINOR EQUIP, UNCLASSIFIED	161.40	486.62	5,000.00	5,000.00	0.00%
610.8016.5719.000	MINOR EQUIP, LIFT STATIONS	3,884.40	2,563.00	16,500.00	20,500.00	4,000.00 24.24%
610.8016.5750.000	OTHER CAP EQUIP > \$5,000	335,108.90	13,031.08	20,000.00	13,032.00	-6,968.00 -34.84%
610.8016.5765.000	LIFT STATIONS	32,212.70	9,085.41	73,000.00	40,000.00	-33,000.00 -45.21%
610.8016.5776.000	BUILDINGS & IMPROVEMENTS	528.40	901.36	3,000.00	3,000.00	0.00%
610.8016.5810.000	PRINCIPAL REDEMPTION	1,493,000.00	134,000.00	1,513,000.00	1,513,000.00	0.00%
610.8016.5820.000	INTEREST PAYMENTS	182,595.05	79,871.85	158,344.00	158,344.00	0.00%
610.8016.5830.000	OTHER DEBT SERV EXP	1,700.00	850.00	1,700.00	1,700.00	0.00%
610.9000.7500.200	TRANSFER OUT - DEBT SERVICE	503,818.00	14,868.00	504,518.00	504,518.00	0.00%
610.9000.7500.884	TRANSFER OUT - GROUP HEAL	0.00	22,563.00	0.00	22,563.00	22,563.00 0.00%
Total Fund: 610 - WATER POLLUTION CONTROL:		6,321,951.47	2,878,197.71	7,964,951.00	7,214,730.00	-750,221.00 -9.42%
Fund: 611 - WPCP REVENUE						
611.9000.7500.363	TRANSFER OUT - FUND 363	0.00	0.00	523,900.00	490,250.00	-33,650.00 -6.42%
611.9000.7500.395	TRANSFER OUT - FUND 395	74,610.00	0.00	0.00	0.00	0.00%
611.9000.7500.610	TR TO OPERATING FUND	6,303,387.87	2,628,860.20	7,964,951.00	7,214,670.00	-750,281.00 -9.42%
611.9000.7500.615	TRANSFER OUT - FUND 615	720,829.75	0.00	447,500.00	0.00	-447,500.00 -100.00%
611.9000.7500.616	TR TO SANITARY SEWER	1,132.75	14,290.00	192,000.00	0.00	-192,000.00 -100.00%
Total Fund: 611 - WPCP REVENUE:		7,099,960.37	2,643,150.20	9,128,351.00	7,704,920.00	-1,423,431.00 -15.59%
Fund: 615 - WPCP PLANT & IMPROVEMENTS						
615.8015.5230.000	CONSULTING & PROF FEES	65,625.00	15,000.00	0.00	45,000.00	45,000.00 0.00%
615.8015.5233.000	ENGINEERING FEES	317,238.02	135,496.44	222,500.00	372,070.00	149,570.00 67.22%
615.8015.5342.000	CONTRACT-OUTSIDE HELP	1,044,826.94	3,193,522.27	3,750,600.00	6,567,770.00	2,817,170.00 75.11%
615.8015.5740.000	COMPUTER EQUIPMENT	0.00	0.00	172,500.00	60,000.00	-112,500.00 -65.22%
615.8015.5741.000	COMPUTER SOFTWARE	0.00	0.00	100,000.00	372,500.00	272,500.00 272.50%
615.9000.7500.364	TRANSFER OUT - FUN 364	0.00	0.00	489,500.00	0.00	-489,500.00 -100.00%
615.9000.7500.616	TRANSFER OUT - FUND 616	1,467,221.42	1,879,255.71	507,450.00	3,182,712.00	2,675,262.00 527.20%
Total Fund: 615 - WPCP PLANT & IMPROVEMENTS:		2,894,911.38	5,223,274.42	5,242,550.00	10,600,052.00	5,357,502.00 102.19%
Fund: 616 - SANITARY SEWER REHAB PROJECT						
616.8016.5230.000	CONSULTING & PROF FEES	0.00	0.00	5,000.00	14,000.00	9,000.00 180.00%
616.8016.5233.000	ENGINEERING FEES	1,132.75	290.00	194,450.00	23,802.00	-170,648.00 -87.76%
616.8016.5234.000	LEGAL EXPENSES	0.00	14,000.00	0.00	14,000.00	14,000.00 0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
				Budget	Budget		
				2023-2024	2023-2024		
				FY2024 Dept R...	FY2024		
				Amendment 1			
Account Number		2022-2023	2023-2024			Increase /	%
		Total Activity	YTD Activity			(Decrease)	
			Through Mar				
616.8016.5348.000	CONTRACT-OTHER	1,467,221.42	1,989,042.37	500,000.00	3,130,910.00	2,630,910.00	526.18%
Total Fund: 616 - SANITARY SEWER REHAB PROJECT:		1,468,354.17	2,003,332.37	699,450.00	3,182,712.00	2,483,262.00	355.03%
Fund: 690 - TRANSIT OPERATING							
690.8050.5010.010	REGULAR-NON UNION	381,961.54	302,472.19	443,838.00	416,181.00	-27,657.00	-6.23%
690.8050.5020.010	OVERTIME-NON UNION	41,890.84	36,845.84	20,000.00	50,000.00	30,000.00	150.00%
690.8050.5050.060	PART-TIME REGULAR	0.00	0.00	64,915.00	15,352.00	-49,563.00	-76.35%
690.8050.5060.010	TERM PAYOUTS-NON UNION	4,809.81	1,967.18	0.00	0.00	0.00	0.00%
690.8050.5061.010	RHSA PAYOUTS-NON UNION	14,175.00	0.00	0.00	0.00	0.00	0.00%
690.8050.5101.010	SOCIAL SECURITY-NON UNION	25,346.81	20,248.14	27,518.00	28,903.00	1,385.00	5.03%
690.8050.5101.060	SOCIAL SECURITY-PT REGULAR	0.00	0.00	4,025.00	952.00	-3,073.00	-76.35%
690.8050.5102.010	MEDICARE-NON UNION	5,927.95	4,735.43	6,436.00	6,760.00	324.00	5.03%
690.8050.5102.060	MEDICARE-PT REGULAR	0.00	0.00	941.00	223.00	-718.00	-76.30%
690.8050.5111.010	IPERS-NON UNION	39,248.00	30,367.49	41,898.00	44,007.00	2,109.00	5.03%
690.8050.5111.060	IPERS-PT REGULAR	0.00	0.00	6,128.00	1,449.00	-4,679.00	-76.35%
690.8050.5121.010	GRP INSUR-NON UNION	75,385.07	65,923.23	105,857.00	106,684.00	827.00	0.78%
690.8050.5122.000	RETIREES GRP HLTH INS	2,943.96	3,542.05	4,474.00	4,474.00	0.00	0.00%
690.8050.5123.010	WORKCOMP-NON UNION	15,576.75	13,165.37	15,931.00	16,795.00	864.00	5.42%
690.8050.5123.060	WORKCOMP-PT REGULAR	0.00	0.00	2,540.00	601.00	-1,939.00	-76.34%
690.8050.5132.000	CLOTHING EXPENSE	3,399.40	3,971.40	3,000.00	4,200.00	1,200.00	40.00%
690.8050.5151.000	PHYSICALS/IMMUNIZATIONS	179.00	804.00	500.00	500.00	0.00	0.00%
690.8050.5210.000	ADVERTISING & LEGAL PUB	2,358.96	505.69	4,000.00	4,000.00	0.00	0.00%
690.8050.5216.000	BACKGROUND CHECKS	55.00	0.00	200.00	200.00	0.00	0.00%
690.8050.5230.000	CONSULTING & PROF FEES	275.00	0.00	0.00	0.00	0.00	0.00%
690.8050.5232.000	AUDITING FEES	783.00	0.00	815.00	815.00	0.00	0.00%
690.8050.5234.000	LEGAL EXPENSES	775.50	0.00	500.00	500.00	0.00	0.00%
690.8050.5251.000	LICENSE & PERMITS	0.00	142.00	0.00	200.00	200.00	0.00%
690.8050.5280.000	DUES, MEMBER, SUBSCRIPTN	3,192.00	3,352.00	3,000.00	3,720.00	720.00	24.00%
690.8050.5290.000	INSURANCE - GENERAL	23,133.00	0.00	26,681.00	32,386.00	5,705.00	21.38%
690.8050.5300.000	INSURANCE - TORT LIAB	3,506.00	0.00	4,705.00	4,908.00	203.00	4.31%
690.8050.5331.000	PAYMENTS-OTHER ENTITIES	46,029.80	64,970.90	100,000.00	100,000.00	0.00	0.00%
690.8050.5339.000	MEDICAL CLAIMS PAID BY CITY	0.00	443.27	500.00	500.00	0.00	0.00%
690.8050.5342.000	CONTRACT-OUTSIDE HELP	3,299.28	2,720.70	3,050.00	4,050.00	1,000.00	32.79%
690.8050.5344.000	CONTRACT-MAINTENANCE	1,529.66	2,401.50	1,000.00	3,200.00	2,200.00	220.00%
690.8050.5347.000	CONTRACT-CMPTR TECH SPPR	478.46	135.00	0.00	600.00	600.00	0.00%
690.8050.5359.000	TOWING SERVICES	0.00	0.00	500.00	500.00	0.00	0.00%
690.8050.5360.000	POSTAGE & SHIPPING	1,333.15	362.12	1,100.00	700.00	-400.00	-36.36%
690.8050.5370.000	PRINTING & BINDING	1,236.03	2,007.56	2,500.00	2,500.00	0.00	0.00%
690.8050.5380.000	RENTS & LEASES	1,300.00	1,080.00	1,500.00	1,500.00	0.00	0.00%
690.8050.5410.000	REPAIRS & MAINTENANCE	12,367.34	6,933.78	10,000.00	10,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1	
		Parent Budget		Budget	to Parent	%
		2022-2023	2023-2024	2023-2024	Increase /	
		Total Activity	YTD Activity	FY2024 Dept R...	(Decrease)	
Account Number			Through Mar	FY2024		
				Amendment 1		
690.8050.5450.000	TELEPHONE/OTHR COMMNCTI	913.80	360.78	1,000.00	0.00	0.00%
690.8050.5460.000	CONFERENCE EXPENSE	0.00	0.00	1,500.00	-1,000.00	-66.67%
690.8050.5470.000	TRAINING	895.00	895.00	0.00	2,600.00	0.00%
690.8050.5471.000	TRAINNG	0.00	62.50	0.00	63.00	0.00%
690.8050.5481.000	ELECTRICITY	7,955.14	6,153.73	9,000.00	-700.00	-7.78%
690.8050.5482.000	NATURAL GAS	5,504.39	4,381.02	6,500.00	-100.00	-1.54%
690.8050.5565.000	VEHICLE OPER/MAINT SPPLY	86,620.21	34,225.89	90,000.00	45,000.00	50.00%
690.8050.5570.000	VEHICLE GAS	7,844.99	4,572.01	9,000.00	0.00	0.00%
690.8050.5571.000	VEHICLE DIESEL FUEL	88,905.22	52,751.22	100,000.00	0.00	0.00%
690.8050.5600.000	OPERATING SUPPLIES	2,461.32	1,689.88	3,000.00	0.00	0.00%
690.8050.5605.000	OFFICE SUPPLIES	857.24	535.97	1,000.00	0.00	0.00%
690.8050.5611.000	BLDG,GRD OPER/MAINT SPLY	4,285.80	1,446.27	6,000.00	0.00	0.00%
690.8050.5703.000	MINOR COMPUTER	0.00	66.00	1,500.00	-1,000.00	-66.67%
690.8050.5704.000	MINOR SOFTWARE <\$5,000	0.00	0.00	750.00	0.00	0.00%
690.8050.5718.000	MINOR EQUIP, UNCLASSIFIED	2,098.18	1,742.60	4,000.00	-1,500.00	-37.50%
690.8050.5750.000	OTHER CAP EQUIP > \$5,000	7,000.00	12,866.32	28,000.00	-15,439.00	-55.14%
690.8050.5776.000	BUILDINGS & IMPROVEMENTS	0.00	195.40	25,000.00	0.00	0.00%
690.8050.5980.000	REFUNDS/REIMB	0.00	0.00	0.00	0.00	0.00%
690.9000.7500.884	TRANSFER OUT - GROUP HEALT	0.00	6,960.00	0.00	6,960.00	0.00%
Total Fund: 690 - TRANSIT OPERATING:		927,837.60	698,001.43	1,194,302.00	1,188,494.00	-5,808.00
						-0.49%
Fund: 740 - STORM SEWER UTILITY						
740.8065.5010.010	REGULAR-NON UNION	215,888.92	164,573.21	224,681.00	5,239.00	2.33%
740.8065.5010.040	REGULAR-PPME UNION	119,004.50	97,624.27	102,174.00	138,479.00	35.53%
740.8065.5020.010	OVERTIME-NON UNION	0.00	93.72	0.00	0.00	0.00%
740.8065.5020.040	OVERTIME-PPME UNION	465.17	736.79	1,200.00	0.00	0.00%
740.8065.5030.070	PART-TIME TEMPORARY	0.00	0.00	8,000.00	0.00	0.00%
740.8065.5057.010	CAR REIMB-NON UNION	267.83	179.92	360.00	0.00	0.00%
740.8065.5060.010	TERM PAYOUTS-NON UNION	4,386.92	9,425.38	0.00	7,493.00	0.00%
740.8065.5060.040	TERM PAYOUTS-PPME UNION	187.85	0.00	0.00	0.00	0.00%
740.8065.5061.010	RHSA PAYOUT	0.00	3,744.79	0.00	3,475.00	0.00%
740.8065.5101.010	SOCIAL SECURITY-NON UNION	13,091.12	10,397.95	13,781.00	324.00	2.35%
740.8065.5101.040	SOCIAL SECURITY-PPME UNION	7,125.45	5,783.96	6,335.00	2,251.00	35.53%
740.8065.5101.070	SOCIAL SECURITY-PT TEMP	0.00	0.00	496.00	0.00	0.00%
740.8065.5102.010	MEDICARE-NON UNION	3,118.37	2,475.70	3,263.00	3,339.00	2.33%
740.8065.5102.040	MEDICARE-PPME UNION	1,666.37	1,352.53	1,482.00	2,008.00	35.49%
740.8065.5102.070	MEDICARE-TEMPORARY	0.00	0.00	116.00	0.00	0.00%
740.8065.5111.010	IPERS-NON UNION	20,115.17	15,520.35	21,244.00	494.00	2.33%
740.8065.5111.040	IPERS-PPME UNION	10,276.46	9,285.58	9,645.00	13,072.00	35.53%
740.8065.5121.010	GRP INSUR-NON UNION	22,810.37	20,190.87	25,208.00	3,164.00	12.55%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
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Budget Comparison Report

			Comparison 1		Comparison 1		
			Budget		to Parent		
			Budget		Budget		%
			2023-2024		2023-2024		
			FY2024 Dept R...		FY2024		
			Amendment 1				
Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Mar			Increase / (Decrease)	
740.8065.5703.000	MINOR COMPUTER	2,068.80	0.00	3,000.00	4,440.00	1,440.00	48.00%
740.8065.5704.000	MINOR SOFTWARE <\$5,000	0.00	0.00	600.00	600.00	0.00	0.00%
740.8065.5718.000	MINOR EQUIP, UNCLASSIFIED	107.60	279.20	2,000.00	2,000.00	0.00	0.00%
740.8065.5719.000	MINOR EQUIP. LIFT STATIONS	0.00	0.00	1,800.00	1,800.00	0.00	0.00%
740.8065.5750.000	OTHER CAP EQUIP > \$5,000	223,405.94	0.00	20,000.00	0.00	-20,000.00	-100.00%
740.8065.5765.000	LIFT STATIONS	0.00	3,628.76	116,000.00	4,000.00	-112,000.00	-96.55%
740.8065.5776.000	BUILDINGS & IMPROVEMENTS	305.83	479.91	2,000.00	2,000.00	0.00	0.00%
740.8065.5980.000	REFUNDS/REIMB	235.40	0.00	500.00	500.00	0.00	0.00%
740.8067.5010.090	REGULAR-P&R UNION	203.49	186.24	0.00	0.00	0.00	0.00%
740.8067.5030.070	PART-TIME TEMPORARY	0.00	0.00	6,000.00	6,000.00	0.00	0.00%
740.8067.5101.070	SOCIAL SECURITY-PT TEMP	0.00	0.00	372.00	372.00	0.00	0.00%
740.8067.5101.090	SOCIAL SECURITY-P&R UNION	11.78	10.82	0.00	0.00	0.00	0.00%
740.8067.5102.070	MEDICARE-TEMPORARY	0.00	0.00	87.00	87.00	0.00	0.00%
740.8067.5102.090	MEDICARE-P&R UNION	2.75	2.53	0.00	0.00	0.00	0.00%
740.8067.5111.090	IPERS-P&R UNION	19.21	17.58	0.00	0.00	0.00	0.00%
740.8067.5121.090	GRP INSUR-P&R UNION	76.55	66.19	0.00	0.00	0.00	0.00%
740.8067.5123.070	WORKCOMP-TEMPORARY	0.00	0.00	126.00	126.00	0.00	0.00%
740.8067.5123.090	WORKCOMP-P&R UNION	5.92	5.10	0.00	0.00	0.00	0.00%
740.8067.5230.000	CONSULTING & PROF FEES	0.00	777.00	0.00	2,000.00	2,000.00	0.00%
740.8067.5300.000	INSURANCE - TORT LIAB	802.00	0.00	1,102.00	1,123.00	21.00	1.91%
740.8067.5342.000	CONTRACT-OUTSIDE HELP	14,467.96	0.00	0.00	0.00	0.00	0.00%
740.8067.5386.000	CONTRACT LAWN CARE	2,640.00	3,868.00	3,000.00	4,500.00	1,500.00	50.00%
740.8067.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	1,500.00	15,000.00	13,500.00	900.00%
740.8067.5562.000	GROUND'S EQUIP MAINT SPLY	0.00	0.00	2,750.00	2,750.00	0.00	0.00%
740.8067.5570.000	VEHICLE GAS	0.00	0.00	750.00	750.00	0.00	0.00%
740.8067.5571.000	VEHICLE DIESEL FUEL	982.34	0.00	1,500.00	1,500.00	0.00	0.00%
740.8067.5600.000	OPERATING SUPPLIES	262.67	47.98	1,500.00	1,500.00	0.00	0.00%
740.9000.7500.200	TRANSFER OUT - DEBT SERVICE	527,606.00	28,358.00	541,506.00	541,506.00	0.00	0.00%
740.9000.7500.395	TRANSFER OUT - FUND 395	236,405.00	0.00	0.00	68,338.00	68,338.00	0.00%
740.9000.7500.884	TRANSFER OUT - GROUP HEALTH	0.00	5,217.00	0.00	5,217.00	5,217.00	0.00%
Total Fund: 740 - STORM SEWER UTILITY:		1,592,221.23	514,281.73	1,517,361.00	1,469,782.00	-47,579.00	-3.14%
Fund: 741 - 2016 GO STORM WATER PROJ							
741.8065.5251.000	LICENSE & PERMITS	180.91	0.00	0.00	0.00	0.00	0.00%
741.8065.5342.000	CONTRACT-OUTSIDE HELP	753,578.95	0.00	0.00	433,347.00	433,347.00	0.00%
Total Fund: 741 - 2016 GO STORM WATER PROJ:		753,759.86	0.00	0.00	433,347.00	433,347.00	0.00%
Fund: 750 - COMPOSTING FACILITY							
750.8070.5010.040	REGULAR-PPME UNION	6,116.34	6,577.69	10,000.00	10,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	to Parent		
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Budget Comparison Report

			Comparison 1	Comparison 1			
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			Parent Budget		to Parent Budget	%	
Account Number	2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1	Increase / (Decrease)		
760.8080.5360.000	POSTAGE & SHIPPING	0.00	0.00	25.00	25.00	0.00	0.00%
760.8080.5370.000	PRINTING & BINDING	0.00	0.00	30.00	30.00	0.00	0.00%
760.8080.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	800.00	800.00	0.00	0.00%
760.8080.5600.000	OPERATING SUPPLIES	761.12	562.38	500.00	500.00	0.00	0.00%
760.8080.5605.000	OFFICE SUPPLIES	0.00	0.00	100.00	100.00	0.00	0.00%
760.8080.5608.000	RESALE SUPPLIES	26,804.66	19,325.92	20,000.00	25,000.00	5,000.00	25.00%
760.8080.5613.000	MERCHANDISE FOR RESALE	16.83	0.00	0.00	0.00	0.00	0.00%
760.8080.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
760.8080.5870.000	FINES & SERVICE CHARGES	0.00	52.28	0.00	0.00	0.00	0.00%
760.8080.5990.000	CASH SHORT & (OVER)	-136.79	-196.45	0.00	0.00	0.00	0.00%
Total Fund: 760 - P&R CONCESSIONS ENTERPRISE:		40,540.19	31,968.62	40,291.00	45,375.00	5,084.00	12.62%
Report Total:		73,981,441.59	46,454,707.91	106,622,174.00	101,013,899.04	-5,608,274.96	-5.26%

Style.IndexOf("Account Detail") = 0			Comparison 1		Comparison 1	
Style.IndexOf("Group Summary") = -1			Parent Budget	Budget	to Parent Budget	%
Style.IndexOf("Both") = -1			2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	2023-2024 FY2024 Dept R... FY2024 Amendment 1	Increase / (Decrease)
Fund						
001 - GENERAL FUND	16,784,975.33	13,737,452.89	18,020,483.00	18,978,471.00	957,988.00	5.32%
030 - CAPITAL RESERVE	720,027.11	346,254.75	696,423.00	697,966.00	1,543.00	0.22%
031 - CAPITAL RSRV-BLDG MAINT	17,205.36	0.00	141,275.00	151,275.00	10,000.00	7.08%
032 - CIP LARGE VEHICLE/EQUIPMENT	0.00	66,625.00	0.00	67,000.00	67,000.00	0.00%
110 - ROAD USE TAX	3,096,796.42	1,384,426.50	4,198,134.00	3,586,201.00	-611,933.00	-14.58%
112 - EMPLOYEE BENEFITS FUND	2,659,659.29	1,473,482.39	3,070,871.00	3,213,967.00	143,096.00	4.66%
117 - POLICE/FIRE RETIREMENT	1,178,800.38	561,428.27	1,180,148.00	1,154,175.00	-25,973.00	-2.20%
119 - EMERGENCY FUND	254,836.51	144,260.78	262,974.00	262,974.00	0.00	0.00%
121 - LOCAL OPTION SALES TAX	4,885,292.74	1,405,676.83	4,565,385.00	6,809,956.00	2,244,571.00	49.16%
125 - TAX INCREMENT FINANCING	781,911.37	336,777.31	1,082,464.00	1,189,127.00	106,663.00	9.85%
130 - CITY TORT LIABILITY	206,520.63	40,467.51	40,000.00	79,465.00	39,465.00	98.66%
132 - GRANTS-STATE/LOCAL AGENCIES	1,394,086.87	604,696.54	2,453,883.00	3,249,290.04	795,407.04	32.41%
133 - UNDESIGNATED FEDERAL GRANTS	121,967.64	1,009,833.98	385,550.00	4,695,550.00	4,310,000.00	1,117.88%
140 - PARK & REC DONATION FUND	63,575.28	54,136.29	137,175.00	199,275.00	62,100.00	45.27%
142 - SOFTBALL ASSOCIATION FUND	26,569.07	19,320.98	30,781.00	31,439.00	658.00	2.14%
144 - LIVE HEALTHY IOWA	0.00	0.00	7,547.00	7,547.00	0.00	0.00%
145 - TORNADO GENERAL	7,450.00	0.00	181,000.00	156,000.00	-25,000.00	-13.81%
148 - FEMA-COVID19	6,914.58	0.00	0.00	0.00	0.00	0.00%
149 - FEMA - WINDS	93,605.93	13,668.07	8,208.00	153,541.00	145,333.00	1,770.63%
150 - LOCAL PD GRANTS	54,590.66	45,422.60	60,000.00	60,000.00	0.00	0.00%
151 - DEPT OF JUSTICE GRANTS	122,471.06	85,380.89	56,800.00	101,185.00	44,385.00	78.14%
152 - POLICE UNDESIGNATED GRANTS	86,975.93	78,643.46	109,507.00	98,007.00	-11,500.00	-10.50%
153 - POLICE DEPT DONATION FUND	8,307.81	39,941.82	30,850.00	73,850.00	43,000.00	139.38%
156 - FIRE DEPT DONATION FUND	42,103.94	27,347.50	17,000.00	38,000.00	21,000.00	123.53%
170 - LIBRARY DONATION FUND	66,162.73	20,429.23	834,740.00	239,800.00	-594,940.00	-71.27%
177 - SEIZED ASSETS (POLICE)	2,302.59	9,873.68	4,000.00	14,000.00	10,000.00	250.00%
181 - #7 HUD LEAD GRANT	0.00	62,607.02	0.00	1,576,356.00	1,576,356.00	0.00%
184 - VOUCHERS - 002, 003	1,284,481.07	1,010,988.38	1,284,128.00	1,483,676.00	199,548.00	15.54%
189 - #6 HUD LEAD GRANT	1,102,281.39	587,679.56	1,583,162.00	699,984.00	-883,178.00	-55.79%
200 - GO BONDS DEBT FUND	5,846,501.11	859,349.07	7,031,413.00	7,031,413.00	0.00	0.00%
300 - CIP COLLECTION FUND	805,956.49	308,481.31	790,509.00	775,054.00	-15,455.00	-1.96%
311 - RISE STREET GRANTS	4,477,412.41	1,682,482.37	25,000.00	1,831,037.00	1,806,037.00	7,224.15%
312 - AIRPORT PROJECT FUND	366,659.45	146,436.39	141,500.00	289,946.00	148,446.00	104.91%
340 - BIKE PATH PROJECT FUND	86,092.28	1,072.60	1,637,540.00	16,199.00	-1,621,341.00	-99.01%
341 - TREES FOREVER PROJECT	55,817.19	13,855.04	40,000.00	40,000.00	0.00	0.00%
354 - POLICE & FIRE STATIONS	737.85	0.00	0.00	0.00	0.00	0.00%
355 - 2015 GO BONDS (D&D)	769,877.40	199,493.85	289,365.00	430,398.00	141,033.00	48.74%
360 - 2019 GO BONDS & PROJECTS	1,361,494.14	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Style.IndexOf("Account Detail") = 0

