

AGENDA

City of University Heights, Iowa
 City Council Meeting
 January 13, 2026
 Community Center OUP
 1302 Melrose Avenue
 7:00-9:00 p.m.

Meeting called by Mayor Louise From

	TOPIC	OWNER
7:00 Call to Order Regular Meeting	Roll Call Swearing in of Mayor and City Council	Louise From
	Approval of Minutes December 9, 2025	Louise From
7:05 Public Input	Comments from members of the public	Louise From
Administration		
<ul style="list-style-type: none"> Mayor 	<p style="text-align: center;">Mayor's Report</p> Acceptance of Annual City Examination Report for FY25 from Kronlage & Olson. Consideration of Resolution No. 26-01 , ratifying the mayor's appointments to the Board of Adjustment, and Zoning Commission .	Louise From John Olson
<ul style="list-style-type: none"> City Attorney 	<p style="text-align: center;">Legal Report</p> Consideration of Resolution No. 26-02 , setting date for the sale of General Obligation Corporate Purpose Bonds, Series 2026 and authorizing the use of a preliminary official statement in connection therewith. Consideration of Resolution 26-03 , establishing a post-issuance compliance policy, regarding compliance with federal tax-exemption law after the issuance of tax-exempt bonds.	Steve Ballard
<ul style="list-style-type: none"> City Administrator 	City Administrator Report	Troy Kelsay
<ul style="list-style-type: none"> City Clerk 	City Clerk Report	Mike Haverkamp
<ul style="list-style-type: none"> City Treasurer 	City Treasurer Report / Payment of Bills	Jon Brown
Committee Reports		
<ul style="list-style-type: none"> Finance 	<p style="text-align: center;">Committee Report</p> Discussion of FY2027 Budget Process Calendar	Nick Herbold
<ul style="list-style-type: none"> Community Protection 	<p style="text-align: center;">Police Chief Report & Committee Report</p> Discussion of potential City involvement with Summer Festival at One University Place.	Chris Akers Mackenzie Dwyer
<ul style="list-style-type: none"> Streets & Sidewalks 	<p style="text-align: center;">Engineer's Report & Committee Report</p> Consideration of Resolution No. 26-04 , accepting quotation for the Sunset Street & Oakcrest Avenue Rectangular Rapid Flashing Beacon (RRFB) Sign.	Ryan Foley Doug Swailes
<ul style="list-style-type: none"> Building, Zoning, Sanitation 	Committee Report	Tim Schroeder
<ul style="list-style-type: none"> eGovernment 	Committee Report	Liesa Moore
Announcements		
9:00 Adjournment		Louise From

Next Regular City Council Meeting is **February 10, 2026**, at the Community Center - OUP, 1302 Melrose Avenue. If you wish to participate in the meeting electronically, please email admin@university-heights.org for instructions.

CITY OF UNIVERSITY HEIGHTS

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE PERIOD
JULY 1, 2024 THROUGH JUNE 30, 2025**

City of University Heights

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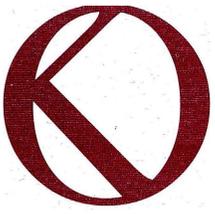
For the period July 1, 2024 through June 30, 2025

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City of University Heights

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Louise From	Mayor	Dec 2025
Tim Schroeder	Council Member	Dec 2025
Stepheny Gahn	Council Member	Dec 2025
Nick Herbold	Council Member	Dec 2025
Liesa Moore	Council Member	Dec 2025
Doug Swailes	Council Member	Dec 2025
Mike Haverkamp	City Clerk	Indefinite
Jon Brown	Treasurer	Indefinite
Steve Ballard	Attorney	Indefinite
Troy Kelsay	City Administrator	Indefinite



Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Honorable Mayor and Members of the City Council:

We performed the procedures below, which were established at Iowa Code Chapter 11.6 to provide oversight of Iowa cities. Accordingly, we have applied certain tests and procedures to selected accounting records and related information of the City of University Heights for the period July 1, 2024 through June 30, 2025, including procedures related to the City's compliance with certain Code of Iowa requirements identified below. The City of University Heights' management, which agreed to the performance of the procedures performed, is responsible for compliance with these requirements and for the City's records.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. The City of University Heights' management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, in accordance with Chapter 11.6 of the Code of Iowa, recommendations pertaining to selected accounting records and related information of the City including the City's compliance with certain Code of Iowa requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We observed selected City Council meeting minutes for compliance with Chapters 21, 372.13(6) and 380 of the Code of Iowa.
2. We obtained an understanding of the City's internal controls to determine if proper control procedures are in place and incompatible duties, from a control standpoint, are not performed by the same employee.
3. We observed surety bond coverage for compliance with Chapter 64 of the Code of Iowa.
4. We obtained and observed the City Clerk's financial reports and selected bank reconciliations to determine whether the bank balances properly reconciled to the general ledger account balances and monthly financial reports provided to the City Council.
5. We scanned City funds for consistency with the City Finance Committee's recommended Uniform Chart of Accounts (COA) and to determine required funds and fund balances are properly maintained and accurately accounted for.
6. We observed the City's fiscal year 2025 Annual Financial Report to determine whether it was completed and accurately reflects the City's financial information.

117 N. Jackson Street, Charles City, IA 50616-2002

P - (641)228 -5900 F - (641)228-1513

7. We scanned investments to determine compliance with Chapter 12B of the Code of Iowa.
8. We scanned depository resolutions, the city's investment policy and reporting of unclaimed property to the state of Iowa to determine compliance with Chapters 12C.2, 12B.10B and 556.1(12) of the Code of Iowa.
9. We scanned debt, including general obligation and revenue bonds/notes, and related transactions for proper authorization and compliance with Chapters 75, 384 and 403.9 of the Code of Iowa and to determine whether the debt and related proceeds and repayments were properly accounted for.
10. We scanned selected tax increment financing (TIF) transactions, including receipts, disbursements and transfers, for compliance and accurate accounting, including compliance with the TIF reporting requirements of Chapter 384.22 of the Code of Iowa.
11. We observed the City's TIF debt certification forms filed with the County Auditor, including requests for collection of reduced TIF amounts and to decertify certain TIF obligations, as applicable, for proper support and compliance with Chapter 403.19(6) of the Code of Iowa.
12. We traced selected receipts to accurate accounting and consistency with the recommended COA.
13. We traced voter approved levies to proper authorization in accordance with Chapter 384.12 of the Code of Iowa.
14. We traced selected disbursements to proper approval, adequate supporting documentation, accurate accounting and consistency with the recommended COA and compliance with the public purpose criteria established by Article III, Section 31 of the Constitution of the State of Iowa.
15. We traced transfers between funds to proper authorization and accurate accounting and to determine whether transfers were proper.
16. We traced selected payroll and related transactions to proper authorization and accurate accounting and determined whether payroll was proper.
17. We observed the annual certified budget for proper authorization, certification and timely amendment.

Based on the performance of the procedures described above, we identified various findings and recommendations for the City. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of non-compliance were not noted during the performance of the specific procedures listed above.

We were engaged by the City of University Heights' management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on specific accounting records and related information of the City, including compliance with specific Code of Iowa requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of University Heights and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to report, in accordance with Chapter 11.6 of the Code of Iowa, certain agreed-upon procedures and the resulting findings and recommendations pertaining to selected accounting records and related information of the City, including the City's compliance with certain Code of Iowa requirements. This report is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the City of University Heights during the course of our agreed-upon procedures engagement. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Knorlage & Olson, P.C.

Charles City, Iowa
December 17, 2025

City of University Heights

Detailed Recommendations

For the period July 1, 2024 through June 30, 2025

(A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. Generally, one individual has control over each of the following areas for the City:

- (1) Cash – handling, reconciling and recording.
- (2) Receipts – collecting, depositing, recording, reconciling and posting.
- (3) Disbursements – purchasing, invoice processing, check writing, mailing, reconciling and recording.
- (4) Payroll – recordkeeping, preparing and distributing.
- (5) Investing – recordkeeping, investing and custody of investment.
- (6) Debt – recordkeeping, compliance and debt payment processing.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the City should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials

(B) Certified Budget – Disbursements during the year ended June 30, 2025 exceeded the amounts budgeted in the Public Safety, Debt Service, and Capital Projects functions. Chapter 384.20 of the Code of Iowa states, in part, “Public monies may not be expended or encumbered except under an annual or continuing appropriation.”

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

RESOLUTION NO. 26-01

**RESOLUTION RATIFYING APPOINTMENTS TO
THE UNIVERSITY HEIGHTS TREE BOARD,
BOARD OF ADJUSTMENT, AND ZONING COMMISSION**

BE IT RESOLVED by the City Council of University Heights, Iowa, that the appointments by the Mayor of the following individuals to the University Heights Board of Adjustment and the University Heights Zoning Commission are hereby ratified and these individuals are duly appointed:

Sharyn Reitz – Board of Adjustment
(term ends 12/31/2030 – reappointed)

Mary Panther – Zoning Commission
(term ends 12/31/2030 – reappointed)

Upon motion by _____, and seconded by _____, the vote was as follows:

	AYE	NAY	ABSENT	ABSTAIN
Dwyer	_____	_____	_____	_____
Herbold	_____	_____	_____	_____
Moore	_____	_____	_____	_____
Schroeder	_____	_____	_____	_____
Swalles	_____	_____	_____	_____

Upon Roll Call thus recorded, the Resolution is declared adopted this 13th day of January, 2026.

Louise A. From, Mayor

ATTEST:

Mike Haverkamp, City Clerk

January '26 – City Attorney's Report

1. **Ratifying Mayor's Appointments.** The Council will consider Resolution No. 26-01, ratifying Mayor From's appointments to the Zoning Commission and Board of Adjustment. These citizens will be appointed:
 - Sharyn Reitz – Board of Adjustment (term ends 12/31/2030 - reappointed)
 - Mary Panther – Zoning Commission (term ends 12/31/2030 – reappointed to full term)
 - Resolution No. 26-01 is attached.

2. **Conflicts of Interest Ordinance.** Ordinance No. 193 requires that City officials, including elected officials, sign, date, and submit a “Conflict of Interest Form” acknowledging that they have read and understand the provisions of the Ordinance.
 - The Ordinance requires that the signed form be submitted no later than the first Council meeting in January of each year.
 - The Ordinance also provides that the minutes of the first Council meeting each calendar year shall reflect that all those required to sign the Conflict of Interest Form have done so.
 - The Ordinance and Conflict of Interest Form are attached. I will bring hard copies to the meeting, as well.
 - The Mayor, Council Members, and City Staff should complete and sign the form, then return it to the City Clerk no later than the January 13, 2026 Council meeting. You may submit a signed PDF of the form (as opposed to an ‘original’) if that is more convenient.

3. **2026 General Obligation Borrowing.** The Council will consider Resolution No. 26-02, which sets January 27, 2026, as the date for the sale of General Obligation Corporate Purpose Bonds in an amount not to exceed \$4,370,000.00 for purposes of a) constructing street, water system, sanitary sewer system, sidewalk, and storm water drainage improvements and b) acquiring and installing street lighting, signage and signalization improvements.
 - The Council held a public hearing December 9, 2025, with respect to the GO bonds.
 - Resolution No. 26-02 authorizes the sale of the bonds on January 27, 2026. The Council will meet that evening to receive a report on the sale and enter into loan agreements with the successful bidder. Resolution No. 26-02 is attached.

4. **Post-Issuance Compliance Policy.** The Council will consider Resolution No. 26-03, which adopts a “Post-Issuance Compliance Policy.” The City's bond counsel recommends that the Council adopt such a policy, which relates to compliance with federal tax-exemption law after

issuance of the General Obligation bonds, which are tax-exempt bonds. The recommendation is consistent with direction from the Internal Revenue Service.

- The Council held a public hearing December 9, 2025, with respect to the GO bonds.
- The policy designates the City Clerk as the person responsible to maintain the City's records related to the bond documents generated in a transaction; these documents are provided to the City at the conclusion of the bond procedure.
- Resolution No. 26-03 is attached. The policy is Exhibit "A" to the Resolution.

ORDINANCE No. 193 CONFLICTS OF INTEREST

WHEREAS, the Iowa Supreme Court has established that the premise and purpose of all conflict of interest requirements is “to avoid subjecting public officials to the difficult and often insoluble task of deciding between their duty to the public and their own private interest or advantage[;]” and

WHEREAS, the City Council of University Heights, Iowa deems it advisable to adopt a Conflicts of Interest Ordinance to promote transparency and accountability in City government; and

WHEREAS, the citizens of University Heights are entitled to have matters before the City of University Heights considered and determined free of conflicts of interest; and

WHEREAS, Iowa Code chapters 68B and 362 provide a foundation for regulating conflicts of interest but do not preclude municipalities from building upon this foundation by enacting their own policies and ordinances,

NOW THEREFORE, BE IT RESOLVED by the City Council of University Heights that the following ordinance is adopted:

Section 1. DEFINITIONS.

- A. “City” means the City of University Heights, Iowa, and its boards, commissions, employees, and agents.
- B. “Individual” means a City Officer, Mayor, Council Member, a member of the Zoning Commission, Board of Adjustment, or Tree Board, and a member of any other appointed commission or board of the City, and a City employee or independent contractor with whom the City regularly engages for professional or other services.
- C. “Family Member” means an Individual’s spouse, parent, child, grandchild, sibling, significant other, step-child, son- or daughter-in-law, and mother- or father-in law.
- D. “Pecuniary Interest” means a legal, equitable, or other beneficial interest, direct or indirect, and includes such interests that may be reasonably expected in addition to those presently existing.
- E. “Organizational Interest” means holding a Pecuniary Interest in and/or serving as an employee, officer, director, manager, or in another position of supervision or authority, direct or indirect, of an organization, entity, business, or other enterprise other than the City.

Section 2. CONFLICTS OF INTEREST POLICY.

- A. In addition to those circumstances identified by Iowa law, as presently existing or hereafter amended, a Conflict of Interest exists where an Individual or an Individual's Family Member has a Pecuniary Interest or Organizational Interest with respect to any person, group, organization, or entity having or concerning any proposal, matter, measure, contract, job, work, or services performed for or materials supplied to the City, unless otherwise expressly permitted by Iowa law.
- B. In the event an Individual has a Conflict of Interest, the Individual shall promptly inform the City before the commencement of any discussion or other consideration of the matter.
- C. The statement of an Individual that the Individual has a Conflict of Interest is conclusive.
- D. An Individual with a Conflict of Interest who identifies, fully discloses, and describes in detail the nature of the Conflict of Interest shall not vote on a matter in which the Conflict of Interest exists but may otherwise participate in discussion and debate preliminary to a vote.
- E. Any Conflict of Interest shall be noted in the minutes of the pertinent Council meeting and other applicable records of the City.
- F. Any matter or measure adopted or other action taken by the City where a Conflict of Interest exists is void, except as provided by Iowa law and not in contravention of this Ordinance.

Section 3. ADMINISTRATION. The minutes of the calendar year's first City Council meeting shall reflect the completion and submission to the City a signed version of the Conflict of Interest Form ("Form") by all Individuals. An appointed Individual shall complete the Form no later than 30 days after appointment. The Form is adopted and established as follows:

CONFLICT OF INTEREST FORM

I, the undersigned, hereby acknowledge that I have read and that I understand the spirit and letter of the Conflict of Interest Ordinance of the City of University Heights, Iowa.

Signature

Date

Print Name

Print Title

Section 4. REPEALER, SAVING CLAUSE. All ordinances, resolutions, or parts thereof in conflict herewith are hereby repealed to the extent of such conflict. If any section, provision or part of this ordinance shall be adjudicated 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. EFFECTIVE DATE. This Ordinance shall become effective upon its passage and publication as provided by law.

Adopted by the University Heights City Council on this 15th day of November, 2016, and approved this 15th day of November, 2016.



Weldon E. Heitman (Wally), Mayor
City of University Heights

ATTEST:

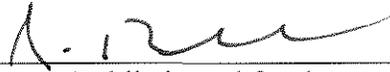
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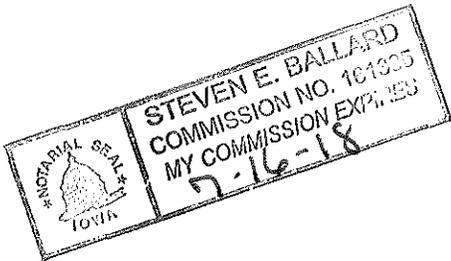
Christine M. Anderson, City Clerk

STATE OF IOWA)
)
) SS:
COUNTY OF JOHNSON)

On the 15th day of November, 2016, before me, a notary public in and for the state of Iowa, personally appeared Weldon E. Heitman, Mayor, and Christine M. Anderson, Clerk, of the City of University Heights, to me personally known, and who, being by me duly sworn, did say that they are the Mayor and City Clerk of the City of University Heights, Iowa; that the seal affixed to this instrument is the corporate seal of the City; and that said instrument was acknowledged and sealed on behalf of the City, and that Weldon E. Heitman and Christine M. Anderson acknowledged the execution of said instrument to be their voluntary act and deed and the voluntary act and deed of the City, by it and by them voluntarily executed.



Notary Public in and for the
State of Iowa

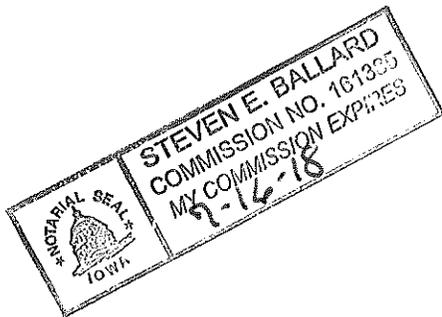


STATE OF IOWA)
)
COUNTY OF JOHNSON) SS:

I, Christine M. Anderson, being first duly sworn, certify that the above ordinance was published in the Iowa City Press-Citizen the 26th day of November, 2016.

Christine M. Anderson
Christine M. Anderson

Signed and sworn to before me on the 13th day of December, 2016, by Christine Anderson, Clerk of the City of University Heights.



[Signature]
Notary Public in and for the
State of Iowa

CONFLICT OF INTEREST FORM
(University Heights – Ordinance No. 193)

I, the undersigned, hereby acknowledge that I have read and that I understand the spirit and letter of the Conflict of Interest Ordinance of the City of University Heights, Iowa.

Signature

Date

Print Name

Print Title

RESOLUTION NO. 26-02

Resolution setting date for the sale of General Obligation Corporate Purpose Bonds, Series 2026 and authorizing the use of a preliminary official statement in connection therewith

WHEREAS, the City of University Heights (“the City”), in Johnson County, State of Iowa heretofore proposed to enter into a General Obligation Loan Agreement (the “Loan Agreement”), pursuant to the provisions of Section 384.24A of the Code of Iowa, and to borrow money thereunder in a principal amount not to exceed \$4,370,000 for the purpose of paying the costs, to that extent, of (a) constructing street, water system, sanitary sewer system, sidewalk and storm water drainage improvements; and (b) acquiring and installing street lighting, signage and signalization improvements, and pursuant to law and a notice duly published, the City Council has held a public hearing on such proposal on December 9, 2025; and

WHEREAS, the City now intends to use the remaining borrowing authority under the Loan Agreement to issue General Obligation Corporate Purpose Bonds, Series 2026 (the “Bonds”); and

WHEREAS, a Preliminary Official Statement (the “P.O.S.”) has been prepared to facilitate the sale of the Bonds in evidence of the obligation of the City under the Loan Agreement, and it is now necessary to make provision for the approval of the P.O.S. and to authorize its use by Speer Financial, Inc., as municipal advisor (the “Municipal Advisor”) to the City; and

WHEREAS, it is now necessary to set the date for the sale of the Bonds and to authorize the Municipal Advisor to facilitate such sale,

NOW, THEREFORE, Be It Resolved by the City Council of the City of University Heights, Iowa, as follows:

Section 1. The Mayor, City Administrator, and City Clerk are hereby authorized to take such action as shall be deemed necessary and appropriate, with the assistance of the Municipal Advisor, to prepare the P.O.S. describing the Bonds and providing for the terms and conditions of their sale, and all action heretofore taken in this regard is hereby ratified and approved.

Section 2. The use by the Municipal Advisor of the P.O.S. relating to the Bonds in substantially the form as has been presented to and considered by the City Council is hereby approved, and the Municipal Advisor is hereby authorized to prepare and use a final Official Statement for the Bonds substantially in the form of the P.O.S. but with such changes therein as are required to conform the same to the terms of the Bonds and the resolution, when adopted, providing for the sale and issuance of the Bonds, and the Mayor and City Clerk are hereby authorized and directed to execute a final Official Statement for the Bonds, if requested. The P.O.S. as of its date is deemed final by the City within the meaning of Rule 15(c)(2)-12 of the Securities and Exchange Commission.

Section 3. Sealed bids for the purchase of the Bonds shall be received and canvassed on behalf of the City until 11:00 a.m. on January 27, 2026, at the City Hall, 1302 Melrose Avenue, in the City, and the City Council shall meet on the same date at 7:00 o'clock p.m., at the City Hall for the purpose of considering such bids received and considering and passing a resolution providing for the award of the Bonds, and the Municipal Advisor is hereby authorized and directed to disseminate the notice of said sale, in compliance with the Internal Revenue Service regulations governing "Issue Price" determinations, such notice to minimally contain information regarding Establishment of Issue Price set forth in the "Terms of Offering" attached to the P.O.S. and to be in such form as the Municipal Advisor may deem to be appropriate.