Style.IndexOf("Group Summary") = -1

Style.IndexOf("Both") = -1

Fund	2022-2023 Total Activity	2023-2024 YTD Activity Through Mar	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
			2023-2024 FY2024 Dept R...	2023-2024 FY2024 Amendment 1	Increase / (Decrease)	
361 - LIBRARY BUILDING ADDITION	0.00	1,626.33	0.00	1,626.00	1,626.00	0.00%
362 - 2020 GO BONDS	25,174.27	5,198.30	1,220,553.00	121,692.00	-1,098,861.00	-90.03%
363 - 2021 GO BONDS	1,771,458.74	3,095,628.80	10,798,365.00	5,229,122.00	-5,569,243.00	-51.57%
364 - 2022 GO BONDS	325,891.50	208,501.45	4,332,250.00	1,128,722.00	-3,203,528.00	-73.95%
365 - 2023 GO BONDS	0.00	51,863.00	11,356,000.00	169,050.00	-11,186,950.00	-98.51%
389 - AMERICAN RESCUE PLAN	693,336.00	2,514,938.77	2,632,863.00	2,709,340.00	76,477.00	2.90%
392 - TIF DISTRICT III CAP PROJECTS	7,463.47	0.00	0.00	0.00	0.00	0.00%
395 - ECONOMIC DEVELOPMENT PROJECT...	1,187,855.33	163,675.60	7,000.00	184,942.00	177,942.00	2,542.03%
610 - WATER POLLUTION CONTROL	6,321,951.47	2,878,197.71	7,964,951.00	7,214,730.00	-750,221.00	-9.42%
611 - WPCP REVENUE	7,099,960.37	2,643,150.20	9,128,351.00	7,704,920.00	-1,423,431.00	-15.59%
615 - WPCP PLANT & IMPROVEMENTS	2,894,911.38	5,223,274.42	5,242,550.00	10,600,052.00	5,357,502.00	102.19%
616 - SANITARY SEWER REHAB PROJECT	1,468,354.17	2,003,332.37	699,450.00	3,182,712.00	2,483,262.00	355.03%
690 - TRANSIT OPERATING	927,837.60	698,001.43	1,194,302.00	1,188,494.00	-5,808.00	-0.49%
740 - STORM SEWER UTILITY	1,592,221.23	514,281.73	1,517,361.00	1,469,782.00	-47,579.00	-3.14%
741 - 2016 GO STORM WATER PROJ	753,759.86	0.00	0.00	433,347.00	433,347.00	0.00%
750 - COMPOSTING FACILITY	30,306.00	43,076.32	90,072.00	147,869.00	57,797.00	64.17%
760 - P&R CONCESSIONS ENTERPRISE	40,540.19	31,968.62	40,291.00	45,375.00	5,084.00	12.62%
Report Total:	73,981,441.59	46,454,707.91	106,622,174.00	101,013,899.04	-5,608,274.96	-5.26%

Plus Marshalltown Water Works	6,695,499	6,695,499
Less Intrafund transfers	(9,111,901)	(10,397,382)
TOTAL BUDGETED EXPENDITURES	104,205,772	97,312,016

MARSHALLTOWN

IOWA

PROJECTED FUND BALANCES

4/2/2024

Fund	Ending 6/30/23	FY24 Amended Net Budget	Projected 6/30/24 Ending Balance	FY25 Net Budget	Projected 6/30/25 Ending Balance
001 - GENERAL FUND	3,567,795.12	-	3,567,795.12	-	3,567,795.12
010 - CASH FLOW RESERVE FUND	2,755,575.96	378,000.00	3,133,575.96	339,051.00	3,472,626.96
030 - CAPITAL RESERVE	-	-	-	-	-
031 - CAPITAL RSRV-BLDG MAINT	248,847.16	(139,183.00)	109,664.16	(44,667.00)	64,997.16
032 - CIP LARGE VEHICLE/EQUIPMENT	93,755.00	27,086.00	120,841.00	101,993.00	222,834.00
TOTAL GENERAL FUNDS	6,665,973.24	265,903.00	6,931,876.24	396,377.00	7,328,253.24
110 - ROAD USE TAX	7,872,965.91	367,689.00	8,240,654.91	424,466.00	8,665,120.91
112 - EMPLOYEE BENEFITS FUND	3,768,809.74	(783,746.00)	2,985,063.74	(725,888.00)	2,259,175.74
117 - POLICE/FIRE RETIREMENT	642,477.91	(150,387.00)	492,090.91	70,194.00	562,284.91
119 - EMERGENCY FUND	-	-	-	-	-
121 - LOCAL OPTION SALES TAX	6,012,923.56	(2,614,956.00)	3,397,967.56	(1,579,559.00)	1,818,408.56
125 - TAX INCREMENT FINANCING	169,545.77	(64,736.00)	104,809.77	(48,069.00)	56,740.77
126 - TIF LMI	-	-	-	9,441.00	9,441.00
130 - CITY TORT LIABILITY	128,206.16	(36,465.00)	91,741.16	1,000.00	92,741.16
132 - GRANTS-STATE/LOCAL AGENCIES	(1,237,771.42)	121,489.00	(1,116,282.42)	444,117.00	(672,165.42)
133 - UNDESIGNATED FEDERAL GRANT:	(26,937.26)	8,500.00	(18,437.26)	8,500.00	(9,937.26)
140 - PARK & REC DONATION FUND	301,596.26	(139,275.00)	162,321.26	(2,900.00)	159,421.26
141 - MTOWN TENNIS ASSOC	2,890.06	100.00	2,990.06	20.00	3,010.06
142 - SOFTBALL ASSOCIATION FUND	(6,149.75)	6,150.00	0.25	-	0.25
144 - LIVE HEALTHY IOWA	6,277.56	-	6,277.56	-	6,277.56
145 - TORNADO GENERAL	287,863.02	(156,000.00)	131,863.02	(131,864.00)	(0.98)
148 - FEMA-COVID19	(12,143.15)	12,144.00	0.85	-	0.85
149 - FEMA - WINDS	334,019.33	60,872.00	394,891.33	-	394,891.33
150 - LOCAL PD GRANTS	(4,019.97)	-	(4,019.97)	-	(4,019.97)
151 - DEPT OF JUSTICE GRANTS	(18,454.98)	(44,385.00)	(62,839.98)	-	(62,839.98)
152 - POLICE UNDESIGNATED GRANTS	(10,240.50)	-	(10,240.50)	-	(10,240.50)
153 - POLICE DEPT DONATION FUND	122,990.71	(68,850.00)	54,140.71	(27,650.00)	26,490.71
156 - FIRE DEPT DONATION FUND	82,179.22	(35,000.00)	47,179.22	(29,000.00)	18,179.22
160 - ECONOMIC DEVELOPMENT GIFT	54,964.15	1,000.00	55,964.15	1,000.00	56,964.15
161 - SURETY DEPOSITS/SUBDIVIDER	11,466.96	300.00	11,766.96	185.00	11,951.96
170 - LIBRARY DONATION FUND	114,613.95	8,301.00	122,914.95	(10,265.00)	112,649.95
177 - SEIZED ASSETS (POLICE)	24,663.16	(10,500.00)	14,163.16	(500.00)	13,663.16
181 - #7 HUD LEAD GRANT	-	135,342.00	135,342.00	-	135,342.00
184 - VOUCHERS - 002, 003	212,388.44	(11,141.00)	201,247.44	-	201,247.44
189 - #6 HUD LEAD GRANT	81,342.03	(81,342.00)	0.03	-	0.03
TOTAL SPECIAL REVENUE FUNDS	18,916,466.87	(3,474,896.00)	15,441,570.87	(1,596,772.00)	13,844,798.87
200 - GO BONDS DEBT FUND	216,257.80	107,684.00	323,941.80	(273,842.00)	50,099.80
300 - CIP COLLECTION FUND	389,865.65	(107,618.00)	282,247.65	(113,898.00)	168,349.65
311 - RISE STREET GRANTS	(3,632,998.53)	3,697,228.00	64,229.47	(1,000,000.00)	(935,770.53)
312 - AIRPORT PROJECT FUND	122,392.82	(125,446.00)	(3,053.18)	(40,000.00)	(43,053.18)
320 - SPECIAL ASSESSMENT PROJECTS	(14,510.95)	-	(14,510.95)	-	(14,510.95)
340 - BIKE PATH PROJECT FUND	(1,511.60)	4,051.00	2,539.40	(1,637,540.00)	(1,635,000.60)
341 - TREES FOREVER PROJECT	25,667.35	(4,200.00)	21,467.35	(4,200.00)	17,267.35
350 - GO BONDS CAPITAL PROJECTS	9,341.72	200.00	9,541.72	200.00	9,741.72
355 - 2015 GO BONDS (D&D)	380,907.57	(328,405.00)	52,502.57	142,700.00	195,202.57
361 - LIBRARY BUILDING ADDITION	1,626.33	(1,626.00)	0.33	-	0.33
362 - 2020 GO BONDS	713,101.88	(104,692.00)	608,409.88	(8,751.00)	599,658.88
363 - 2021 GO BONDS	7,376,741.08	(1,726,782.00)	5,649,959.08	(3,726,510.00)	1,923,449.08
364 - 2022 GO BONDS	9,627,478.41	(513,472.00)	9,114,006.41	(6,787,289.00)	2,326,717.41
365 - 2023 GO BONDS	-	9,894,993.00	9,894,993.00	(3,699,505.00)	6,195,488.00
389 - AMERICAN RESCUE PLAN	3,105,941.21	(2,709,340.00)	396,601.21	(357,077.00)	39,524.21
395 - ECONOMIC DEVELOPMENT PROJE	-	136,500.00	136,500.00	-	136,500.00
TOTAL CAPITAL FUNDS	18,104,042.94	8,111,391.00	26,215,433.94	(17,231,870.00)	8,983,563.94
610 - WATER POLLUTION CONTROL	-	-	-	-	-
611 - WPCP REVENUE	20,994,624.06	1,096,831.00	22,091,455.06	(4,298,008.00)	17,793,447.06
614 - WPCP CAPITAL IMPROVEMENT RS	1,120,657.22	25,000.00	1,145,657.22	25,000.00	1,170,657.22
615 - WPCP PLANT & IMPROVEMENTS	-	-	-	-	-
616 - SANITARY SEWER REHAB PROJEC	-	-	-	-	-
617 - SANITARY SEWER NEW CONSTRU	156,657.20	15,009.00	171,666.20	7,000.00	178,666.20
690 - TRANSIT OPERATING	1,005,655.70	(115,328.00)	890,327.70	(281,605.00)	608,722.70
740 - STORM SEWER UTILITY	1,751,034.24	(53,132.00)	1,697,902.24	(83,881.00)	1,614,021.24
741 - 2016 GO STORM WATER PROJ	797,609.06	(403,347.00)	394,262.06	-	394,262.06
750 - COMPOSTING FACILITY	200,498.34	(72,739.00)	127,759.34	(19,062.00)	108,697.34
760 - P&R CONCESSIONS ENTERPRISE	(25,565.37)	23,125.00	(2,440.37)	2,442.00	1.63
TOTAL PROPRIETARY FUNDS	26,001,170.45	515,419.00	26,516,589.45	(4,648,114.00)	21,868,475.45
SUB-TOTAL BEFORE MWW	69,903,911.30	5,525,501.00	75,429,412.30	(23,354,221.00)	52,075,191.30
MARSHALLTOWN WATER WORKS	6,138,840.00	1,237,279.00	7,376,119.00	1,927,481.00	9,303,600.00
TOTAL BUDGETED FUNDS	76,042,751.30	6,762,780.00	82,805,531.30	(21,426,740.00)	61,378,791.30

TRANSFERS BETWEEN FUNDS FOR FISCAL YEARS 2024 AND 2025

Fund	Transferred From	Fund	Transferred To	Explanation of activity	Adopted FY24	Amended FY24	FY25 Budget
001	General fund	148	FEMA-COVID19	Time spent on administration exceeded 5% of total costs, so need to zero out fund 148 now that it is completed.		\$ 4,463.00	
001	General fund	355	D&D Fund	Landfill revenue in excess of expenses for prior fiscal year	\$ 20,000	\$ 20,000.00	20,000.00
001	General fund	690	Transit	Property taxes collected in general (as required) with the cash being transferred to the transit enterprise fund	\$ 275,000	\$ 275,000.00	402,933.00
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		50,000.00
031	Building Maint Fund	133	Grants: Other Federal	City Portion of Coliseum Generator Project	\$ 26,775	\$ 26,775.00	
031	Building Maint Fund	312	Airport Project Fund	Airport Sewer Repairs	\$ 11,500	\$ 11,500.00	
110	Road use tax fund	001	General	Reimbursement to general fund for employee wages associated with the public works department	\$ 1,176,363	\$ 1,039,839.00	1,186,057.00
110	Road use tax fund	362	2020 GO Bonds & Projects	Railroad Quite Zone Expenses	\$ 642,803		
110	Road use tax fund	395	Economic Development Project Fund	S 7th Ave Extension		\$ 82,781.00	
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	\$ 3,082,079.00	3,635,981.00
112	Employee benefits fund	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23	\$ -	\$ 131,888.00	
117	Police & fire retirement	001	General	Reimbursement to general fund for civil service retirement payments to Municipal Fire & Police Retirement System of Iowa (MFPRSI)	\$ 1,180,148	\$ 1,154,175.00	1,300,401.00
119	Emergency Levy Fund	001	General	Property taxes collected in Emergency fund with the cash being transferred to the general fund	\$ 262,974	\$ 262,974.00	
121	LOST - Council Desig	001	General	Council Designated to offset General Fund deficit and FY24 budget amendment increased by \$82,000 for non-union compensation plan	\$ 328,526	\$ 410,526.00	684,447.00

Fund	Transferred From	Fund	Transferred To	Explanation of activity	Adopted FY24	Amended FY24	FY25 Budget
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	\$ 288,000.00	249,051.00
121	LOST - Council Desig	132	Grants: State and Local	Downtown Revitalization (DTR) grant	\$ 375,000	\$ 545,021.00	122,071.00
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	\$ 3,333,609.00	4,120,000.00
121	LOST - Storm Sewer/Street Improvements	311	RISE Street Grants	City Portion of Project Costs, Edgewood Ext	\$ 25,000	\$ 877,298.00	
121	LOST - Council Desig	340	Bike Trail Fund	Bike Trail Engineering Expenses		\$ 20,250.00	
121	LOST - Storm Sewer/Street Improvements	363	2021 GO Bonds & Projects	Street Improvement Projects		\$ 128,026.00	
121	LOST - Storm Sewer/Street Improvements	364	2022 GO Bonds & Projects	Street Improvement Projects	\$ 115,250	\$ 215,250.00	
121	LOST - Storm Sewer/Street Improvements	395	Economic Development Project Fund	South 7th Ave Ext Proj Costs		\$ 65,767.00	
121	LOST - Storm Sewer/Street Improvements	760	P&R Concession	Years ago, painting of aquatic center pool was paid from concessions. Council approved using LOST to clear out the deficit.		\$ 20,500.00	
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	\$ 327,274.00	228,315.00
125	TIF tax collection fund	200	Debt Service Fund	To Pay for TIF portion of GO Debt	\$ 325,806	\$ 325,806.00	286,206.00
133	Undesignated federal grants	363	2021 GO Bonds	Bridge grant funding for Center St viaduct			750,000.00
140	PR Donation Fund	133	Undesignated Federal Grants	Portion of Coliseum Generator Project	\$ 82,275	\$ 82,275.00	
142	Softball Association	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 658.00	

Fund	Transferred From	Fund	Transferred To	Explanation of activity	Adopted FY24	Amended FY24	FY25 Budget
145	Tornado Fund	110	Road use tax fund	Purchase of New Drump Truck, replacement of truck used during Tornado clean up.	\$ 141,000	\$ 116,000.00	131,864.00
145	Tornado Fund	130	City Tort Liability	Tornado Related Expenditures			
149	FEMA- Winds	130	City Tort Liability	Derecho Related Expenditures			
149	FEMA- Winds	133	Undesignated Federal Grants	Coliseum generator		\$ 135,000.00	
184	Vouchers - Sec 8	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 1,721.00	
189	#6 Lead Grant	181	#7 Lead Grant	State lead funds remaining from old grant program		\$ 112,480.00	
189	#6 Lead Grant	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 646.00	
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	\$ 680,968.00	724,100.00
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	\$ 94,086.00	101,993.00
361	Library Building Addition	170	Library Donation Fund	Library expansion has been put on hold, so transfer to donation fund to be used for accessory building.	\$ -	\$ 1,626.00	
360	2019 GO Bonds & Projects	110	Road use tax fund	Move Bond Proceeds to Corresponding Bond Projects			
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		\$ 4,882.00	

Fund	Transferred From	Fund	Transferred To	Explanation of activity	Adopted FY24	Amended FY24	FY25 Budget
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	\$ 12,796.00	
364	2022 GO Bonds & Projects	363	2021 GO Bonds & Projects	Move Bond Proceeds to Corresponding Bond Projects	\$ 2,463,464		2,147,289.00
365	2023 GO Bonds	363	2021 GO Bonds	Street Improvement Projects			54,485.00
365	2023 GO Bonds	364	2022 GO Bonds & Projects	Downtown Phase 2 for E Main			1,707,500.00
389	American Rescue Plan	001	General	Cover Budgeted General Fund Deficit	\$ 49,389	\$ 49,389.00	201,077.00
389	American Rescue Plan	311	RISE Street Grants	Edgewood Ext Project Costs		\$ 53,796.00	
389	American Rescue Plan	363	2021 GO Bonds & Projects	State Street Reconstruction Project costs	\$ 2,461,741	\$ 2,461,741.00	
610	WPCP	200	Debt Service Fund	Fund WPCP GO Bond Payments	\$ 504,518	\$ 504,518.00	515,018.00
610	WPCP	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 22,563.00	
611	WPCP Rev Fund	363	2021 GO Bonds & Projects	Sanitary Sewer Project Costs	\$ 523,900	\$ 490,250.00	
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		
690	Transit	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 6,960.00	

Fund	Transferred From	Fund	Transferred To	Explanation of activity	Adopted FY24	Amended FY24	FY25 Budget
740	Storm Sewer Utility	200	Debt Service Fund	Fund Storm Sewer GO Bond Payments	\$ 541,506	\$ 541,506.00	545,056.00
740	Storm Sewer Utility	395	Economic Development Project Fund	Storm Sewer Costs for Project		\$ 68,338.00	
740	Storm Sewer Utility	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 5,217.00	
750	Composting Facility	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 250.00	
913	911 Commission	884	Health Insurance Fund	Transfer for deficit in self-insured health insurance fund. Council approved on Resolution 2023-139 6/29/23		\$ 10,097.00	
				For budget purposes, these are shown as expenses instead of transfers since they are going to an internal service fund that is not budgeted		\$ (180,000.00)	
				TOTAL FOR BUDGET SUBMISSION	\$ 19,698,442	\$ 17,926,564	\$ 19,163,844
740	Strom Sewer funds	741	Strom Sewer funds	Cover project expenditures within storm sewer funds			
610/611/615	WPCP funds	610, 612,615, 616, 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	\$ 10,397,382.00	12,610,708.00
TOTALS INCLUDING INTERFUND TRANSFERS					\$ 28,810,343	\$ 28,323,946.00	31,774,552.00

Local Option Sales Tax (L.O.S.T) Balances 3/11/24		LOST- Prop. Tax Relief	LOST- Council Designated	LOST- Capital Projects	TOTAL FUND 121
1	Projected Fund balance 6/30/2023	1,390,513	3,287,259	1,335,150	6,012,923
2	Budgeted L.O.S.T. Revenues (78% Relief, 22% Council; adopted \$3.7 total)	3,120,000	880,000	-	4,000,000
3	Interest on Investments	40,000	125,000	30,000	195,000
	Sub-Total Revenues	3,160,000	1,005,000	30,000	4,195,000
4	Buy down property tax levy-current revenues (Trsf to fund 200 Debt)	(2,886,000)			(2,886,000)
5	Buy down property tax levy-fund bal	(447,609)			(447,609)
6	Cash Flow reserve 17%. Every 1% is \$178K		(288,000)		(288,000)
7	Transf to 364: Street improvements budgeted in CIP (Center St Median, 18th Ave patch)			(115,250)	(115,250)
8	Res 2022-354 Use Fund 360 bond up so now STREET IMPROVEMENTS \$343,276. Trs to 363 E. Main St			(128,026)	(128,026)
9	Res 2022-354 Use Fund 360 bond up so now STREET IMPROVEMENTS \$343,276. Trs to 364 Lincoln Way			(100,000)	(100,000)
10	Res 2023-084 Co-Responder Conference MPD &YSS		(12,000)		(12,000)
11	Res 2022-132 Funding for public safety cameras \$145,628:\$150K (changed to AED funds)		-		-
12	Sidewalk Improvement citizen reimbursemet (Res.2020-076)		(50,000)		(50,000)
13	Res 2022-341 Downtown Site Furnishings for Main St & Vets Courtyard \$85,489.52\$160K		(85,490)		(85,490)
14	Res 2022-217 Purchase of Coliseum Veterans Gallery cabinets \$23,927:\$43K		(23,927)		(23,927)
15	Res 2022-038 National Community Survey and National Employee Survey \$6,000:\$20,495 (discontinued)		-		-
16	New Home Buyer Incentive (100 homes @ \$2500/each) Only 3 in FY23; 25 in FY24; 72 in FY25		(62,500)		(62,500)
17	Res 2022-367 Compensation study for non-union positions \$4680:\$23,400		(4,680)		(4,680)
18	Res 2024-036 Fireworks		(5,000)		(5,000)
19	River's Edge Trail bridges 2-5; Council still needs to approve; originally set aside for Destin.Grant for paving		(250,000)		(250,000)
20	Transfer to 340 - Bike Trail Engineering & Design TRL18002 FY19 \$8401.50+FY23 \$36349: \$65,000		(20,250)		(20,250)
21	Downtown New Construction Incentive Hopkins Elevator		(50,000)		(50,000)
22	Downtown New Construction (new Pharmacy)		(50,000)		(50,000)
23	Transfer to Fund 311: Edgewood Extension (incl \$108,854.16 N. 5th Ave land purchase). \$129,880.78 Trans in FY23			(877,298)	(877,298)
24	Transfer to Fund 395: Edgewood HWY14 Intersection \$70,900-5133 previous overtrsf S. 7th Ave.			(65,768)	(65,768)
25	Res 2022-290 Riverside Cemetery Well Reimbursement		(45,000)		(45,000)
26	MCBD operations (FY23 \$40,000 funded with TIF)		(95,000)		(95,000)
27	Transfer to General Fund 001 (includes \$4,000 mosquito spray)		(328,526)		(328,526)
28	To 132:Res 2023-086 City/Owner Contribution for DTR Project - 21 and 23 W>Main + \$467,091-122,071 in FY25		(545,021)		(545,021)
29	Res 2023-072 10% LEAD grant match Est \$100,000 over 4 years if needed		(25,000)		(25,000)
30	City Centre Parking Lot (discussed 1/31/22, use LOST instead of bond funds)FY24 25,000:\$71,500		(25,000)		(25,000)
31	Res 2023-013 Site certification studies for 100 acres industrial development \$4975:\$99,500		(4,975)		(4,975)
32	Res 2023-179 Non-Union compensation paid trsf to General Fund last 1/2 of FY24		(82,000)		(82,000)
33	Res 2023-110 Lift Sidewalks along N 13th Street. Approved \$30K. Completed at 21,836		(21,836)		(21,836)
34	Res 2023-152 SIEM cybersecurity protection		(12,720)		(12,720)
35	Res 2023-167 Global Navigation System for PD		(5,000)		(5,000)
36	Res 2023-190 purchase ROW 901 N. 3rd Ave (\$230+100+170)		(500)		(500)
37	Res Reimb Concessions for painting of pool		(20,500)		(20,500)
38	Res ?? 1/29/2024 CA Recruitment		(24,500)		(24,500)
39	Res 2022-236 Region 6 Housing Trust Fund (Local Match)		(37,581)		(37,581)
40	Res 2024-043 Repair of City Hall & Carnegie masonry		(15,000)		(15,000)
	Total Budgeted Expenses	(3,333,609)	(2,190,004)	(1,286,342)	(6,809,955)
41	Projected Fund balance 6/30/2024	1,216,904	2,102,255	78,808	3,397,967
42	Budgeted L.O.S.T. Revenues (78% Relief, 22% Council)	3,120,000	880,000	-	4,000,000
43	Interest on Investments	63,000	45,000		108,000
	Sub-Total Revenues	3,183,000	925,000	-	4,108,000
44	Buy down property tax levy-current revenues (Trsf to fund 200 Debt)	(3,120,000)			(3,120,000)
45	Buy down property tax levy-fund bal	(1,000,000)			(1,000,000)
46	Cash Flow reserve 17%.		(249,050)		(249,050)
47	Res 2022-341 Downtown Site Furnishings for Main St & Vets Courtyard \$85,489.52\$160K		(85,490)		(85,490)
48	New Home Buyer Incentive (100 homes @ \$2500/each) Only 3 in FY23; 25 in FY24; 72 in FY25		(180,000)		(180,000)
49	Fireworks		(5,000)		(5,000)
50	Transfer to General Fund 001 (removed MACC and band, updated rev related to levies)		(684,447)		(684,447)
51	CO2 Systems Development (48 new jobs)		(20,000)		(20,000)
52	Marshalltown Arts & Civic Center		(100,000)		(100,000)
53	Res 2023-072 10% LEAD grant match Est \$100,000 over 4 years. FY24 \$25K; FY25 \$75K		(75,000)		(75,000)
54	City Centre Parking Lot (discussed 1/31/22, use LOST instead of bond funds)FY25 46,500:\$71,500		(46,500)		(46,500)
55	To 132:Res 2023-086 City/Owner Contribution for DTR Project - 21 and 23 W>Main + \$467,091-122,071 in FY25		(122,071)		(122,071)
	Total Budgeted Expenses	(4,120,000)	(1,567,558)	-	(5,687,558)
56	Projected Fund balance 6/30/2025	279,904	1,459,697	78,808	1,818,410

MARSHALLTOWN WATER WORKS BUDGET

Aug-14

Department of Management

ADOPTED BUDGET SUMMARY

Marshalltown Water Works		Fiscal		YEAR		2025	
NAME OF ENTERPRISE		(specify fiscal or calendar year budget)					
		Budget		Re-Estimated		Actual	
		2025		2024		2023	
		(specify budget years)					
REVENUES & OTHER FINANCING SOURCES							
Use of Money and Property	(line 398)	241	54,000	271	34,000	301	59,840
Charges for Services	(line 414)	243	9,092,846	273	7,868,778	303	7,868,580
Miscellaneous	(line 416)	245	30,000	275	30,000	305	319,329
Operating Transfers In	(line 417)	247	0	277	0	307	0
Proceeds of Long Term Debt	(line 418)	248	0	278	0	308	0
Proceeds of Fixed Asset Sales	(line 419)	249	0	279	0	309	0
Total Revenues & Other Financing Sources		250	9,176,846	280	7,932,778	310	8,247,749
EXPENDITURES & TRANSFERS OUT							
Expenditures	(line 386)	255	7,249,365	285	6,695,499	315	5,097,787
Transfers Out	(line 387)	259	0	289	0	319	0
Total Expenditures & Transfers Out		260	7,249,365	290	6,695,499	320	5,097,787
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Transfers Out		261	1,927,481	291	1,237,279	321	3,149,962
BEGINNING Fund Balance	(line 390)	262	25,415,470	292	24,178,191	322	21,028,229
ENDING Fund Balance	(line 388)	263	27,342,951	293	25,415,470	323	24,178,191

**RESOLUTION TO APPROVE THE CODE BUILDING UPGRADE GRANT
APPLICATION FOR 202 EAST CHURCH ST, MARSHALLTOWN, IOWA**

WHEREAS, the City created a program under which grants are provided to owners or business tenants of buildings in the Urban Renewal Area No. 4 for the purpose of upgrading to City code and the Marshalltown Central Business District administers the Code Building Upgrade Grant Program; and

WHEREAS, the Downtown Incentive Grant Committee has received an application for 202 East Church Street, which is owned by REM Properties, to have sprinkler systems installed on the second floor; and

WHEREAS, the property owners or business tenants who will make at least \$5,000 in qualifying improvements for City code upgrade expenses are eligible to receive a matching grant and the grant can reimburse eligible construction costs up to 25% or up to \$20,000, whichever is less; and

WHEREAS, the owner has provided an estimate of eligible reimbursements of \$81,554, so 25% would be \$20,388.50, with \$20,000 being the maximum reimbursed; and

WHEREAS, the Downtown Incentive Grant Committee is recommending that Council approve this grant application since the project meets the requirements, this property has not exceeded the \$20,000 grant per property, and funds are available to cover this expenditure.

THEREFORE, IT IS HEREBY RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, to approve up to \$20,000 for the City code building upgrade grant and for the reimbursement to REM Properties.

Passed this 8th day of April 2024, and signed this ____ day of April 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk



Marshalltown Central Business District
34W. Main
Marshalltown, IA 50158
director@marshalltownmainstreet.org
641-844-2001 – Office

City Council
Marshalltown, IA

April 3, 2024

Dear Mayor and Councilors,

I am writing to submit a City Code Upgrade Grant request on behalf of Mr. Denny Gray (REM Properties), owner of 202 E. Church St. As you may recall, this property holds significant historical value—it was once the esteemed Marshall County Historical Museum before the devastating tornado of 2018.

Mr. Gray has been diligently working to update this historic home, envisioning it as a unique historic Airbnb-type alternative for short term stays in Marshalltown. In the fall of 2021, he engaged the services of Main Street Iowa Design to rehabilitate the building's exterior, successfully leveraging the funding from the Incentive Façade Grant to enhance the building's exterior.

To propel this project forward, a fire suppression system is required. This critical addition will not only enhance safety but also ensure compliance with city codes and regulations.

The Downtown Incentive Committee had discussion on March 28th, regarding this request. The request is as follows:

The 2nd floor will have a sprinkler system installed by Blackhawk Sprinklers.

$\$81,554 \times 25\% \text{ Reimbursement} = \$20,388.50$

Maximum Grant Request is \$20,000

This request complies with the City Code Incentive Grant guidelines. Committee members, Diana Steiner, Doug Husak, Joe Roenfeldt, and Deb Millizer recommend to approve this request for \$20,000.

We kindly request your support in securing the necessary funding for the installation of the fire suppression system. Your assistance will play a pivotal role in fostering economic growth.

Regards,

Deb Millizer
Executive Director
Marshalltown Central Business District

Property Information:

Current Tenant (Business Name): _____

Applicant Information:**Owner Information (If different from applicant information):**

Proposed use of funds City Code Expense
(Check all that apply)

Est. Cost

\$ 20,000

5

Committee must inspect that the work has been completed, as well as contractor invoices and proof of payment to contractors for work completion must be submitted. The Main Street Downtown Incentive Committee/City reserves the right to request additional information.

I hereby affirm that I have full legal capacity to authorize the filing of this application and that all information and exhibits herewith submitted are true and correct to the best of my knowledge. The owner invites Main Street Downtown Incentive Committee/City representatives to make all reasonable inspections, investigations and take pictures of the subject property during the processing period of this request.

I understand that this is a voluntary program. I also understand the Main Street Downtown Incentive Committee/City has the right and discretion to approve or deny any project portions thereof.

I authorize the use of any pictures involving this project by the Main Street Downtown Incentive Committee/City


Signature of Applicant

4-1-24
Date


Signature of Owner

4-1-24
Date

Return to:
Marshalltown Central Business District, Debbie Millizer, Director
34 W. Main Street
Marshalltown, IA 50158
Phone: 641-844-2001 Fax: 641-844-2002
director@marshalltownmainstreet.org

Work commenced prior to Approval of the City Code
Building Upgrade Application is not eligible.

Marshalltown Central Business District/City
City Code Building Upgrade Grant Application



BLACKHAWK AUTOMATIC SPRINKLERS, INC.

FIRE PROTECTION CONTRACTORS • DESIGN, INSTALLATION & MAINTENANCE

P.O. BOX 998

CEDAR FALLS, IA 50613

TELEPHONE: (800) 232-7721

EMPLOYEE OWNED

525 EAST 18th STREET

FAX: (319) 277-0000

PROPOSAL

DATE March 26, 2024

TO: Owner

RE: 202 E Church Street Bldg
Marshalltown, IA
Automatic Fire Sprinklers

Att: Dennis Gray

BLACKHAWK AUTOMATIC SPRINKLERS, INC. (SELLER) PROPOSES TO PROVIDE &/OR INSTALL:

EQUIPMENT	QUANTITY	SIZE & DESCRIPTION
SPRINKLERS	50 63	Chrome H. Sidewall ½" Bronze Upright (Bsmt w/Head Guards)
SYSTEM DESIGN	1-Wet 1-Dry	Hydraulically calc'd at .10 gpm/sq ft over 1,500 sq ft with 100 gpm hose allowance. Hydraulically calc'd at .10 gpm/sq ft over 1,950 sq ft with 100 gpm hose allowance.
ALARM ACTUATING DEVICE	1 1	4" Flow Switch (No wiring included) 4" Pressure Switch on Dry valve (No wiring included)
ALARM	1	Elec. Horn and strobes, 1 outside (No wiring included)
CONTROL VALVES	4	4" Butterfly control valves with tamper switches. (No wiring included)
WATER SUPPLY	None	New 4" underground sprinkler main by others. Terminating above floor with standard 4 x 9 flange.
FIRE DEPT. CONN.	1	Std Bronze 4x2½x2½ with check valve.
STANDARD ITEMS	1 lot	Reserve Head Cabinet, Wrench, Inspectors Test & Main Drain Piped Outside.
SPECIALS	1 <i>Notes:</i>	4" Double Check Valve backflow preventer in main valve assembly. <i>Includes local permit fee, NICET IV drawings, properly sized air compressor, forward flow test connection and utilizes schedule 10/40 black piping. Figures completion by 7/1/2024. Includes 1 final system test. Includes coverage above & below for kitchen & upper hall.</i>
APPROVAL BY:		Local Fire Marshal

EXCLUSIONS: Painting, Wiring, Supervisory Alarms, Special Markers, Special Environmental Requirements, Sprinklers In Combustible Blind Spaces, Installation From Other Than Concrete Slab Floors, Underground Piping, More than one System Test, Holes in Ceiling Tiles or Beams, Textura Fees, or any Overtime.

NET Price Eighty-One Thousand Five Hundred Fifty-Four Dollars ----- (\$81,554.00)

Includes Freight & Transportation of Men to Site. Subject to General Terms & Conditions. **Quote good for 30 days.**

Alternate No. NA Alternate No. NA

Alternate No. NA Alternate No. NA

We Acknowledge Addendum No. None By Jenny Kruger

Jenny Kruger Sales/Project Manager
jkruger@blackhawkspinklers.com

GENERAL TERMS AND CONDITIONS

a. Buyer shall furnish all necessary facilities for performance of its work by Seller, adequate space for storage and handling of material, light, water, heat, local telephone, watchman and crane and elevator service, if available, and necessary permits. Except where dry pipe system is installed Buyer shall supply and maintain sufficient heat to prevent freezing of system, including all blind or concealed spaces.

b. When the Seller does excavating, if water, quicksand, rock, frost or other unforeseen obstructions are encountered or shoring is required, Buyer shall pay for, as an Extra to the contract price, the additional expense involved.

c. Said installation will be made in accordance with this proposal by Seller, based on the present or proposed type of occupancy. If any changes in said system are required by any change in type of occupancy or by obstructions not in position when said proposal was made or not indicated on plans furnished to seller or by reason of any alterations of, or additions or extensions to, said premises Buyer agrees to pay to Seller any additional cost at Seller's current market price for the same.

d. While employees of Seller will exercise reasonable care in this respect, Seller shall be under no responsibility for loss or damage due to the character, condition or use of foundations, walls or other structures not erected by it or resulting from excavation in proximity thereto, nor for damage resulting from concealed piping, wiring, fixtures or other equipment or condition of water pressure. All shoring or protection of foundations, walls or other structures subject to being disturbed by any excavation required hereunder shall be the responsibility of the Buyer unless otherwise specified. Buyer warrants the sufficiency of the structure to support the sprinkler system and its related equipment (including tanks).

e. Seller shall not be liable if work on said installation be delayed or discontinued by reason of strikes, acts of God or other causes of the same or different nature beyond its control and shall not be liable for any consequent loss or damage. In case work shall be discontinued all unpaid installments of price less an amount equal to the value of material and labor not furnished shall become immediately due and payable.

f. Any claims against Seller arising hereunder must be presented in writing, with particulars, within ten (10) days after they arise.

g. Unless otherwise specified by Buyer all installation work will be performed during regular working hours. If Buyer shall require any overtime labor Buyer agrees to reimburse Seller for the overtime premium on the same, payable when invoiced under terms of "payment", hereafter described.

h. Seller agrees to furnish all design work and the "off site" pre-fabricated piping done in Seller's shop only.

i. All loss or damage from any cause (not the fault of the Seller) to the materials, tools, equipment, work or workmen of the Seller or its agents or subcontractors while in or about the premises of the Buyer shall be borne and paid for by the Buyer.

j. In case of any default by Buyer, Seller may declare the contract price or all unpaid installments thereof to be immediately due and payable (whether or not said installation shall have been completed).

k. Seller agrees that for a period of one (1) year after approval or completion of said installation it will make at its expense all repairs made necessary be defective materials or workmanship. It is understood that Seller does not guarantee the operation of the system or adequacy of the water supply.

Default by Buyer shall consist of: Failure to pay any installment of price when due, no demand being necessary, or any act or omission on the part of Buyer whereby Seller is prevented from completing said installation, or Receivership, bankruptcy, assignment for the benefit of creditors or any other form of insolvency proceedings by or against Buyer or in case said premises or said system shall be attached, lien or seized by process of law and such attachment or lien shall not be vacated or seizure terminated within ten (10) days after its occurrence.

PAYMENT:

To be paid in monthly installments on the fifth day of each month in the sum of ninety per cent (90%) of the price of materials delivered and also work performed during the preceding month and the balance within thirty (30) days after substantial completion of the installation or, if approved prior thereto, then upon approval.

The above price is based on the installation of _____ total sprinklers. If not more or less than 5% of this number are required the difference will be charged or credited at \$ _____ each. This shall not include additional sprinklers or work required by reason of any changes in the building or type of occupancy or additional sprinkler valves or other devices or underground piping required.

A 1-1/2 % Service Charge will be added to all accounts over 30 days past invoice date.

Accepted By _____ (Buyer)

Witness _____ Date _____

**RESOLUTION APPROVING THE COMPLETION OF THE DEMOLITION OF 24
NORTH 1ST AVENUE BY LANSING BROTHERS CONSTRUCTION CO. INC.**

WHEREAS, the City of Marshalltown, Iowa has heretofore entered into a contract with Lansing Brothers Construction Co. Inc. for the demolition of 24 N 1st Avenue; and

WHEREAS, said project has been completed by Lansing Brothers Construction Co. Inc., pursuant to the plans and specifications all as is set forth in the Request for Sealed Bids covering said project.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA;

Section 1. That the completion of the demolition of 24 N 1st Avenue is hereby accepted.

Passed this 8th day of April 2024 and signed this _____ day of April 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

TO: Mayor Greer and City Council
FROM: Heather Thomas, Public Works Director (*assisting vacant Community Development Director and City Administrator duties*)
DATE: April 8, 2024
RE: Accept Project Completion of 24 N 1st Avenue Demolition Contract

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☒ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Reduce Blight

Recommendation: Accept WHKS's recommendation to accept the project as complete.

Budget Impact: None directly related to project acceptance.

Description/Background:

Lansing Brothers Construction was awarded the demolition contract for 24 N 1st Ave. The contract was awarded June 13, 2022 in the amount of \$58,150.00.

During the project, two change orders were approved due to reduction in scope in the amount of \$2,350.00.

Work did not progress and get completed in the timeframe allowed by the contract; therefore, WHKS and City Staff negotiated to settle liquidated damages. A deduct of \$19,043.01 was agreed to resulting from failure to perform work in a timely manner. This is the total of additional WHKS engineering fees in the amount of \$15,293.01 for the timeline overrun and extra work and review needed to bring the project to close in addition to \$3,750 in expense to provide temporary heat to the exposed wall that was shared with the adjoining property (22 N 1st Ave). This resulted in a total revised contract price of \$36,756.99.

Payment has been made to date in the amount of \$23,946.64, with \$12,810.35 not yet invoiced to the city.

WHKS recommends accepting the project as complete (see attached).

i:\public works\council items\2024\building demolition 24 n center st\memo project acceptance_24 n 1st ave_24 04 08.docx

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



1421 South Bell, Suite 103
Ames, IA 50010-7710
Phone: 515.663.9997
Fax: 515.663.9998
Email: ames@whks.com
Website: www.whks.com



March 20, 2024

Ms. Heather Thomas, P.E.
Public Works Director
City of Marshalltown
24 North Center St
Marshalltown, IA 50158

RE: Completion and Final Acceptance
24 N 1st Ave Demolition Project

Dear Heather:

This letter serves as confirmation that the above-referenced project has been completed. The contractor, Lansing Brothers Construction Company, submitted documentation to the City of Marshalltown on February 9, 2024 of the final punch list item (sewer service abandonment) having been completed and that documentation has been reviewed and approved by the City.

We recommend that the City accept the project. Acceptance of the project will initiate the one-year maintenance bond included in the contract documents.

Sincerely,

WHKS & CO.

A handwritten signature in blue ink, appearing to read "Angela Kolz", is written over a light blue horizontal line.

Angela Kolz, P.E.
Senior Associate

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Vacant, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Heather Thomas, Public Works Director (*filling in for Community Development Director*)
DATE: March 11, 2024
RE: DISCUSSION – City Owned Residential Houses

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☒ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Reduce blight and promote safety in neighborhoods

Recommendation: Council to provide direction to city staff on whether to demolish or work with city attorney to finalize a purchase agreement for selling as-is (with stipulations) for each of these properties. If applicable, provide direction to staff to proceed with sealed bid process for selling as-is.

Budget Impact: Varies; To be determined

Description/Background: In the most recent past, the city has acquired residential properties through 657a or nuisance/tax sales and proceeded to disconnect utilities, demolish the structure, and sell the lot. In many cases, the city has \$40k +/- in expenses in each of these properties.

The city currently owns four residential properties that our former City Administrator had begun to have WHKS prepare demolition packages on. The City Clerk and I have received inquiry from interested buyers for several of these properties. I reached out to the City Attorney to inquire if the city was able to do a process where they were sold as-is but we had some protection and assurances that the property would be fixed-up and suitable for occupancy. We do not want these properties to continue to be eyesores for these neighborhoods, unsafe for their occupants, or code enforcement/nuisance issue moving forward. Based on the City Attorney indicating there is an option that another community has used that might be something Marshalltown could consider, I asked WHKS to pause their work until we could discuss with council.

The four properties we would like direction from council on include:

501 N 1st Avenue
704 Lee Street
915 S Center Street
919 S Center Street

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



I have attached a potential purchase agreement with some language council may wish to consider if we were to do a “Sell As Is” process. This is a draft based on what another community used that includes a right of reversion clause and required renovations to bring it to occupancy within a certain timeframe. If we provided this required information at the time of requesting sealed bids, this would be an option for disposal of this city property. We would also have the option to do partial demo or require them to demo (for example an outbuilding).

We would have the ability to define who an “Eligible Bidder” is and could include information that reviews the history of nuisance violations or landlord rental inspections, require an Iowa address, require a property representative to be designated to be on-site within 12 hours of city’s request, and look into requiring the property be registered as a Vacant Property with the City (which requires them to have insurance on the property) or some type of financial coverage on the property.