Section 4. Pursuant to Section 75.14 of the Code of Iowa, the City Council hereby authorizes the Municipal Advisor to use electronic bidding procedures for the sale of the Bonds through Speer Auction®, and hereby finds and determines that the Speer Auction® competitive bidding system will provide reasonable security and maintain the integrity of the competitive bidding process and will facilitate the delivery of bids by interested parties under the circumstances of this bond sale.

Section 5. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

Passed and approved January 13, 2026.

Upon motion by _____, and seconded by _____, the vote was as follows:

	AYE	NAY	ABSENT	ABSTAIN
Dwyer	_____	_____	_____	_____
Herbold	_____	_____	_____	_____
Moore	_____	_____	_____	_____
Schroeder	_____	_____	_____	_____
Swales	_____	_____	_____	_____

Upon Roll Call thus recorded, the Resolution is declared adopted this 13th day of January, 2026.

Louise A. From, Mayor

ATTEST:

Mike Haverkamp, City Clerk

UH Resolutions/Resolution 26-02 setting date for sale of GO bonds 01 13 2026

RESOLUTION NO. 26-03

Resolution Adopting and Approving Tax Compliance Procedures Relating to Tax-Exempt Bonds

WHEREAS, pursuant to the laws of the State of Iowa and Section 103 of the Internal Revenue Code, the City of University Heights, Iowa (“the City”), acting by and through the authority of its City Council, has issued, and likely will issue in the future, tax-exempt municipal bonds, notes or other obligations (the “Tax-Exempt Bonds”); and

WHEREAS, the City deems it necessary and desirable to adopt certain procedures and practices to be followed by the City in connection with the issuance of Tax-Exempt Bonds; and

WHEREAS, proposed tax compliance procedures are attached hereto as Exhibit A (the “Compliance Procedures”),

NOW, THEREFORE, Be It Resolved by the City Council of the City of University Heights, Iowa, as follows:

Section 1. The Compliance Procedures attached hereto as Exhibit “A” are hereby adopted and shall be dated as of the date hereof.

Section 2. The City Clerk is hereby authorized and directed to periodically update the Compliance Procedures in accordance with the Internal Revenue Code and supporting Internal Revenue Service Rulings and Regulations, with advice from bond counsel.

Section 3. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Passed and approved January 13, 2026.

Upon motion by _____, and seconded by _____, the vote was as follows:

	AYE	NAY	ABSENT	ABSTAIN
Dwyer	_____	_____	_____	_____
Herbold	_____	_____	_____	_____
Moore	_____	_____	_____	_____
Schroeder	_____	_____	_____	_____
Swailles	_____	_____	_____	_____

Upon Roll Call thus recorded, the Resolution is declared adopted this 13th day of January, 2026.

Louise A. From, Mayor

ATTEST:

Mike Haverkamp, City Clerk

UH Resolutions/Resolution 26-03 adopting post-issuance compliance policy 01 13 26

Exhibit “A” to Resolution No. 26-03

**City of University Heights, Iowa
Tax Compliance Procedures
Relating to Tax-Exempt Bonds**

Dated: January 13, 2026

I. Purpose:

To ensure that interest on tax-exempt bonds, notes or other obligations (the “Bonds”) of the City of University Heights, Iowa (the “Issuer”) remains excludable from gross income under Section 103 of the Internal Revenue Code of 1986, as amended (the “Code”).

These written procedures shall be followed by the Issuer in connection with its issuance of Bonds:

II. Expenditure/Use of Proceeds:

- A. Expenditure of Bond proceeds will be maintained and/or coordinated with the City Clerk (the “Compliance Officer”) for consistency with the Bond documents, including any applicable resolutions, loan agreements, tax/arbitrage/closing certificates or other operative document (referred to collectively as “Bond Documents”).
- B. The Issuer has separately established procedures for preparation and review of requisitions of Bond proceeds through the accounting system of the Issuer. To such end, the Compliance Officer shall:
 - (i). account and record how the Bond proceeds are spent (including investment earnings and including reimbursement of expenditures made before bond issuance) and maintaining records identifying Bond-financed or refinanced assets (e.g., land, buildings, improvements, facilities, furnishings or equipment) (the “Bond-Financed Property”), including the average economic life of such Bond-Financed Property and allocation of such Bond-Financed Property to private use or other non-qualifying use.
 - (ii). create the required funds/accounts (and any necessary subaccounts) required by the Bond Documents (i.e. sinking funds, debt service funds, debt service reserve funds, project funds, etc.), and if such funds are not required by the applicable Bond Documents, create such funds and accounts, into which proceeds of a Bond issue will be deposited. For all construction projects, a project or construction fund shall be established to track expenditures for the projects. (Referred to herein as the “Project Fund.”) (In the event the Bond Documents require a trustee, paying agent or other entity to create and hold such funds and

accounts, the Compliance Officer will monitor such funds and accounts accordingly).

(iii). review and monitor all requisitions, draw schedules, draw requests, invoices and bills for payment from the Project Fund, and determine whether such payments are appropriate and consistent with the Bond Documents and use of the Bond proceeds.

(iv). make and account for all payments from the Project Fund and any other funds created (i.e. sinking funds, debt service funds, debt service reserve funds, etc.).

- C. None of the proceeds of Bonds will be used to reimburse the Issuer for costs of a capital project paid prior to the date of issuance of the Bonds unless the Issuer shall have fully complied with the provisions of Section 1.150-2 of the Treasury Regulations with respect to such reimbursed amounts, and those provisions are summarized in Exhibit "1" hereto.
- D. The Compliance Officer will make a "final allocation" of Bond proceeds to uses not later than 18 months after the in-service date of the Bond-Financed Property (and in any event not later than 5 years and 60 days after the issuance of the Bonds or not later than 60 days after earlier retirement of the Bonds) in a manner consistent with allocations made to determine compliance with arbitrage yield restriction and rebate requirements.
- E. Expenditure of proceeds of Bonds will be measured against the Issuer's expectation, as set forth in the Bond Documents, to proceed with due diligence to complete the capital project and fully spend the net sale and investment proceeds within three years.
- F. If there are any Bond proceeds remaining other than in a reserve or debt service fund established pursuant to the Bond Documents after completion of the projects, such proceeds shall be applied in a manner consistent with the applicable Bond Documents or pursuant to advice from Bond Counsel/Special Tax Counsel.
- G. In the event that Bond proceeds are to be used to make a grant to an unrelated party, a grant agreement will be reviewed prior to execution for compliance with the Code. Such agreement will be approved by the Issuer's Attorney or Bond Counsel and the Compliance Officer. The repayment of any portion of a grant by the grantee shall be treated as unspent Bond proceeds.

III. Use of Bond-Financed Property:

- A. Use of Bond-Financed Property when completed and placed in service will be reviewed and continually monitored by the Compliance Officer.
- B. The Compliance Officer shall monitor all private use or private payments with respect to Bond-Financed Property by nongovernmental entities and the use thereof

throughout the term of the Bonds to ensure compliance with covenants and restrictions set forth in the applicable Bond Documents relating to the Bonds. Private Use includes but is not limited to leases, research contracts, and use of Bond-Financed Property by a non-employee, such as third-party contracts concerning use, management or services in the Bond-Financed Property that do not meet the compensation, term and other requirements under Revenue Procedures 17-13. Such agreements will be approved by the Issuer's Attorney and the Compliance Officer, who will be responsible for determining whether the proposed agreement (i) results in private business use of the Bond-Financed Property, and (ii) if applicable, meets the compensation, term and other requirements under Revenue Procedures 17-13, 2007-47, and 2016-44, as amended or superseded (i.e. Management/Service Contract Rules); all upon advice of Bond Counsel, as necessary.

- C. Appropriate department/facility managers shall be advised in writing concerning restrictions on the use of the Bond proceeds and the Bond-Financed Property and instructed to consult with the Compliance Officer and the Issuer's Attorney or Bond Counsel, as appropriate, regarding private use.
- D. Upon issuance of Bonds, there shall be no expectation that the Bond-Financed Property will be sold or otherwise disposed of by the Issuer during the term of the Bonds; and no item of Bond-Financed Property will be sold or transferred by the Issuer while the Bonds are outstanding without approval of the Issuer's Attorney and the Compliance Officer upon advice of Bond Counsel or advance arrangement of a "remedial action" under the applicable Treasury Regulations.
- E. To the extent that the Issuer discovers that any applicable tax restrictions regarding use of Bond proceeds and Bond-Financed Property will or may be violated, the Issuer will consult promptly with Issuer's Counsel/Bond Counsel/Special Tax Counsel to determine a course of action to remediate all nonqualified bonds, if such counsel advises that a "remedial action" is necessary.
- F. The Issuer acknowledges that any sale, transfer, change in use, or change in users of the Bond-Financed Property may require remedial action or resolution pursuant to the IRS Voluntary Closing Agreement Program (or "VCAP") to assist in resolving violations of the federal tax laws applicable to the Bonds.

IV. Investments:

- A. The Compliance Officer shall manage and supervise the investment of Bond proceeds in compliance with the arbitrage and rebate requirements of the Code and applicable Treasury Regulations.
- B. Guaranteed investment contracts ("GICs") may be purchased only in accordance with the fair market value provisions of applicable Treasury Regulations, including bid requirements and fee limitations. Certificates of deposit may be purchased only according to the fair market value provisions of applicable Treasury Regulations.

The Issuer's Counsel/Bond Counsel/Special Tax Counsel will be consulted before purchasing any other, non-marketable securities and before depositing gross proceeds in any other bank account not explicitly authorized by the Bond Documents.

C. The Compliance Officer will:

- (i) Maintain a procedure for the allocation of proceeds of the Bonds and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. (See Section I Expenditure/Use of Proceeds and Section II Use of Financed Property, above).
- (ii) Obtain a computation of the Bond yield for each issue of the Bonds from the Issuer's financial advisor, underwriter or other relevant third party and maintain a system for tracking investment earnings.
- (iii) Coordinate with Issuer staff to monitor compliance by departments with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the Bonds, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.
- (iv) Ensure that investments acquired with proceeds of the Bonds are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used. (See Section IV. B. above).
- (v) Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on the Bonds without determining in advance whether such funds must be invested at a restricted yield.
- (vi) Consult with Bond Counsel/Special Tax Counsel prior to engaging in any post-issuance credit enhancement transactions.
- (vii) Monitor compliance of spending of Bond proceeds with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.
- (viii) Prepare or cause to be prepared a spending exception report or an arbitrage rebate computation (as applicable) for the Bonds upon final expenditure of the Bond proceeds, other than a reserve fund or debt service fund (i.e. after the project is completed and Bond proceeds allocated to the projects have been spent).
- (ix) Cause rebate payments, if due, to be made with Form 8038-T no later than 60 days after (i) each fifth anniversary of the date of issuance of the Bonds and (ii) the final payment or prepayment of the Bonds. The Compliance Officer shall engage a rebate specialist to assist with its rebate obligations.

- (x) Arrange for timely computation and payment of “yield reduction payments” (as such term is defined in the Code and Treasury Regulations), if applicable.
- (xi) In the case of any issue of refunding Bonds, coordinate with the Issuer’s financial advisor and any escrow agent to arrange for the purchase of the refunding escrow securities, obtain a computation of the yield on such escrow securities and monitor compliance with applicable yield restrictions.

V. Continuing Disclosure:

The Compliance Officer shall be responsible for complying with any continuing disclosure agreements/obligations related to any Bond issue, including making required annual filings, reporting material events and coordinating with any dissemination agent.

VI. Financial & Other Non-Tax Covenants:

The Compliance Officer shall be responsible for monitoring and complying with financial and other non-tax covenants and requirements in the Bond Documents, including but not limited to covenants and requirements regarding liquidity, debt coverage, incurrence of additional indebtedness, financial reporting, transfer of property, lien restrictions and loan-to-value ratios.

VII. Record Management and Retention:

- A. Management and retention of records related to Bond issues will be supervised by the Compliance Officer.
- B. Records for Bonds will be retained for the life of the Bonds, plus any refunding Bonds, plus eleven years (or such longer term as may be required by the state records administrator). [Iowa Code section 372.13(5)(a)] Such records may be in the form of documents or electronic copies of documents, appropriately indexed to specific Bond issues and compliance functions.
- C. Records pertaining to Bond issuance shall include a transcript of documents executed in connection with the issuance of the Bonds and any amendments, and copies of rebate calculations and records of payments, including Forms 8038-T.
- D. Records pertaining to expenditures of Bond proceeds and final allocation of Bond proceeds will include requests for Bond proceeds, construction contracts, purchase orders, invoices, payment records, and trustee/paying agent reports. Such documents will include documents relating to costs reimbursed with Bond proceeds.
- E. Records pertaining to use of Bond-Financed Property shall include all third-party contracts concerning use of the Bond-Financed Property, including (without limitation) leases, use, management or service contracts, and research contracts.

- F. Records pertaining to investments shall include records of purchase and sale of GICs, certificates of deposit and other investments, and records of investment activity sufficient to permit calculation of arbitrage rebate or demonstration that no rebate is due.
- G. Records shall include all documents pertaining to IRS communications regarding the Bonds, including audits and compliance questionnaires.

VIII. Overall Responsibility:

- A. Overall administration and coordination of these procedures is the responsibility of the Compliance Officer.
- B. The Compliance Officer shall review compliance with these procedures not less than annually.
- C. The Issuer understands that failure to comply with these policies and procedures could result in the retroactive loss of the exclusion of interest on Bonds from federal gross taxable income.
- D. Any violations or potential violations of federal tax requirements shall promptly be reported to the Compliance Officer, and the Issuer will engage qualified consultants and Bond Counsel to further investigate potential violations or recommend appropriate remedial actions, if necessary.

CONDUIT BOND POST ISSUANCE PROCEDURES

It is the policy of the Issuer that for any conduit bonds (the “Conduit Bonds”) issued on behalf of a conduit borrower (the “Borrower”) the Borrower shall be responsible for and shall establish written procedures in the applicable bond documents for the issuance of such Conduit Bonds (the “Conduit Bond Documents”) to address ongoing compliance with applicable financial and tax requirements, arbitrage/rebate requirements, remedial actions and other applicable post-issuance requirements of federal tax law throughout the term of the Conduit Bonds (collectively, the “Borrower’s Post Issuance Compliance Procedures”).

It is the Issuer’s policy that the Borrower shall be responsible for compliance with all of the following:

A. Arbitrage Rebate and Yield Requirements

- (i) determining the likelihood of complying with an arbitrage rebate exemption;
- (ii) if necessary, engaging the services of a rebate service provider;
- (iii) assuring payment of required rebate amounts, if any, no later than 60 days after each 5 year anniversary of the issue date of the Conduit Bonds, and no later than 60 days after the last Conduit Bond of each issue is paid or redeemed; and
- (iv) during the construction period of each capital project financed in whole or in part by Conduit Bonds, monitoring the investment and expenditure of Conduit Bond proceeds and consulting with the rebate service provider to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month, 18 months or 2 year spending period, as applicable, following the issue date of the Conduit Bonds.

B. Use of Bond Proceeds and Bond-Financed or Refinanced Assets

- (i) monitoring the use of Conduit Bond proceeds (including investment earnings and including reimbursement of expenditures made before bond issuance) and the use of Bond-financed or refinanced assets (e.g., facilities, furnishings or equipment) (the “Conduit Bond-Financed Property”) throughout the term of the Conduit Bonds to ensure compliance with covenants and restrictions set forth in the Conduit Bond Documents;
- (ii) maintaining records identifying the Conduit Bond-Financed Property with proceeds of each issue of Conduit Bonds (including investment earnings and including reimbursement of expenditures made before bond issuance), including a final allocation of Conduit Bond proceeds as described below under “Record Keeping Requirements”;
- (iii) consulting with bond counsel and other legal counsel and advisers in the review of any change in use of Conduit Bond-Financed Property to ensure compliance with all covenants and restrictions set forth in the Conduit Bond Documents; and

- (iv) to the extent that the Borrower discovers that any applicable tax restrictions regarding use of Conduit Bond proceeds and Conduit Bond-Financed Property will or may be violated, consulting promptly with bond counsel and other legal counsel and advisers to determine a course of action to remediate all nonqualified bonds, if such counsel advises that a remedial action is necessary.

C. **Record Keeping Requirement**

- (i) retaining copies of the Conduit Bond closing transcript(s) and other relevant documentation delivered to the Borrower at or in connection with closing of the issue of Conduit Bonds;
- (ii) retaining copies of all material documents relating to capital expenditures financed or refinanced by Conduit Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with Conduit Bond proceeds and records identifying the Conduit Bond-Financed Property, including a final allocation of Conduit Bond proceeds and the Final Completion Report filed pursuant to the Conduit Bond Documents;
- (iii) retaining copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements, in connection with any investment agreements, and copies of all bidding documents, if any; and
- (iv) ensuring the required 8038 forms (including 8038-T forms) are filed on a timely basis.

EXHIBIT “1”

REIMBURSEMENT RULES SUMMARY

Following is a general summary of the requirements relating to Bonds (or a portion thereof) that are issued to reimburse expenditures that were paid prior to the date of issuance of such Bonds.

Subject to certain exceptions set forth below, the Bond proceeds cannot be used to reimburse expenditures paid more than 60 days prior to the adoption of the declaration of official intent/reimbursement resolution by the Issuer, which must contain:

- a general functional description of the property to which the reimbursement relates or an identification of the fund or account from which the expenditure is to be paid and a general functional description of the purposes of such fund or account; and
- the maximum principal amount of tax-exempt bonds to be issued.

Reimbursement allocations must be made in writing and not later than 18 months after the later of (i) the date on which the original expenditure is paid, or (ii) the date on which the property for which the original expenditure was made is placed in service or abandoned, but in any case not more than three years after the date on which the original expenditure is paid.

There are exceptions to the general 60-day rule described above for “de minimis” amounts (not in excess of the lesser of \$100,000 or 5% of proceeds of the Bonds) and for “preliminary expenditures” (such as architectural, engineering, surveying, soil testing and similar costs and costs of issuance that are incurred prior to acquisition, construction or rehabilitation but not including land acquisition and site preparation), so long as such preliminary expenditures do not exceed 20% of the aggregate issue price.

NOTE: This is only a summary of current law as of the Date of this Policy, and special rules may also apply. Additionally, the requirements may be amended or revised from time to time. The Issuer should consult with Bond Counsel/Special Tax Counsel, as necessary.

City Administrator Summary Report – January 2026

Respectfully submitted by Troy Kelsay

Business and updates:

1. Melrose Av Complete Streets Project

[written update provided by Blake Petersen and included with Engineer's Report]

2. Winter Weather Items

[nothing to report]

3. Compliance/Nuisance Issues

- 101 Highland Dr. We are continuing to work to address the remaining issues. The owner will be reimbursed for a 2-panel fence that was erected by the owner after consultation with city staff – the fence needs to be removed as it is in violation of ordinance and should not have been approved/allowed.

[no action taken in December]

4. OUP-S/N HOA

[nothing to report]

5. Swisher Tract Trails Development.

Haverkamp, Herbold and I met with Think IC (Josh & Nick). The final conceptual design has been completed, and includes a tentative schedule/timeline for the project:

- Notice to Proceed: January 2026
- Project Initiation: January 2026
- Schematic Design (30% Submittal): February 2026
- Design Development (60% Submittal): March 2026
- Construction Documents: (90% Submittal): April 2026
- Final Design (100% Submittal): May 2026
- Bid letting: June 2026
- Contract award: Summer 2026

The estimated cost of the project is \$852,500. It is anticipated that the majority of these funds would come directly from the City (potentially, this could include use of LOST funds and hotel/motel/tax), with some grant funding and private donations also expected.

The tentative project timeline is based on several factors:

- Council approval to move forward with the project and entering a formal agreement/contract with Bolton & Menk.
- The trail development has been designed as a phased project – the tentative timeline is predicated on the City choosing to do all phases at once, rather than spreading the phases over several years (this would also increase the cost of the complete project).

6. Tree Board

- Tree Board membership and term discussion.
This is a carryover item from last month's report. I intend to work with the City Attorney to draft changes to City Ordinance for Council to consider to reduce the ordinance-required number of Tree Board members, and to reduce the term from five to three years.
*[From previous month's report:
Tree Board membership and term discussion. I suggest that the Council consider reducing the membership requirement and length of appointment. I have spoken with the current board members, the Mayor, and the City Attorney regarding the merits of reducing the size of the Tree Board. Currently, the board is required to have five members, each serving a 5-year appointment. In practice, this has sometimes created logistical difficulties for the all-volunteer advisory board. A current board member suggested this, and after weighing the pros/cons, I think there is merit to the idea, especially since the current board has opted to meet so frequently. I very much appreciate such an engaged board; however, I also think it is a big ask of a person (let alone five people) for a volunteer position.]*
- Executive summary of January 12 Tree Board meeting:
 - Board meetings simplified to twice yearly (tentatively March 9 and September 9) to align with spring/fall planting windows and Tree City USA designation requirements; Pending City Council approval, Board size reduced from five to flexible three-to-five members via ordinance amendment.
 - Review/update of tree selection list to be finalized by March with salt-tolerance criteria and maturity photos added; list enables ad-hoc resident tree requests between meetings and supports right-of-way planting advisory role required by ordinance.
 - Board willing to coordinate Arbor Day educational event, potentially with Mark Vitosh (Johnson County Conservation Board) conducting a tree-identification walk at Swisher Tract (alternate/additional activity ideas also discussed).
 - Kelsay tasked to check on status of MidAmerican grant funding for future tree plantings.
 - Outreach strategies discussed to improve community awareness of the Tree Board, related rules/ordinances, and residents' responsibilities.