Pictures of these properties follow:

501 N 1st Avenue



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Greg Nichols, Jeff Schneider, Gary Thompson





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704 Lee Street



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915 S Center Street



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Greg Nichols, Jeff Schneider, Gary Thompson





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Greg Nichols, Jeff Schneider, Gary Thompson





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919 S Center Street



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Greg Nichols, Jeff Schneider, Gary Thompson





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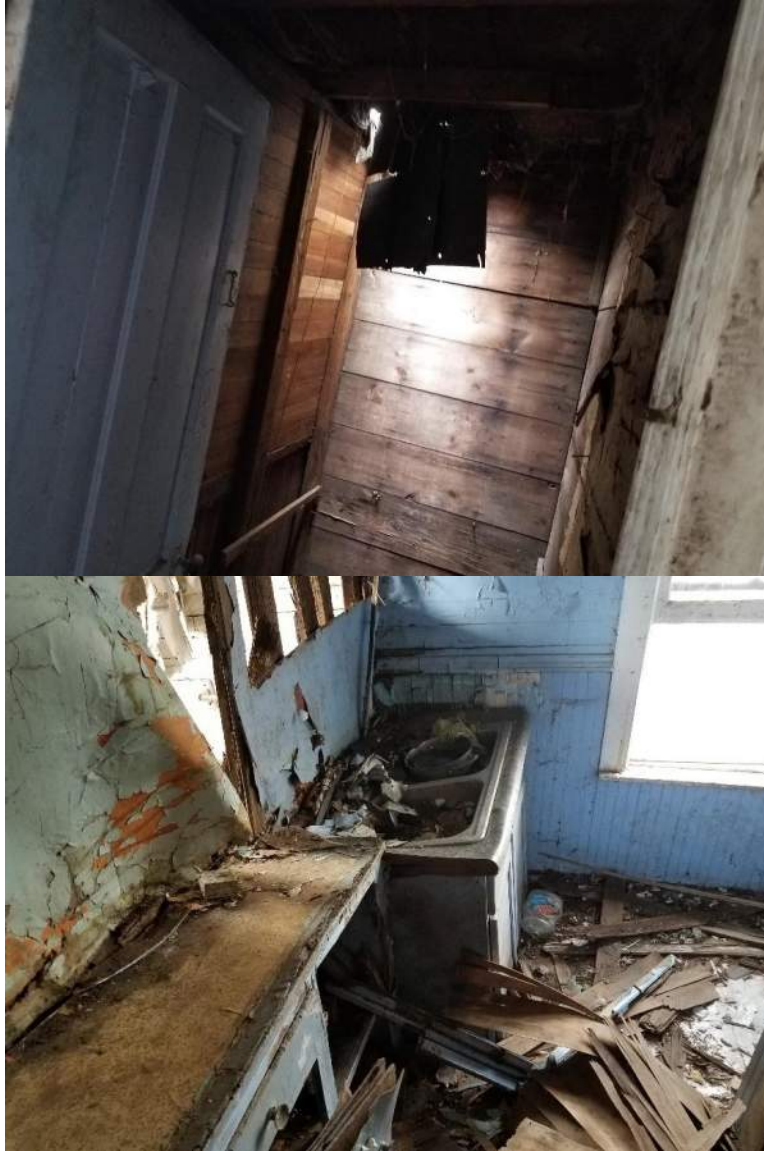




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Greg Nichols, Jeff Schneider, Gary Thompson





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CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



REAL ESTATE PURCHASE AGREEMENT

This Real Estate Purchase Agreement ("Agreement") is entered by and between the CITY OF MARSHALLTOWN, IOWA, an Iowa municipal corporation ("SELLER"), and <INSERT BIDDER> ("BUYER"), as of the date of last signature set forth below ("Effective Date").

SELLER is the owner of the real property ("Property") situated in the City of Marshalltown, Marshall County, Iowa, locally known as <INSERT ADDRESS>, Marshalltown, Iowa 50158, Parcel No. <INSERT>, and legally described as follows:

<INSERT LEGAL DESCRIPTION>

SELLER agrees to sell and BUYER agrees to purchase the Property, together with any easements and appurtenant servient estates, and subject to any easements of record for public utilities or roads; any zoning restrictions; restrictive covenants, and/or mineral reservations of record, if any, upon the following terms and conditions:

1. PURCHASE PRICE. The Purchase Price shall be <INSERT PRICE> upon performance of SELLER'S obligations and satisfaction of BUYER'S contingencies with adjustment for such closing costs as are customary or otherwise provided for in this Agreement, to be added to or deducted from this amount. As further consideration for this Agreement BUYER agrees, at BUYER'S expense, to rehabilitate the residential dwelling ("Dwelling") situated upon the Property by making such interior and exterior repairs and improvements as necessary to render the Dwelling habitable and obtaining a certificate of occupancy for the Dwelling on or before <INSERT DATE>, subject to such reasonable extension(s) BUYER and SELLER may mutually agree upon, in writing, to accommodate unavoidable delays. BUYER agrees all rehabilitation activities shall comply with relevant provisions of the City Code and to obtain all necessary permits and undergo all necessary inspections. Until such time as the Work has been completed, BUYER shall not encumber the property by lien, mortgage, or other similar debt obligation, nor sell the property to a third-party, without the express written consent of the SELLER. The provisions of this Agreement, generally, and this Paragraph, specifically, shall survive closing.

2. RIGHT OF REVERSION. Notwithstanding anything herein to the contrary, and as security for BUYER'S obligation to rehabilitate the Dwelling as provided in the preceding paragraph, the Quit Claim Deed conveying the Property to BUYER shall contain a right of reversion which may be exercised by SELLER, in its reasonable discretion, if BUYER fails to rehabilitate the Property pursuant to the terms of this Agreement.

To exercise SELLER'S right of reversion, SELLER shall issue BUYER a written notice to cure providing SELLER thirty (30) days in which to complete the required rehabilitation. Should BUYER fail to comply with SELLER's written notice to cure, BUYER agrees to execute and deliver to SELLER, within thirty (30) days of the expiration of BUYER'S period to cure, a Quit Claim Deed and any other documents necessary to convey title to the Property. BUYER further agrees to take all reasonable steps to ensure SELLER acquires marketable title to the Property, including without limitation satisfying any lien, mortgage, or other similar debt obligation encumbering the Property. BUYER acknowledges and understands the exercise of SELLER'S right of reversion shall entitle SELLER to ownership of the Property, as improved by BUYER, including all improvements and betterments including fixtures attached to the Property with no remuneration to BUYER.

Further, SELLER reserves the right to enforce the terms of this Agreement, including the right of reversion, by instituting a legal action for specific performance and/or to quiet title in SELLER. SELLER shall be entitled to compensation for attorney fees and court costs in such an action.

SELLER'S reversionary right with respect to the Property shall terminate and be of no further force and effect the earlier of when BUYER (or its permitted successors, assigns, or transferees) completes rehabilitation of the Dwelling, as herein required, or two (2) years from the date the deed conveying the Property from SELLER to BUYER is filed with the Marshall County Recorder, in which event SELLER agrees to execute any documents reasonably requested by BUYER to evidence termination of the City's reversionary right as set forth herein.

3. REAL ESTATE TAXES. BUYER assumes the obligation to pay any real estate taxes accrued against the Property and constituting a lien against the Property through the date of closing whether payable at the time of closing or otherwise. It shall be BUYER'S responsibility to confirm potential real estate tax liabilities with the Marshall County Treasurer's Office prior to executing this Agreement. BUYER shall pay all subsequent real estate taxes to the extent required by law.

4. SPECIAL ASSESSMENTS. SELLER is an Iowa municipal corporation, and the Property is exempt from special assessments. BUYER shall pay all subsequent special assessments to the extent required by law.

5. RISK OF LOSS AND INSURANCE. SELLER shall bear the risk of loss or damage to the Property prior to closing or possession, whichever first occurs, provided SELLER shall have the right but not the obligation to repair such damage. In the event the Property is damaged prior to closing or possession this Agreement shall continue in force and effect until either party rescinds the Agreement after giving thirty (30) days written notice to the other party.

6. POSSESSION AND CLOSING. If BUYER timely performs all obligations, possession of the Property shall be delivered to BUYER on the date of closing, and any adjustments of rent, insurance, interest, and all charges attributable to SELLER'S possession shall be made as of the date of closing. This transaction shall be considered closed, and BUYER shall take possession, upon the filing of title transfer documents and receipt of all funds due at closing from BUYER under this Agreement. Closing shall be held_____, 202____, or such other date as the parties may mutually agree, but not later than_____, 202____.

7. CONDITION OF PROPERTY. SELLER makes no warranties, expressed or implied, as to the condition of the Property and BUYER shall take possession to the Property "as is." BUYER acknowledges BUYER has made a satisfactory inspection of the Property and is purchasing the Property in its existing condition.

8. ABSTRACT AND TITLE. BUYER, at its expense, may obtain an abstract of title to the Property continued through the date of acceptance of this Agreement, and BUYER'S attorney may, at BUYER'S expense, examine the abstract after it is continued through the date of acceptance. If BUYER'S title opinion does not show marketable title in SELLER in conformity with Iowa law, and title standards of the Iowa State Bar Association, BUYER may request SELLER make reasonable efforts to perfect title, provided SELLER shall be under no obligation to do so. If closing is delayed due to SELLER'S inability to perfect title, or election not to perfect title, this Agreement shall continue in force and effect until either party rescinds the Agreement after giving thirty (30) days written notice to the other party.

9. DEED. Upon payment of the Purchase Price, SELLER shall convey the Property to BUYER by Quit Claim Deed prepared by SELLER at SELLER'S expense.

10. SURVEY. BUYER, at its expense, may have the Property surveyed and certified by a registered land surveyor prior to closing.

11. ENVIRONMENTAL MATTERS. SELLER warrants to the best of its knowledge and belief there are no abandoned wells, solid waste disposal sites, hazardous wastes or substances or underground storage tanks located on the Property, which require remediation under current governmental standards, and SELLER has done nothing to contaminate the Property with hazardous wastes or substances. SELLER warrants the property is not subject to any local, state or federal judicial or administrative action, investigation or order regarding wells, solid waste disposal sites, hazardous wastes or substances or underground storage tanks.

12. INSPECTION OF PRIVATE SEWAGE DISPOSAL SYSTEM. SELLER represents and warrants to BUYER the Property is not served by a private sewage disposal system, and there are no known private sewage disposal systems on the property.

13. NOTICE. Any notice under this Agreement shall be in writing and be deemed served when it is delivered by personal delivery or mailed by certified mail, addressed to the parties at the addresses given below.

14. GENERAL PROVISIONS. In the performance of each part of this Agreement, time shall be of the essence. Failure to promptly assert rights herein shall not, however, be a waiver of such rights or a waiver of any existing or subsequent default. This Agreement shall apply to and bind the successors in interest of the parties. This Agreement shall survive the closing. This Agreement contains the entire agreement of the parties and shall not be amended except by a written instrument duly signed by SELLER and BUYER. Paragraph headings are for convenience of reference and shall not limit or affect the meaning of this Agreement. Words and phrases herein shall be construed as in the singular or plural number, and as masculine, feminine or neuter gender according to the context.

15. REMEDIES OF PARTIES.

- A.** If BUYER fails to timely perform this Agreement, SELLER may forfeit it as provided in the Iowa Code (Chapter 656), and all payments made shall be forfeited; or, at SELLER'S option, upon thirty (30) days written notice of intention to accelerate the payment of the entire balance because of BUYER'S default (during which thirty days the default is not corrected), SELLER may declare the entire balance immediately due and payable. Thereafter this Agreement may be foreclosed in equity and the Court may appoint a receiver.
- B.** If SELLER fails to timely perform this Agreement, BUYER has the right to have all payments made returned to it and declare this Agreement null and void.
- C.** BUYER and SELLER are also entitled to utilize any and all other remedies or actions at law or in equity available to them, and the prevailing parties shall be entitled to obtain judgment for costs and attorney fees.

16. REAL ESTATE AGENT OR BROKER. Neither party has used the service of a real estate agent or broker in connection with this transaction.

17. CERTIFICATION. BUYER and SELLER each certify that it is not acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by any Executive Order or the United States Treasury Department as a terrorist, "Specially Designated National and

Blocked Person" or any other banned or blocked person, entity, nation or transaction pursuant to any law, order, rule or regulation that is enforced or administered by the Office of Foreign Assets Control; and are not engaged in this transaction, directly or indirectly on behalf of, any such person, group, entity or nation. Each party hereby agrees to defend, indemnify and hold harmless the other party from and against any and all claims, damages, losses, risks, liabilities and expenses (including attorneys' fees and costs) arising from or related to any breach of the foregoing certification.

18. APPROVAL BY CITY COUNCIL. This Agreement shall be expressly contingent upon approval by the City Council for Marshalltown, Iowa.

19. COUNTERPARTS. This Agreement may be executed in several counterparts, each of which, when so executed and delivered, shall be deemed an original, and all of which, when taken together, shall constitute the same instrument, even though all parties are not signatories to the original or the same counterpart. Furthermore, the parties may execute and deliver this Agreement by electronic means such as PDF or a similar format. BUYER and SELLER agree that delivery of the Agreement by electronic means shall have the same force and effect as delivery of original signatures and that each of the parties may use such electronic signatures as evidence of the execution and delivery of the Agreement by all parties to the same extent as an original signature.

20. ADDITIONAL PROVISIONS. None if not listed in an addendum hereto.

21. EXECUTION. When and if executed by both SELLER and BUYER, this Agreement shall become a binding contract.

BUYER

SELLER

<INSERT>

CITY OF MARSHALLTOWN, IOWA
an Iowa municipal corporation

Dated this ____ day of _____ 202__

Dated this ____ day of _____ 202__

<INSERT>

By: _____
Joel Greer, Mayor

Attest:

Alicia Hunter, City Clerk

Address: <INSERT>
Marshalltown, IA 50158

Address: City Hall
24 N Center Street
Marshalltown, IA 50158

Telephone: (641) 752-0000

Telephone: (641) 754-5701

**RESOLUTION TO REALLOCATE THE 2020 GO BOND FUNDS UP TO \$750,000
FOR DOWNTOWN STREET CONSTRUCTION PROJECTS IN LIEU OF THE
RAILROAD SAFETY AND QUIET ZONE**

WHEREAS, Council originally approved in the Capital Improvement Plan to use the 2020 GO Bond Funds for the Railroad Safety and Quiet Zone; and.

WHEREAS, the Railroad Safety and Quiet Zone project may take up to a year or more to complete; and.

WHEREAS, it is advantageous to use up the 2020 GO Bond Funds in Fund 362 (date of issuance was Sept 28, 2020) in order to avoid or limit the possible return of interest earnings to the IRS; and

WHEREAS, the original arbitrage bond yield rate of .68% is less than the current interest rates the City has recently been earning on unused bond funds; and

WHEREAS, the Railroad project costs can be funded by fund 363, the 2021 GO bond, or any future bond issuances in the same amount.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA, AS FOLLOWS: The City Council of the City of Marshalltown, Iowa, approves the 2020 GO Bond funds may be reallocated for any downtown street project up to \$750,000.

Passed this 8th day of April 2024, and signed this _____ day of April 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Diana Steiner, Finance Director
DATE: April 3, 2024
RE: Reallocate 2020 GO Bond Funds

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Recommendation: Spend the bond funds by using an existing project.

Budget Impact: By using the bond funds quicker, it will limit the amount of interest earned that may need returned to the IRS

Description/Background:

The City still has approximately \$750,000 in **fund 362**, the 2020 GO Bond funds. It was originally allocated for the Railroad Safety and Quiet Zone. Due to circumstances outside the control of City staff, this project has slowed down and it may be a few more years before the project can be completed. Since we borrowed at such a low interest rate (arbitrage rate of .68%) and have been earning between 2.25% and 5% the last several years, we are likely to have to return some of the interest earned to the IRS. For these reasons, it has been recommended by Bond Council to use the funds for another project.

In the original 2020 GO Bond documents, funds can be used for downtown streets. We have expenses for the State St. Reconstruction that was paid out of **fund 363**, the 2021 GO Bond. If the resolution is approved, I will switch expenditures or prepare a transfer from fund 363 to fund 362 to spend out the funds remaining in fund 362.

If costs need to be paid for the Railroad Safety and Quiet Zone, we can use other more recent bond funds. No special hearing is required.

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson





March 25, 2024

Via Email

Alicia Hunter
City Clerk/City Hall
Marshalltown, IA

Re: Glenwood Marshalltown, LLC
Amended Development Agreement
File No. 4422742-57

Dear Alicia:

Attached please find proceedings covering the adoption of a resolution approving the Amended Development Agreement with Glenwood Marshalltown, LLC

We would appreciate receiving one fully executed copy of these proceedings as soon as they are available.

Please contact John Danos, Severie Orngard or me if you have questions.

Kind regards,

Amy Bjork

Attachments

cc: Diana Steiner
Jessica Kinser

APPROVE AMENDED DEVELOPMENT
AGREEMENT

(Glenwood Marshalltown, LLC)

485017-29

Marshalltown, Iowa

February 12, 2024

A meeting of the City Council of the City of Marshalltown, Iowa, was held at 5:30 p.m. on April 8, 2024, at the _____, Marshalltown, Iowa, pursuant to the rules of the Council.

The Mayor presided and the roll was called, showing members present and absent as follows:

Present: _____

Absent: _____.

Council Member _____ introduced the resolution next hereinafter set out and moved its adoption, seconded by Council Member _____; and after due consideration thereof by the Council, the Mayor put the question upon the adoption of said resolution, and the roll being called, the following named Council Members voted:

Ayes: _____

Nays: _____.

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

RESOLUTION 2024-076

Resolution Approving Amended Development Agreement with Glenwood Marshalltown, LLC

WHEREAS, the City of Marshalltown, Iowa (the “City”), pursuant to and in strict compliance with all laws applicable to the City, and in particular the provisions of Chapter 403 of the Code of Iowa, has adopted an Urban Renewal Plan for the Marshalltown Urban Renewal Area No. 6 (the “Urban Renewal Area”); and

WHEREAS, this Council has adopted an ordinance providing for the division of taxes levied on taxable property in the Urban Renewal Area pursuant to Section 403.19 of the Code of Iowa and establishing the fund referred to in Subsection 2 of Section 403.19 of the Code of Iowa, (the “Urban Renewal Tax Revenue Fund”), which fund and the portion of taxes referred to in that subsection may be irrevocably pledged by the City for the payment of the principal of and interest on indebtedness incurred under the authority of Section 403.9 of the Code of Iowa to finance or refinance in whole or in part projects in the Urban Renewal Area; and

WHEREAS, the City has previously entered into a certain development agreement (the “Original Agreement”) with Glenwood Marshalltown, LLC (the “Developer”), pursuant to which the Developer agreed to undertake the development of housing (the “Housing Project”) on certain real property (the “Property”) in the Urban Renewal Area, including the construction of certain public infrastructure improvements in connection therewith (the “Infrastructure Project”); and

WHEREAS, under the Original Agreement, the City agreed to make annual appropriation incremental property tax payments (the “Payments”) to the Developer in an amount not exceeding \$1,410,000; and

WHEREAS, the City and the Developer now propose to amend the Original Agreement in order to modify the timing of the Payments to be made to the Developer; and

WHEREAS, an amended development agreement (the “Amended Agreement”) has been prepared to set forth the new understanding between the City and the Developer, and it is now necessary to make provision for its approval; and

WHEREAS, Chapter 15A of the Code of Iowa (“Chapter 15A”) declares that economic development is a public purpose for which a City may provide grants, loans, tax incentives, guarantees and other financial assistance to or for the benefit of private persons; and

WHEREAS, Chapter 15A requires that before public funds are used for grants, loans, tax incentives or other financial assistance, a City Council must determine that a public purpose will reasonably be accomplished by the spending or use of those funds; and

WHEREAS, Chapter 15A requires that in determining whether funds should be spent, a City Council must consider any or all of a series of factors; and

NOW, THEREFORE, It Is Resolved by the City Council of the City of Marshalltown, Iowa, as follows:

Section 1. Pursuant to the factors listed in Chapter 15A, the Council hereby finds and reaffirms that:

(a) The Housing Project and the Infrastructure Project will add diversity and generate new opportunities for the Marshalltown and Iowa economies;

(b) The Housing Project and the Infrastructure Project will generate public gains and benefits, particularly in the creation of new jobs and housing opportunities, which are warranted in comparison to the amount of the proposed property tax incentives.

Section 2. The City Council further finds and reaffirms that a public purpose will reasonably be accomplished by entering into the Amended Agreement and providing continued incremental property tax payments to the Developer.

Section 3. The Amended Agreement is hereby approved and the Mayor and City Clerk are hereby authorized and directed to execute and deliver the Amended Agreement on behalf of the City, in substantially the form and content in which the Amended Agreement has been presented to this City Council. Such officers are also authorized to make such changes, modifications, additions or deletions as they, with the advice of bond counsel, may believe to be necessary, and to take such actions as may be necessary to carry out the provisions of the Amended Agreement.

Section 4. All resolutions or parts thereof in conflict herewith are hereby repealed.

Passed and approved on April 8, 2024.

Mayor

Attest:

City Clerk

• • • • •

On motion and vote the meeting adjourned.

Mayor

Attest:

City Clerk

STATE OF IOWA
MARSHALLTOWN COUNTY SS:
CITY OF MARSHALLTOWN

I, the undersigned, Clerk of the aforementioned City, hereby certify that the foregoing is a true and correct copy of the minutes of the Council of the City relating to adopting a resolution to approve an Amended Development Agreement.

WITNESS MY HAND hereto affixed this ____ day of _____, 2024.

City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Diana Steiner, Finance Director
DATE: March 21, 2024
RE: Amendment to Glenwood Agreement

Strategic Plan:

- ☒ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Increase housing opportunities at all levels.

Recommendation:

Budget Impact:

Description/Background: In 2021, the City Council approved the creation of Urban Renewal Area 6, which is a residential urban renewal area that was created for the Glenwood 7th Addition which had the developer, Glenwood Marshalltown LLC, construct the infrastructure in exchange for the collection of incremental taxes for a 10-year period to be reimbursed for that infrastructure. This was the first residential urban renewal area where building has occurred in Marshalltown. The plan document can be found on the City's website at [Urban-Renewal-Area-No-6---UR-Plan \(marshalltown-ia.gov\)](https://marshalltown-ia.gov/Urban-Renewal-Area-No-6---UR-Plan).

The infrastructure has been constructed and dedicated to the City, lots are selling, and homes are being built and sold. The developer had a pro forma where it was projected that the lots would turnover at a faster rate, but outside economic factors like high interest rates and higher building costs have hindered this development from building out in a short amount of time. The developer spent more than the \$1.41 million in infrastructure, and in 2023 requested the City consider some amendments to the development agreement. The attached agreement contains those amendments.

The original agreement called for 4 multi-family units, which were intended to go on the odd-shaped lot on 6th Street. The costs to extend sewer to this lot were too high for the developer, and the City ultimately decided not to pursue funding through the CDBG disaster grant funding that would have covered costs of infrastructure for affordable homes to be built. With no plans for this lot to be developed, the multi-family units should be removed from the agreement. It should be noted that the difficulties in developing this lot was not known at the time the development agreement was approved.

The other aspect of the amendment is providing more time for the developer to collect incremental taxes off the property by creating four development years. The first development year was certified to

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



the County as incremental taxes for fiscal year 2025, representing the first development period which will end in fiscal year 2034. This amendment will allow the developer to notify the City when he would like to certify the next batch of properties which would have their own 10-year collection period. In total the 4 development years will not exceed the 20 year life span of the urban renewal area.

As a reminder, when housing that is developed in a residential urban renewal area is not for low-to-moderate income individuals, the City collects a portion of any payout to the developer to use towards low-to-moderate income housing. With this amendment, this withholding will last longer for the City, providing more years and likely more funding to support LMI housing.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



AMENDED DEVELOPMENT AGREEMENT

This Amended Development Agreement (the “Agreement”) is entered into between the City of Marshalltown, Iowa (the “City”) and Glenwood Marshalltown, LLC (the “Developer”) as of _____, 2024.

WHEREAS, Chapter 403 of the Code of Iowa authorizes cities to establish urban renewal areas and to undertake economic development projects; and

WHEREAS, Chapter 15A of the Code of Iowa authorizes cities to provide grants, loans, guarantees, tax incentives and other financial assistance to or for the benefit of private persons; and

WHEREAS, the City has established Marshalltown Urban Renewal Area No. 6 (the “Urban Renewal Area”); and

WHEREAS, the Developer intends to provide for the construction of necessary public infrastructure and certain residential units (the “Project”) on certain property located within the Urban Renewal Area, the legal description of which is set out on Exhibit A to this Agreement (the “Property”); and

WHEREAS, the Developer has requested tax increment financing assistance for the Project; and

WHEREAS, Section 403.22 of the Code of Iowa requires that, in order for Incremental Property Tax Revenues (as hereinafter defined) to be made available to finance public improvements related to housing and residential development, a certain percentage of such revenues related to a project must be used to provide assistance to low and moderate income family housing;

WHEREAS, the City and the Developer entered into a Development Agreement (the “Original Agreement”) dated April 26, 2021, pursuant to which the City agreed to provide tax increment financing assistance to the Developer with respect to the Project and related infrastructure improvements; and

WHEREAS, it is now necessary to amend the Original Agreement to modify the timing of the Incremental Property Tax Payments to be made to the Developer; and

WHEREAS, this Amended Development Agreement (the “Agreement”) has been prepared to set forth the updated, mutual understanding between the City and the Developer and to replace the Original Agreement; and

NOW, THEREFORE, in consideration of the mutual obligations contained in this Agreement, the parties hereto agree as follows:

A. Developer's Covenants

1. Housing Project. The Developer agrees to provide for the construction of residential units on the Property during the term of this Agreement, currently estimated to include 42 single-family units.