7. Citizens' Advisory Board

This is a carryover item from last month's report. I intend to work with the City Attorney to draft changes to City Ordinance for Council to consider in order to have the City Ordinance to be more consistent with current Iowa law.

[From previous month's report:

I believe Council should consider modifying Ordinance 235 (UH Community Police Relations Ordinance) to reflect recent law changes made at the State level prohibiting police review boards. I do not suggest eliminating the existing ordinance as I think it was ground-breaking, and much of it still has merit/application. I only propose to modify (delete) the sections relating to the review board and annual reporting. This would bring the City in line with current state law and departmental practices while preserving substantive portions of the original ordinance which prohibits biased-based

policing, requires demographic data collection by police, and mandates annual training for all officers on issues related to the prohibition of profiling and disparate treatment including implicit bias training.]

8. Items related to bonding resolutions

- I completed/submitted the required Due Diligence Questionnaire to Dorsey.
- Two bond-related policies were reviewed/discussed: a Post-Issuance Compliance Policy (required), and a Continuing Disclosure Policy (optional).
 1. The City last passed a Post-Issuance Compliance Policy in 2012, and it was decided that it would be best if the City passed a new policy for this bonding. See Resolution 26-03.
 2. I discussed the need for a Continuing Disclosure Policy with Dorsey (John and Severie) and Speer (Maggie). The relatively small bond amount does not require the policy, and our disclosure agent at Speer advised the policy was not necessary as other rules/regulations already required disclosure of certain elements, and that Speer would make those disclosures on the City's behalf, if necessary.
- I reviewed, amended, and forwarded the required Preliminary Official Statement for our bond offering to Speer Financial.

Meetings/events since the last regular Council meeting

- December 17. Annual City Examination (also City Clerk Haverkamp and City Treasurer Brown).
- December 23. Met with Kevin Sanders, NAACP IC Chapter President.
- December 23. Met [virtual] with Dorsey (John and Severie) regarding Due Diligence Questionnaire.
- January 6. Additional work/review on Due Diligence Questionnaire with Speer Financial (Maggie).
- January 7. Met with City Engineer and Tim Greenwood (assistant to City Attorney) regarding easements/acquisitions for Melrose Complete Streets Project.
- January 8. Discussed potential City use of IPAIT services with Paul Kruse.
- January 9. Iowa Legislative Preview hosted by Think IC (also, Mayor From, and Councilors Herbold and Dwyer).
- January 9. Councilor Moore regarding web form, other City issues, and actions items.
- January 12. Met with City Engineer and IC Maintenance staff regarding adjoining/shared infrastructure and provision of services.
- January 12. Tree Board meeting.
- January 13. Met with Think IC (Josh and Nick) regarding Swisher Tract Trails proposal.
- January 13. Regional Trails & Bicycling Committee meeting.

Clerk's Report JANUARY 2026

Building Permits 2026

There have been no permits issued since the December council meeting.

University Heights

Building Permits

January 1, 2025 - December 31, 2025

Permit #	Building Address	Date Issued	Fee	Building Valuation	Description of Remodeling
25-001	1237 Melrose	1/8/2025	\$513.88	\$ 28,975.00	Basement wall anchors, sump pump and egress window
25-002	200 Koser	1/17/2025	\$369.30	\$20,000	Replace Driveway with like size
25-004	138 Highland	2/3/2025	\$530.30	\$ 30,000.00	Basement Finish
25-005	40 Olive	2/27/2025	\$514.20	\$ 28,344.00	2 uncovered decks
25-006	333 Koser	3/13/2025	\$507.85	\$ 28,434.00	Office Addition
	1237 Melrose	3/18/2025	\$ 50.00	\$ 1,000.00	Electrical Permit
25-007	1417 Oakcrest	4/24/2025	\$143.90	\$ 6,000.00	Relace and extend patio
	201 Ridgeview	4/25/2025	\$ 50.00	\$ 17,575.00	New Rough in, 2 water heaters
	201 Ridgeview	4/25/2025	\$ 50.00	\$ 8,700.00	Additional Circuits
25-008	100 Koser	4/28/2025	\$160.00	\$ 6,214.00	Fence
25-009	600 Koser	5/7/2025	\$369.80	\$ 19,800.21	Re-roofing
25-010	903 Melrose	5/22/2025	\$176.10	\$ 7,300.00	Repair drywall due to water damage
25-011	333 Koser	6/2/2025	\$496.24	\$ 41,900.00	Convert screen porch to office
25-014	1470 Grand	8/1/2025	\$840.05	\$ 50,000.00	New garage
25-015	36 Olive	8/7/2025	\$127.80	\$ 5,000.00	Replace windows in BR
	205 Golfview	8/25/2025	\$ 50.00	\$ 5,897.00	Plumbing Permit tankless water heater Widen Driveway, replace 2 sidewalk panels
25-016	230 Marietta	9/3/2025	\$127.80	\$ 5,000.00	
25-017	31 Leamer	9/24/2025	\$565.90		Egress Window, subfloor drainage
25-018	1247 Melrose	10/2/2025	\$ 94.50		Basement wall to make bedroom
25-019	10 Highland	10/14/2025	\$111.70	\$ 3,500.00	Deck Replacement
	30 Prospect	10/15/2025	\$ 50.00		Loops bored for geothermal
	207 Golfview	11/21/2025	\$ 50.00		Gas log set
25-020	209 Koser	11/24/2025	\$ 79.50	\$ 2,000.00	Replace front steps

Annual City Review

The City held its annual review/audit on December 17, 2025. This review has been mandated annually by state law since our operating budget is greater than one million dollars. This review covered the FY25 period from 7/1/24 to 6/30/25. Kronlage & Olson conducted the review. This is year two in our 5-year contract with them for annual reviews. Attached to this report is their report, with recommendations. John Olson will be present at the 01/13/26 meeting via Zoom to present his findings and answer questions.

Parking Fines

The City received fines from 110 parking tickets during 2025. 100 of those tickets were paid via the yellow/orange ticket envelopes, ten were paid via the City's contacted online payment system, Direct Biller. The total amount collected was \$2,905.00.

Housing Report from Brian Jensen

Rental Summary December 2025

Complaints and General Enforcement

Nothing to note

Rental Inspections

36 Olive – fire extinguisher missing
1 Uni Way – 102 – no violations noted
1 Uni Way – 106 – no violations noted
1 Uni Way – 112 – no violations noted
1 Uni Way – 115 – no violations noted
1 Uni Way – 204 – no violations noted
1 Uni Way – 210 – no violations noted
1 Uni Way – 216 – no violations noted
1 Uni Way – 306 – no violations noted
1 Uni Way – 308 – no violations noted
1 Uni Way – 309 – no violations noted
1 Uni Way – 311 – no violations noted
1 Uni Way – 313 – no violations noted
1 Uni Way – 314 – no violations noted
1 Uni Way – 408 – no violations noted
1135 Melrose – fire extinguisher is out of date
1215 Melrose – leak number kitchen sink, drywall damage around shower

Our total revenue for the month of December was \$211,104.72 comprised of the following amounts:

Property Taxes	\$13,805.49
Local Option Sales Tax	\$64,839.97
Hotel/Motel Tax	\$100,059.30
Special Assessments	\$502.47
TIF Receipts	\$10,304.48
Rental Permits	\$300.00
Building & Equipment Permits	\$79.50
Parking Permits	\$70.00
Police Services	\$5,945.00
Intergovernmental Shared Revenue	\$13,626.81
Community Center Rental Fees	\$110.00
Parking Fines	\$665.00
Court Fees	\$432.08
Interest on Cash Investments	\$364.62

Total being held in all bank accounts and certificates of deposit as of 12/31/2025 is \$1,909,239.70

MidWestOne-Sweep/Checking Acct	\$1,674,877.73
MidWestOne Special Money Market	\$3,853.74
GreenState CU-Savings	\$2,995.26
GreenState CU CD 1001	\$125,000.00
GreenState CU CD 1002	\$70,000.00
Hills Bank - CD 8558	\$25,823.26
Hills Bank Police Forfeiture Acct	\$6,689.71

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Ordinary Income/Expense						
Income						
CHARGES FOR SERVICES	0.00			0.00		
GENERAL PROPERTY TAXES	0.00	0.00	0.0%	0.00		
INTERGOVERNMENTAL/SHARED REVEN...	0.00			0.00		
LICENSES & PERMITS	0.00			0.00		
MISCELLANEOUS REVENUES	0.00			0.00		
OTHER CITY TAXES	247,448.31	220,000.00	112.5%	0.00		
SPECIAL ASSESSMENTS	0.00			39,240.05	38,217.10	102.7%
TAX INCRMNT FINANCING TIF RECPT	0.00			0.00		
USE OF MONEY & PROPERTY	0.00			0.00		
Total Income	<u>247,448.31</u>	<u>220,000.00</u>	<u>112.5%</u>	<u>39,240.05</u>	<u>38,217.10</u>	<u>102.7%</u>
Gross Profit	247,448.31	220,000.00	112.5%	39,240.05	38,217.10	102.7%
Expense						
CAPITAL PROJECTS	0.00			0.00		
COMMUNITY & ECONOMIC DEV.	0.00			0.00		
CULTURE & RECREATION	0.00	139,533.74	0.0%	0.00		
DEBT SERVICE	0.00			0.00		
GENERAL GOVERNMENT	0.00			0.00		
PUBLIC SAFETY	0.00			0.00		
PUBLIC WORKS	0.00			0.00		
Total Expense	<u>0.00</u>	<u>139,533.74</u>	<u>0.0%</u>	<u>0.00</u>		
Net Ordinary Income	247,448.31	80,466.26	307.5%	39,240.05	38,217.10	102.7%
Other Income/Expense						
Other Income						
Transfers Out/Transfers In	0.00	-80,466.26	0.0%	0.00	-38,217.10	0.0%
Total Other Income	<u>0.00</u>	<u>-80,466.26</u>	<u>0.0%</u>	<u>0.00</u>	<u>-38,217.10</u>	<u>0.0%</u>
Net Other Income	0.00	-80,466.26	0.0%	0.00	-38,217.10	0.0%
Net Income	<u><u>247,448.31</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>	<u><u>39,240.05</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Ordinary Income/Expense						
Income						
CHARGES FOR SERVICES	0.00			0.00		
GENERAL PROPERTY TAXES	0.00			0.00		
INTERGOVERNMENTAL/SHARED REVEN...	0.00	16.50	0.0%	0.00		
LICENSES & PERMITS	0.00			0.00		
MISCELLANEOUS REVENUES	0.00			0.00		
OTHER CITY TAXES	0.00			0.00		
SPECIAL ASSESSMENTS	0.00			0.00		
TAX INCRMNT FINANCING TIF RECPT	352,962.94	316,278.50	111.6%	0.00		
USE OF MONEY & PROPERTY	0.00			0.00		
Total Income	352,962.94	316,295.00	111.6%	0.00		
Gross Profit	352,962.94	316,295.00	111.6%	0.00		
Expense						
CAPITAL PROJECTS	0.00			418,982.30	741,750.00	56.5%
COMMUNITY & ECONOMIC DEV.	0.00	300,480.25	0.0%	0.00		
CULTURE & RECREATION	0.00			0.00		
DEBT SERVICE	0.00			0.00		
GENERAL GOVERNMENT	0.00			0.00		
PUBLIC SAFETY	0.00			0.00		
PUBLIC WORKS	0.00			636.40		
Total Expense	0.00	300,480.25	0.0%	419,618.70	741,750.00	56.6%
Net Ordinary Income	352,962.94	15,814.75	2,231.9%	-419,618.70	-741,750.00	56.6%
Other Income/Expense						
Other Income						
Transfers Out/Transfers In	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Income	352,962.94	15,814.75	2,231.9%	-419,618.70	-741,750.00	56.6%

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Ordinary Income/Expense						
Income						
CHARGES FOR SERVICES	23,978.25	1,250.00	1,918.3%	0.00		
GENERAL PROPERTY TAXES	457,295.13	409,502.00	111.7%	679.22	0.00	100.0%
INTERGOVERNMENTAL/SHARED REVEN...	0.00	2,713.00	0.0%	0.00	0.00	0.0%
LICENSES & PERMITS	43,153.59	24,325.00	177.4%	0.00		
MISCELLANEOUS REVENUES	13,883.76	12,125.00	114.5%	0.00		
OTHER CITY TAXES	206,071.76	190,144.00	108.4%	0.00	0.00	0.0%
SPECIAL ASSESSMENTS	0.00			0.00		
TAX INCRMNT FINANCING TIF RECPT	0.00			0.00		
USE OF MONEY & PROPERTY	1,781.40	2,800.00	63.6%	0.00		
Total Income	<u>746,163.89</u>	<u>642,859.00</u>	<u>116.1%</u>	<u>679.22</u>	<u>0.00</u>	<u>100.0%</u>
Gross Profit	746,163.89	642,859.00	116.1%	679.22	0.00	100.0%
Expense						
CAPITAL PROJECTS	0.00			0.00		
COMMUNITY & ECONOMIC DEV.	1,790.00	2,500.00	71.6%	0.00		
CULTURE & RECREATION	91,052.82	42,143.60	216.1%	0.00		
DEBT SERVICE	0.00			24,200.00	161,071.57	15.0%
GENERAL GOVERNMENT	119,203.49	106,727.50	111.7%	0.00		
PUBLIC SAFETY	374,308.75	460,959.86	81.2%	0.00		
PUBLIC WORKS	92,188.64	55,786.00	165.3%	0.00		
Total Expense	<u>678,543.70</u>	<u>668,116.96</u>	<u>101.6%</u>	<u>24,200.00</u>	<u>161,071.57</u>	<u>15.0%</u>
Net Ordinary Income	67,620.19	-25,257.96	-267.7%	-23,520.78	-161,071.57	14.6%
Other Income/Expense						
Other Income						
Transfers Out/Transfers In	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Income	<u><u>67,620.19</u></u>	<u><u>-25,257.96</u></u>	<u><u>-267.7%</u></u>	<u><u>-23,520.78</u></u>	<u><u>-161,071.57</u></u>	<u><u>14.6%</u></u>

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Ordinary Income/Expense						
Income						
CHARGES FOR SERVICES	0.00			0.00		
GENERAL PROPERTY TAXES	0.00			0.00		
INTERGOVERNMENTAL/SHARED REVEN...	0.00			88,311.64	82,500.00	107.0%
LICENSES & PERMITS	0.00			0.00		
MISCELLANEOUS REVENUES	0.00			548.78	0.00	100.0%
OTHER CITY TAXES	0.00			0.00		
SPECIAL ASSESSMENTS	0.00			0.00		
TAX INCRMNT FINANCING TIF RECPT	0.00			0.00		
USE OF MONEY & PROPERTY	5.72	0.00	100.0%	0.00		
Total Income	5.72	0.00	100.0%	88,860.42	82,500.00	107.7%
Gross Profit	5.72	0.00	100.0%	88,860.42	82,500.00	107.7%
Expense						
CAPITAL PROJECTS	0.00			0.00	0.00	0.0%
COMMUNITY & ECONOMIC DEV.	0.00			0.00		
CULTURE & RECREATION	0.00			0.00		
DEBT SERVICE	0.00			0.00		
GENERAL GOVERNMENT	0.00			0.00		
PUBLIC SAFETY	0.00			0.00		
PUBLIC WORKS	0.00			47,407.04	118,525.00	40.0%
Total Expense	0.00			47,407.04	118,525.00	40.0%
Net Ordinary Income	5.72	0.00	100.0%	41,453.38	-36,025.00	-115.1%
Other Income/Expense						
Other Income						
Transfers Out/Transfers In	0.00			0.00		
Total Other Income	0.00			0.00		
Net Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Income	5.72	0.00	100.0%	41,453.38	-36,025.00	-115.1%

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Ordinary Income/Expense						
Income						
CHARGES FOR SERVICES	40.00			24,018.25	1,250.00	1,921.5%
GENERAL PROPERTY TAXES	79,301.18	71,113.64	111.5%	537,275.53	480,615.64	111.8%
INTERGOVERNMENTAL/SHARED REVEN...	0.00	471.50	0.0%	88,311.64	85,701.00	103.0%
LICENSES & PERMITS	0.00			43,153.59	24,325.00	177.4%
MISCELLANEOUS REVENUES	0.00			14,432.54	12,125.00	119.0%
OTHER CITY TAXES	0.00	459.50	0.0%	453,520.07	410,603.50	110.5%
SPECIAL ASSESSMENTS	0.00			39,240.05	38,217.10	102.7%
TAX INCRMNT FINANCING TIF RECPT	0.00			352,962.94	316,278.50	111.6%
USE OF MONEY & PROPERTY	0.00			1,787.12	2,800.00	63.8%
Total Income	79,341.18	72,044.64	110.1%	1,554,701.73	1,371,915.74	113.3%
Gross Profit	79,341.18	72,044.64	110.1%	1,554,701.73	1,371,915.74	113.3%
Expense						
CAPITAL PROJECTS	0.00			418,982.30	741,750.00	56.5%
COMMUNITY & ECONOMIC DEV.	0.00			1,790.00	302,980.25	0.6%
CULTURE & RECREATION	0.00			91,052.82	181,677.34	50.1%
DEBT SERVICE	0.00			24,200.00	161,071.57	15.0%
GENERAL GOVERNMENT	43.75	6,272.56	0.7%	119,247.24	113,000.06	105.5%
PUBLIC SAFETY	44,423.42	95,862.27	46.3%	418,732.17	556,822.13	75.2%
PUBLIC WORKS	0.00			140,232.08	174,311.00	80.4%
Total Expense	44,467.17	102,134.83	43.5%	1,214,236.61	2,231,612.35	54.4%
Net Ordinary Income	34,874.01	-30,090.19	-115.9%	340,465.12	-859,696.61	-39.6%
Other Income/Expense						
Other Income						
Transfers Out/Transfers In	0.00	0.00	0.0%	0.00	-118,683.36	0.0%
Total Other Income	0.00	0.00	0.0%	0.00	-118,683.36	0.0%
Net Other Income	0.00	0.00	0.0%	0.00	-118,683.36	0.0%
Net Income	34,874.01	-30,090.19	-115.9%	340,465.12	-978,379.97	-34.8%

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Ordinary Income/Expense						
Income						
CHARGES FOR SERVICES						
Police Reports/Fingerprinting	0.00			0.00		
Police Services	0.00			0.00		
Vehicle Inspection Fees	0.00			0.00		
Total CHARGES FOR SERVICES	<u>0.00</u>			<u>0.00</u>		
GENERAL PROPERTY TAXES						
Benefits Levies	0.00	0.00	0.0%	0.00		
Commercial Prop Tax Rplmnt adj	0.00			0.00		
Debt Service Levy	0.00			0.00		
Gas/Elec Utility Excise Tax adj	0.00			0.00		
Insurance Levy	0.00			0.00		
Library Services Levy	0.00			0.00		
Regular Property Tax	0.00			0.00		
Transit Levy	0.00			0.00		
Total GENERAL PROPERTY TAXES	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.00</u>		
INTERGOVERNMENTAL/SHARED REVENUE						
State Shared Revenues						
Commercial Property Tax Rplcmnt	0.00			0.00		
Road Use/Street Construction	0.00			0.00		
State Shared Revenues - Other	0.00			0.00		
Total State Shared Revenues	<u>0.00</u>			<u>0.00</u>		
Total INTERGOVERNMENTAL/SHARED REVENUE	<u>0.00</u>			<u>0.00</u>		
LICENSES & PERMITS						
Beer/Wine/Liquor/Cig Permits	0.00			0.00		
Building/Equipment Permits	0.00			0.00		
Misc. Licenses/Permits						
Marietta Football Prkg Permits	0.00			0.00		
Parking Permits	0.00			0.00		
Rental Permits	0.00			0.00		
Misc. Licenses/Permits - Other	0.00			0.00		
Total Misc. Licenses/Permits	<u>0.00</u>			<u>0.00</u>		
Total LICENSES & PERMITS	<u>0.00</u>			<u>0.00</u>		
MISCELLANEOUS REVENUES						
Cable TV Franchise	0.00			0.00		
Contributions	0.00			0.00		
Fines						

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Other Fines	0.00			0.00		
Parking Fines	0.00			0.00		
Traffic Fines-Cik of Ct	0.00			0.00		
Total Fines	0.00			0.00		
Misc. Income						
Community Center Rental Fees	0.00			0.00		
Other	0.00			0.00		
Misc. Income - Other	0.00			0.00		
Total Misc. Income	0.00			0.00		
Refunds and Reimbursements	0.00			0.00		
MISCELLANEOUS REVENUES - Other	0.00			0.00		
Total MISCELLANEOUS REVENUES	0.00			0.00		
OTHER CITY TAXES						
Hotel/Motel Tax						
50% Code 427A	0.00	110,000.00	0.0%	0.00		
50% Voter Initiative	0.00	110,000.00	0.0%	0.00		
Hotel/Motel Tax - Other	247,448.31			0.00		
Total Hotel/Motel Tax	247,448.31	220,000.00	112.5%	0.00		
Local Option Sales Tax	0.00	0.00	0.0%	0.00		
Utility Excise Tax	0.00	0.00	0.0%	0.00		
Total OTHER CITY TAXES	247,448.31	220,000.00	112.5%	0.00		
SPECIAL ASSESSMENTS						
OUP Special Assessments	0.00			37,696.60	38,217.10	98.6%
Special Assessments	0.00			502.47		
SPECIAL ASSESSMENTS - Other	0.00			1,040.98		
Total SPECIAL ASSESSMENTS	0.00			39,240.05	38,217.10	102.7%
TAX INCRMNT FINANCING TIF RECPT	0.00			0.00		
USE OF MONEY & PROPERTY						
Interest on Cash Investments	0.00			0.00		
Total USE OF MONEY & PROPERTY	0.00			0.00		
Total Income	247,448.31	220,000.00	112.5%	39,240.05	38,217.10	102.7%
Gross Profit	247,448.31	220,000.00	112.5%	39,240.05	38,217.10	102.7%
Expense						
CAPITAL PROJECTS						

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
2023 Streets	0.00			0.00		
Arterial bus stop landings	0.00			0.00		
Highland Dr & Ridgeview Improve	0.00			0.00		
Highland Dr mill & overlay	0.00			0.00		
Mahaska Ct panel repairs	0.00			0.00		
Mahaska Ct pavement repair	0.00			0.00		
Melrose Ave panel replacement	0.00			0.00		
Melrose Complete	0.00			0.00		
Melrose design work 2026/27 prj	0.00			0.00		
Melrose driveway relocations	0.00			0.00		
Melrose easement, ROW & utility	0.00			0.00		
Oakcrest storm sewer intake	0.00			0.00		
Ridgeview Ave pavement repair	0.00			0.00		
Total CAPITAL PROJECTS	0.00			0.00		
COMMUNITY & ECONOMIC DEV.						
ARPA Grant	0.00			0.00		
OUP Developer Rebate-95% TIF	0.00			0.00		
Tree Trimming/Lawn Care	0.00			0.00		
Total COMMUNITY & ECONOMIC DEV.	0.00			0.00		
CULTURE & RECREATION						
Community Center						
Equipment	0.00			0.00		
Occupancy and Operations	0.00			0.00		
Total Community Center	0.00			0.00		
Community Support Projects	0.00			0.00		
Hotel-Motel Tax Expenditures						
50% Code 427A	0.00	55,000.00	0.0%	0.00		
50% voter initiative	0.00	55,000.00	0.0%	0.00		
Less designated expenditures						
Less designated expenditures - Other	0.00	29,533.74	0.0%	0.00		
Total Less designated expenditures	0.00	29,533.74	0.0%	0.00		
Total Hotel-Motel Tax Expenditures	0.00	139,533.74	0.0%	0.00		
Library	0.00			0.00		
Parks						
Park Expenses	0.00			0.00		
Total Parks	0.00			0.00		
Total CULTURE & RECREATION	0.00	139,533.74	0.0%	0.00		

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
DEBT SERVICE						
Bond Attorney/FncI Advisor Fees	0.00			0.00		
Interest-2016 bond-city portion	0.00			0.00		
Interest-2016 bond-OUP portion	0.00			0.00		
Interest-2017 bond	0.00			0.00		
Interest-2018 Swisher Tract Bnd						
Debt service levy portion	0.00			0.00		
Hotel/motel tax portion	0.00			0.00		
Interest-2018 Swisher Tract Bnd - Other	0.00			0.00		
Total Interest-2018 Swisher Tract Bnd	0.00			0.00		
Interest-2022A Bond	0.00			0.00		
Interest-2022B Bond	0.00			0.00		
Principal-2016 bond-city portio	0.00			0.00		
Principal-2016 bond-OUP portion	0.00			0.00		
Principal-2017 bond	0.00			0.00		
Principal-2018 Swisher Tract Bd						
Debt service levy portion	0.00			0.00		
Hotel/motel tax portion	0.00			0.00		
Principal-2018 Swisher Tract Bd - Other	0.00			0.00		
Total Principal-2018 Swisher Tract Bd	0.00			0.00		
Principal - 2022A	0.00			0.00		
Principal - 2022B	0.00			0.00		
Total DEBT SERVICE	0.00			0.00		
GENERAL GOVERNMENT						
City Hall & General Buildings						
Commodities						
Supplies	0.00			0.00		
Total Commodities	0.00			0.00		
Contractual						
Rents & Leases	0.00			0.00		
Total Contractual	0.00			0.00		
Repair/Maint/Utilities						
Maintenance	0.00			0.00		
Telecommunications	0.00			0.00		
Utilities	0.00			0.00		
Repair/Maint/Utilities - Other	0.00			0.00		
Total Repair/Maint/Utilities	0.00			0.00		

**City of University Heights, Iowa
Profit & Loss Budget vs. Actual
July through December 2025**

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Total City Hall & General Buildings	0.00			0.00		
Clerk/Treasurer & Finance Admin						
Commodities						
Hardware/Software	0.00			0.00		
Licensing Fees/Google Domain	0.00			0.00		
Minor Equipment/Supplies/Techno	0.00			0.00		
Office Supplies and Postage	0.00			0.00		
Total Commodities	0.00			0.00		
Contractual Services						
Accounting Fees	0.00			0.00		
Audit	0.00			0.00		
Bank/CCard Fees	0.00			0.00		
Legal Publications	0.00			0.00		
Payments to Other Agencies						
Notary Fees	0.00			0.00		
Total Payments to Other Agencies	0.00			0.00		
Payroll Expenses	0.00			0.00		
Printing/Copying	0.00			0.00		
Technology Services	0.00			0.00		
Total Contractual Services	0.00			0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	0.00			0.00		
Medicare	0.00			0.00		
Unemployment Compensation	0.00			0.00		
Work Comp Insurance	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Salaries-Regular Part Time						
Clerk, Treasuer, Historian	0.00			0.00		
Total Salaries-Regular Part Time	0.00			0.00		
Staff Development						
Dues & Memberships						
Dues and Memberships	0.00			0.00		
IA League of Cities	0.00			0.00		
MPOJC Assessment	0.00			0.00		
Total Dues & Memberships	0.00			0.00		

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Prof. Development	0.00			0.00		
Total Staff Development	0.00			0.00		
Total Clerk/Treasurer & Finance Admin	0.00			0.00		
Election Expenses	0.00			0.00		
Legal Services						
General Government	0.00			0.00		
Traffic fines	0.00			0.00		
Legal Services - Other	0.00			0.00		
Total Legal Services	0.00			0.00		
Mayor/Council Operations						
Employee Benefits & Costs						
FICA	0.00			0.00		
Medicare	0.00			0.00		
Unemployment Compensation	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Salaries-Regular Part Time						
Council	0.00			0.00		
Mayor	0.00			0.00		
Total Salaries-Regular Part Time	0.00			0.00		
Staff Development	0.00			0.00		
Total Mayor/Council Operations	0.00			0.00		
Other Administrative Expenses						
ARPA Administration	0.00			0.00		
Other Administrative Expenses - Other	0.00			0.00		
Total Other Administrative Expenses	0.00			0.00		
Tort Liability Insurance	0.00			0.00		
Total GENERAL GOVERNMENT	0.00			0.00		
PUBLIC SAFETY						
Building & Rental Inspections						
Bldg Insp Contracted Services	0.00			0.00		
Compensation/Salaries	0.00			0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	0.00			0.00		
Medicare	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
State Unemployment Tax	0.00			0.00		
Work Comp Insurance	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Total Building & Rental Inspections	0.00			0.00		
Crossing Guard						
Compensation/Salary						
Crossing Guard	0.00			0.00		
Total Compensation/Salary	0.00			0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	0.00			0.00		
Medicare	0.00			0.00		
State Unemployment Tax	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Supplies	0.00			0.00		
Total Crossing Guard	0.00			0.00		
Fire						
Contracts w/Other Agencies						
City of IC Fire Department	0.00			0.00		
Hydrant Flush-City of Iowa City	0.00			0.00		
Total Contracts w/Other Agencies	0.00			0.00		
Total Fire	0.00			0.00		
Hazmat-Johnson County	0.00			0.00		
Police						
Commodities						
Car Lease	0.00			0.00		
Minor Equipment						
Operating Police Equipment	0.00			0.00		
Regular Officer Uniform	0.00			0.00		
Total Minor Equipment	0.00			0.00		
Supplies						
Ammunition	0.00			0.00		
Business Meetings/Meals	0.00			0.00		
Office Supplies	0.00			0.00		
Operating Supplies	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Other Supplies	0.00			0.00		
Postage/Shipping	0.00			0.00		
Professional Memberships	0.00			0.00		
Programs	0.00			0.00		
TAC10 Records Management	0.00			0.00		
Total Supplies	0.00			0.00		
Total Commodities	0.00			0.00		
Contractual Services						
Garage Rental	0.00			0.00		
IC Animal Center	0.00			0.00		
Payments to Other Agencies						
County Jail/Service/Filing Fees	0.00			0.00		
Evidence testing	0.00			0.00		
Total Payments to Other Agencies	0.00			0.00		
Police Insurance-Car/Liability	0.00			0.00		
Printing/Copying	0.00			0.00		
Prof Serv-Psych Testing-Physica	0.00			0.00		
Reserve Insurance	0.00			0.00		
Special Events Staff	0.00			0.00		
Total Contractual Services	0.00			0.00		
Police Benefits & Costs						
Police FICA	0.00			0.00		
Police Health Insurance	0.00			0.00		
Police IPERS	0.00			0.00		
Police Medicare	0.00			0.00		
Police SUTA	0.00			0.00		
Police Workers Compensation	0.00			0.00		
Total Police Benefits & Costs	0.00			0.00		
Police Gross Wages						
Holiday & Other Pay	0.00			0.00		
Police Gross Wages	0.00			0.00		
Police Gross Wages - Other	0.00			0.00		
Total Police Gross Wages	0.00			0.00		
Repair/Maint/Utilities						
Telecommunications Expense						
IT Support	0.00			0.00		
Mediacom/Grasshopper/US Cellulr	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Total Telecommunications Expense	0.00			0.00		
Vehicle Operations						
Fuel	0.00			0.00		
Washes	0.00			0.00		
Total Vehicle Operations	0.00			0.00		
Vehicle Repair						
Bicycle Maint/Repair	0.00			0.00		
Car/Bike Maint/Repair	0.00			0.00		
Vehicle Repair - Other	0.00			0.00		
Total Vehicle Repair	0.00			0.00		
Repair/Maint/Utilities - Other	0.00			0.00		
Total Repair/Maint/Utilities	0.00			0.00		
Staff Development						
Association Dues	0.00			0.00		
Meetings & Conferences	0.00			0.00		
Regular Officer Training						
Skills Training/Testing	0.00			0.00		
Training Supplies	0.00			0.00		
Regular Officer Training - Other	0.00			0.00		
Total Regular Officer Training	0.00			0.00		
Total Staff Development	0.00			0.00		
Total Police	0.00			0.00		
Total PUBLIC SAFETY	0.00			0.00		
PUBLIC WORKS						
Other Public Works						
Contracts-Other Agencies						
IC Bus Service	0.00			0.00		
SEATS Service	0.00			0.00		
Total Contracts-Other Agencies	0.00			0.00		
Total Other Public Works	0.00			0.00		
Roads, Bridges, & Sidewalks						
Contractual Services						
Engineering Fees	0.00			0.00		
Permeable Paver Cleaning	0.00			0.00		
Repairs/Improvements						

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Arterial Bus Stop Landings	0.00			0.00		
Arterial panel replacements	0.00			0.00		
Asphale patch projects	0.00			0.00		
Local panel replacements	0.00			0.00		
Pavement Repairs-Koser Ave	0.00			0.00		
Sidewalk Repairs	0.00			0.00		
Storm sewer/intake repairs	0.00			0.00		
Traffic sign assessment/mgmt	0.00			0.00		
Repairs/Improvements - Other	0.00			0.00		
Total Repairs/Improvements	0.00			0.00		
Striping/Curb Renumbering	0.00			0.00		
Total Contractual Services	0.00			0.00		
MS4 Storm Water System	0.00			0.00		
Snow Removal-Contractual	0.00			0.00		
Street Lighting Electricity	0.00			0.00		
Street Sweeping-Contractual	0.00			0.00		
Traffic Controls and Safety						
Street Signs-Commodities	0.00			0.00		
Traffic Light Electricity	0.00			0.00		
Traffic Lights-Commodities/Rprs	0.00			0.00		
Traffic Controls and Safety - Other	0.00			0.00		
Total Traffic Controls and Safety	0.00			0.00		
Total Roads, Bridges, & Sidewalks	0.00			0.00		
Sanitation						
Contractual						
Leaf Vacuuming	0.00			0.00		
Recycling COIC-less process fee	0.00			0.00		
Trash/Recycling	0.00			0.00		
Total Contractual	0.00			0.00		
Total Sanitation	0.00			0.00		
Total PUBLIC WORKS	0.00			0.00		
Total Expense	0.00	139,533.74	0.0%	0.00		
Net Ordinary Income	247,448.31	80,466.26	307.5%	39,240.05	38,217.10	102.7%
Other Income/Expense						
Other Income						

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Cash Basis

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
July through December 2025

	SPEC REV-Hotel/Motel Tax			SPEC REV-Special Assessments		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Transfers Out/Transfers In	0.00	-80,466.26	0.0%	0.00	-38,217.10	0.0%
Total Other Income	0.00	-80,466.26	0.0%	0.00	-38,217.10	0.0%
Net Other Income	0.00	-80,466.26	0.0%	0.00	-38,217.10	0.0%
Net Income	247,448.31	0.00	100.0%	39,240.05	0.00	100.0%

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Ordinary Income/Expense						
Income						
CHARGES FOR SERVICES						
Police Reports/Fingerprinting	0.00			0.00		
Police Services	0.00			0.00		
Vehicle Inspection Fees	0.00			0.00		
Total CHARGES FOR SERVICES	0.00			0.00		
GENERAL PROPERTY TAXES						
Benefits Levies	0.00			0.00		
Commercial Prop Tax Rplmnt adj	0.00			0.00		
Debt Service Levy	0.00			0.00		
Gas/Elec Utility Excise Tax adj	0.00			0.00		
Insurance Levy	0.00			0.00		
Library Services Levy	0.00			0.00		
Regular Property Tax	0.00			0.00		
Transit Levy	0.00			0.00		
Total GENERAL PROPERTY TAXES	0.00			0.00		
INTERGOVERNMENTAL/SHARED REVENUE						
State Shared Revenues						
Commercial Property Tax Rplcmnt	0.00	16.50	0.0%	0.00		
Road Use/Street Construction	0.00			0.00		
State Shared Revenues - Other	0.00			0.00		
Total State Shared Revenues	0.00	16.50	0.0%	0.00		
Total INTERGOVERNMENTAL/SHARED REVENUE	0.00	16.50	0.0%	0.00		
LICENSES & PERMITS						
Beer/Wine/Liquor/Cig Permits	0.00			0.00		
Building/Equipment Permits	0.00			0.00		
Misc. Licenses/Permits						
Marietta Football Prkg Permits	0.00			0.00		
Parking Permits	0.00			0.00		
Rental Permits	0.00			0.00		
Misc. Licenses/Permits - Other	0.00			0.00		
Total Misc. Licenses/Permits	0.00			0.00		
Total LICENSES & PERMITS	0.00			0.00		
MISCELLANEOUS REVENUES						
Cable TV Franchise	0.00			0.00		
Contributions	0.00			0.00		
Fines						

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Other Fines	0.00			0.00		
Parking Fines	0.00			0.00		
Traffic Fines-Cik of Ct	0.00			0.00		
Total Fines	0.00			0.00		
Misc. Income						
Community Center Rental Fees	0.00			0.00		
Other	0.00			0.00		
Misc. Income - Other	0.00			0.00		
Total Misc. Income	0.00			0.00		
Refunds and Reimbursements	0.00			0.00		
MISCELLANEOUS REVENUES - Other	0.00			0.00		
Total MISCELLANEOUS REVENUES	0.00			0.00		
OTHER CITY TAXES						
Hotel/Motel Tax						
50% Code 427A	0.00			0.00		
50% Voter Initiative	0.00			0.00		
Hotel/Motel Tax - Other	0.00			0.00		
Total Hotel/Motel Tax	0.00			0.00		
Local Option Sales Tax	0.00			0.00		
Utility Excise Tax	0.00			0.00		
Total OTHER CITY TAXES	0.00			0.00		
SPECIAL ASSESSMENTS						
OUP Special Assessments	0.00			0.00		
Special Assessments	0.00			0.00		
SPECIAL ASSESSMENTS - Other	0.00			0.00		
Total SPECIAL ASSESSMENTS	0.00			0.00		
TAX INCRMNT FINANCING TIF RECPT	352,962.94	316,278.50	111.6%	0.00		
USE OF MONEY & PROPERTY						
Interest on Cash Investments	0.00			0.00		
Total USE OF MONEY & PROPERTY	0.00			0.00		
Total Income	352,962.94	316,295.00	111.6%	0.00		
Gross Profit	352,962.94	316,295.00	111.6%	0.00		
Expense						
CAPITAL PROJECTS						