2. Infrastructure Project. The Developer agrees to provide for the installation of certain street, sanitary sewer, water and related infrastructure improvements on the Property, as set forth in the materials submitted to the City in conjunction with the final plat of the Property approved by the City Council, and in compliance with City ordinances and regulations. Upon completion of these improvements and acceptance by the City, the Developer will dedicate these improvements and related right-of-way to the City.

3. Developer's Certifications – Payment Phases. The Developer shall have the right to divide the taxable parcels comprising the Property into four (4) payment phases (the “Payment Phases” and, individually, each a “Payment Phase”) for purposes of calculating and administering the Payments, as hereinafter defined. The Developer agrees to certify (each, a “Triggering Certification”) to the City its intent to begin the process of dividing Incremental Property Tax Revenues, as hereinafter defined, from each Payment Phase. Each Triggering Certification shall be made by no later than October 15 of the year immediately preceding the fiscal year in which the Developer intends for the Payments to begin for each Payment Phase. The Developer hereby acknowledges that the first Payment Phase was certified to the Marshall County Auditor on December 1, 2023. In order to certify additional Payment Phases, the Developer shall use the worksheet attached hereto as Exhibit B.

4. Property Taxes. The Developer agrees to make, or make provision for, timely payment of property taxes levied against the Property when due, during the term of this Agreement.

B. City's Covenants

In recognition of the Developer's covenants set out above, the City agrees to make economic development payments (the “Payments” and, individually, each a “Payment”) to the Developer in each fiscal year during the term of this Agreement, pursuant to Chapters 15A and 403 of the Code of Iowa, provided, however that the aggregate, total amount of the Payments shall not exceed \$1,410,000 (the “Maximum Payment Total”), and all Payments shall be subject to annual appropriation by the City Council as hereinafter set forth. The Payments shall be funded from the incremental valuation of any given Payment Phase for a period not in excess of ten (10) years after the certification of such Payment Phase.

The Payments with respect to each Payment Phase will be made on December 1 and June 1 of each fiscal year following an affirmative appropriation decision as provided for below, beginning on December 1 of the fiscal year immediately succeeding the year in which the Triggering Certification is made for such Payment Phase, and continuing for a total of ten (10) fiscal years for each Payment Phase, provided, however, that no

Payments will be made after the date the earlier of which is (i) the date on which the aggregate sum of Payments made hereunder equals the Maximum Payment Total; (ii) June 1 of the fiscal year in which Payments from each Payment Phase have been made for a total of ten (10) fiscal years; or (iii) June 1, 2043.

For example, the first Payment Phase hereunder was certified to the Marshall County Auditor on December 1, 2023. Accordingly, Payments for the first Payment Phase will be made on each December 1 and June 1, beginning December 1, 2024 and continuing through the sooner of June 1, 2034 or the date on which the aggregate sum of Payments made hereunder equals the Maximum Payment Total.

Each Payment shall be in an amount equal to 59.17% of the Incremental Property Tax Revenues received by the City with respect to the Property during the six (6) months immediately preceding each Payment date. “Incremental Property Tax Revenues” are produced by multiplying the consolidated property tax levy (city, county, school, etc.) times the incremental valuation of the Property, then subtracting debt service levies of all taxing jurisdictions, subtracting the school district physical plant and equipment levy and instructional support levy and subtracting any other levies which may be exempted from such calculation by action of the Iowa General Assembly.

An amount equal to 40.83% of the Incremental Property Tax Revenues received by the City with respect to the Property during the six months immediately preceding each Payment Date shall be retained by the City and used in accordance with the provisions of Section 403.22 of the Code of Iowa to provide assistance for low and moderate income family housing in the City. The Developer shall be eligible to apply to the City for allocations of this portion of the Incremental Property Tax Revenues for use in constructing low and moderate income family housing units.

The Payments shall not constitute general obligations of the City, but shall be made solely and only from Incremental Property Tax Revenues received by the City from the Marshall County Treasurer that are attributable to the Property.

Each Payment shall be subject to a finding by the City Council that the Developer is in full compliance with each of the Developer’s Covenants set out above, and each Payment shall be subject to annual appropriation by the City Council. Prior to November 15 of each year during the term of this Agreement, the City Council shall consider the question of obligating for appropriation to the funding of the Payments due in the next succeeding fiscal year, and to the amount required to be set aside for assistance to low and moderate income housing, an amount of Incremental Property Tax Revenues to be collected in such following fiscal year equal to the City’s estimate of the amount of Incremental Property Tax Revenues that could be collected in such year (the “Appropriated Amount”). Each such estimate shall be based on then current consolidated property tax levy and most recent incremental valuation of the Property.

In any given fiscal year, if the City Council determines to not obligate the then-considered Appropriated Amount, then the City will be under no obligation to fund the Payments scheduled to become due in the following fiscal year, and the Developer will have no rights whatsoever to compel the City to make such Payments, to seek damages

relative thereto or to compel the funding of such Payments in future fiscal years. A determination by the City Council to not obligate funds for any particular fiscal year's Payments shall not render this Agreement null and void, provided however that no Payment shall be made under this Agreement after the expiration of the Term, as hereinafter defined.

To the extent the City Council decides to obligate funds for appropriation to the Payments and to the low and moderate income set aside, the City agrees to certify to the Marshall County Auditor by December 1 of each year during the term of this Agreement, an amount equal to the most recently determined Appropriated Amount.

C. Administrative Provisions

1. Assignment. This Agreement may not be amended or assigned by either party without the express permission of the other party. However, the City hereby gives its permission that the Developer's rights to receive Payments hereunder may be assigned by the Developer to a lender, as security, without further action on the part of the City.

2. Successors. This Agreement shall inure to the benefit of and be binding upon the successors and assigns of the parties.

3. Term. The term (the "Term") of this Agreement shall commence on the Commencement Date and end on the date on which the last Payment is made by the City to the Developer under Section B.2 above.

4. Choice of Law. This Agreement shall be deemed to be a contract made under the laws of the State of Iowa and for all purposes shall be governed by and construed in accordance with laws of the State of Iowa.

The City and the Developer have caused this Agreement to be signed, in their names and on their behalf, by their duly authorized officers, all as of the day and date written above.

CITY OF MARSHALLTOWN, IOWA

By _____
Mayor

Attest:

City Clerk

GLENWOOD MARSHALLTOWN, LLC

By _____

Its _____

EXHIBIT A
Legal Description of Property

WARRANTY DEED IN FILE#2015-00004865

LOT 3 OF THE SOUTHEAST QUARTER OF THE NORTHEAST QUARTER OF SECTION 10, TOWNSHIP 83 NORTH, RANGE 18 WEST OF THE 5TH P.M., MARSHALL COUNTY, IOWA, EXCEPT SCHRODT'S SECOND ADDITION TO MARSHALL, MARSHALL COUNTY, IOWA AND EXCEPT GLENWOOD PARK FIFTH AND SIXTH ADDITIONS TO MARSHALL, MARSHALL COUNTY, IOWA, SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.

AND

WARRANTY DEED IN FILE#2015-00004866

THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER EXCEPT THE EAST 33 FEET THEREOF AND EXCEPT PARCEL C AS RECORDED IN MICRO-FILE NO. 9604913 AND EXCEPT GLENWOOD PLACE ADDITION TO MARSHALL, MARSHALL COUNTY, IOWA, AND EXCEPT GLENWOOD PARK FOURTH AND SIXTH ADDITIONS TO MARSHALL, MARSHALL COUNTY, IOWA, AND EXCEPT WEST MERLE HIBBS BOULEVARD, ALL IN THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 10, TOWNSHIP 83 NORTH, RANGE 18 WEST OF THE 5TH P.M., MARSHALL COUNTY, IOWA, SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.

AND

WARRANTY DEED IN FILE#2015-00004862

LOT 1, LOT 3, LOT 4, LOT 5 AND LOT 6, GLENWOOD PARK FOURTH ADDITION TO MARSHALL, MARSHALL COUNTY, IOWA, SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.

AND

WARRANTY DEED IN FILE#2015-00004863

LOT 12, LOT 13, LOT 14, AND LOT 15, GLENWOOD PARK SIXTH ADDITION TO MARSHALL, MARSHALL COUNTY, IOWA, SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.

AND

FINAL PLAT OF GLENWOOD PARK FOURTH ADDITION 2003-193 WITH QUIT CLAIM DEED 2003-195

LOT 'G', GLENWOOD PARK FOURTH ADDITION TO MARSHALL, MARSHALL COUNTY, IOWA.

AND

PARCEL 'C' AS SHOWN ON THE PLAT OF SURVEY, OF LOT 6 OF LOT 3, OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 10, TOWNSHIP 83 NORTH, RANGE 18 WEST OF THE FIFTH PRINCIPAL MERIDIAN, AN OFFICIAL PLAT, IN THE CITY OF MARSHALLTOWN, MARSHALL COUNTY, STATE OF IOWA.

EXHIBIT B
Triggering Certification

Glenwood Marshalltown, LLC hereby certifies as of _____, 20__, that it intends to begin the process of dividing Incremental Property Tax Revenues in fiscal year 202__ - 202__ for the following described parcels:

GLENWOOD MARSHALLTOWN, LLC

By: _____

Title: _____

RESOLUTION APPROVING THE STATUS OF FUNDING UPDATE FOR THE IOWA ECONOMIC DEVELOPMENT AUTHORITY COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) DOWNTOWN REVITALIZATION PROJECT

WHEREAS the City of Marshalltown was awarded an Iowa Economic Development Authority “IEDA” CDBG Downtown Revitalization Grant; and

WHEREAS the City is working with Region 6 Resource Partners on the administration of this grant; and

WHEREAS, a public hearing is required to be held to provide the public with a status of funding update on the project and provide an opportunity for public comment; and

WHEREAS, said public hearing notice was published as required by law, by publication once in the Marshalltown Times Republication, a newspaper having general circulation in the City of Marshalltown, Iowa on April 1, 2024; and

WHEREAS, said public hearing was held at the April 8, 2024 City Council meeting; and

WHEREAS the City Council has received an update on the status of funding.

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

Section 1. The Council certifies that the required update has been provided and a public hearing was held.

Section 2. The City Clerk shall prepare and submit minutes from the Public Hearing to Region 6 Resource Partners for submittal to Iowa Economic Development Authority.

Passed this 8th day of April 2024 and signed this ____ day of April 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
Vacant, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Heather Thomas, Public Works Director (*filling in for Community Development Director*)
DATE: April 8, 2024
RE: Marshalltown Downtown Revitalization – Façade Improvements (ECO 21-002)

Strategic Plan:

- ☒ Strategy 1: Expand and improve development in the community.
- ☒ Strategy 2: Enhance Marshalltown's public image.
- ☐ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective:

Invest in Downtown redevelopment & Reduce Blight

Recommendation:

Hold public hearing for the DTR Project, Status of Funds, at the April 8th, 2024 City Council meeting.

Budget Impact:

Minimal publication expenses.

Description/Background:

The Downtown Revitalization project currently underway was awarded \$500,000 through IEDA's CDBG funding. This project stemmed from the desire to improve blight, especially following the 2018 Marshalltown Tornado and the 2020 Derecho. This construction work is limited to the front facades (and in some cases, where authorized, the side façade or the roof) of several buildings within the targeted area. The building included in this project are:

ADDRESS	Building #	Notes
13-15 S CENTER	1	Owner dropped this project; no work will proceed. (<i>Pentz Appliance</i>)
14, 16, 18 N CENTER	2	Joann Struebing – 3 Side Facades
1 W MAIN ST	3	Joann Struebing – 1 Front Facades (<i>currently Staging 2 Sell It</i>)
Dropped/not used	4	
21 W MAIN	5	Currently under city ownership.
23 W MAIN	6	Currently under city ownership. (<i>formerly Mi Casa</i>)
25 W MAIN	7	(<i>Smoking G's</i>)
14 W MAIN	8	Melinda Uitermarkt (<i>Stepping Stone's</i>)

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



We continue to work through change orders during construction, but as of the last Change Order council approved, we were at the following:

Project Expenses (including all awarded construction) = \$1,236,953.00

Project Revenue = \$1,501,543.80

Please note there are still several change orders in the works, as well as construction on old buildings which are notorious in requiring field and additional change orders due to the age/condition of the buildings and unknown conditions.

The substantial completion date for this project is currently June 30, 2024. A change order to extend the project is in further discussion as a result of significant scope that was added with Change Order 2 to include new upper story windows for Buildings 2 & 3. We are waiting on material lead times, but it will likely be middle of June prior to the window delivery. On April 3rd, 2024, the City requested a project extension for the CDBG grant funds

The Iowa Economic Development Authority requires a public hearing be when construction hits the 50% level in order to be able to continue to release reimbursement of grant funds. We are 50% of the way through construction and are required to provide the following information to the public at said hearing:

The City of Marshalltown will hold a public hearing at 5:30 pm on 4/8/24 at the City Hall Council Chambers at 10 West State Street on the status of funds for the Community Development Block Grant (CDBG) for the Downtown Revitalization Project, which will result in 8 revitalized storefronts in downtown Marshalltown.

The following update was provided on the status of funds for the Community Development Block Grant for the Downtown Revitalization Project.

A. A General Description of Accomplishments to Date

- As of 4/8/24, the following actions have been completed:
 - Masonry work completed on 25 West Main, 1 West Main, 14 N Center, 16 N Center, and 18 N Center.
 - Awning and old signage removed for 21 West Main
 - New upper story windows installed for 21 West Main and 23 West Main
 - Completed transom replacement at 1 West Main
 - Storefront work in progress for 14 West Main
 - Roof work in progress for 21 West Main

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



B. A Summary of Expenditures to Date

- To date, \$592,634.21 has been expended for this project. \$211,516 from the CDBG and \$365,997.21 from local funding sources.

Total Project Budget:	\$1,064,268.00
CDBG Amount:	\$500,000.00
Local Funding:	\$564,268.00
Total Project Costs to Date:	\$592,634.21
CDBG Amount:	\$211,516
Local Funding:	\$365,997.21

C. A General Description of Remaining Work

- \$471,633.79 of the total project budget remains
- The final components of the project include: new window installation on 1 West Main, 14 N Center, 16 N Center and 18 N Center, structural and roof work on 21 West Main, structural stabilization of north wall on 21 and 23 West Main, completing storefront work on 14 West Main, masonry replacements to historic brick on 21 West Main and 23 West Main, providing window weeps at 21 and 23 West Main, paint exterior siding at 14 North Center, other various storefront work according to scope, and then clean-up.

i:\public works\council items\2024\dtr project\memo_eco 21-002 dtr _ change order 2.docx

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



ORDINANCE 15084

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES, CITY OF MARSHALLTOWN, IOWA CHAPTER 91: FIRE PREVENTION AND PROTECTION, VIOLATION PENALTY

WHEREAS, the City Council of the City of Marshalltown, Iowa, has adopted Chapter 91: Fire Prevention and Protection to promote public health, safety, and welfare; and

WHEREAS, the City of Marshalltown desires to amend Chapter 91: Fire Prevention and Protection to revise prescribed penalties for violating the provisions of said chapter; and

WHEREAS, the City Council of the City of Marshalltown finds it is in the best interest of the City and its residents to amend Chapter 91: Fire Prevention and Protection as follows.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA:

Section 1. Amendment. Section 91.002(C) shall be amended and superseded in its entirety, as follows:

(C) Section 112.4 Violation penalty is amended to read as follows:
Any person violating any provision of this code or failing to comply with any requirements hereof, or who shall erect, install, alter, repair, or do work in violation of the approved construction documents or directive of the fire code official, or of a permit or certificate used under provisions of this code, shall be subject to penalty as provided in §91.999 of the Code of Ordinances for the City of Marshalltown.

Section 2. Amendment. Sections 91.999(A) shall be amended and superseded in its entirety, as follows:

(A) Any person violating any provision of this chapter for which no specific penalty is prescribed shall be subject to a municipal infraction pursuant to § 10.999 of this code of ordinances. Municipal infractions brought upon simple notice as provided in § 10.999(4) of this code of ordinances for violating any provision of this chapter shall be subject to the following penalties:

First Offense	\$110.00 (After 30 days \$130.00)
Second Offense	\$210.00 (After 30 days \$230.00)
Third and Additional Offenses	\$310.00 (After 30 days \$330.00)

Section 3. Amendment. Section 91.999(B) shall be deleted in its entirety.

Section 4. Severability Clause. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 5. When Effective. This ordinance shall be in full force and effect after its final passage, approval and publication as provided by law.

Passed this ____ day of _____ 2024 and signed this ____ day of _____ 2024.

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

I, Alicia Hunter, City Clerk of the City of Marshalltown, Iowa, do hereby certify that the foregoing ORDINANCE was passed and approved by the City Council of the City of Marshalltown, Iowa, on the ____ day of _____ 2024, and was published in the Marshalltown Times-Republican, a newspaper of general circulation in the City of Marshalltown, Iowa, on the ____ day of _____ 2024.

Alicia Hunter, City Clerk

MARSHALLTOWN

I O W A

Joel Greer, Mayor
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Chief David Rierson
DATE: 02/19/24
RE: Ordinance Amendment for Fire Code Penalties

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Review Code of Ordinances for improvements.

Recommendation: Amend Section 91.002 of the Code of Ordinances to allow for a fine for non-compliance with the city fire code. Specifically, Section 112.4 of the International Fire Code. Section 91.999 would be superseded to allow for a penalty for items not prescribed in Section 10.999 of the city ordinance.

Budget Impact: Budget impact would be minimal.

Description/Background: Violations of the fire code/failing to comply with the fire code are an issue for the fire department. At times, we return numerous times to reinspect a property to ensure compliance. The ordinance change will allow the Fire Chief or Fire Marshal to issue a municipal infraction citation should a property owner fail to comply with a notice to correct a violation. Typically, the property owner is given 30 – 45 days to correct a violation. Depending on the issue, this change would allow for a citation to be issued if the violation is not corrected in the time authorized for repair.

CITY COUNCIL

Al Hoop, Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson





Marshalltown Central Business District
34 W. Main
Marshalltown, IA 50158
director@marshalltownmainstreet.org
641-844-2001 – Office

Cartwright Market Food Truck Park Pilot Project

MCBD Vision Statement: To provide a greater sense of community by being a destination place for retail, restaurants, and businesses.

MCBD Brand Purpose: To foster a safe, inviting and inclusive downtown, so that people spend time and money downtown.

What: Cartwright Market Food Truck Court – Pilot Project

- 2 – 3 food trucks on site each week
- No minimum sales guaranteed to truck

Where: Cartwright Market Pavilion, Corner of N. 1st Ave & State Street.

Why:

- Our initiative will enhance the neighborhood's vibrancy and appeal, breathing new life into the area. By revitalizing the pavilion area, we aim to offer a fresh and invigorating experience for the community. Moreover, our project will create an additional community destination, fostering connections and enriching the lives of residents.
- Food trucks serve as community magnets, drawing people together with their enticing offerings. As these mobile kitchens set up shop, they create a vibrant atmosphere, encouraging social interaction and a sense of togetherness. Their presence can drive foot traffic, bringing more visitors into the area who are likely to explore and shop downtown. It's a win-win situation that nourishes both the community spirit and local businesses.
- Supports entrepreneurship: These food trucks have the potential to evolve into the next great restaurant in downtown Marshalltown.
- The establishment of this food truck park may catalyze additional events in the downtown area.
- Our aim is to offer competitive and diverse food options from tenderloins, Philly cheesesteaks to international cuisine.
- Extended Dining Options: Several downtown restaurants currently close their doors on Mondays or Tuesdays.

When:

- Summer/Fall 2024
- Mid May – October
- Days: Sunday, Monday with Tuesday option
- Committed hours of operation: 11 am – 8 pm
 - May be open earlier or remain open past 8 pm.

How:

- The MCBD Design Team will engage with the City of Marshalltown to adhere to local ordinances and best practices.
- MCBD will partner with the Park & Rec department to ensure that any enhancements are designed for minimal maintenance, and a comprehensive upkeep plan is in place.
- MCBD will collaborate with the Cartwright Farmer's Market to jointly utilize the Cartwright Market area.
- MCBD intends to work with other non-profit organizations and entities to enhance utilization and attract interest to the space.

Short Term Enhancements:

- Paint the Pavilion
- Fix Down Spouts
- Festoon Lighting in the pavilion
- Planter boxes with arch into pavilion
- Work with City on Food Truck Parking Designation
- Signage as needed

Food Truck Requirements:

- Permitted to operate in the City of Marshalltown (16 currently)
 - Copy of the Transient Merchant Permit
 - [City of Marshalltown Transient Merchant License Application](#)
 - Copy of Sales Tax Permit
 - Copy of State Food Permit
 - Copy of DCI Background Check each person
 - Photo ID each person
 - Inspection of unit by Fire Marshall
 - Payment of License Fee - Annual License: \$200/year
 - Signed contract and payment to the MCBD
 - Trucks will need their own power source

- Mid-May thru July
 - Free of Charge to those food trucks who book through the MCBF.
- August – October
 - \$40 per day OR
 - \$75 for Sunday & Monday, Tuesday is Free with booking for Sunday & Monday.