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
2023 Streets	0.00			0.00		
Arterial bus stop landings	0.00			0.00	0.00	0.0%
Highland Dr & Ridgeview Improve	0.00			347,854.00		
Highland Dr mill & overlay	0.00			0.00	157,500.00	0.0%
Mahaska Ct panel repairs	0.00			0.00	2,500.00	0.0%
Mahaska Ct pavement repair	0.00			0.00	7,500.00	0.0%
Melrose Ave panel replacement	0.00			0.00	85,000.00	0.0%
Melrose Complete	0.00			71,128.30	215,250.00	33.0%
Melrose design work 2026/27 prj	0.00			0.00	24,000.00	0.0%
Melrose driveway relocations	0.00			0.00	50,000.00	0.0%
Melrose easement, ROW & utility	0.00			0.00	135,000.00	0.0%
Oakcrest storm sewer intake	0.00			0.00	15,000.00	0.0%
Ridgeview Ave pavement repair	0.00			0.00	50,000.00	0.0%
Total CAPITAL PROJECTS	0.00			418,982.30	741,750.00	56.5%
COMMUNITY & ECONOMIC DEV.						
ARPA Grant	0.00			0.00		
OUP Developer Rebate-95% TIF	0.00	300,480.25	0.0%	0.00		
Tree Trimming/Lawn Care	0.00			0.00		
Total COMMUNITY & ECONOMIC DEV.	0.00	300,480.25	0.0%	0.00		
CULTURE & RECREATION						
Community Center						
Equipment	0.00			0.00		
Occupancy and Operations	0.00			0.00		
Total Community Center	0.00			0.00		
Community Support Projects	0.00			0.00		
Hotel-Motel Tax Expenditures						
50% Code 427A	0.00			0.00		
50% voter initiative	0.00			0.00		
Less designated expenditures						
Less designated expenditures - Other	0.00			0.00		
Total Less designated expenditures	0.00			0.00		
Total Hotel-Motel Tax Expenditures	0.00			0.00		
Library	0.00			0.00		
Parks						
Park Expenses	0.00			0.00		
Total Parks	0.00			0.00		
Total CULTURE & RECREATION	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
DEBT SERVICE						
Bond Attorney/FncI Advisor Fees	0.00			0.00		
Interest-2016 bond-city portion	0.00			0.00		
Interest-2016 bond-OUP portion	0.00			0.00		
Interest-2017 bond	0.00			0.00		
Interest-2018 Swisher Tract Bnd						
Debt service levy portion	0.00			0.00		
Hotel/motel tax portion	0.00			0.00		
Interest-2018 Swisher Tract Bnd - Other	0.00			0.00		
Total Interest-2018 Swisher Tract Bnd	0.00			0.00		
Interest-2022A Bond	0.00			0.00		
Interest-2022B Bond	0.00			0.00		
Principal-2016 bond-city portio	0.00			0.00		
Principal-2016 bond-OUP portion	0.00			0.00		
Principal-2017 bond	0.00			0.00		
Principal-2018 Swisher Tract Bd						
Debt service levy portion	0.00			0.00		
Hotel/motel tax portion	0.00			0.00		
Principal-2018 Swisher Tract Bd - Other	0.00			0.00		
Total Principal-2018 Swisher Tract Bd	0.00			0.00		
Principal - 2022A	0.00			0.00		
Principal - 2022B	0.00			0.00		
Total DEBT SERVICE	0.00			0.00		
GENERAL GOVERNMENT						
City Hall & General Buildings						
Commodities						
Supplies	0.00			0.00		
Total Commodities	0.00			0.00		
Contractual						
Rents & Leases	0.00			0.00		
Total Contractual	0.00			0.00		
Repair/Maint/Utilities						
Maintenance	0.00			0.00		
Telecommunications	0.00			0.00		
Utilities	0.00			0.00		
Repair/Maint/Utilities - Other	0.00			0.00		
Total Repair/Maint/Utilities	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Total City Hall & General Buildings	0.00			0.00		
Clerk/Treasurer & Finance Admin						
Commodities						
Hardware/Software	0.00			0.00		
Licensing Fees/Google Domain	0.00			0.00		
Minor Equipment/Supplies/Techno	0.00			0.00		
Office Supplies and Postage	0.00			0.00		
Total Commodities	0.00			0.00		
Contractual Services						
Accounting Fees	0.00			0.00		
Audit	0.00			0.00		
Bank/CCard Fees	0.00			0.00		
Legal Publications	0.00			0.00		
Payments to Other Agencies						
Notary Fees	0.00			0.00		
Total Payments to Other Agencies	0.00			0.00		
Payroll Expenses	0.00			0.00		
Printing/Copying	0.00			0.00		
Technology Services	0.00			0.00		
Total Contractual Services	0.00			0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	0.00			0.00		
Medicare	0.00			0.00		
Unemployment Compensation	0.00			0.00		
Work Comp Insurance	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Salaries-Regular Part Time						
Clerk, Treasuer, Historian	0.00			0.00		
Total Salaries-Regular Part Time	0.00			0.00		
Staff Development						
Dues & Memberships						
Dues and Memberships	0.00			0.00		
IA League of Cities	0.00			0.00		
MPOJC Assessment	0.00			0.00		
Total Dues & Memberships	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Prof. Development	0.00			0.00		
Total Staff Development	0.00			0.00		
Total Clerk/Treasurer & Finance Admin	0.00			0.00		
Election Expenses	0.00			0.00		
Legal Services						
General Government	0.00			0.00		
Traffic fines	0.00			0.00		
Legal Services - Other	0.00			0.00		
Total Legal Services	0.00			0.00		
Mayor/Council Operations						
Employee Benefits & Costs						
FICA	0.00			0.00		
Medicare	0.00			0.00		
Unemployment Compensation	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Salaries-Regular Part Time						
Council	0.00			0.00		
Mayor	0.00			0.00		
Total Salaries-Regular Part Time	0.00			0.00		
Staff Development	0.00			0.00		
Total Mayor/Council Operations	0.00			0.00		
Other Administrative Expenses						
ARPA Administration	0.00			0.00		
Other Administrative Expenses - Other	0.00			0.00		
Total Other Administrative Expenses	0.00			0.00		
Tort Liability Insurance	0.00			0.00		
Total GENERAL GOVERNMENT	0.00			0.00		
PUBLIC SAFETY						
Building & Rental Inspections						
Bldg Insp Contracted Services	0.00			0.00		
Compensation/Salaries	0.00			0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	0.00			0.00		
Medicare	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
State Unemployment Tax	0.00			0.00		
Work Comp Insurance	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Total Building & Rental Inspections	0.00			0.00		
Crossing Guard						
Compensation/Salary						
Crossing Guard	0.00			0.00		
Total Compensation/Salary	0.00			0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	0.00			0.00		
Medicare	0.00			0.00		
State Unemployment Tax	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Supplies	0.00			0.00		
Total Crossing Guard	0.00			0.00		
Fire						
Contracts w/Other Agencies						
City of IC Fire Department	0.00			0.00		
Hydrant Flush-City of Iowa City	0.00			0.00		
Total Contracts w/Other Agencies	0.00			0.00		
Total Fire	0.00			0.00		
Hazmat-Johnson County	0.00			0.00		
Police						
Commodities						
Car Lease	0.00			0.00		
Minor Equipment						
Operating Police Equipment	0.00			0.00		
Regular Officer Uniform	0.00			0.00		
Total Minor Equipment	0.00			0.00		
Supplies						
Ammunition	0.00			0.00		
Business Meetings/Meals	0.00			0.00		
Office Supplies	0.00			0.00		
Operating Supplies	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Other Supplies	0.00			0.00		
Postage/Shipping	0.00			0.00		
Professional Memberships	0.00			0.00		
Programs	0.00			0.00		
TAC10 Records Management	0.00			0.00		
Total Supplies	0.00			0.00		
Total Commodities	0.00			0.00		
Contractual Services						
Garage Rental	0.00			0.00		
IC Animal Center	0.00			0.00		
Payments to Other Agencies						
County Jail/Service/Filing Fees	0.00			0.00		
Evidence testing	0.00			0.00		
Total Payments to Other Agencies	0.00			0.00		
Police Insurance-Car/Liability	0.00			0.00		
Printing/Copying	0.00			0.00		
Prof Serv-Psych Testing-Physica	0.00			0.00		
Reserve Insurance	0.00			0.00		
Special Events Staff	0.00			0.00		
Total Contractual Services	0.00			0.00		
Police Benefits & Costs						
Police FICA	0.00			0.00		
Police Health Insurance	0.00			0.00		
Police IPERS	0.00			0.00		
Police Medicare	0.00			0.00		
Police SUTA	0.00			0.00		
Police Workers Compensation	0.00			0.00		
Total Police Benefits & Costs	0.00			0.00		
Police Gross Wages						
Holiday & Other Pay	0.00			0.00		
Police Gross Wages	0.00			0.00		
Police Gross Wages - Other	0.00			0.00		
Total Police Gross Wages	0.00			0.00		
Repair/Maint/Utilities						
Telecommunications Expense						
IT Support	0.00			0.00		
Mediacom/Grasshopper/US Cellulr	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Total Telecommunications Expense	0.00			0.00		
Vehicle Operations						
Fuel	0.00			0.00		
Washes	0.00			0.00		
Total Vehicle Operations	0.00			0.00		
Vehicle Repair						
Bicycle Maint/Repair	0.00			0.00		
Car/Bike Maint/Repair	0.00			0.00		
Vehicle Repair - Other	0.00			0.00		
Total Vehicle Repair	0.00			0.00		
Repair/Maint/Utilities - Other	0.00			0.00		
Total Repair/Maint/Utilities	0.00			0.00		
Staff Development						
Association Dues	0.00			0.00		
Meetings & Conferences	0.00			0.00		
Regular Officer Training						
Skills Training/Testing	0.00			0.00		
Training Supplies	0.00			0.00		
Regular Officer Training - Other	0.00			0.00		
Total Regular Officer Training	0.00			0.00		
Total Staff Development	0.00			0.00		
Total Police	0.00			0.00		
Total PUBLIC SAFETY	0.00			0.00		
PUBLIC WORKS						
Other Public Works						
Contracts-Other Agencies						
IC Bus Service	0.00			0.00		
SEATS Service	0.00			0.00		
Total Contracts-Other Agencies	0.00			0.00		
Total Other Public Works	0.00			0.00		
Roads, Bridges, & Sidewalks						
Contractual Services						
Engineering Fees	0.00			636.40		
Permeable Paver Cleaning	0.00			0.00		
Repairs/Improvements						

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Arterial Bus Stop Landings	0.00			0.00		
Arterial panel replacements	0.00			0.00		
Asphale patch projects	0.00			0.00		
Local panel replacements	0.00			0.00		
Pavement Repairs-Koser Ave	0.00			0.00		
Sidewalk Repairs	0.00			0.00		
Storm sewer/intake repairs	0.00			0.00		
Traffic sign assessment/mgmt	0.00			0.00		
Repairs/Improvements - Other	0.00			0.00		
Total Repairs/Improvements	0.00			0.00		
Striping/Curb Renumbering	0.00			0.00		
Total Contractual Services	0.00			636.40		
MS4 Storm Water System	0.00			0.00		
Snow Removal-Contractual	0.00			0.00		
Street Lighting Electricity	0.00			0.00		
Street Sweeping-Contractual	0.00			0.00		
Traffic Controls and Safety						
Street Signs-Commodities	0.00			0.00		
Traffic Light Electricity	0.00			0.00		
Traffic Lights-Commodities/Rprs	0.00			0.00		
Traffic Controls and Safety - Other	0.00			0.00		
Total Traffic Controls and Safety	0.00			0.00		
Total Roads, Bridges, & Sidewalks	0.00			636.40		
Sanitation						
Contractual						
Leaf Vacuuming	0.00			0.00		
Recycling COIC-less process fee	0.00			0.00		
Trash/Recycling	0.00			0.00		
Total Contractual	0.00			0.00		
Total Sanitation	0.00			0.00		
Total PUBLIC WORKS	0.00			636.40		
Total Expense	0.00	300,480.25	0.0%	419,618.70	741,750.00	56.6%
Net Ordinary Income	352,962.94	15,814.75	2,231.9%	-419,618.70	-741,750.00	56.6%
Other Income/Expense						
Other Income						

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Cash Basis

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
July through December 2025

	SPECIAL REVENUE-TIF			CAPITAL PROJECTS		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Transfers Out/Transfers In	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Income	352,962.94	15,814.75	2,231.9%	-419,618.70	-741,750.00	56.6%

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Ordinary Income/Expense						
Income						
CHARGES FOR SERVICES						
Police Reports/Fingerprinting	442.00	0.00	100.0%	0.00		
Police Services	15,936.25	1,250.00	1,274.9%	0.00		
Vehicle Inspection Fees	7,600.00			0.00		
Total CHARGES FOR SERVICES	23,978.25	1,250.00	1,918.3%	0.00		
GENERAL PROPERTY TAXES						
Benefits Levies	0.00			0.00		
Commercial Prop Tax Rplmnt adj	871.33			0.00		
Debt Service Levy	0.00			679.22	0.00	100.0%
Gas/Elec Utility Excise Tax adj	0.00	-2,644.00	0.0%	0.00		
Insurance Levy	8,254.44	7,454.50	110.7%	0.00		
Library Services Levy	0.00	0.00	0.0%	0.00		
Regular Property Tax	421,120.49	380,267.00	110.7%	0.00		
Transit Levy	27,048.87	24,424.50	110.7%	0.00		
Total GENERAL PROPERTY TAXES	457,295.13	409,502.00	111.7%	679.22	0.00	100.0%
INTERGOVERNMENTAL/SHARED REVENUE						
State Shared Revenues						
Commercial Property Tax Rplcmnt	0.00	2,713.00	0.0%	0.00	0.00	0.0%
Road Use/Street Construction	0.00			0.00		
State Shared Revenues - Other	0.00			0.00		
Total State Shared Revenues	0.00	2,713.00	0.0%	0.00	0.00	0.0%
Total INTERGOVERNMENTAL/SHARED REVENUE	0.00	2,713.00	0.0%	0.00	0.00	0.0%
LICENSES & PERMITS						
Beer/Wine/Liquor/Cig Permits	1,072.50	1,075.00	99.8%	0.00		
Building/Equipment Permits	3,251.79	6,000.00	54.2%	0.00		
Misc. Licenses/Permits						
Marietta Football Prkg Permits	590.00	750.00	78.7%	0.00		
Parking Permits	2,330.00	1,500.00	155.3%	0.00		
Rental Permits	35,869.30	15,000.00	239.1%	0.00		
Misc. Licenses/Permits - Other	40.00			0.00		
Total Misc. Licenses/Permits	38,829.30	17,250.00	225.1%	0.00		
Total LICENSES & PERMITS	43,153.59	24,325.00	177.4%	0.00		
MISCELLANEOUS REVENUES						
Cable TV Franchise	4,186.60	5,500.00	76.1%	0.00		
Contributions	0.00	0.00	0.0%	0.00		
Fines						

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Other Fines	0.00	0.00	0.0%	0.00		
Parking Fines	2,230.00	3,000.00	74.3%	0.00		
Traffic Fines-Cik of Ct	5,266.83	2,000.00	263.3%	0.00		
Total Fines	7,496.83	5,000.00	149.9%	0.00		
Misc. Income						
Community Center Rental Fees	160.00	125.00	128.0%	0.00		
Other	250.00	500.00	50.0%	0.00		
Misc. Income - Other	0.00	500.00	0.0%	0.00		
Total Misc. Income	410.00	1,125.00	36.4%	0.00		
Refunds and Reimbursements	0.00	500.00	0.0%	0.00		
MISCELLANEOUS REVENUES - Other	1,790.33			0.00		
Total MISCELLANEOUS REVENUES	13,883.76	12,125.00	114.5%	0.00		
OTHER CITY TAXES						
Hotel/Motel Tax						
50% Code 427A	0.00			0.00		
50% Voter Initiative	0.00			0.00		
Hotel/Motel Tax - Other	0.00			0.00		
Total Hotel/Motel Tax	0.00			0.00		
Local Option Sales Tax	206,071.76	187,500.00	109.9%	0.00		
Utility Excise Tax	0.00	2,644.00	0.0%	0.00	0.00	0.0%
Total OTHER CITY TAXES	206,071.76	190,144.00	108.4%	0.00	0.00	0.0%
SPECIAL ASSESSMENTS						
OUP Special Assessments	0.00			0.00		
Special Assessments	0.00			0.00		
SPECIAL ASSESSMENTS - Other	0.00			0.00		
Total SPECIAL ASSESSMENTS	0.00			0.00		
TAX INCRMNT FINANCING TIF RECPT	0.00			0.00		
USE OF MONEY & PROPERTY						
Interest on Cash Investments	1,781.40	2,800.00	63.6%	0.00		
Total USE OF MONEY & PROPERTY	1,781.40	2,800.00	63.6%	0.00		
Total Income	746,163.89	642,859.00	116.1%	679.22	0.00	100.0%
Gross Profit	746,163.89	642,859.00	116.1%	679.22	0.00	100.0%
Expense						
CAPITAL PROJECTS						

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
2023 Streets	0.00			0.00		
Arterial bus stop landings	0.00			0.00		
Highland Dr & Ridgeview Improve	0.00			0.00		
Highland Dr mill & overlay	0.00			0.00		
Mahaska Ct panel repairs	0.00			0.00		
Mahaska Ct pavement repair	0.00			0.00		
Melrose Ave panel replacement	0.00			0.00		
Melrose Complete	0.00			0.00		
Melrose design work 2026/27 prj	0.00			0.00		
Melrose driveway relocations	0.00			0.00		
Melrose easement, ROW & utility	0.00			0.00		
Oakcrest storm sewer intake	0.00			0.00		
Ridgeview Ave pavement repair	0.00			0.00		
Total CAPITAL PROJECTS	0.00			0.00		
COMMUNITY & ECONOMIC DEV.						
ARPA Grant	0.00	0.00	0.0%	0.00		
OUP Developer Rebate-95% TIF	0.00			0.00		
Tree Trimming/Lawn Care	1,790.00	2,500.00	71.6%	0.00		
Total COMMUNITY & ECONOMIC DEV.	1,790.00	2,500.00	71.6%	0.00		
CULTURE & RECREATION						
Community Center						
Equipment	0.00	1,000.00	0.0%	0.00		
Occupancy and Operations	4,755.60	4,000.00	118.9%	0.00		
Total Community Center	4,755.60	5,000.00	95.1%	0.00		
Community Support Projects	114.36	250.00	45.7%	0.00		
Hotel-Motel Tax Expenditures						
50% Code 427A	46,397.07			0.00		
50% voter initiative	0.00			0.00		
Less designated expenditures						
Less designated expenditures - Other	0.00			0.00		
Total Less designated expenditures	0.00			0.00		
Total Hotel-Motel Tax Expenditures	46,397.07			0.00		
Library	38,435.79	35,243.60	109.1%	0.00		
Parks						
Park Expenses	1,350.00	1,650.00	81.8%	0.00		
Total Parks	1,350.00	1,650.00	81.8%	0.00		
Total CULTURE & RECREATION	91,052.82	42,143.60	216.1%	0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
DEBT SERVICE						
Bond Attorney/FncI Advisor Fees	0.00			2,300.00	0.00	100.0%
Interest-2016 bond-city portion	0.00			2,840.00	1,057.11	268.7%
Interest-2016 bond-OUP portion	0.00			0.00	2,032.91	0.0%
Interest-2017 bond	0.00			0.00	521.50	0.0%
Interest-2018 Swisher Tract Bnd						
Debt service levy portion	0.00			0.00	2,476.34	0.0%
Hotel/motel tax portion	0.00			0.00	758.67	0.0%
Interest-2018 Swisher Tract Bnd - Other	0.00			2,935.00	0.00	100.0%
Total Interest-2018 Swisher Tract Bnd	0.00			2,935.00	3,235.01	90.7%
Interest-2022A Bond	0.00			14,681.25	14,981.26	98.0%
Interest-2022B Bond	0.00			1,443.75	1,743.76	82.8%
Principal-2016 bond-city portio	0.00			0.00	18,815.80	0.0%
Principal-2016 bond-OUP portion	0.00			0.00	36,184.21	0.0%
Principal-2017 bond	0.00			0.00	17,500.00	0.0%
Principal-2018 Swisher Tract Bd						
Debt service levy portion	0.00			0.00	24,099.13	0.0%
Hotel/motel tax portion	0.00			0.00	8,400.88	0.0%
Principal-2018 Swisher Tract Bd - Other	0.00			0.00	0.00	0.0%
Total Principal-2018 Swisher Tract Bd	0.00			0.00	32,500.01	0.0%
Principal - 2022A	0.00			0.00	10,000.00	0.0%
Principal - 2022B	0.00			0.00	22,500.00	0.0%
Total DEBT SERVICE	0.00			24,200.00	161,071.57	15.0%
GENERAL GOVERNMENT						
City Hall & General Buildings						
Commodities						
Supplies	1,401.44			0.00		
Total Commodities	1,401.44			0.00		
Contractual						
Rents & Leases	300.00	300.00	100.0%	0.00		
Total Contractual	300.00	300.00	100.0%	0.00		
Repair/Maint/Utilities						
Maintenance	0.00	300.00	0.0%	0.00		
Telecommunications	993.03	750.00	132.4%	0.00		
Utilities	1,182.87	1,800.00	65.7%	0.00		
Repair/Maint/Utilities - Other	0.00			0.00		
Total Repair/Maint/Utilities	2,175.90	2,850.00	76.3%	0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Total City Hall & General Buildings	3,877.34	3,150.00	123.1%	0.00		
Clerk/Treasurer & Finance Admin						
Commodities						
Hardware/Software	94.50	250.00	37.8%	0.00		
Licensing Fees/Google Domain	7,323.63			0.00		
Minor Equipment/Supplies/Techno	799.92	800.00	100.0%	0.00		
Office Supplies and Postage	513.86	325.00	158.1%	0.00		
Total Commodities	8,731.91	1,375.00	635.0%	0.00		
Contractual Services						
Accounting Fees	1,885.00	3,600.00	52.4%	0.00		
Audit	0.00	0.00	0.0%	0.00		
Bank/CCard Fees	0.00	100.00	0.0%	0.00		
Legal Publications	0.00	2,900.00	0.0%	0.00		
Payments to Other Agencies						
Notary Fees	0.00	70.00	0.0%	0.00		
Total Payments to Other Agencies	0.00	70.00	0.0%	0.00		
Payroll Expenses	578.09	450.00	128.5%	0.00		
Printing/Copying	0.00	75.00	0.0%	0.00		
Technology Services	0.00	4,187.50	0.0%	0.00		
Total Contractual Services	2,463.09	11,382.50	21.6%	0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	3,160.79	0.00	100.0%	0.00		
Medicare	0.00			0.00		
Unemployment Compensation	0.02			0.00		
Work Comp Insurance	0.00			0.00		
Total Employee Benefits & Costs	3,160.81	0.00	100.0%	0.00		
Salaries-Regular Part Time						
Clerk, Treasuer, Historian	26,836.15	34,650.00	77.4%	0.00		
Total Salaries-Regular Part Time	26,836.15	34,650.00	77.4%	0.00		
Staff Development						
Dues & Memberships						
Dues and Memberships	0.00	412.50	0.0%	0.00		
IA League of Cities	0.00	549.50	0.0%	0.00		
MPOJC Assessment	5,608.14	1,432.50	391.5%	0.00		
Total Dues & Memberships	5,608.14	2,394.50	234.2%	0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Prof. Development	0.00	150.00	0.0%	0.00		
Total Staff Development	5,608.14	2,544.50	220.4%	0.00		
Total Clerk/Treasurer & Finance Admin	46,800.10	49,952.00	93.7%	0.00		
Election Expenses	0.00	1,000.00	0.0%	0.00		
Legal Services						
General Government	55,733.88	44,000.00	126.7%	0.00		
Traffic fines	1,835.00	1,000.00	183.5%	0.00		
Legal Services - Other	0.00	0.00	0.0%	0.00		
Total Legal Services	57,568.88	45,000.00	127.9%	0.00		
Mayor/Council Operations						
Employee Benefits & Costs						
FICA	0.00			0.00		
Medicare	0.00			0.00		
Unemployment Compensation	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Salaries-Regular Part Time						
Council	1,866.67	2,000.00	93.3%	0.00		
Mayor	983.50	983.50	100.0%	0.00		
Total Salaries-Regular Part Time	2,850.17	2,983.50	95.5%	0.00		
Staff Development	30.00			0.00		
Total Mayor/Council Operations	2,880.17	2,983.50	96.5%	0.00		
Other Administrative Expenses						
ARPA Administration	0.00	0.00	0.0%	0.00		
Other Administrative Expenses - Other	0.00	250.00	0.0%	0.00		
Total Other Administrative Expenses	0.00	250.00	0.0%	0.00		
Tort Liability Insurance	8,077.00	4,392.00	183.9%	0.00		
Total GENERAL GOVERNMENT	119,203.49	106,727.50	111.7%	0.00		
PUBLIC SAFETY						
Building & Rental Inspections						
Bldg Insp Contracted Services	0.00	12,000.00	0.0%	0.00		
Compensation/Salaries	18,646.75	7,976.32	233.8%	0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	0.00			0.00		
Medicare	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
State Unemployment Tax	0.00			0.00		
Work Comp Insurance	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Total Building & Rental Inspections	18,646.75	19,976.32	93.3%	0.00		
Crossing Guard						
Compensation/Salary						
Crossing Guard	0.00	0.00	0.0%	0.00		
Total Compensation/Salary	0.00	0.00	0.0%	0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	0.00			0.00		
Medicare	0.00			0.00		
State Unemployment Tax	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Supplies	120.00			0.00		
Total Crossing Guard	120.00	0.00	100.0%	0.00		
Fire						
Contracts w/Other Agencies						
City of IC Fire Department	41,650.00	20,825.00	200.0%	0.00		
Hydrant Flush-City of Iowa City	0.00	2,193.52	0.0%	0.00		
Total Contracts w/Other Agencies	41,650.00	23,018.52	180.9%	0.00		
Total Fire	41,650.00	23,018.52	180.9%	0.00		
Hazmat-Johnson County	0.00	460.50	0.0%	0.00		
Police						
Commodities						
Car Lease	0.00	125,000.00	0.0%	0.00		
Minor Equipment						
Operating Police Equipment	1,791.89	3,000.00	59.7%	0.00		
Regular Officer Uniform	2,286.18	1,075.00	212.7%	0.00		
Total Minor Equipment	4,078.07	4,075.00	100.1%	0.00		
Supplies						
Ammunition	440.43	1,000.00	44.0%	0.00		
Business Meetings/Meals	0.00	150.00	0.0%	0.00		
Office Supplies	358.48			0.00		
Operating Supplies	7,011.40	3,000.00	233.7%	0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Other Supplies	0.00	350.00	0.0%	0.00		
Postage/Shipping	22.18	50.00	44.4%	0.00		
Professional Memberships	0.00	250.00	0.0%	0.00		
Programs	0.00			0.00		
TAC10 Records Management	0.00	1,062.50	0.0%	0.00		
Total Supplies	7,832.49	5,862.50	133.6%	0.00		
Total Commodities	11,910.56	134,937.50	8.8%	0.00		
Contractual Services						
Garage Rental	0.00	750.00	0.0%	0.00		
IC Animal Center	1,280.19	1,228.02	104.2%	0.00		
Payments to Other Agencies						
County Jail/Service/Filing Fees	0.00	100.00	0.0%	0.00		
Evidence testing	0.00	75.00	0.0%	0.00		
Total Payments to Other Agencies	0.00	175.00	0.0%	0.00		
Police Insurance-Car/Liability	6,100.00	4,059.50	150.3%	0.00		
Printing/Copying	0.00	350.00	0.0%	0.00		
Prof Serv-Psych Testing-Physica	0.00	200.00	0.0%	0.00		
Reserve Insurance	515.00	125.00	412.0%	0.00		
Special Events Staff	0.00	125.00	0.0%	0.00		
Total Contractual Services	7,895.19	7,012.52	112.6%	0.00		
Police Benefits & Costs						
Police FICA	17,057.98	0.00	100.0%	0.00		
Police Health Insurance	-3,910.34	0.00	100.0%	0.00		
Police IPERS	22,292.56	0.00	100.0%	0.00		
Police Medicare	3,989.38	0.00	100.0%	0.00		
Police SUTA	54.91	0.00	100.0%	0.00		
Police Workers Compensation	0.00			0.00		
Total Police Benefits & Costs	39,484.49	0.00	100.0%	0.00		
Police Gross Wages						
Holiday & Other Pay	47,486.56	61,124.00	77.7%	0.00		
Police Gross Wages	195,197.12	198,630.50	98.3%	0.00		
Police Gross Wages - Other	0.00	0.00	0.0%	0.00		
Total Police Gross Wages	242,683.68	259,754.50	93.4%	0.00		
Repair/Maint/Utilities						
Telecommunications Expense						
IT Support	0.00	750.00	0.0%	0.00		
Mediacom/Grasshopper/US Cellulr	3,787.30	4,250.00	89.1%	0.00		

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Total Telecommunications Expense	3,787.30	5,000.00	75.7%	0.00		
Vehicle Operations						
Fuel	5,726.88	6,750.00	84.8%	0.00		
Washes	150.00	300.00	50.0%	0.00		
Total Vehicle Operations	5,876.88	7,050.00	83.4%	0.00		
Vehicle Repair						
Bicycle Maint/Repair	0.00			0.00		
Car/Bike Maint/Repair	1,103.90	2,500.00	44.2%	0.00		
Vehicle Repair - Other	0.00			0.00		
Total Vehicle Repair	1,103.90	2,500.00	44.2%	0.00		
Repair/Maint/Utilities - Other	0.00			0.00		
Total Repair/Maint/Utilities	10,768.08	14,550.00	74.0%	0.00		
Staff Development						
Association Dues	0.00	0.00	0.0%	0.00		
Meetings & Conferences	0.00	475.00	0.0%	0.00		
Regular Officer Training						
Skills Training/Testing	500.00	725.00	69.0%	0.00		
Training Supplies	0.00	50.00	0.0%	0.00		
Regular Officer Training - Other	650.00			0.00		
Total Regular Officer Training	1,150.00	775.00	148.4%	0.00		
Total Staff Development	1,150.00	1,250.00	92.0%	0.00		
Total Police	313,892.00	417,504.52	75.2%	0.00		
Total PUBLIC SAFETY	374,308.75	460,959.86	81.2%	0.00		
PUBLIC WORKS						
Other Public Works						
Contracts-Other Agencies						
IC Bus Service	25,989.09	25,924.50	100.2%	0.00		
SEATS Service	210.00	500.00	42.0%	0.00		
Total Contracts-Other Agencies	26,199.09	26,424.50	99.1%	0.00		
Total Other Public Works	26,199.09	26,424.50	99.1%	0.00		
Roads, Bridges, & Sidewalks						
Contractual Services						
Engineering Fees	31,881.15	5,000.00	637.6%	0.00		
Permeable Paver Cleaning	0.00			0.00		
Repairs/Improvements						

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Arterial Bus Stop Landings	0.00			0.00		
Arterial panel replacements	0.00			0.00		
Asphale patch projects	0.00			0.00		
Local panel replacements	0.00			0.00		
Pavement Repairs-Koser Ave	0.00			0.00		
Sidewalk Repairs	0.00			0.00		
Storm sewer/intake repairs	0.00			0.00		
Traffic sign assessment/mgmt	0.00			0.00		
Repairs/Improvements - Other	0.00			0.00		
Total Repairs/Improvements	0.00			0.00		
Striping/Curb Renumbering	0.00			0.00		
Total Contractual Services	31,881.15	5,000.00	637.6%	0.00		
MS4 Storm Water System	0.00	0.00	0.0%	0.00		
Snow Removal-Contractual	0.00			0.00		
Street Lighting Electricity	0.00			0.00		
Street Sweeping-Contractual	0.00			0.00		
Traffic Controls and Safety						
Street Signs-Commodities	962.00			0.00		
Traffic Light Electricity	0.00			0.00		
Traffic Lights-Commodities/Rprs	3,019.02			0.00		
Traffic Controls and Safety - Other	0.00			0.00		
Total Traffic Controls and Safety	3,981.02			0.00		
Total Roads, Bridges, & Sidewalks	35,862.17	5,000.00	717.2%	0.00		
Sanitation						
Contractual						
Leaf Vacuuming	17,212.50	11,700.00	147.1%	0.00		
Recycling COIC-less process fee	-28,659.77	-31,177.50	91.9%	0.00		
Trash/Recycling	41,574.65	43,839.00	94.8%	0.00		
Total Contractual	30,127.38	24,361.50	123.7%	0.00		
Total Sanitation	30,127.38	24,361.50	123.7%	0.00		
Total PUBLIC WORKS	92,188.64	55,786.00	165.3%	0.00		
Total Expense	678,543.70	668,116.96	101.6%	24,200.00	161,071.57	15.0%
Net Ordinary Income	67,620.19	-25,257.96	-267.7%	-23,520.78	-161,071.57	14.6%
Other Income/Expense						
Other Income						

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Cash Basis

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
July through December 2025

	GENERAL			DEBT SERVICE		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Transfers Out/Transfers In	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Income	67,620.19	-25,257.96	-267.7%	-23,520.78	-161,071.57	14.6%

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Ordinary Income/Expense						
Income						
CHARGES FOR SERVICES						
Police Reports/Fingerprinting	0.00			0.00		
Police Services	0.00			0.00		
Vehicle Inspection Fees	0.00			0.00		
Total CHARGES FOR SERVICES	<u>0.00</u>			<u>0.00</u>		
GENERAL PROPERTY TAXES						
Benefits Levies	0.00			0.00		
Commercial Prop Tax Rplmnt adj	0.00			0.00		
Debt Service Levy	0.00			0.00		
Gas/Elec Utility Excise Tax adj	0.00			0.00		
Insurance Levy	0.00			0.00		
Library Services Levy	0.00			0.00		
Regular Property Tax	0.00			0.00		
Transit Levy	0.00			0.00		
Total GENERAL PROPERTY TAXES	<u>0.00</u>			<u>0.00</u>		
INTERGOVERNMENTAL/SHARED REVENUE						
State Shared Revenues						
Commercial Property Tax Rplcmnt	0.00			0.00		
Road Use/Street Construction	0.00			60,073.52	82,500.00	72.8%
State Shared Revenues - Other	0.00			28,238.12		
Total State Shared Revenues	<u>0.00</u>			<u>88,311.64</u>	<u>82,500.00</u>	<u>107.0%</u>
Total INTERGOVERNMENTAL/SHARED REVENUE	<u>0.00</u>			<u>88,311.64</u>	<u>82,500.00</u>	<u>107.0%</u>
LICENSES & PERMITS						
Beer/Wine/Liquor/Cig Permits	0.00			0.00		
Building/Equipment Permits	0.00			0.00		
Misc. Licenses/Permits						
Marietta Football Prkg Permits	0.00			0.00		
Parking Permits	0.00			0.00		
Rental Permits	0.00			0.00		
Misc. Licenses/Permits - Other	0.00			0.00		
Total Misc. Licenses/Permits	<u>0.00</u>			<u>0.00</u>		
Total LICENSES & PERMITS	<u>0.00</u>			<u>0.00</u>		
MISCELLANEOUS REVENUES						
Cable TV Franchise	0.00			0.00		
Contributions	0.00			0.00		
Fines						

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Other Fines	0.00			0.00		
Parking Fines	0.00			0.00		
Traffic Fines-Clk of Ct	0.00			548.78		
Total Fines	0.00			548.78		
Misc. Income						
Community Center Rental Fees	0.00			0.00		
Other	0.00			0.00		
Misc. Income - Other	0.00			0.00		
Total Misc. Income	0.00			0.00		
Refunds and Reimbursements	0.00			0.00	0.00	0.0%
MISCELLANEOUS REVENUES - Other	0.00			0.00		
Total MISCELLANEOUS REVENUES	0.00			548.78	0.00	100.0%
OTHER CITY TAXES						
Hotel/Motel Tax						
50% Code 427A	0.00			0.00		
50% Voter Initiative	0.00			0.00		
Hotel/Motel Tax - Other	0.00			0.00		
Total Hotel/Motel Tax	0.00			0.00		
Local Option Sales Tax	0.00			0.00		
Utility Excise Tax	0.00			0.00		
Total OTHER CITY TAXES	0.00			0.00		
SPECIAL ASSESSMENTS						
OUP Special Assessments	0.00			0.00		
Special Assessments	0.00			0.00		
SPECIAL ASSESSMENTS - Other	0.00			0.00		
Total SPECIAL ASSESSMENTS	0.00			0.00		
TAX INCRMNT FINANCING TIF RECPT	0.00			0.00		
USE OF MONEY & PROPERTY						
Interest on Cash Investments	5.72	0.00	100.0%	0.00		
Total USE OF MONEY & PROPERTY	5.72	0.00	100.0%	0.00		
Total Income	5.72	0.00	100.0%	88,860.42	82,500.00	107.7%
Gross Profit	5.72	0.00	100.0%	88,860.42	82,500.00	107.7%
Expense						
CAPITAL PROJECTS						

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
2023 Streets	0.00			0.00	0.00	0.0%
Arterial bus stop landings	0.00			0.00		
Highland Dr & Ridgeview Improve	0.00			0.00		
Highland Dr mill & overlay	0.00			0.00		
Mahaska Ct panel repairs	0.00			0.00		
Mahaska Ct pavement repair	0.00			0.00		
Melrose Ave panel replacement	0.00			0.00		
Melrose Complete	0.00			0.00	0.00	0.0%
Melrose design work 2026/27 prj	0.00			0.00		
Melrose driveway relocations	0.00			0.00		
Melrose easement, ROW & utility	0.00			0.00		
Oakcrest storm sewer intake	0.00			0.00		
Ridgeview Ave pavement repair	0.00			0.00		
Total CAPITAL PROJECTS	0.00			0.00	0.00	0.0%
COMMUNITY & ECONOMIC DEV.						
ARPA Grant	0.00			0.00		
OUP Developer Rebate-95% TIF	0.00			0.00		
Tree Trimming/Lawn Care	0.00			0.00		
Total COMMUNITY & ECONOMIC DEV.	0.00			0.00		
CULTURE & RECREATION						
Community Center						
Equipment	0.00			0.00		
Occupancy and Operations	0.00			0.00		
Total Community Center	0.00			0.00		
Community Support Projects	0.00			0.00		
Hotel-Motel Tax Expenditures						
50% Code 427A	0.00			0.00		
50% voter initiative	0.00			0.00		
Less designated expenditures						
Less designated expenditures - Other	0.00			0.00		
Total Less designated expenditures	0.00			0.00		
Total Hotel-Motel Tax Expenditures	0.00			0.00		
Library	0.00			0.00		
Parks						
Park Expenses	0.00			0.00		
Total Parks	0.00			0.00		
Total CULTURE & RECREATION	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
DEBT SERVICE						
Bond Attorney/FncI Advisor Fees	0.00			0.00		
Interest-2016 bond-city portion	0.00			0.00		
Interest-2016 bond-OUP portion	0.00			0.00		
Interest-2017 bond	0.00			0.00		
Interest-2018 Swisher Tract Bnd						
Debt service levy portion	0.00			0.00		
Hotel/motel tax portion	0.00			0.00		
Interest-2018 Swisher Tract Bnd - Other	0.00			0.00		
Total Interest-2018 Swisher Tract Bnd	0.00			0.00		
Interest-2022A Bond	0.00			0.00		
Interest-2022B Bond	0.00			0.00		
Principal-2016 bond-city portio	0.00			0.00		
Principal-2016 bond-OUP portion	0.00			0.00		
Principal-2017 bond	0.00			0.00		
Principal-2018 Swisher Tract Bd						
Debt service levy portion	0.00			0.00		
Hotel/motel tax portion	0.00			0.00		
Principal-2018 Swisher Tract Bd - Other	0.00			0.00		
Total Principal-2018 Swisher Tract Bd	0.00			0.00		
Principal - 2022A	0.00			0.00		
Principal - 2022B	0.00			0.00		
Total DEBT SERVICE	0.00			0.00		
GENERAL GOVERNMENT						
City Hall & General Buildings						
Commodities						
Supplies	0.00			0.00		
Total Commodities	0.00			0.00		
Contractual						
Rents & Leases	0.00			0.00		
Total Contractual	0.00			0.00		
Repair/Maint/Utilities						
Maintenance	0.00			0.00		
Telecommunications	0.00			0.00		
Utilities	0.00			0.00		
Repair/Maint/Utilities - Other	0.00			0.00		
Total Repair/Maint/Utilities	0.00			0.00		

**City of University Heights, Iowa
Profit & Loss Budget vs. Actual
July through December 2025**

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Total City Hall & General Buildings	0.00			0.00		
Clerk/Treasurer & Finance Admin						
Commodities						
Hardware/Software	0.00			0.00		
Licensing Fees/Google Domain	0.00			0.00		
Minor Equipment/Supplies/Techno	0.00			0.00		
Office Supplies and Postage	0.00			0.00		
Total Commodities	0.00			0.00		
Contractual Services						
Accounting Fees	0.00			0.00		
Audit	0.00			0.00		
Bank/CCard Fees	0.00			0.00		
Legal Publications	0.00			0.00		
Payments to Other Agencies						
Notary Fees	0.00			0.00		
Total Payments to Other Agencies	0.00			0.00		
Payroll Expenses	0.00			0.00		
Printing/Copying	0.00			0.00		
Technology Services	0.00			0.00		
Total Contractual Services	0.00			0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	0.00			0.00		
Medicare	0.00			0.00		
Unemployment Compensation	0.00			0.00		
Work Comp Insurance	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Salaries-Regular Part Time						
Clerk, Treasuer, Historian	0.00			0.00		
Total Salaries-Regular Part Time	0.00			0.00		
Staff Development						
Dues & Memberships						
Dues and Memberships	0.00			0.00		
IA League of Cities	0.00			0.00		
MPOJC Assessment	0.00			0.00		
Total Dues & Memberships	0.00			0.00		

**City of University Heights, Iowa
Profit & Loss Budget vs. Actual
July through December 2025**

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Prof. Development	0.00			0.00		
Total Staff Development	0.00			0.00		
Total Clerk/Treasurer & Finance Admin	0.00			0.00		
Election Expenses	0.00			0.00		
Legal Services						
General Government	0.00			0.00		
Traffic fines	0.00			0.00		
Legal Services - Other	0.00			0.00		
Total Legal Services	0.00			0.00		
Mayor/Council Operations						
Employee Benefits & Costs						
FICA	0.00			0.00		
Medicare	0.00			0.00		
Unemployment Compensation	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Salaries-Regular Part Time						
Council	0.00			0.00		
Mayor	0.00			0.00		
Total Salaries-Regular Part Time	0.00			0.00		
Staff Development	0.00			0.00		
Total Mayor/Council Operations	0.00			0.00		
Other Administrative Expenses						
ARPA Administration	0.00			0.00		
Other Administrative Expenses - Other	0.00			0.00		
Total Other Administrative Expenses	0.00			0.00		
Tort Liability Insurance	0.00			0.00		
Total GENERAL GOVERNMENT	0.00			0.00		
PUBLIC SAFETY						
Building & Rental Inspections						
Bldg Insp Contracted Services	0.00			0.00		
Compensation/Salaries	0.00			0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	0.00			0.00		
Medicare	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
State Unemployment Tax	0.00			0.00		
Work Comp Insurance	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Total Building & Rental Inspections	0.00			0.00		
Crossing Guard						
Compensation/Salary						
Crossing Guard	0.00			0.00		
Total Compensation/Salary	0.00			0.00		
Employee Benefits & Costs						
FICA	0.00			0.00		
IPERS	0.00			0.00		
Medicare	0.00			0.00		
State Unemployment Tax	0.00			0.00		
Total Employee Benefits & Costs	0.00			0.00		
Supplies	0.00			0.00		
Total Crossing Guard	0.00			0.00		
Fire						
Contracts w/Other Agencies						
City of IC Fire Department	0.00			0.00		
Hydrant Flush-City of Iowa City	0.00			0.00		
Total Contracts w/Other Agencies	0.00			0.00		
Total Fire	0.00			0.00		
Hazmat-Johnson County	0.00			0.00		
Police						
Commodities						
Car Lease	0.00			0.00		
Minor Equipment						
Operating Police Equipment	0.00			0.00		
Regular Officer Uniform	0.00			0.00		
Total Minor Equipment	0.00			0.00		
Supplies						
Ammunition	0.00			0.00		
Business Meetings/Meals	0.00			0.00		
Office Supplies	0.00			0.00		
Operating Supplies	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Other Supplies	0.00			0.00		
Postage/Shipping	0.00			0.00		
Professional Memberships	0.00			0.00		
Programs	0.00			0.00		
TAC10 Records Management	0.00			0.00		
Total Supplies	0.00			0.00		
Total Commodities	0.00			0.00		
Contractual Services						
Garage Rental	0.00			0.00		
IC Animal Center	0.00			0.00		
Payments to Other Agencies						
County Jail/Service/Filing Fees	0.00			0.00		
Evidence testing	0.00			0.00		
Total Payments to Other Agencies	0.00			0.00		
Police Insurance-Car/Liability	0.00			0.00		
Printing/Copying	0.00			0.00		
Prof Serv-Psych Testing-Physica	0.00			0.00		
Reserve Insurance	0.00			0.00		
Special Events Staff	0.00			0.00		
Total Contractual Services	0.00			0.00		
Police Benefits & Costs						
Police FICA	0.00			0.00		
Police Health Insurance	0.00			0.00		
Police IPERS	0.00			0.00		
Police Medicare	0.00			0.00		
Police SUTA	0.00			0.00		
Police Workers Compensation	0.00			0.00		
Total Police Benefits & Costs	0.00			0.00		
Police Gross Wages						
Holiday & Other Pay	0.00			0.00		
Police Gross Wages	0.00			0.00		
Police Gross Wages - Other	0.00			0.00		
Total Police Gross Wages	0.00			0.00		
Repair/Maint/Utilities						
Telecommunications Expense						
IT Support	0.00			0.00		
Mediacom/Grasshopper/US Cellulr	0.00			0.00		