Evaluation

- Mid-season
- End of season



MAIN STREET
IOWA

DESIGN CONCEPT

Project #00824

RENDERING 1

200 E State, Marshalltown, IA

Cartwright Market Improvements and Food trucks

March 22, 2024



MAIN STREET
IOWA

DESIGN CONCEPT

Project #00824

RENDERING 2

200 E State, Marshalltown, IA

Cartwright Market Improvements and Food trucks

March 22, 2024



MAIN STREET
IOWA

DESIGN CONCEPT

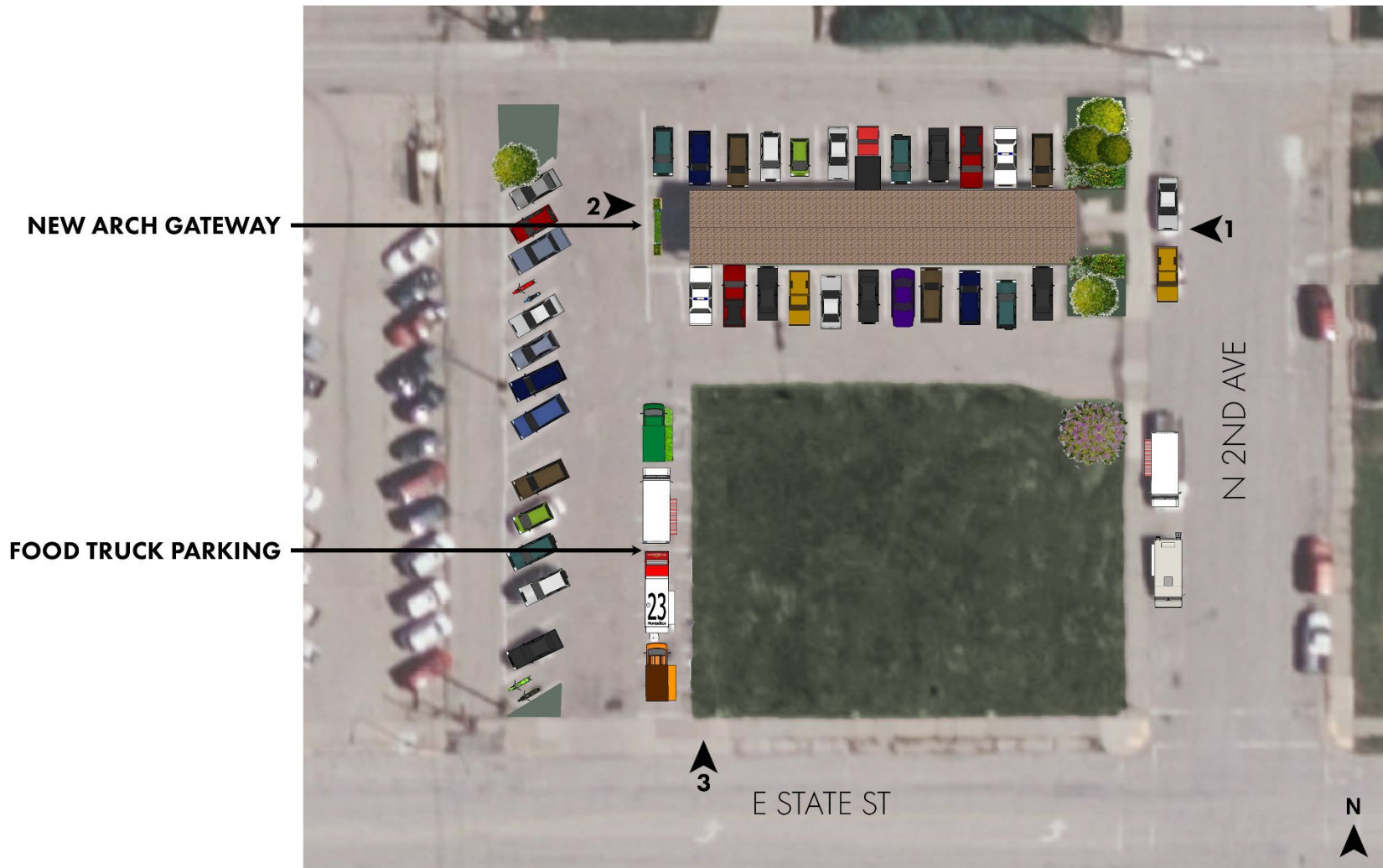
Project #00824

RENDERING 3

200 E State, Marshalltown, IA

Cartwright Market Improvements and Food trucks

March 22, 2024



MARSHALLTOWN

I O W A

Joel Greer, Mayor &
Interim City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Alicia Hunter, City Clerk
DATE: April 5, 2024
RE: City Council Vacancy – 4th Ward

Strategic Plan:

- ☐ Strategy 1: Expand and improve development in the community.
- ☐ Strategy 2: Enhance Marshalltown's public image.
- ☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
- ☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Fill council vacancy for 4th Ward.

Recommendation: See options below.

Budget Impact: Estimated cost of a special election \$10,000-\$12,000.

Description/Background: There is a vacancy for the 4th Ward seat with the term expiring 12/31/27. Iowa Code section 372.13 applies to vacancies in city offices. The city council must decide whether to fill a vacancy by appointment or by calling for a special election.

An appointment must be made within 60 days after the vacancy occurs and will be for the period until the next regular city election, unless there is an intervening special election. If the council fails to make an appointment within 60 days as required, the City Clerk will give notice of the vacancy to the county election office to call a special election to fill the vacancy at the earliest practicable date. The 60-day deadline is 5/19/24.

If the council chooses to proceed with an appointment the City Clerk will publish notice of the council's intent to fill the vacancy by appointment and the electors of 4th Ward have the right to file a petition requiring the vacancy be filled by special election. If within 14 days after publication of the notice or within 14 days after the appointment is made, there is a petition filed then the council must call a special election to fill the vacancy permanently.

If the council opts to call a special election or a valid petition is filed for a special election, the Marshall County Election Office advised it may be held on July 16th or July 23rd.

The candidate filing period will begin once a resolution calling the special election is filed with the election office. The filing period will end 25 days prior to the election date selected. The election will be for 4th Ward voters only and held at the Redeemer Lutheran Church, 1600 South Center Street.

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



OPTION 1:

The council has the option to fill the seat by appointment until the next regular city election unless there is a petition for an intervening special election. If a petition is received the special election would be called for July. Here is the potential timeline for this option.

4/8/24	Discussion item	Motion fill vacancy by appointment
4/11/24	Public Notice	Public Notice - Intention to Appoint, Right to Petition
4/11/24-5/1/24	Public Notice	Request for letters of interest to be appointed
4/25/24	1 st Petition Deadline	Within 14 days after publication of notice of intent
5/6/24	Special Meeting	Interview interested candidates
5/13/24	Resolution	Council appoints individual to serve until next election
5/19/24	60-day Deadline	Appointment period ends
5/28/24	Oath of Office	Appointed official will take oath of office
5/28/24	2 nd Petition Deadline	Within 14 days after the appointment is made (extra day due to falling on a holiday)

OPTION 2:

The council calls for a special election to fill the term of the vacancy which would be called for July. Here is the potential timeline for this option.

4/8/24	Discussion item	Motion to call for a special election
4/22/24	Resolution	Approve public measure language
4/23/24	Filing Begins	Affidavit of Candidacy & Nomination Petition
6/21/24	Filing Deadline	Affidavit of Candidacy & Nomination Petitions - 7/16 election
6/28/24	Filing Deadline	Affidavit of Candidacy & Nomination Petitions - 7/23 election
7/16/24 7/23/24	Special election	Election day if council calls election or intervening petition is received
7/22/24 8/12/24	Oath of Office	Elected official will take office 7/22/24 or 8/12/24

CITY COUNCIL

Barry Kell, Mike Ladehoff, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Vacancy



Chapter 13

Vacancies

This chapter provides information about determining if a vacancy exists and how governing bodies must fill vacancies when they do exist.

Also refer to the other chapters of this handbook for information that applies to all elections and specific elections.

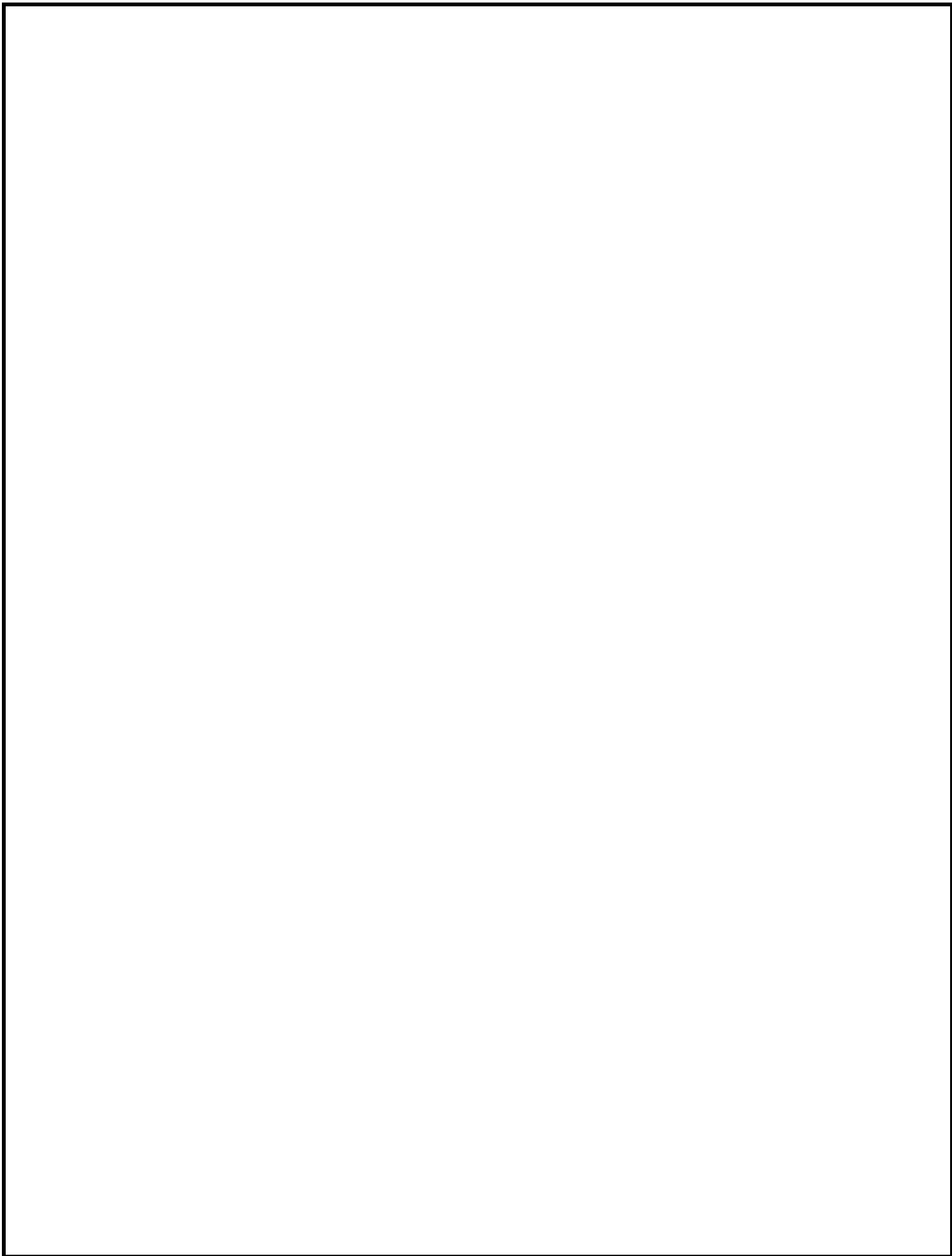


Table of Contents

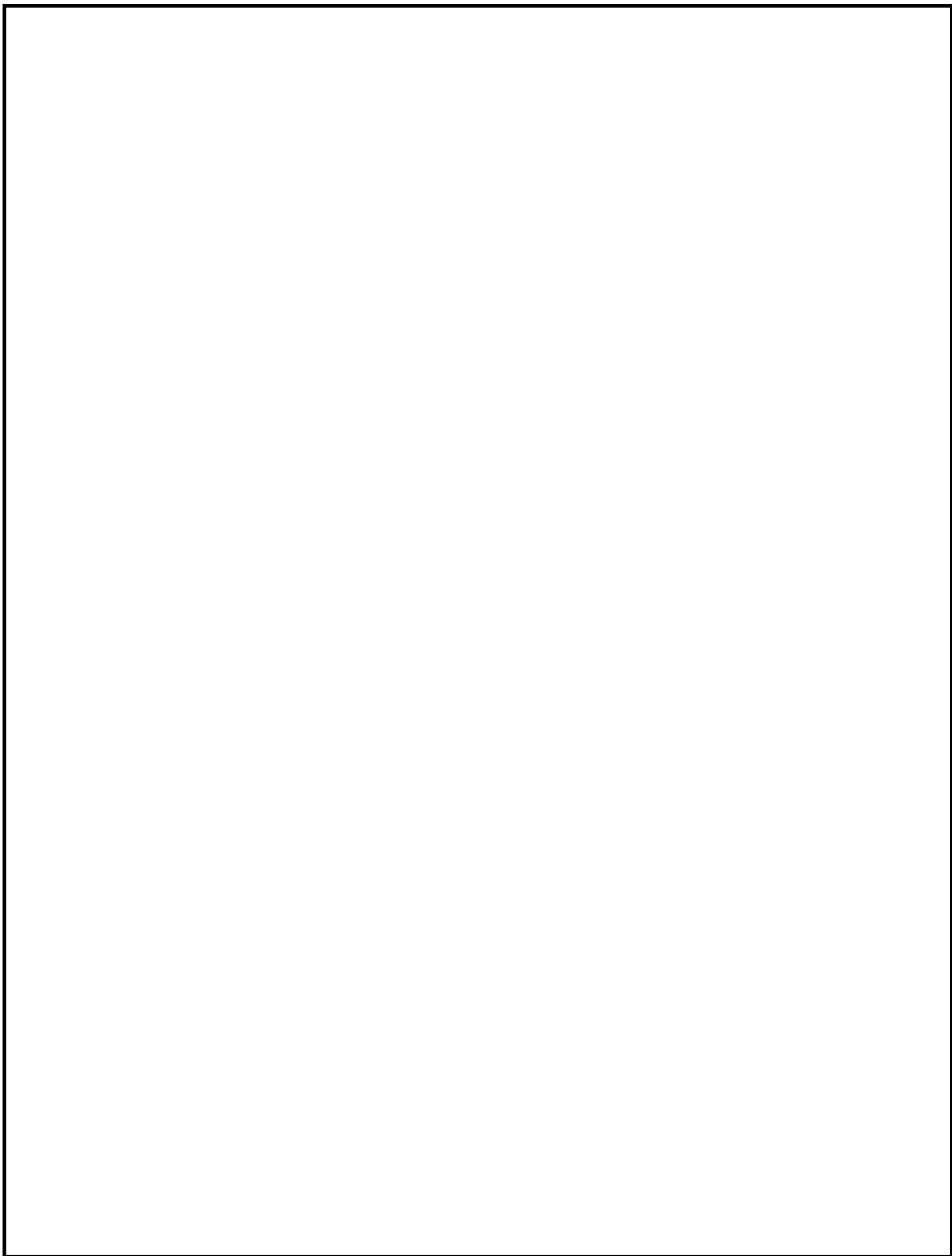
Overview	9
Does a Vacancy Exist?.....	9
When Vacancies Occur	9
Mid-Term Vacancy	9
When Vacancies can be Filled	10
How Vacancies are Filled	10
“Next Pending Election”	10
Ballot Language.....	10
How to Know if Candidates are Running to Fill Vacancies	10
Length of Appointments.....	11
Term Start Date for Certificate of Election	11
“Qualify” for Office	11
Required Oath of Office Language	11
When Oath of Office Must be Taken.....	12
Vacancy Filled by Appointment.....	12
Vacancy Filled by Special Election	12
Who Gives Oath of Office.....	13
Oath of Office not Taken on Time.....	13
When An Officer Holds Over	13
Unexpired Term Ends within 70 Days After Next Pending Election	13
Vacancies on School Boards	14
Filling Vacancies	14
When Vacancies can be Filled	14
Publication Requirements.....	14

Appointing Replacements.....	15
Deadline	15
Tenure of Vacancy Appointee	15
Appointment not Made Before Deadline	15
School Secretary does not Call Special Election.....	15
Special Elections to Fill Vacancies	16
Dates of Special Elections to fill Vacancies	16
Deadline for Holding Special Election.....	16
Filing Officer	16
Signature Requirements	17
Candidate Filing Deadlines	17
Withdrawal and Objection Deadlines	17
Public Measures	18
Filling Vacancy at Next Regular School Election	18
Advance Resignations.....	18
If a school board member announces a resignation to take effect at the beginning of the next term for school officials in that district and the announcement is made at least 45 days before the upcoming school election, that school board member's seat may appear on the ballot at the regular school election as "To Fill Vacancy."	18
[§279.6(2)].....	18
Vacancies on Community College Trustee Boards	19
Laws Related to Community College Trustee Board Vacancies	19
Filling Vacancies	19
Extra or Special Publication Requirements.....	19
Appointing Replacements.....	19
Deadline	19

Trustees Do Not Make Appointment by Deadline	19
Special Elections to Fill Vacancies	20
Dates of Special Elections	20
Deadline for Holding Special Election	20
Signature Requirements	20
Filing Officer	20
Candidate Filing Deadlines	20
Public Measures	21
Filling Vacancy at Special Community College Public Measure Election	21
Filling Vacancy at Next Regular School Election	21
Vacancies on City Councils	22
Laws Related to City Council Vacancies	22
Filling Vacancies	22
Extra or Special Publication Requirements	22
Appointing Replacements	22
Deadline	22
Appointment not Made Before Deadline	22
Petitioning for a Special Election	23
Signature Requirements	23
Filing Deadline	23
Reviewing Validity of Petition	23
Special Elections to Fill Vacancies	24
Dates of Special Elections	24
Notice to Auditor and Deadline for Holding Special Election	24
Signature Requirements	24
Filing Officer	25

Candidate Filing Deadlines	25
Withdrawal and Objection Deadlines	25
Public Measures	26
City Primary and Runoff Elections	26
Filling Vacancy at Special City Public Measure Election.....	26
Filling Vacancy at Next Regular City Election	26
Calendar of Events – Special Elections to Fill Vacancies	27
Cities with Primary Provisions.....	27
All Other Nomination Methods (Not Held in Conjunction with General Election)	27
All Other Nomination Methods (Held in Conjunction with General Election)	27
Vacancies in Partisan County Offices	28
Laws Related to Partisan County Office Vacancies	28
Filling Vacancies	28
Extra or Special Publication Requirements.....	28
Appointing Replacements.....	28
Deadline	28
Appointment not Made Before Deadline	28
Special Requirements for Appointees.....	29
Petitioning for Special Election	29
Signature Requirements	29
Filing Deadline	29
Reviewing Validity of Petition	30
Special Elections to Fill Vacancies	30
Dates of Special Elections	30
Deadline for Holding Special Election	30
How Nominations are Made.....	31

Signature Requirements for Nomination Petitions.....	31
Filing Officer	32
Candidate Filing Deadlines	32
Withdrawal and Objection Deadlines	32
Public Measures	32
Filling Vacancy at Special County Public Measure Election.....	33
Filling Vacancy at Next General Election.....	33
Vacancies in Other Non-Partisan Offices	34
Township Officers.....	34
Soil and Water Conservation Commissioners.....	34
County Agricultural Extension Council Members	35
County Hospital Trustees	35
City Hospital Trustees	35



Overview

Does a Vacancy Exist?

Generally, a vacancy in an elective office occurs when an elected or appointed officeholder dies, resigns, or is removed from office before the end of the term to which the officeholder was elected to serve.

Sometimes, whether a vacancy exists is less clear. In those situations, the governing body can independently initiate or the eligible electors of the jurisdiction can request a hearing by filing a petition to determine whether a vacancy does exist in a public office. For additional details about this procedure, please see §69.2, subsections 2 and 3.

When Vacancies Occur

A vacancy occurs:

- On the date of the officeholder's death
- On the date the officeholder submits a resignation if the resignation is effective immediately
- On the date specified by the officeholder in the resignation if the resignation will become effective at a future date
- On the date the officeholder is removed from office

Mid-Term Vacancy

A mid-term vacancy is a vacancy that occurs in the middle of a term when there is another pending election scheduled before the term will normally expire.

Example:

Ben, the county recorder, was elected in 2014. Ben resigned on January 1, 2015, to spend more time with his family. Ben's resignation created a mid-term vacancy because his term would normally expire at the end of 2018 and there is another pending election scheduled before the end of 2018 which is the 2016 general election. The office of recorder must appear on the ballot at the November 2016 general election even though it is not scheduled to appear on the ballot again until November 2018.

When Vacancies can be Filled

A vacancy can only be filled after it actually occurs. A governing body may publish notice of its intention to appoint or its intention to call a special election before the vacancy actually occurs, but appointments cannot be made and special election dates cannot be set until after the vacancy occurs.

Exception for Advanced Registration: If a school board member announces a resignation to take effect at the beginning of the next term for school officials in that district and the announcement is made at least 45 days before the upcoming school election, that school board member's seat may appear on the ballot at the regular school election as "To Fill Vacancy." There are no other elective offices with similar statutory provisions.

[§279.6(2)]

How Vacancies are Filled

The statutes are different for each type of office. In some situations, the governing body must appoint a replacement and constituents have no ability to request a special election. In other situations, a special election must be called and there is no ability for a governing body to appoint a replacement. Finally, there are also situations where the governing body must choose whether to fill a vacancy by appointment or hold a special election. The rules applicable to all elective offices will be covered in this chapter.

"Next Pending Election"

The "next pending election" is the next election at which either a public measure will be voted on by the constituents in the political subdivision or at which officials will be elected to represent the political subdivision.

[§69.12, first unnumbered paragraph]

Ballot Language

The office title must include the words "To Fill Vacancy."

Example: For County Recorder, To Fill Vacancy

[§49.57(7)]

How to Know if Candidates are Running to Fill Vacancies

Candidates running to fill vacancies must check the "Yes" box next to the question: "Is the candidate running to fill a vacancy due to the death, resignation removal or temporary appointment of the previous officeholder?" on the affidavit of candidacy and the nomination petitions or convention certificate.

Length of Appointments

Generally, an individual appointed to fill a vacancy only serves until the next pending election. If the political subdivision has a special election or a regularly scheduled election after an individual is appointed and the term the appointee is serving is not scheduled to end after the next pending election, the office in which the appointee is currently serving must appear on the ballot as "To Fill Vacancy."

Exception: Appointments made to county auditor, county sheriff, county treasurer, county recorder and county attorney are until the next general election unless a valid petition for special election is received.

Term Start Date for Certificate of Election

When individuals are elected to fill vacancies, their terms begin as soon as a certificate of election is issued and they qualify for the office. There is no term start date. Instead, the certificate of election should state that the individual is elected for the "residue of the term ending [at the end of the original term]."

[§50.29]

When individuals are not elected to fill vacancies but there is an appointee currently serving in the seat to which they were elected for the succeeding term, the term start date is the first day of the term to which they were elected. However, the individual must qualify for the office before the term start date due to an operation of law.

[§50.29, 69.12(2)]

"Qualify" for Office

"Qualification" for public office means taking the oath of office and giving bond when required.

[§63.1]

Required Oath of Office Language

It depends on the office. Generally, the text of the required oath of office can be found in §63.10. If the statutes governing the election do not contain a different oath of office, use this one.

Exceptions:

- School Officials:

The oath of office for school officials is located in §277.28. The text of this oath differs, depending on whether the oath is taken in front of the board of directors or not.

- Governor/ Lt. Governor:

The oath of office for the governor and Lt. governor is located in §63.5.

- Judges:

The oath of office for judges is located in §63.6.

When Oath of Office Must be Taken

Vacancy Filled by Appointment

The appointee must take the oath of office no later than 10 days after the date the appointment was made.

[§63.8]

Vacancy Filled by Special Election

If the previous officeholder was appointed to the office or there is no previous officeholder, the individual declared elected must take the oath of office within 10 days after the canvass of votes declaring the individual elected. If the empty seat is on a multimember board where more than one person is to be elected, the non-incumbent who receives the most votes must qualify within 10 days of the canvass. This includes a special school election to fill a vacancy

The requirement to be sworn in within 10 days of the canvass applies whether the race appeared on the ballot with the words “To Fill a Vacancy” or not. The appointee never serves the rest of the term.

[§63.8, 279.7(3), 69.12(2)]

Example 1:

Betty Busybody resigned from the office of county sheriff on January 1, 2014. Her term was not set to expire until December 31, 2016. The county supervisors filled the vacancy by appointing Dan Doorknob until the November 2014 General Election. Bill Bustem ran and was elected to fill the vacancy on November 2, 2014. Bill must take the oath of office within 10 days of the county canvass of votes and Dan’s appointment is over as soon as Bill takes the oath of office.

Example 2:

Connie Crabtree resigned from the office of county supervisor on January 1, 2016. Her term was set to expire on December 31, 2016. The county committee filled the vacancy by appointing Fiona Firedup until the next pending election. There were three supervisor seats up for election in November 2016. Sally Sympathetic, a non-incumbent, ran for supervisor and received the most votes. Sally Sympathetic must qualify by taking the oath of office within 10 days after the county canvass of votes. Fiona’s appointment is over and Sally will serve the remainder of Connie Crabtree’s term, even though Sally did not run to fill a vacancy.

Example 3:

Mike Moveover retired from the office of county auditor on July 1, 2013. His term was set to expire on December 31, 2016. The county supervisors called for a special election on September 10, 2013, to fill the vacancy. Eddie Eager ran and was elected to fill the vacancy. Eddie must take the oath of office within 10 days of the county canvass of votes.