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Total Telecommunications Expense	0.00			0.00		
Vehicle Operations						
Fuel	0.00			0.00		
Washes	0.00			0.00		
Total Vehicle Operations	0.00			0.00		
Vehicle Repair						
Bicycle Maint/Repair	0.00			0.00		
Car/Bike Maint/Repair	0.00			0.00		
Vehicle Repair - Other	0.00			0.00		
Total Vehicle Repair	0.00			0.00		
Repair/Maint/Utilities - Other	0.00			0.00		
Total Repair/Maint/Utilities	0.00			0.00		
Staff Development						
Association Dues	0.00			0.00		
Meetings & Conferences	0.00			0.00		
Regular Officer Training						
Skills Training/Testing	0.00			0.00		
Training Supplies	0.00			0.00		
Regular Officer Training - Other	0.00			0.00		
Total Regular Officer Training	0.00			0.00		
Total Staff Development	0.00			0.00		
Total Police	0.00			0.00		
Total PUBLIC SAFETY	0.00			0.00		
PUBLIC WORKS						
Other Public Works						
Contracts-Other Agencies						
IC Bus Service	0.00			0.00		
SEATS Service	0.00			0.00		
Total Contracts-Other Agencies	0.00			0.00		
Total Other Public Works	0.00			0.00		
Roads, Bridges, & Sidewalks						
Contractual Services						
Engineering Fees	0.00			10,845.19	30,625.00	35.4%
Permeable Paver Cleaning	0.00			2,817.75	1,500.00	187.9%
Repairs/Improvements						

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Arterial Bus Stop Landings	0.00			0.00	0.00	0.0%
Arterial panel replacements	0.00			0.00	16,500.00	0.0%
Asphale patch projects	0.00			0.00	1,750.00	0.0%
Local panel replacements	0.00			0.00	11,000.00	0.0%
Pavement Repairs-Koser Ave	0.00			7,495.81		
Sidewalk Repairs	0.00			0.00	6,000.00	0.0%
Storm sewer/intake repairs	0.00			0.00	2,500.00	0.0%
Traffic sign assessment/mgmt	0.00			0.00	0.00	0.0%
Repairs/Improvements - Other	0.00			0.00	0.00	0.0%
Total Repairs/Improvements	0.00			7,495.81	37,750.00	19.9%
Striping/Curb Renumbering	0.00			13,177.75	6,500.00	202.7%
Total Contractual Services	0.00			34,336.50	76,375.00	45.0%
MS4 Storm Water System	0.00			458.80	0.00	100.0%
Snow Removal-Contractual	0.00			0.00	33,500.00	0.0%
Street Lighting Electricity	0.00			3,519.37	3,300.00	106.6%
Street Sweeping-Contractual	0.00			0.00	1,375.00	0.0%
Traffic Controls and Safety						
Street Signs-Commodities	0.00			9,092.37	1,000.00	909.2%
Traffic Light Electricity	0.00			0.00	600.00	0.0%
Traffic Lights-Commodities/Rprs	0.00			0.00	2,375.00	0.0%
Traffic Controls and Safety - Other	0.00			0.00	0.00	0.0%
Total Traffic Controls and Safety	0.00			9,092.37	3,975.00	228.7%
Total Roads, Bridges, & Sidewalks	0.00			47,407.04	118,525.00	40.0%
Sanitation						
Contractual						
Leaf Vacuuming	0.00			0.00		
Recycling COIC-less process fee	0.00			0.00		
Trash/Recycling	0.00			0.00		
Total Contractual	0.00			0.00		
Total Sanitation	0.00			0.00		
Total PUBLIC WORKS	0.00			47,407.04	118,525.00	40.0%
Total Expense	0.00			47,407.04	118,525.00	40.0%
Net Ordinary Income	5.72	0.00	100.0%	41,453.38	-36,025.00	-115.1%
Other Income/Expense						
Other Income						

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Cash Basis

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
July through December 2025

	POLICE FORFEITURE			ROAD USE TAX		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Transfers Out/Transfers In	0.00			0.00		
Total Other Income	0.00			0.00		
Net Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Income	<u>5.72</u>	<u>0.00</u>	<u>100.0%</u>	<u>41,453.38</u>	<u>-36,025.00</u>	<u>-115.1%</u>

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Ordinary Income/Expense						
Income						
CHARGES FOR SERVICES						
Police Reports/Fingerprinting	0.00			442.00	0.00	100.0%
Police Services	0.00			15,936.25	1,250.00	1,274.9%
Vehicle Inspection Fees	40.00			7,640.00	0.00	100.0%
Total CHARGES FOR SERVICES	40.00			24,018.25	1,250.00	1,921.5%
GENERAL PROPERTY TAXES						
Benefits Levies	79,301.18	71,573.14	110.8%	79,301.18	71,573.14	110.8%
Commercial Prop Tax Rplmnt adj	0.00			871.33	0.00	100.0%
Debt Service Levy	0.00			679.22	0.00	100.0%
Gas/Elec Utility Excise Tax adj	0.00	-459.50	0.0%	0.00	-3,103.50	0.0%
Insurance Levy	0.00			8,254.44	7,454.50	110.7%
Library Services Levy	0.00			0.00	0.00	0.0%
Regular Property Tax	0.00			421,120.49	380,267.00	110.7%
Transit Levy	0.00			27,048.87	24,424.50	110.7%
Total GENERAL PROPERTY TAXES	79,301.18	71,113.64	111.5%	537,275.53	480,615.64	111.8%
INTERGOVERNMENTAL/SHARED REVENUE						
State Shared Revenues						
Commercial Property Tax Rplcmnt	0.00	471.50	0.0%	0.00	3,201.00	0.0%
Road Use/Street Construction	0.00			60,073.52	82,500.00	72.8%
State Shared Revenues - Other	0.00			28,238.12	0.00	100.0%
Total State Shared Revenues	0.00	471.50	0.0%	88,311.64	85,701.00	103.0%
Total INTERGOVERNMENTAL/SHARED REVENUE	0.00	471.50	0.0%	88,311.64	85,701.00	103.0%
LICENSES & PERMITS						
Beer/Wine/Liquor/Cig Permits	0.00			1,072.50	1,075.00	99.8%
Building/Equipment Permits	0.00			3,251.79	6,000.00	54.2%
Misc. Licenses/Permits						
Marietta Football Prkg Permits	0.00			590.00	750.00	78.7%
Parking Permits	0.00			2,330.00	1,500.00	155.3%
Rental Permits	0.00			35,869.30	15,000.00	239.1%
Misc. Licenses/Permits - Other	0.00			40.00	0.00	100.0%
Total Misc. Licenses/Permits	0.00			38,829.30	17,250.00	225.1%
Total LICENSES & PERMITS	0.00			43,153.59	24,325.00	177.4%
MISCELLANEOUS REVENUES						
Cable TV Franchise	0.00			4,186.60	5,500.00	76.1%
Contributions	0.00			0.00	0.00	0.0%
Fines						

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Other Fines	0.00			0.00	0.00	0.0%
Parking Fines	0.00			2,230.00	3,000.00	74.3%
Traffic Fines-Clk of Ct	0.00			5,815.61	2,000.00	290.8%
Total Fines	0.00			8,045.61	5,000.00	160.9%
Misc. Income						
Community Center Rental Fees	0.00			160.00	125.00	128.0%
Other	0.00			250.00	500.00	50.0%
Misc. Income - Other	0.00			0.00	500.00	0.0%
Total Misc. Income	0.00			410.00	1,125.00	36.4%
Refunds and Reimbursements	0.00			0.00	500.00	0.0%
MISCELLANEOUS REVENUES - Other	0.00			1,790.33	0.00	100.0%
Total MISCELLANEOUS REVENUES	0.00			14,432.54	12,125.00	119.0%
OTHER CITY TAXES						
Hotel/Motel Tax						
50% Code 427A	0.00			0.00	110,000.00	0.0%
50% Voter Initiative	0.00			0.00	110,000.00	0.0%
Hotel/Motel Tax - Other	0.00			247,448.31	0.00	100.0%
Total Hotel/Motel Tax	0.00			247,448.31	220,000.00	112.5%
Local Option Sales Tax	0.00			206,071.76	187,500.00	109.9%
Utility Excise Tax	0.00	459.50	0.0%	0.00	3,103.50	0.0%
Total OTHER CITY TAXES	0.00	459.50	0.0%	453,520.07	410,603.50	110.5%
SPECIAL ASSESSMENTS						
OUP Special Assessments	0.00			37,696.60	38,217.10	98.6%
Special Assessments	0.00			502.47	0.00	100.0%
SPECIAL ASSESSMENTS - Other	0.00			1,040.98	0.00	100.0%
Total SPECIAL ASSESSMENTS	0.00			39,240.05	38,217.10	102.7%
TAX INCRMNT FINANCING TIF RECPT	0.00			352,962.94	316,278.50	111.6%
USE OF MONEY & PROPERTY						
Interest on Cash Investments	0.00			1,787.12	2,800.00	63.8%
Total USE OF MONEY & PROPERTY	0.00			1,787.12	2,800.00	63.8%
Total Income	79,341.18	72,044.64	110.1%	1,554,701.73	1,371,915.74	113.3%
Gross Profit	79,341.18	72,044.64	110.1%	1,554,701.73	1,371,915.74	113.3%
Expense						
CAPITAL PROJECTS						

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
2023 Streets	0.00			0.00	0.00	0.0%
Arterial bus stop landings	0.00			0.00	0.00	0.0%
Highland Dr & Ridgeview Improve	0.00			347,854.00	0.00	100.0%
Highland Dr mill & overlay	0.00			0.00	157,500.00	0.0%
Mahaska Ct panel repairs	0.00			0.00	2,500.00	0.0%
Mahaska Ct pavement repair	0.00			0.00	7,500.00	0.0%
Melrose Ave panel replacement	0.00			0.00	85,000.00	0.0%
Melrose Complete	0.00			71,128.30	215,250.00	33.0%
Melrose design work 2026/27 prj	0.00			0.00	24,000.00	0.0%
Melrose driveway relocations	0.00			0.00	50,000.00	0.0%
Melrose easement, ROW & utility	0.00			0.00	135,000.00	0.0%
Oakcrest storm sewer intake	0.00			0.00	15,000.00	0.0%
Ridgeview Ave pavement repair	0.00			0.00	50,000.00	0.0%
Total CAPITAL PROJECTS	0.00			418,982.30	741,750.00	56.5%
COMMUNITY & ECONOMIC DEV.						
ARPA Grant	0.00			0.00	0.00	0.0%
OUP Developer Rebate-95% TIF	0.00			0.00	300,480.25	0.0%
Tree Trimming/Lawn Care	0.00			1,790.00	2,500.00	71.6%
Total COMMUNITY & ECONOMIC DEV.	0.00			1,790.00	302,980.25	0.6%
CULTURE & RECREATION						
Community Center						
Equipment	0.00			0.00	1,000.00	0.0%
Occupancy and Operations	0.00			4,755.60	4,000.00	118.9%
Total Community Center	0.00			4,755.60	5,000.00	95.1%
Community Support Projects	0.00			114.36	250.00	45.7%
Hotel-Motel Tax Expenditures						
50% Code 427A	0.00			46,397.07	55,000.00	84.4%
50% voter initiative	0.00			0.00	55,000.00	0.0%
Less designated expenditures						
Less designated expenditures - Other	0.00			0.00	29,533.74	0.0%
Total Less designated expenditures	0.00			0.00	29,533.74	0.0%
Total Hotel-Motel Tax Expenditures	0.00			46,397.07	139,533.74	33.3%
Library	0.00			38,435.79	35,243.60	109.1%
Parks						
Park Expenses	0.00			1,350.00	1,650.00	81.8%
Total Parks	0.00			1,350.00	1,650.00	81.8%
Total CULTURE & RECREATION	0.00			91,052.82	181,677.34	50.1%

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
DEBT SERVICE						
Bond Attorney/FncI Advisor Fees	0.00			2,300.00	0.00	100.0%
Interest-2016 bond-city portion	0.00			2,840.00	1,057.11	268.7%
Interest-2016 bond-OUP portion	0.00			0.00	2,032.91	0.0%
Interest-2017 bond	0.00			0.00	521.50	0.0%
Interest-2018 Swisher Tract Bnd						
Debt service levy portion	0.00			0.00	2,476.34	0.0%
Hotel/motel tax portion	0.00			0.00	758.67	0.0%
Interest-2018 Swisher Tract Bnd - Other	0.00			2,935.00	0.00	100.0%
Total Interest-2018 Swisher Tract Bnd	0.00			2,935.00	3,235.01	90.7%
Interest-2022A Bond	0.00			14,681.25	14,981.26	98.0%
Interest-2022B Bond	0.00			1,443.75	1,743.76	82.8%
Principal-2016 bond-city portio	0.00			0.00	18,815.80	0.0%
Principal-2016 bond-OUP portion	0.00			0.00	36,184.21	0.0%
Principal-2017 bond	0.00			0.00	17,500.00	0.0%
Principal-2018 Swisher Tract Bd						
Debt service levy portion	0.00			0.00	24,099.13	0.0%
Hotel/motel tax portion	0.00			0.00	8,400.88	0.0%
Principal-2018 Swisher Tract Bd - Other	0.00			0.00	0.00	0.0%
Total Principal-2018 Swisher Tract Bd	0.00			0.00	32,500.01	0.0%
Principal - 2022A	0.00			0.00	10,000.00	0.0%
Principal - 2022B	0.00			0.00	22,500.00	0.0%
Total DEBT SERVICE	0.00			24,200.00	161,071.57	15.0%
GENERAL GOVERNMENT						
City Hall & General Buildings						
Commodities						
Supplies	0.00			1,401.44	0.00	100.0%
Total Commodities	0.00			1,401.44	0.00	100.0%
Contractual						
Rents & Leases	0.00			300.00	300.00	100.0%
Total Contractual	0.00			300.00	300.00	100.0%
Repair/Maint/Utilities						
Maintenance	0.00			0.00	300.00	0.0%
Telecommunications	0.00			993.03	750.00	132.4%
Utilities	0.00			1,182.87	1,800.00	65.7%
Repair/Maint/Utilities - Other	0.00			0.00	0.00	0.0%
Total Repair/Maint/Utilities	0.00			2,175.90	2,850.00	76.3%

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Total City Hall & General Buildings	0.00			3,877.34	3,150.00	123.1%
Clerk/Treasurer & Finance Admin						
Commodities						
Hardware/Software	0.00			94.50	250.00	37.8%
Licensing Fees/Google Domain	0.00			7,323.63	0.00	100.0%
Minor Equipment/Supplies/Techno	0.00			799.92	800.00	100.0%
Office Supplies and Postage	0.00			513.86	325.00	158.1%
Total Commodities	0.00			8,731.91	1,375.00	635.0%
Contractual Services						
Accounting Fees	0.00			1,885.00	3,600.00	52.4%
Audit	0.00			0.00	0.00	0.0%
Bank/CCard Fees	0.00			0.00	100.00	0.0%
Legal Publications	0.00			0.00	2,900.00	0.0%
Payments to Other Agencies						
Notary Fees	0.00			0.00	70.00	0.0%
Total Payments to Other Agencies	0.00			0.00	70.00	0.0%
Payroll Expenses						
Printing/Copying	0.00			578.09	450.00	128.5%
Technology Services	0.00			0.00	75.00	0.0%
Total Contractual Services	0.00			2,463.09	11,382.50	21.6%
Employee Benefits & Costs						
FICA	0.00	2,148.30	0.0%	0.00	2,148.30	0.0%
IPERS	43.75	3,270.96	1.3%	3,204.54	3,270.96	98.0%
Medicare	0.00	502.42	0.0%	0.00	502.42	0.0%
Unemployment Compensation	0.00	34.66	0.0%	0.02	34.66	0.1%
Work Comp Insurance	0.00	85.00	0.0%	0.00	85.00	0.0%
Total Employee Benefits & Costs	43.75	6,041.34	0.7%	3,204.56	6,041.34	53.0%
Salaries-Regular Part Time						
Clerk, Treasuer, Historian	0.00			26,836.15	34,650.00	77.4%
Total Salaries-Regular Part Time	0.00			26,836.15	34,650.00	77.4%
Staff Development						
Dues & Memberships						
Dues and Memberships	0.00			0.00	412.50	0.0%
IA League of Cities	0.00			0.00	549.50	0.0%
MPOJC Assessment	0.00			5,608.14	1,432.50	391.5%
Total Dues & Memberships	0.00			5,608.14	2,394.50	234.2%

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Prof. Development	0.00			0.00	150.00	0.0%
Total Staff Development	0.00			5,608.14	2,544.50	220.4%
Total Clerk/Treasurer & Finance Admin	43.75	6,041.34	0.7%	46,843.85	55,993.34	83.7%
Election Expenses	0.00			0.00	1,000.00	0.0%
Legal Services						
General Government	0.00			55,733.88	44,000.00	126.7%
Traffic fines	0.00			1,835.00	1,000.00	183.5%
Legal Services - Other	0.00			0.00	0.00	0.0%
Total Legal Services	0.00			57,568.88	45,000.00	127.9%
Mayor/Council Operations						
Employee Benefits & Costs						
FICA	0.00	184.98	0.0%	0.00	184.98	0.0%
Medicare	0.00	43.26	0.0%	0.00	43.26	0.0%
Unemployment Compensation	0.00	2.98	0.0%	0.00	2.98	0.0%
Total Employee Benefits & Costs	0.00	231.22	0.0%	0.00	231.22	0.0%
Salaries-Regular Part Time						
Council	0.00			1,866.67	2,000.00	93.3%
Mayor	0.00			983.50	983.50	100.0%
Total Salaries-Regular Part Time	0.00			2,850.17	2,983.50	95.5%
Staff Development	0.00			30.00	0.00	100.0%
Total Mayor/Council Operations	0.00	231.22	0.0%	2,880.17	3,214.72	89.6%
Other Administrative Expenses						
ARPA Administration	0.00			0.00	0.00	0.0%
Other Administrative Expenses - Other	0.00			0.00	250.00	0.0%
Total Other Administrative Expenses	0.00			0.00	250.00	0.0%
Tort Liability Insurance	0.00			8,077.00	4,392.00	183.9%
Total GENERAL GOVERNMENT	43.75	6,272.56	0.7%	119,247.24	113,000.06	105.5%
PUBLIC SAFETY						
Building & Rental Inspections						
Bldg Insp Contracted Services	0.00			0.00	12,000.00	0.0%
Compensation/Salaries	0.00			18,646.75	7,976.32	233.8%
Employee Benefits & Costs						
FICA	0.00	494.53	0.0%	0.00	494.53	0.0%
IPERS	0.00	752.97	0.0%	0.00	752.97	0.0%
Medicare	0.00	115.66	0.0%	0.00	115.66	0.0%

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
State Unemployment Tax	0.00	7.98	0.0%	0.00	7.98	0.0%
Work Comp Insurance	0.00	225.00	0.0%	0.00	225.00	0.0%
Total Employee Benefits & Costs	0.00	1,596.14	0.0%	0.00	1,596.14	0.0%
Total Building & Rental Inspections	0.00	1,596.14	0.0%	18,646.75	21,572.46	86.4%
Crossing Guard						
Compensation/Salary						
Crossing Guard	0.00			0.00	0.00	0.0%
Total Compensation/Salary	0.00			0.00	0.00	0.0%
Employee Benefits & Costs						
FICA	0.00	0.00	0.0%	0.00	0.00	0.0%
IPERS	0.00	0.00	0.0%	0.00	0.00	0.0%
Medicare	0.00	0.00	0.0%	0.00	0.00	0.0%
State Unemployment Tax	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Employee Benefits & Costs	0.00	0.00	0.0%	0.00	0.00	0.0%
Supplies	0.00			120.00	0.00	100.0%
Total Crossing Guard	0.00	0.00	0.0%	120.00	0.00	100.0%
Fire						
Contracts w/Other Agencies						
City of IC Fire Department	0.00			41,650.00	20,825.00	200.0%
Hydrant Flush-City of Iowa City	0.00			0.00	2,193.52	0.0%
Total Contracts w/Other Agencies	0.00			41,650.00	23,018.52	180.9%
Total Fire	0.00			41,650.00	23,018.52	180.9%
Hazmat-Johnson County	0.00			0.00	460.50	0.0%
Police						
Commodities						
Car Lease	0.00			0.00	125,000.00	0.0%
Minor Equipment						
Operating Police Equipment	0.00			1,791.89	3,000.00	59.7%
Regular Officer Uniform	0.00			2,286.18	1,075.00	212.7%
Total Minor Equipment	0.00			4,078.07	4,075.00	100.1%
Supplies						
Ammunition	0.00			440.43	1,000.00	44.0%
Business Meetings/Meals	0.00			0.00	150.00	0.0%
Office Supplies	0.00			358.48	0.00	100.0%
Operating Supplies	0.00			7,011.40	3,000.00	233.7%