Who Gives Oath of Office

Oaths of office may be given by persons empowered to administer oaths as set forth in *Iowa Code* chapter 63A.

[Chapter 63A]

Oath of Office not Taken on Time

If an oath of office is not taken on time, the elected official fails to qualify for the office which creates another vacancy.

[§69.2(1)(b)]

Unavoidable Reasons

In the event the failure to timely qualify was unavoidable because the officer was sick, there was bad weather, or there was some other unavoidable absence or casualty, the officer can qualify within 10 days of the original deadline to qualify (i.e. 10 days after the term start date or 20 days after the canvass).

[§63.3]

When An Officer Holds Over

When there is no new officer elected to take over at the expiration of the previous officer's term, the previous officer must hold over until a successor is elected and qualified. This may occur when an election contest is occurring and the successor has not been determined yet by the contest court.

[§63.7, 69.1A]

Unexpired Term Ends within 70 Days After Next Pending Election

When the unexpired term of a vacancy expires within 70 days after the next pending election or after the date of an election in which the office was on the ballot, the person elected to the office must also serve the remainder of the unexpired term.

[§69.12(2)]

Vacancies on School Boards

Iowa Code sections 69.12, 277.29, 279.6 and 279.7

Filling Vacancies

The vacancy must be filled by appointment of the remaining directors until the next pending election unless one of the following happens:

- The school board fails to appoint a replacement within 30 days [§279.7(1)]

- The vacancy reduces the number of school directors below a quorum

If there is no quorum, the school secretary is required to call a special election to fill the vacancy. If there is no school secretary, the area education agency administrator is required to call a special election to fill the vacancy.

[§279.7(1)]

- If within fourteen days after publication of a notice of intent to appoint, a petition is filed requiring a special election.

An appointment by the board to fill a vacancy on or after the day that notice has been given for a special election to fill such vacancy shall be null and void.

[§279.7(2)]

When Vacancies can be Filled

The board may make an appointment to fill the vacancy after the notice is published or after vacancy occurs, **whichever is later**.

[§279.6(1)(a)]

Publication Requirements

There are special publication requirements before the school board can appoint a replacement. The board shall publish notice of its intention to appoint before the appointment is scheduled to be filled. The publication must also notify school district residents of the right to request a special election by filling a petition. The publication must occur once in the manner prescribed by section 279.36.

Note: §279.36 is specific to school publications and does not set a timeframe that the publication must occur within.

[§279.6, 279.7, 279.36]

Appointing Replacements

Deadline

A replacement must be appointed within 30 days of the date the vacancy becomes known by the secretary of the board.

[§279.7(1)]

Exception: The school board can decide that vacancies occurring between 70 and 45 days before the next regular school election will be filled at the upcoming school election. They do not need to be filled by appointment.

[§69.12(1)(a)(3), 279.6(1)(a), 279.7]

Tenure of Vacancy Appointee

A person appointed to fill a vacancy in an elective office shall hold office until a successor is elected and qualified pursuant to section 69.12.

[§279.6]

Appointment not Made Before Deadline

If the school board fails to appoint a replacement within 30 days after the vacancy becomes known by the secretary of the board, the school board secretary is required to call a special election.

[§279.7(1)]

School Secretary does not Call Special Election

If there is no secretary or if the school secretary does not call a special election after the board's failure to appoint, the area education agency administrator is required to call the special election.

[§279.7(1)]

Petitioning for a Special Election

If a petition is filed requesting a special election to fill a vacancy within fourteen days after publication of a notice of intent to appoint for a vacancy that occurs more than one hundred eighty days before the next regular school election an appointment to fill the vacancy is temporary until a successor is elected and qualified.

[§279.6(1)(b)(1)]

If a petition is filed requesting a special election to fill a vacancy that occurs between 180 days and 45 before the regular school election, the board's appointment is temporary until a successor is elected and qualified at the next regular school election for the remainder of the unexpired term. The special, if there is a petition will be on the regular school election date.

[§279.6(1)(b)(1)]

If a petition is filed requesting a special election to fill a vacancy that occurs during the 44 days when filing for a regular school election is closed, the next regular school election would be the

school election in two years. Because the filing period is closed, a vacancy occurring in the 44 day window would be more than 180 days before the next regular school election and a special election would be called.

Signature Requirements

For a petition requesting a special election to fill a vacancy to be valid, the petition must be signed by eligible electors equal in number to **not less than** one hundred or thirty percent of the number of voters at the last preceding regular school election, **whichever is greater.**

[§279.6(1)(b)(3)]

Special Elections to Fill Vacancies

Dates of Special Elections to fill Vacancies

If a special election must be held to fill a vacancy on a school board, the election may be held on any Tuesday that is not during a blackout period before or after a primary or general election. In addition, the election may choose to hold the election on the same day as a previously scheduled election that is not a primary, city primary or city runoff so long as the auditor who is responsible for conducting the election determines doing so will cause no undue difficulties.

See the Special Elections chapter for additional information.

[§39.2]

Deadline for Holding Special Election

- A special election shall be held between 60 and 70 days of when the vacancy becomes known by the secretary or the board.
[§279.7(1)]
- If a petition is filed requesting to fill the vacancy by election for a vacancy that occurs more than 180 days and 45 before the regular school election, the board's appointment is temporary until a successor is elected and qualified at the next regular school election for the remainder of the unexpired term.
[§279.6(1)(b)(2)]
- A petition filed requesting to fill the vacancy by election for a vacancy that occurs more than 180 days before the next regular school election, the board's appointment is temporary until a successor is elected and qualified at a special election called by the board pursuant to §279.6 for the remainder of the unexpired term.

[§279.7(1)]

Filing Officer

The school secretary is the filing officer for special elections to fill vacancies on school boards.

[§277.4(3), 279.7(3)]

Signature Requirements

The number of signatures required to get on the ballot is equal to one percent of the registered voters in the school district (or director district if directors are elected by district); however, the number of signatures can never be fewer than 10 or more than 50. The number of registered voters is based on the number of voters registered as of the date the auditor receives notice of the special election.

[§277.4(2), IAC 721—21.500]]

Candidate Filing Deadlines

If the special election is held at the same time as a regularly scheduled election, the filing deadlines are the same as the deadlines for the regularly scheduled election. See the election-specific chapters for more information.

[§277.4(1)]

If the special election is not held at the same time as a regularly scheduled election, the filing deadlines are:

First Day: As soon as the auditor receives notice of the special election

Last Day: No later than 5 p.m. on the 25th day before the special election

Nomination papers are filed with the school board secretary. The school secretary's office is required to remain open until 5 p.m. on the final date for filing.

[§279.7(4)]

Withdrawal and Objection Deadlines

Withdrawal: No later than the 25th day before the election

The written notice is filed with the school secretary.

[§44.9(5)]

Objection: No later than the 42nd day before the election.

Written objections must be filed with the school secretary.

The school secretary should consult with the school district attorney for information on how to proceed in these cases before acting on an objection for this type of election after the 42-day deadline. If the school secretary has proceeded on an objection filed after the 42-day deadline, the auditor should consult with the county attorney before proceeding.

[§277.5]

Public Measures

Special elections called specifically for the purpose of filling a vacancy does not constitute a special election date for public measure purposes unless the date of election is specified as a public measure date under 39.2 or specific statute authorizing the public measure.

[§39.2]

Filling Vacancy at Next Regular School Election

The vacancy must be filled at the next regular school election unless:

- The term of the office in which the vacancy occurred is set to expire after the regular school election

OR

- There has already been a special election to fill the vacancy

OR

- The vacancy occurs fewer than 45 days before the regular school election

[§69.12(1)(a)(3), 279.7, 279.6]

If the seat would have been up for election at the next regular school election, then the office must appear on the ballot at the regular school election for the full term, not as “To Fill Vacancy.”

If the vacancy occurs fewer than 45 days before the regular school election the vacancy must be filled by appointment until the next pending election.

[§279.6]

Advance Resignations

If a school board member announces a resignation to take effect at the beginning of the next term for school officials in that district and the announcement is made at least 45 days before the upcoming school election, that school board member’s seat may appear on the ballot at the regular school election as “To Fill Vacancy.”

[§279.6(2)]

Vacancies on Community College Trustee Boards

Laws Related to Community College Trustee Board Vacancies

Iowa Code sections 69.12, 277.29 and 260C.11 apply to vacancies on community college boards.

Filling Vacancies

The vacancy must be filled by appointment of the remaining trustees until the next pending election. There is no provision allowing residents of the district to petition for a special election to fill the vacancy.

[§260C.11(1)]

Extra or Special Publication Requirements

There are no specific publication requirements related to filling vacancies on community college boards of trustees.

Appointing Replacements

Deadline

A replacement must be appointed at the next regular meeting of the board of trustees.

[§260C.11(1)]

Trustees Do Not Make Appointment by Deadline

No penalty is set forth in the *Iowa Code* for failure to appoint a replacement trustee at the next regular meeting of the board.

Special Elections to Fill Vacancies

Dates of Special Elections

No special elections can be held specifically to fill vacancies on a board of community college trustees. If the community college is holding a special election on a public measure as authorized by §39.2(4) and there is a vacancy on the community college board of trustees which occurred 60 or more days before the date of the upcoming special election that is currently filled by an appointee, that seat must go on the ballot as “To Fill Vacancy” at the time the special election is held for the public measure.

[§69.12(1)(a)(4), 260C.11, 49.57(7)]

Deadline for Holding Special Election

There is no deadline because a special election to fill the vacancy cannot be held unless there is going to be a public measure on the ballot. To be filled at a special election on a public measure, the vacancy must have occurred at least 60 days before the date of the upcoming special election.

[§69.12(1)(a)(4), 260C.11]

Signature Requirements

The number of signatures required to get on the ballot is not less than 50 signatures of eligible electors in the director district.

[§260C.15(2)]

Filing Officer

The community college board secretary is the filing officer.

[§260C.15(3)]

Candidate Filing Deadlines

If the special election is held at the same time as a regularly scheduled election, the filing deadlines are the same as the deadlines for the regularly scheduled election. See the election-specific chapters for more information.

If the special election is not held at the same time as a regularly scheduled election, the filing deadlines are:

First Day: As soon as notice is given to the control county auditor.

Last Day: No later than 5 p.m. on the 25th day before the special election.

Papers are filed with the community college board secretary. The secretary's office is required to be open until 5 p.m. on the final date for filing.

[§69.12(1)(b)(4), 260C.15]

Public Measures

There must be a public measure election scheduled on the ballot before a vacancy can be filled at a special election.

[§69.12]

Filling Vacancy at Special Community College Public Measure Election

The vacancy must be filled at an upcoming special community college election for a public measure if the election was scheduled before the vacancy occurred unless:

- There has already been a special election to fill the vacancy

OR

- The vacancy occurs fewer than 60 days before the next pending election

[§69.12(1)(a)(4)]

Filling Vacancy at Next Regular School Election

The vacancy must be filled at the next regular school election unless:

- The term of the office in which the vacancy occurred is set to expire after the regular school election

OR

- There has already been a special election for a public measure at which the vacancy was filled

OR

- The vacancy occurs fewer than 45 days before the regular school election

If the seat would have been up for election at the next regular school election, then the office must appear on the ballot at the regular school election for the full term, not as “To Fill Vacancy.”

If the vacancy occurs fewer than 45 days before the regular school election the vacancy must be filled by appointment until the next pending election.

[§69.12(1)(a)(3), 279.7, 279.6]

Vacancies on City Councils

Laws Related to City Council Vacancies

Iowa Code section 372.13 applies to vacancies in city offices.

Filling Vacancies

The city council must decide whether to fill a vacancy in an elective city office by appointment or by calling for a special election.

[§372.13(2)]

Extra or Special Publication Requirements

There are extra or special publication requirements if the council decides to appoint a replacement. The council must publish notice of its intention to appoint at least four but no more than 20 days before the appointment is scheduled to occur. The publication must also notify city residents of the right to request a special election by filing a petition. The publication must occur once and must be published in a newspaper of general circulation in the city, unless the city has a population of fewer than 200 and has an ordinance designating three public places for posting of such notices.

[§372.13(2), 362.3]

There are no extra or special publication requirements if the council decides to call for a special election.

[§372.13(2)(b)]

Appointing Replacements

Deadline

The appointment must be made within 60 days after the vacancy occurs.

[§372.13(2)(a)]

Appointment not Made Before Deadline

If the city council fails to appoint a replacement within 60 days, the city clerk must give notice of the vacancy to the county auditor. The county auditor must call for a special election at the earliest practicable date but no sooner than 32 days after the notice from the city clerk was received.

[§372.13(2)(a)(1)]

If the city has primary election provisions, the county auditor must call for a special election at the earliest practicable date but no sooner than 60 days after notice from the city clerk was received.

[§372.13(2)(b)(1)]

Petitioning for a Special Election

Signature Requirements

The number of eligible elector signatures required on a petition requesting a special election varies depending on the population of the city.

<u>Population of City</u>	<u>Signatures*</u>
10,000 or less	15%* or 200, whichever is less
10,001 – 50,000	15%* or 1000, whichever is less
50,001 or more	10%* or 2000, whichever is less

*Signatures of eligible electors of the city equal to the required percentage (10 or 15) of the votes cast for all candidates for that office at the last regular election in which the office was on the ballot.

[§372.13(2)]

If there was more than one position filled for the office in which the vacancy exists on the ballot at the last election, the number of voters who voted for candidates for the office is calculated by dividing the total number of votes cast for the office by the number of seats to be filled.

Example: At the 2009 regular city election, in a city with a population of 12,002 there were 3 at-large city council seats on the ballot. There were 394 votes cast for Candidate A, 483 votes cast for Candidate B, 942 votes cast for Candidate C and 34 write-in votes.

Total Votes Cast (TVC) = $394+483+942+34 = 1853$

$1853 / 3$ (# seats to be filled) = 617.33

$0.15 \times 617.33 = 92.6 \rightarrow$ Round 92.6 up to 93.

93 is fewer than 1,000 and it is greater than 10 so 93 signatures would be required to force the city council to hold a special election in this example.

Filing Deadline

The petition must be filed with the city clerk within 14 days after publication of the notice of intent to appoint or within 14 days after the appointment is made, whichever is later.

[§372.13(2)(a)(2)]

Reviewing Validity of Petition

Section 372.13 does not contain any standards the city clerk is supposed to follow to assess the validity of the petition; however, §362.4 indicates the petition must be accepted on its face. For more information about accepting a petition on its face, see the Filing Officer's Guide.

If a petition is accepted by the city clerk, it is valid unless an objection is filed with the city clerk within five working days after it is received. If an objection is received, the process in §44.8 must be followed.

[§362.4]

Special Elections to Fill Vacancies

Dates of Special Elections

If a special election must be held to fill a vacancy in a city office, the election may not be held on the following dates:

- A Tuesday during a blackout period before or after a primary or general election
- A day where there is another election being held for a different political subdivision that involves the same voters (e.g. a school election) unless the auditor who is responsible for conducting the election determines that to do so will cause no undue difficulties.
- A city with a primary election provision cannot have a special election to fill a vacancy at the time of the general election

Notice to Auditor and Deadline for Holding Special Election

The special election must be held at the earliest practicable date but no sooner than 32 days after notice is given to the auditor.

If a city has primary election provisions the auditor must be given at least 60 days notice before the special election date.

The auditor may schedule a special city election to occur on the same day as a previously scheduled election so long as the vacancy will be filled no more than 90 days after the vacancy occurs.

[§372.13(2)(b)(1)]

Signature Requirements

Primary and Runoff Cities:

In primary and runoff cities, candidates must file petitions containing signatures of eligible electors equal in number to at least two percent of those who voted to fill the same office at the last regular city election but no less than 10.

[§376.4(1)(a)]

[§45.1(8)]

Chapter 45 Cities

Population 25,500 or greater:	No fewer than 75 eligible electors who are residents of the city or ward
Population 7,500 to 24,499:	No fewer than 50 eligible electors who are residents of the city or ward
Population 2,500 to 7,499:	No fewer than 25 eligible electors who are residents of the city or ward

Population less than 2,000: No fewer than 10 eligible electors who are residents of the city or ward
[§45.1(8)]

Filing Officer

The controlling auditor is the filing officer for candidate nomination papers for city elections; however, the auditor may designate the city clerk to receive nomination papers. If a candidate presents nomination papers to the auditor at a time that is so close to the filing deadline that it may not be possible for the candidate to file with the designated city clerk before the deadline, you should receive the candidate's papers and perform the duties of filing officer.
[§376.4]

Candidate Filing Deadlines

If the special election is held at the same time as a regularly scheduled election, the filing deadlines are the same as the deadlines for the regularly scheduled election. See the election-specific chapters for more information.

If the special election is not held at the same time as a regularly scheduled election, the filing deadlines are:

Cities with Primary Election Provisions

First Day: As soon as notice is given to the auditor

Last Day: No later than 5 p.m. on the 53rd day before the special election

All Other Cities

First Day: As soon as notice is given to the auditor

Last Day: No later than 5 p.m. on the 25th day before the special election

Nomination papers are filed with the control county auditor.

[§372.13(2)(b), IAC 721—21.403(2), 721-21.404(3)]

Withdrawal and Objection Deadlines

Withdrawal Deadline

Primary Cities: No later than 5 p.m. on the 50th day before the election

All Other Cities: No later than 5 p.m. on the 22nd day before the election
[IAC 721—21.403(2), 721—21.404(3)]

Objection Deadline

Primary Cities: No later than noon on the 50th day before the election

All Other Cities: No later than noon on the 22nd day before the election
[IAC 721—21.403(2), 721—21.404(3)]

Public Measures

Special elections called specifically for the purpose of filling a vacancy does not constitute a special election date for public measure purposes unless the date of election is specified as a public measure date under 39.2 or specific statute authorizing the public measure.

[§39.2]

City Primary and Runoff Elections

The city also needs to hold a city primary election or a city runoff election if the city has primary elections or runoff elections adopted as the city's method of nomination. If necessary, a special city primary election must be held four weeks before the date of the special city election. If necessary, a special city runoff must be held four weeks after the date of the special city election.

If the city has nominations under chapter 44 or chapter 45, a special city primary is never required. If the city has nominations under chapter 44 or chapter 45, a special city runoff election is never required.

See the City Elections chapter for more information.

Filling Vacancy at Special City Public Measure Election

A vacant seat filled by appointment must be filled at an intervening special city election for a public measure.

Filling Vacancy at Next Regular City Election

The vacancy must be filled at the next regular city election unless

- The term of the office in which the vacancy occurred is set to expire in January immediately following the regular city election

OR

- There has already been a special election to fill the vacancy.

If the term of the office in which the vacancy occurred is set to expire in January after the regular city election, then the office will appear on the ballot at the regular city election for the full term, not as "To Fill Vacancy."

Calendar of Events – Special Elections to Fill Vacancies

Cities with Primary Provisions

Days Before Election	Event
60 days – Friday	Written notice to auditor due
53 days, 5 p.m. – Friday	Candidate filing deadline
50 days, noon – Monday	Objection deadline
50 days, 5 p.m. – Monday	Withdrawal deadline
28 days – Tuesday	Primary election if needed

[IAC 721—21.403]

All Other Nomination Methods (Not Held in Conjunction with General Election)

Days Before Election	Event
32 days – Friday	Written notice to auditor due
25 days, 5 p.m. – Friday	Candidate filing deadline
22 days, noon – Monday	Objection deadline
22 days, 5 p.m. – Monday	Withdrawal deadline
28 days after – Tuesday	Runoff election if needed

[IAC 721—21.404]

All Other Nomination Methods (Held in Conjunction with General Election)

Days Before Election	Event
76 days – Wednesday	Written notice to auditor due
69 days, 5 p.m. – Wednesday	Candidate filing deadline
64 days, 5 p.m. – Monday	Objection deadline
64 days, 5 p.m. – Monday	Withdrawal deadline
28 days after – Tuesday	Runoff election if needed

[IAC 721—21.404]

Vacancies in Partisan County Offices

Laws Related to Partisan County Office Vacancies

Iowa Code section 69.14A applies to vacancies in partisan county offices.

[§69.14A]

Filling Vacancies

The vacancy can be filled either by appointment or by special election to fill the vacancy.

For vacancies on the board of supervisors, a county committee composed of the auditor, treasurer, and recorder decides if the vacancy will be filled by appointment or by special election. If any of those offices has been abolished through consolidation of duties, the attorney serves on this committee. If the committee decides to appoint a replacement, the committee also makes the appointment.

[§69.8(4), 69.14A(1)]

For vacancies in other elected county offices, (i.e. auditor, treasurer, recorder, sheriff and attorney), the board of supervisors decides if the vacancy will be filled by appointment or by special election.

[§69.8(3), 69.14A(2)(a)]

Extra or Special Publication Requirements

There are special or extra publication requirements if the vacancy will be filled by appointment. Notice must be published of the intention to appoint at least four but no more than 20 days before the appointment is scheduled to occur. The notice may be published in advance if a resignation is submitted to take effect on a future date. The publication must also notify county residents of the right to request a special election by filing a petition. The publication must occur once and must be published in a newspaper of general circulation in the county.

[§69.14A(2)(a)(1), 331.305, 618.14]

There are no special or extra publication requirements if a special election is called to fill the vacancy.

Appointing Replacements

Deadline

If the vacancy will be filled by appointment, the appointment must be made within 40 days after the vacancy occurs.

[§69.14A(1)(a)(1), 69.14A(2)(a)(1)]

Appointment not Made Before Deadline

There is no penalty set forth in the *Iowa Code*.

Tenure of Vacancy Appointee

A person appointed to fill a vacancy for county supervisor shall hold office until a successor is elected and qualified pursuant to section 69.12.

A person appointed to fill a vacancy in any other partisan county office shall hold office until the next general election.

[§69.14A(1)(a)(1), 69.14A(2)(a)(1)]

Special Requirements for Appointees

There are special requirements that apply to potential appointees. Anyone appointed to a county office other than county attorney must have actually resided in the county for at least 60 days prior to their appointment.

Exception: If no eligible candidate comes forward for appointment to the offices of auditor, recorder, treasurer and sheriff, the board may temporarily hire a nonresident for 60 – 90 days.

[§69.14A(1)(a)(1), 69.14A(2)(a)(1), 69.14A(3)]

Petitioning for Special Election

Signature Requirements

The petition must be signed by eligible electors of the county equal in number to at least 10% of the votes cast in the county for the office of president or governor at the last general election. The petition must include each petitioner's signature, a statement of their place of residence, and the date they signed the petition.

For a vacancy in the office of County Auditor, Treasurer, Recorder, Sheriff and Attorney, signatures may only be collected after an appointment is made. Any signatures collected before an appointment is made is not counted toward the minimum signature requirement. For County Supervisor, there is not a signature collection start date.

Exception: Petitions to fill vacancies in Plan III supervisor seats by election need to be signed by at least 10% of the votes cast in the county for the office of president or governor at the last general election, divided by the number of supervisor districts in the county.

[§69.14A(1)(a)(2), 331.306]

Filing Deadline

Vacancy on the board of supervisors: The petition must be filed with the auditor within 14 days after the notice of intention to appoint was published or within 14 days after the appointment was made, whichever is later.

[§69.14A(1)(a)(2)]

Vacancy for offices of county auditor, county sheriff, county treasurer, county recorder or county attorney: The petition must be **circulated** and filed with the auditor within 14 days after the

appointment was made. This means signatures may not be collected prior to an appointment being made, and all signers must date their signature in order to meet minimum requirements for filing.

[69.14A(2)(a)(2)]

Reviewing Validity of Petition

Section 69.14A does not contain any standards the auditor is supposed to follow to assess the validity of the petition; however, §331.306 indicates the petition must be accepted if it is valid on its face. For more information about determining if a petition is valid on its face, see the Filing Officer's Guide.

If a petition is accepted by the auditor, it is valid unless an objection is filed with the auditor within 5 working days after it is received. If an objection is received, the process in §44.7 must be followed.

[§331.306]

Special Elections to Fill Vacancies

Dates of Special Elections

If a special election will be held to fill a vacancy in a county office, the election may be held on any Tuesday that is not during a blackout period before or after a primary or general election. In addition, the election may choose to hold the election on the same day as a previously scheduled election that is not a primary, city primary or city runoff so long as the auditor who is responsible for conducting the election determines doing so will cause no undue difficulties.

[§39.2, 69.14A(1)(b)(1)]

Deadline for Holding Special Election

The special election must be held at the earliest practicable date but the auditor must be given at least 32 days' notice of the special election. At this time, there are no Iowa court cases or attorney general opinions defining "earliest practicable date" in this context.

[§69.14A(1)(b)(1), 69.14A(2)(b)(1)]

How Nominations are Made

Political Party Candidates

For special partisan elections, there is no primary election so political parties must nominate candidates by reconvening the county convention. Convention requirements can be found in §43.78(1)(d-f).

[§43.78(1)]

NPPO Candidates

For special partisan elections, NPPOs may nominate candidates either by holding a nominating convention or by circulating nomination petitions. Convention requirements can be found in §44.1 or in the Filing Officer's Guide chapter. Petition requirements can be found in §45.1 or in the Filing Officer's Guide chapter.

"Nominated by Petition" Candidates

For special partisan elections, candidates who want to appear on the ballot without reference to affiliation must file nomination petitions and affidavits of candidacy.

Signature Requirements for Nomination Petitions

Candidates nominated by NPPO petition and candidates running as unaffiliated must file a nomination petition with signatures of eligible electors residing in the county as follows:

- A county with a population of 15,000 or fewer according to the most recent federal decennial census must have at least 50 signatures
- A county with a population between 15,001 to 49,999 according to the most recent federal decennial census must have at least 75 signatures
- A county with a population of 50,000 or more according to the most recent federal decennial census must have at least 100 signatures

Exception: Plan III board of supervisor candidates must file a nomination petitions with signatures of eligible electors residing in the supervisor district as follows:

- A supervisor district with a population of 50,000 or fewer according to the most recent federal decennial census must have at least 50 signatures
- A supervisor district with a population between 50,000 or more according to the most recent federal decennial census must have at least 100 signatures

[§45.1(5-6)]

Filing Officer

The auditor is the filing officer.

[§43.78(4), 43.88(1), 44.4(1)]

Candidate Filing Deadlines

If the special election is held at the same time as a regularly scheduled election, the filing deadlines are the same as the deadlines for the regularly scheduled election. See the election-specific chapters for more information.

If the special election is not held at the same time as a regularly scheduled election, the filing deadlines are:

First Day: As soon as the county auditor receives notice of the special election

Last Day: No later than 5 p.m. on the 25th day before the special election

Nomination papers are filed with the auditor. The auditor's office must be open until 5 p.m. on the filing deadline.

[§43.88(2), 44.4(1)(a)]

Withdrawal and Objection Deadlines

Withdrawal Deadline (For additional information see Vacancies in Partisan Co Offices)

Political Party Candidates: The *Iowa Code* does not specify a procedure for withdrawing from a special election. Consult the county attorney.

NPPO and "Nominated by Petition" Candidates: 25 days before the election

[§44.9(5)]

Objection Deadline:

Political Party Candidates: The *Iowa Code* does not have a specific provision applicable to special elections. Consult the county attorney.

NPPO and "Nominated by Petition" Candidates: The *Iowa Code* does not have a specific provision applicable to special elections. Consult the county attorney.

Public Measures

Special elections called specifically for the purpose of filling a vacancy does not constitute a special election date for public measure purposes unless the date of election is specified as a public measure date under 39.2 or specific statute authorizing the public measure.

[§39.2]

Filling Supervisor Vacancy at Special County Public Measure Election

If a special county election for a public measure was scheduled before the vacancy occurred, a vacancy on the board of supervisors must be filled at the upcoming special election unless:

- There has already been a special election to fill the vacancy

OR

- The vacancy occurs fewer than 60 days before the next pending election

[§69.12(1)(a)(4), 69.14A(1)(a)(1)]

Vacancies in the office of county auditor, county sheriff, county treasurer, county recorder, or county attorney are **not** automatically placed on ballots for special county public measure elections. Appointments to these positions serve until the next general election unless a valid petition is received to call for special election. An election to fill a vacancy in one of these offices may be held on the same day as a special county public measure election if the vacancy occurs at such a time the other timelines for calling the election can be met.

Filling Vacancy at Next General Election

If a mid-term vacancy occurs when more than 70 days would remain in that office's current term after the next general election, then the office must be filled for the rest of the unfinished term at that upcoming general election. This is unapplicable if the vacancy is filled by a special election called more than 73 days before the primary election.

Therefore, a mid-term vacancy needs to be placed on the primary election ballot and filled at the next general election if it occurs after the previous general election but more than 73 days before the next primary. If no special election was called and the office is still vacant or was filled by appointment, the office must be placed on the ballot at the primary election.

[§43.6(2)]

A mid-term vacancy occurring during the period beginning 73 days before the primary election and ending on the date of the primary election must be filled at the general election. The office will appear on the ballot as "To Fill Vacancy." Political parties must make nominations by convention for this office. NPPOs and "Nominated by Petition" candidates follow the usual general election filing process during the general election filing period.

[§43.77(5)(a)]

If a mid-term vacancy occurs after the date of the primary election and more than 73 days before the general election, the vacancy must be filled at the general election. A special election cannot be called. The office will appear on the ballot as "To Fill Vacancy." Political parties must make nominations by convention for this office. NPPOs and "Nominated by Petition" candidates follow the usual general election filing process during the general election filing period.

[§43.77(5)(b)]

Mid-term vacancies occurring fewer than 73 days before the general election cannot be placed on the general election ballot. The county board of supervisors or the county committee must decide if a special election will be held or if the vacancy will be filled by appointment in accordance with §69.14A.

Vacancies in Other Non-Partisan Offices

Township Officers

If Township Officers are Elected

Vacancies in offices of township trustee or clerk must be filled by appointment. The remaining trustees must appoint a replacement trustee or clerk within 30 days after the vacancy occurs. If the remaining trustees fail to appoint a replacement within 30 days, the board of supervisors may appoint a successor.

Unlike most vacancy appointments, these appointments last until the next general election, not until the next pending election. Township offices never appear on the ballot at special county elections.

If the offices of two trustees are vacant at the same time, the county board of supervisors must appoint the replacement trustees.

If the offices of all three trustees are vacant at the same time, the county board of supervisors may either appoint replacement trustees or the board may assume the responsibilities and powers of the trustees until the vacancies can be filled at the next general election.

[§69.8(5)]

If Township Officers are Appointed

Township officer vacancies are appointed by the board of supervisor and the appointment lasts until the expiration of the original term.

[§69.8(5), 69.11]

Soil and Water Conservation Commissioners

A vacancy occurs in this office when any commissioner changes residence into a township where two commissioners already reside or when a commissioner is absent for 60 percent or more of monthly meetings during a 12-month period allowing the other commissioners to unanimously vote the member's office vacant.

Vacancies in the office of soil and water conservation commissioner must be filled by appointment. The state soil conservation committee makes the appointment. There is no deadline in the statute setting forth the deadline for appointing a replacement.

Unlike most vacancy appointments, these appointments last until the next general election, not until the next pending election. Soil and water conservation commissioner offices never appear on the ballot at special county elections.

[§161A.5]

County Agricultural Extension Council Members

Vacancies in the office of county agricultural extension council must be filled by appointment. The extension council of the extension district makes the appointment. There is no deadline in the statute setting forth the deadline for appointing a replacement.

If there are more than 70 days left in the term after the next pending election (i.e. countywide special or general election), and the vacancy occurs more than 74 days before the next pending election, the vacancy must be filled at the next general election.

[§176A.8(9)]

County Hospital Trustees

A vacancy for this office occurs when a board member is absent for four consecutive regular board meetings, without prior excuse, or fails to comply with more stringent attendance requirements. The member's spot is declared vacant and then filled.

Vacancies in the office of county hospital trustee must be filled by appointment. The remaining members of the board of trustees make the appointment. There is no deadline in the statute setting forth the deadline for appointing a replacement.

Unlike most vacancy appointments, these appointments last until the expiration of the original term. County hospital trustee offices never appear on ballot at special county elections.

If there are fewer than four trustees remaining on the board, the board of supervisors appoints replacements until the expiration of the original term.

[§347.10]

City Hospital Trustees

Vacancies in the office of city hospital trustee must be filled by appointment. The remaining members of the board of trustees make the appointment. There is no deadline in the statute setting forth the deadline for appointing a replacement.

These appointments last until the expiration of the original term. City hospital trustee offices never appear on the ballot at special elections.

[§392.6(3)(a-b)]

372.13 The council.

1. A majority of all council members is a quorum.

2. A vacancy in an elective city office during a term of office shall be filled, at the council's option, by one of the two following procedures:

a. (1) By appointment by the remaining members of the council, except that if the remaining members do not constitute a quorum of the full membership, paragraph "b" shall be followed. The appointment shall be made within sixty days after the vacancy occurs and shall be for the period until the next regular city election described in [section 376.1](#), unless there is an intervening special election for that city, in which event the election for the office shall be placed on the ballot at such special election. If the council fails to make an appointment within sixty days as required by [this subsection](#), the city clerk shall give notice of the vacancy to the county commissioner and the county commissioner shall call a special election to fill the vacancy at the earliest practicable date but no fewer than thirty-two days after the notice is received by the county commissioner.

(2) If the council chooses to proceed under this paragraph, it shall publish notice in the manner prescribed by [section 362.3](#), stating that the council intends to fill the vacancy by appointment but that the electors of the city or ward, as the case may be, have the right to file a petition requiring that the vacancy be filled by a special election. The council may publish notice in advance if an elected official submits a resignation to take effect at a future date. The council may make an appointment to fill the vacancy after the notice is published or after the vacancy occurs, whichever is later. However, if within fourteen days after publication of the notice or within fourteen days after the appointment is made, there is filed with the city clerk a petition which requests a special election to fill the vacancy, an appointment to fill the vacancy is temporary and the council shall call a special election to fill the vacancy permanently, under paragraph "b". The number of signatures of eligible electors of a city for a valid petition shall be determined as follows:

(a) For a city with a population of ten thousand or less, at least two hundred signatures or at least the number of signatures equal to fifteen percent of the voters who voted for candidates for the office at the preceding regular election at which the office was on the ballot, whichever number is fewer.

(b) For a city with a population of more than ten thousand but not more than fifty thousand, at least one thousand signatures or at least the number of signatures equal to fifteen percent of the voters who voted for candidates for the office at the preceding regular election at which the office was on the ballot, whichever number is fewer.

(c) For a city with a population of more than fifty thousand, at least two thousand signatures or at least the number of signatures equal to ten percent of the voters who voted for candidates for the office at the preceding regular election at which the office was on the ballot, whichever number is fewer.

(d) The minimum number of signatures for a valid petition pursuant to subparagraph divisions (a) through (c) shall not be fewer than ten. In determining the minimum number of signatures required, if at the last preceding election more than one position was to be filled for the office in which the vacancy exists, the number of voters who voted for candidates for the office shall be determined by dividing the total number of votes cast for the office by the number of seats to be filled.

b. (1) By a special election held to fill the office for the remaining balance of the unexpired term. If the council opts for a special election or a valid petition is filed under paragraph "a", the special election may be held concurrently with any pending election as provided by [section 69.12](#) if by so doing the vacancy will be filled not more than ninety days after it occurs. Otherwise, a special election to fill the office shall be called by the council at the earliest practicable date. The council shall give the county commissioner at least thirty-two days' written notice of the date chosen for the special election. The council of a city where a primary election may be required shall give the county commissioner at least sixty days' written notice of the date chosen for the special election. A special election held under [this subsection](#) is subject to [sections 376.4 through 376.11](#), but the dates for actions in relation to the special election shall be calculated with regard to the date for which the special election is called.

However, a nomination petition must be filed not less than twenty-five days before the date of the special election and, where a primary election may be required, a nomination petition must be filed not less than fifty-three days before the date of the special election.

(2) If there are concurrent vacancies on the council and the remaining council members do not constitute a quorum of the full membership, a special election shall be called by the county commissioner at the earliest practicable date. The remaining council members shall give notice to the county commissioner of the absence of a quorum. If there are no remaining council members, the city clerk shall give notice to the county commissioner of the absence of a council. If the office of city clerk is vacant, the city attorney shall give notice to the county commissioner of the absence of a clerk and a council. Notice of the need for a special election shall be given under this paragraph by the end of the following business day.

3. The council shall appoint a city clerk to maintain city records and perform other duties prescribed by state or city law.

4. Except as otherwise provided by state or city law, the council may appoint city officers and employees, and prescribe their powers, duties, compensation, and terms. The appointment of a city manager must be made on the basis of that individual's qualifications and not on the basis of political affiliation.

5. The council shall determine its own rules and maintain records of its proceedings. City records and documents, or accurate reproductions, shall be kept for at least five years except that:

a. Ordinances, resolutions, council proceedings, records and documents, or accurate reproductions, relating to the issuance of public bonds or obligations shall be kept for at least eleven years following the final maturity of the bonds or obligations. Thereafter, such records, documents, and reproductions may be destroyed, preserving confidentiality as necessary. Records and documents pertaining to the transfer of ownership of bonds shall be kept as provided in [section 76.10](#).

b. Ordinances, resolutions, council proceedings, records and documents, or accurate reproductions, relating to real property transactions shall be maintained permanently.

6. Within fifteen days following a regular or special meeting of the council, the clerk shall cause the minutes of the proceedings of the council, including the total expenditure from each city fund, to be published in a newspaper of general circulation in the city. The publication shall include a list of all claims allowed and a summary of all receipts and shall show the gross amount of the claims. The list of claims allowed shall show the name of the person or firm making the claim, the reason for the claim, and the amount of the claim. If the reason for the claims is the same, two or more claims made by the same vendor, supplier, or claimant may be consolidated if the number of claims consolidated and the total consolidated claim amount are listed in the statement. However, the city shall provide at its office upon request an unconsolidated list of all claims allowed. Matters discussed in closed session pursuant to [section 21.3](#) shall not be published until entered on the public minutes. However, in cities having more than one hundred fifty thousand population, the council shall each month print in pamphlet form a detailed itemized statement of all receipts and disbursements of the city, and a summary of its proceedings during the preceding month, and furnish copies to the city library, the daily newspapers of the city, and to persons who apply at the office of the city clerk, and the pamphlet shall constitute publication as required. Failure by the clerk to make publication is a simple misdemeanor. The provisions of [this subsection](#) are applicable in cities in which a newspaper is published, or in cities of two hundred population or over, but in all other cities, posting the statement in three public places in the city which have been permanently designated by ordinance is sufficient compliance with [this subsection](#).

7. By ordinance, the council may divide the city into wards which shall be drawn according to the following standards:

a. All ward boundaries shall follow precinct boundaries.

b. Wards shall be as nearly equal as practicable to the ideal population determined by dividing the number of wards to be established into the population of the city.

c. Wards shall be composed of contiguous territory as compact as practicable.

d. Consideration shall not be given to the addresses of incumbent officeholders, political affiliations of registered voters, previous election results, or demographic information other

than population head counts, except as required by the Constitution and the laws of the United States.

8. By ordinance, the council shall prescribe the compensation of the mayor, council members, and other elected city officers, but a change in the compensation of the mayor does not become effective during the term in which the change is adopted, and the council shall not adopt an ordinance changing the compensation of the mayor, council members, or other elected officers during the months of November and December in the year of a regular city election. A change in the compensation of council members becomes effective for all council members at the beginning of the term of the council members elected at the election next following the change in compensation. Except as provided in [section 362.5](#), an elected city officer is not entitled to receive any other compensation for any other city office or city employment during that officer's tenure in office, but may be reimbursed for actual expenses incurred. However, if the mayor pro tem performs the duties of the mayor during the mayor's absence or disability for a continuous period of fifteen days or more, the mayor pro tem may be paid for that period the compensation determined by the council, based upon the mayor pro tem's performance of the mayor's duties and upon the compensation of the mayor.

9. A council member, during the term for which that member is elected, is not eligible for appointment to any city office if the office has been created or the compensation of the office has been increased during the term for which that member is elected. A person who resigns from an elective office is not eligible for appointment to the same office during the time for which that person was elected if during that time, the compensation of the office has been increased.

10. A council member, during the term for which that member is elected, is not precluded from holding the office of chief of the volunteer fire department or from serving the volunteer fire department in any other position or capacity. A person holding the office of chief of such a volunteer fire department at the time of the person's election to the city council may continue to hold the office of chief of the fire department during the city council term for which that person was elected.

11. a. Council members shall be elected according to the council representation plans under [sections 372.4](#) and [372.5](#). However, the council representation plan may be changed, by petition and election, to one of those described in [this subsection](#). Upon receipt of a petition meeting the requirements of [section 362.4](#), requesting a change to a council representation plan, the council shall submit the question at a special election. If a majority of the persons voting at the special election approves the changed plan, it becomes effective at the beginning of the term following the next regular city election. If a majority does not approve the changed plan, the council shall not submit another proposal to change a plan to the voters within the next two years.

b. Eligible electors of a city may petition for one of the following council representation plans:

- (1) Election at large without ward residence requirements for the members.
- (2) Election at large but with equal-population ward residence requirements for the members.
- (3) Election from single-member, equal-population wards, in which the electors of each ward shall elect one member who must reside in that ward.
- (4) Election of a specified number of members at large and a specified number of members from single-member, equal-population wards.

1. [R60, §1081, 1093; C73, §511, 522; C97, §668; S13, §668; C24, 27, 31, 35, 39, §5663; C46, 50, §363.36; C54, 58, 62, 66, 71, 73, §368A.1(2); C75, 77, 79, 81, §372.13(1)]

2. [R60, §1101; C73, §514, 524; C97, §668; S13, §668; C24, 27, 31, 35, 39, §5663; C46, 50, §363.36; C54, 58, 62, 66, 71, 73, §368A.1(8); C75, 77, 79, 81, §372.13(2); [81 Acts, ch 34, §46](#)]

3. [R60, §1082, 1093; C73, §512, 522; C97, §651, 659, 940; S13, §651; SS15, §1056-a26, 1056-b18; C24, 27, 31, 35, 39, §5633, 5640, 5663, 6528, 6651, 6703; C46, 50, §363.11, 363.19, 363.36, 416.52, 419.37, 420.13; C54, 58, 62, 66, 71, 73, §368A.1(1), 368A.3; C75, 77, 79, 81, §372.13(3)]

4. [R60, §1086, 1093, 1095, 1098, 1103, 1105, 1134; C73, §493, 515, 522, 524, 528, 532, 534; C97, §651, 657, 668, 676; S13, §651, 657, 668, 1056-a27, 1056-a28; SS15, §1056-a26, 1056-b14,

1056-b17, 1056-b18; C24, 27, 31, 35, 39, §5638, 5663, 5671, 6519, 6528, 6529, 6533, 6651, 6666, 6674; C46, 50, §363.11, 363.17, 363.36, 363.45, 416.43, 416.52, 416.53, 416.57, 419.37, 419.52, 419.60; C54, 58, 62, 66, 71, 73, §363.40, 363A.4, 363B.11, 363C.4, 363C.9, 368A.1(7, 9, 10); C75, 77, 79, 81, §372.13(4)]

5, 6. [R60, §1082, 1093; C73, §512, 522; C97, §659, 668; S13, §668, 687-a; C24, 27, 31, 35, 39, §5640, 5663, 5722; C46, 50, §363.19, 363.33, 366.10; C54, 58, 62, 66, 71, 73, §368A.1(4), 368A.3; C75, 77, 79, 81, §372.13(5,6); 82 Acts, ch 1047, §1]

7. [R60, §1092; C73, §520; C97, §641; S13, §641; C24, 27, 31, 35, 39, §5626; C46, 50, §363.4; C54, 58, 62, 66, 71, 73, §363.7; C75, 77, 79, 81, §372.13(7)]

8. [R60, §1091, 1095, 1098; C73, §505, 519, 524, 528; C97, §669, 676, 943, 945; S13, §669, 1056-a28; SS15, §1056-b9; C24, 27, 31, 35, 39, §5664, 5671, 6517, 6633, 6704, 6705; C46, 50, §363.38, 363.45, 416.41, 419.19, 420.14, 420.15; C54, 58, 62, 66, §363.39, 363A.4, 363B.9, 363C.2, 420.14, 420.15; C71, 73, §363.39, 363A.4, 363B.9, 363C.2, 363E.1, 420.14, 420.15; C75, 77, 79, 81, §372.13(8)]

9. [R60, §1091, 1122; C73, §490, 491, 519; C97, §668, 677; S13, §668; C24, 27, 31, 35, 39, §5672; C46, 50, §363.46, 420.17 – 420.19; C54, 58, 62, 66, 71, 73, §368A.21; C75, 77, 79, 81, §372.13(9)]

85 Acts, ch 107, §1; 87 Acts, ch 203, §3; 88 Acts, ch 1052, §1; 88 Acts, ch 1246, §4; 89 Acts, ch 39, §9; 89 Acts, ch 136, §71; 90 Acts, ch 1106, §1; 91 Acts, ch 256, §39; 93 Acts, ch 89, §2; 94 Acts, ch 1179, §24; 94 Acts, ch 1180, §54; 97 Acts, ch 170, §90; 2002 Acts, ch 1134, §104, 115; 2004 Acts, ch 1175, §249; 2006 Acts, ch 1018, §5; 2006 Acts, ch 1138, §2; 2007 Acts, ch 112, §4; 2008 Acts, ch 1115, §66, 71; 2009 Acts, ch 57, §91; 2014 Acts, ch 1101, §8; 2017 Acts, ch 29, §105; 2017 Acts, ch 102, §1

Referred to in §69.12, 372.4, 372.5, 372.10, 376.11, 420.41

City ward standards, see also §49.3

Removal of officers, chapter 66

Removal of appointees, see §372.15



**MARSHALLTOWN
MORE THAN EVER**

City of Marshalltown, Iowa

City Administrator Recruitment Kick-Off Meeting

April 8, 2024

- 1. Opening comments by Mayor Greer and members of the City Council**
- 2. Opening remarks by the consultant.**
- 3. Review of draft recruitment schedule**
- 4. Desired candidate qualifications**
 - a. Education:**
 - i. Master's Degree (per current City ordinance)**
 - b. Professional experience:**
 - i. 7 years of increasing responsible managerial experience, preferably within a municipal organization**
 - ii. Prefer experience as a City Manager or City Administrator**
- 5. Top priority skills, competencies, and leadership attributes**
 - a. Consultant to distribute survey for Council Members to complete.**
 - b. Other desirable qualifications & attributes for inclusion in the Candidate Profile.**
- 6. Residency & Relocation Assistance**
 - a. Require residency within the corporate limits of Marshalltown?**
 - b. Relocation assistance provided to successful candidate?**
- 7. Compensation and benefits**
 - a. Discuss starting salary range.**
 - b. Employment agreement.**

- c. Other notable fringe benefits:
 - i. Auto allowance or assigned vehicle
 - ii. Deferred compensation contribution
 - iii. Vacation and other leave time benefits
 - iv. Professional development
 - v. Technology (smart phone, lap-top computer, iPad, etc.)
 - vi. Severance package
- 8. Possible internal and/or local applicants.
- 9. Selection / screening process
 - a. City Council to interview all final candidates
 - b. Staff involvement
 - c. Other stakeholder involvement
 - d. Leadership testing
 - e. Assessment Center
 - f. City of cover travel expenses of final candidates
 - i. Spouses and children
- 10. Advance interviews by consultant with key stakeholders
 - a. Mayor & Council Members
 - b. Senior Staff
 - c. Other stakeholders to be identified by Council.
- 11. Confidentiality
 - a. Avoid any disclosure of applicant identities
- 12. Other items
 - a. Questions, concerns, suggestions...

Contact information for the consultant:

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