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Other Supplies	0.00			0.00	350.00	0.0%
Postage/Shipping	0.00			22.18	50.00	44.4%
Professional Memberships	0.00			0.00	250.00	0.0%
Programs	0.00			0.00	0.00	0.0%
TAC10 Records Management	0.00			0.00	1,062.50	0.0%
Total Supplies	0.00			7,832.49	5,862.50	133.6%
Total Commodities	0.00			11,910.56	134,937.50	8.8%
Contractual Services						
Garage Rental	0.00			0.00	750.00	0.0%
IC Animal Center	0.00			1,280.19	1,228.02	104.2%
Payments to Other Agencies						
County Jail/Service/Filing Fees	0.00			0.00	100.00	0.0%
Evidence testing	0.00			0.00	75.00	0.0%
Total Payments to Other Agencies	0.00			0.00	175.00	0.0%
Police Insurance-Car/Liability	0.00			6,100.00	4,059.50	150.3%
Printing/Copying	0.00			0.00	350.00	0.0%
Prof Serv-Psych Testing-Physica	0.00			0.00	200.00	0.0%
Reserve Insurance	0.00			515.00	125.00	412.0%
Special Events Staff	0.00			0.00	125.00	0.0%
Total Contractual Services	0.00			7,895.19	7,012.52	112.6%
Police Benefits & Costs						
Police FICA	0.00	16,104.78	0.0%	17,057.98	16,104.78	105.9%
Police Health Insurance	31,152.42	40,974.50	76.0%	27,242.08	40,974.50	66.5%
Police IPERS	0.00	24,183.15	0.0%	22,292.56	24,183.15	92.2%
Police Medicare	0.00	3,766.44	0.0%	3,989.38	3,766.44	105.9%
Police SUTA	0.00	259.76	0.0%	54.91	259.76	21.1%
Police Workers Compensation	13,271.00	8,977.50	147.8%	13,271.00	8,977.50	147.8%
Total Police Benefits & Costs	44,423.42	94,266.13	47.1%	83,907.91	94,266.13	89.0%
Police Gross Wages						
Holiday & Other Pay	0.00			47,486.56	61,124.00	77.7%
Police Gross Wages	0.00			195,197.12	198,630.50	98.3%
Police Gross Wages - Other	0.00			0.00	0.00	0.0%
Total Police Gross Wages	0.00			242,683.68	259,754.50	93.4%
Repair/Maint/Utilities						
Telecommunications Expense						
IT Support	0.00			0.00	750.00	0.0%
Mediacom/Grasshopper/US Cellulr	0.00			3,787.30	4,250.00	89.1%

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
 July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Total Telecommunications Expense	0.00			3,787.30	5,000.00	75.7%
Vehicle Operations						
Fuel	0.00			5,726.88	6,750.00	84.8%
Washes	0.00			150.00	300.00	50.0%
Total Vehicle Operations	0.00			5,876.88	7,050.00	83.4%
Vehicle Repair						
Bicycle Maint/Repair	0.00			0.00	0.00	0.0%
Car/Bike Maint/Repair	0.00			1,103.90	2,500.00	44.2%
Vehicle Repair - Other	0.00			0.00	0.00	0.0%
Total Vehicle Repair	0.00			1,103.90	2,500.00	44.2%
Repair/Maint/Utilities - Other	0.00			0.00	0.00	0.0%
Total Repair/Maint/Utilities	0.00			10,768.08	14,550.00	74.0%
Staff Development						
Association Dues	0.00			0.00	0.00	0.0%
Meetings & Conferences	0.00			0.00	475.00	0.0%
Regular Officer Training						
Skills Training/Testing	0.00			500.00	725.00	69.0%
Training Supplies	0.00			0.00	50.00	0.0%
Regular Officer Training - Other	0.00			650.00	0.00	100.0%
Total Regular Officer Training	0.00			1,150.00	775.00	148.4%
Total Staff Development	0.00			1,150.00	1,250.00	92.0%
Total Police	44,423.42	94,266.13	47.1%	358,315.42	511,770.65	70.0%
Total PUBLIC SAFETY	44,423.42	95,862.27	46.3%	418,732.17	556,822.13	75.2%
PUBLIC WORKS						
Other Public Works						
Contracts-Other Agencies						
IC Bus Service	0.00			25,989.09	25,924.50	100.2%
SEATS Service	0.00			210.00	500.00	42.0%
Total Contracts-Other Agencies	0.00			26,199.09	26,424.50	99.1%
Total Other Public Works	0.00			26,199.09	26,424.50	99.1%
Roads, Bridges, & Sidewalks						
Contractual Services						
Engineering Fees	0.00			43,362.74	35,625.00	121.7%
Permeable Paver Cleaning	0.00			2,817.75	1,500.00	187.9%
Repairs/Improvements						

City of University Heights, Iowa Profit & Loss Budget vs. Actual July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Arterial Bus Stop Landings	0.00			0.00	0.00	0.0%
Arterial panel replacements	0.00			0.00	16,500.00	0.0%
Asphale patch projects	0.00			0.00	1,750.00	0.0%
Local panel replacements	0.00			0.00	11,000.00	0.0%
Pavement Repairs-Koser Ave	0.00			7,495.81	0.00	100.0%
Sidewalk Repairs	0.00			0.00	6,000.00	0.0%
Storm sewer/intake repairs	0.00			0.00	2,500.00	0.0%
Traffic sign assessment/mgmt	0.00			0.00	0.00	0.0%
Repairs/Improvements - Other	0.00			0.00	0.00	0.0%
Total Repairs/Improvements	0.00			7,495.81	37,750.00	19.9%
Striping/Curb Renumbering	0.00			13,177.75	6,500.00	202.7%
Total Contractual Services	0.00			66,854.05	81,375.00	82.2%
MS4 Storm Water System	0.00			458.80	0.00	100.0%
Snow Removal-Contractual	0.00			0.00	33,500.00	0.0%
Street Lighting Electricity	0.00			3,519.37	3,300.00	106.6%
Street Sweeping-Contractual	0.00			0.00	1,375.00	0.0%
Traffic Controls and Safety						
Street Signs-Commodities	0.00			10,054.37	1,000.00	1,005.4%
Traffic Light Electricity	0.00			0.00	600.00	0.0%
Traffic Lights-Commodities/Rprs	0.00			3,019.02	2,375.00	127.1%
Traffic Controls and Safety - Other	0.00			0.00	0.00	0.0%
Total Traffic Controls and Safety	0.00			13,073.39	3,975.00	328.9%
Total Roads, Bridges, & Sidewalks	0.00			83,905.61	123,525.00	67.9%
Sanitation						
Contractual						
Leaf Vacuuming	0.00			17,212.50	11,700.00	147.1%
Recycling COIC-less process fee	0.00			-28,659.77	-31,177.50	91.9%
Trash/Recycling	0.00			41,574.65	43,839.00	94.8%
Total Contractual	0.00			30,127.38	24,361.50	123.7%
Total Sanitation	0.00			30,127.38	24,361.50	123.7%
Total PUBLIC WORKS	0.00			140,232.08	174,311.00	80.4%
Total Expense	44,467.17	102,134.83	43.5%	1,214,236.61	2,231,612.35	54.4%
Net Ordinary Income	34,874.01	-30,090.19	-115.9%	340,465.12	-859,696.61	-39.6%
Other Income/Expense						
Other Income						

12:20 PM

01/12/26

Cash Basis

City of University Heights, Iowa
Profit & Loss Budget vs. Actual
July through December 2025

	EMPLOYEE BENEFITS			TOTAL		
	Jul - Dec 25	Budget	% of Budget	Jul - Dec 25	Budget	% of Budget
Transfers Out/Transfers In	0.00	0.00	0.0%	0.00	-118,683.36	0.0%
Total Other Income	0.00	0.00	0.0%	0.00	-118,683.36	0.0%
Net Other Income	0.00	0.00	0.0%	0.00	-118,683.36	0.0%
Net Income	<u>34,874.01</u>	<u>-30,090.19</u>	<u>-115.9%</u>	<u>340,465.12</u>	<u>-978,379.97</u>	<u>-34.8%</u>

City of University Heights, Iowa
Warrants for Council Approval
December 10, 2025 through January 13, 2026

City Payroll			
Date	Name	Description	Amount
12/18/25	Akers, Christopher M	Bi-Weekly Officer Paycheck	2,729.68
12/18/25	Cox, Nicholas J	Bi-Weekly Officer Paycheck	59.59
12/18/25	Jazvin, Edis	Bi-Weekly Officer Paycheck	2,230.99
12/18/25	Van Brogen, Matthew D	Bi-Weekly Officer Paycheck	2,366.08
12/18/25	Yassin, Rafeek J	Bi-Weekly Officer Paycheck	2,979.76
12/31/25	From, Louise A.	Mayoral Salary	454.14
12/31/25	Dwyer, Mackenzie	Council Member Salary	61.57
12/31/25	Herbold, Nicholas J	Council Member Salary	184.70
12/31/25	Moore, Liesa K	Council Member Salary	184.70
12/31/25	Schroeder, Timothy R	Council Member Salary	184.70
12/31/25	Swailles, Douglas J	Council Member Salary	184.70
01/02/26	Akers, Christopher M	Bi-Weekly Officer Paycheck	2,570.13
01/02/26	Jazvin, Edis	Bi-Weekly Officer Paycheck	2,789.32
01/02/26	Schmerbach, Adam P	Bi-Weekly Officer Paycheck	276.18
01/02/26	Van Brogen, Matthew D	Bi-Weekly Officer Paycheck	2,307.27
01/02/26	Yassin, Rafeek J	Bi-Weekly Officer Paycheck	2,338.95
01/06/26	Jensen, Brian A	Monthly Rental Inspector Paycheck	1,069.03
01/06/26	Brown, Michael J	Monthly City Treasurer Paycheck	760.61
01/06/26	Haverkamp, Michael J	Monthly City Clerk Paycheck	902.31
Employee Benefits			
01/03/26	WELLMARK	Health Insurance	3,211.46
01/13/26	IPERS	IPERS Contributions	6,392.62
Payroll Taxes			
12/16/25	Internal Revenue Service	Federal 941 Payroll Taxes	4,242.26
01/01/26	Internal Revenue Service	Federal 941 Payroll Taxes	3,968.54
01/02/26	Internal Revenue Service	Federal 941 Payroll Taxes	1,832.76
Operating Expenses & Contractual Services			
12/23/25	MidAmerican Energy	Community Center Utilities	227.29
12/31/25	MediaCom	Online Service	399.95
01/06/26	Terry Goerdt	December Building Inspection Services	2,000.00
01/13/26	Paul J. Moore	Melrose Avenue Garage Rental Jan - Jun	300.00
01/13/26	Leff Law Firm, L.L.P.	November Legal Services	4,752.50
01/13/26	Shive Hattery	December Engineering Services	15,711.80
01/13/26	Iowa City Press-Citizen	Publishing Minutes	654.55
01/13/26	OUP South Condo Assoc	Monthly Association Dues 2026	792.60
01/13/26	SEATS	November Service	120.00
01/13/26	Mackenzie E Dwyer	MLA Training	80.00

01/13/26	Police Legal Services	Legal Update Training Annual Subscription	818.00
01/13/26	Johnson County Refuse, Inc.	Devember Garbage/ Recycling Service	6,832.90
01/13/26	Louise From	Reimbursement for Mats	57.72
01/13/26	Hawkeye Construction	November-December Snow Removal	43,745.67
01/13/26	AT&T Mobility	Wireless Service for Police Car	304.94
01/13/26	Kronlage & Olson PC	Annual Examination	3,045.00
01/13/26	CenturyLink	December Phone Service	126.69
01/13/26	IMWCA	Annual Work Comp Premium Installment 7	1,670.00
01/13/26	City of Iowa City	Bus, Animal, Fuel and Trash/Recycling Services	7,785.88
01/13/26	City of Iowa City	Library Agreement	15,330.96
01/13/26	City of Iowa City	Fire Protection	41,650.00
01/13/26	Sustainable Landscape Solutions LLC	Backfill & Seeding New Curbs	871.44
01/13/26	VISA	Car Wash, Google Suite, Grasshopper, Amazon	1,616.32

Road Use Funds

12/23/25	MidAmerican Energy	Street Lights	581.58
01/13/26	Sustainable Landscape Solutions LLC	Cleaning Olive Ct Pavers	1,752.79

Capital Projects

01/13/26	Shive Hattery	Melrose Complete Ave Street Improvements	10,488.80
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CITY OF UNIVERSITY HEIGHTS
 Budget Process Calendar
 FY 2026-27

Process Step	Completion	Assigned To:
<p>Work on completing information for the budget and discussions with City Officials throughout the budget process: Property tax levies and information relative to the determination of the proposed tax levy amounts. Completion of the remainder of the budget for discussion at City Council meetings.</p>	<p>February 10, 2026 March 10, 2026</p>	<p>Jon, Steve K Jon, Steve K - budget All - specific info</p>
<p>Set the date for the public hearing for the proposed property tax levy. The public hearing cannot be held until after the Johnson County Auditor has completed the mailing of the truth-in-taxation statements (March 15 deadline).</p>	<p>February 10, 2026 The public hearing will be held March 31, 2026.</p>	<p>All</p>
<p>Completion of the proposed tax levy information and the public hearing notice in the Dept of Management (DOM) budget file so the DOM can transfer that information to the Johnson County Auditor for the truth-in-taxation statements.</p>	<p>Required by March 15, 2026, recommended by March 4, 2026.</p>	<p>Jon and Steve K will complete this by the end of February 2026.</p>
<p>Newspaper publication of the notice of the public hearing for the proposed property tax levy rate.</p>	<p>Publication must be made during March 11 - 21 timeframe.</p>	<p>Mike, Jon, Steve K</p>
<p>The public hearing notice <u>MUST</u> be posted on the City's website and social media on the same date that the publication appears in the newspaper. The notice also <u>MUST</u> permanently remain on the City's website.</p>	<p>Posting must be made during March 11 - 21 timeframe, same date as publication date.</p>	<p>Liesa</p>
<p>Special Meeting for the proposed property tax levy public hearing. This must be the only item on the agenda for this meeting. A resolution for approval of the tax levy rate is not required.</p>	<p>March 31, 2026</p>	<p>All</p>
<p>Special Meeting to set the date for the public hearing for the adoption of the full budget. This meeting must be a separate meeting from the proposed property tax levy hearing.</p>	<p>March 31, 2026 The public hearing will be held April 21, 2026.</p>	<p>All</p>

Publish the notice of public hearing for the adoption of the full budget.

Publication must be made during April 1 - 11 timeframe.

Mike, Jon, Steve K

Special Meeting for the adoption of the full budget. **Adoption of the budget by resolution is required.**

April 21, 2026

All

Submit adopted budget in the DOM online system.
Submit required information to the Johnson County Auditor.

Louise, Jon, Mike and Steve K will complete these before the deadline - close of business on April 30, 2026.

Louise, Mike, Jon, Steve K



1302 Melrose Avenue
University Heights, Iowa 52246
319-887-6800
Fax 319-337-4404

University Heights Police Department
Chris Akers, Chief of Police
chris.akers@uhpolice.org

Staff/Police Report to Council – January 13, 2026

1. Staff /Police Report to Council-

- A. We are currently staffed by myself and three full-time officers.
- B. On February 2, 2026, part time Officer Adam Schmerbach will move from being a part time officer to the full time Sergeant position. Adam has been with the University Heights Police Department since April of 2022. Adam is currently employed by the Cedar Rapids Airport and was previously employed by the Iowa City Police Dept.´
- C. Part time (as needed). The current UHPD roster includes five part-time officers.

2. Other items:

- A. During the 2025 University of Iowa Football season University Heights Police billed the University of Iowa for \$21,802.50 in overtime

3. Meetings and Events:

- A. December 9, 2025, I attended the Johnson County Attorney's open house.
- B. December 16, 2025, I attended the Users Advisory Committee meeting at JECC.
- C. December 17, 2025, I met with Jerry Partridge, the creator of Police Legal Science.
- D. December 18, 2025, I interviewed Officer Jazvin and Officer Schmerbach for the Sergeants position.
- E. December 19, 2025, I interview Officer Yassin for the Sergeants position
- F. December 19, 2025, I met with Council member Moore regarding Google account access.
- G. December 22, 2025, I interviewed Officer Macke for the Sergeants position.
- H. January 8, 2026, I attended the Chiefs meeting with the County Attorney.

4. Training:

- A. All officers were provided with the following Police Legal Sciences online training:
 1. Caselaw Update
 - a. What evidence is sufficient to establish a defendant has displayed a weapon in a threatening manner?
 - b. What circumstances demonstrate probable cause that a person is under the influence of drugs?
And what evidence is sufficient to show a driver's intoxication caused a victim's death?
 - c. What circumstances demonstrate an officer is interrogating a suspect such that the officer must provide the suspect with the *Miranda* warnings?
 - d. What circumstances provide reasonable suspicion to stop a suspected getaway vehicle?
 - e. Can an officer have probable cause to search a car passenger's bag during a traffic stop?

2. De-escalation

- a. Background and History of De-escalation
- b. Relevant Situations
- c. Situational Assessment.
- d. Verbal De-escalation Technique.
- e. Physical De-escalation Techniques
- f. Ending the Encounter

B. Officer Matt VanBrogen attended yearly required in service training.

C. Activity last month

- a. Calls-for service – 622
 - 911 call – 5
 - Admin/fingerprints – 0
 - Alarm/Burglary - 0
 - Animal/call general - 1
 - Assault - 0
 - Assist other agency – 13
 - Burglary - 0
 - Community policing – 3
 - Fireworks - 1
 - Disturbance/civil dispute – 0
 - Disturbance/noise – 0
 - Escort/relay – 0
 - Extra patrol request – 127
 - Harassment – 1
 - House check – 149
 - Info – 1
 - Juvenile – 0
 - MVA/hit & run – 0
 - Mental Impairment - 0
 - MVA/property damage accident – 1
 - Out for invest/follow up - 2
 - Out with subject – 2
 - Paper service/warrant – 1
 - Phone request – 51
 - Property/found – 2
 - Public assist – 52
 - Solicitor – 0
 - Special Assignment - 0
 - Suspicious activity/person/vehicle – 4
 - TR/motorist assist – 5
 - TR/parking – 12
 - TR/RADAR – 0
 - Reckless driver - 1
 - TR/road hazard – 0
 - TR/school patrol – 26

- TR/work school crossing – 28
- Traffic stop – 121
- Trespass - 0
- Unknown Problem – 0
- Vehicle Unlock - 1
- Walk-in – 5
- Welfare check – 0
- medical – 3

b. Enforcement Summary

- Arrests – 10
- Charge/release – 0
- Traffic Citations – 21
- Traffic Warnings – 100

MEMORANDUM

TO: University Heights, Mayor, Council, and Staff
FROM: Ryan Foley, P.E.
DATE: January 12, 2026
RE: City Engineer Report – January 2026

(1) Melrose Complete Street Project

- a. The design team worked this month on reviewing notes and comments that we received from Paul Moore in October 2025.
- b. We met with the City Attorney's office and City Administrator to review easement and acquisition work. The Attorney's office is issuing letters to property owners this month.

(2) 2025 Highland Dr and Ridgeview Ave Improvements

- a. We sent a summary of the as built quantities for Iowa City Wastewater related costs to the City of Iowa City and requested they review and process for reimbursement to the City of University Heights for the wastewater related work.
- b. *[May 13th Meeting]: This project includes work to replace an existing sanitary sewer manhole that Iowa City Wastewater personnel found to be in deteriorated condition. Iowa City requested this sanitary manhole replacement work to be performed under the University Heights project and Iowa City would reimburse the City of University Heights for the work related to the sanitary sewer per the 28E Agreement as the project work is completed.*

(3) Koser Avenue Asphalt Curb

- a. *[December 9 Meeting]: The quotation received from Sustainable Landscape Solutions to complete the backfill and seeding work on Koser Avenue was approved for a lump sum price of \$871.44.*
 - i. With the warmer weather thawing all the snow, the contractor completed topsoil placement, seeding and mulching of the Koser Avenue curbs on 1/7/2026. We requested they submit an invoice for this work.

(4) RRFBs at Sunset & Oakcrest

- a. Quotations were requested from local electrical contractors, and four quotations were received. The lowest quote was submitted by Neumiller Electric, Inc. of Tiffin. We spoke with the contractor, and their only concern was material lead times but otherwise they were comfortable with the scope and requirements of the agreement. Neumiller Electric has performed work for other cities in the area and staff in other communities have been satisfied with the quality of their work.



- b. The quotation form requested contractors submit pricing on (2) models of the solar powered RRFB systems. The base quotation was for the base/lower cost of the (2) models and Alternate Quote No. 1 was for what we anticipated would be a more expensive model but that provided improved functionality for the City.
 - i. The main difference between the two models is that the base model has the batteries housed inside the solar panel on top of the pole assembly. The Alternate Quote No. 1 model includes a small cabinet that will be mounted to the pole where the batteries and programming work can more easily be accessed from the ground. The Alternate No. 1 model also has a larger solar panel and larger battery than the base model.
 - ii. The project work utilizing the base model was quoted at \$20,972.00. The work with Alternate No. 1 model was quoted at \$22,272.00. We confirmed with the Police Chief, City Administrator and Mayor that the city would prefer the Alternate No. 1 model. This model will provide the city flexibility to replace batteries and perform routine work on the system with staff instead of having to hire that work out in the future. The Alternate No. 1 model is the equipment we recommend the city install based on the minimal cost difference and improved capability for in-house maintenance.
- c. The submitted quote for Alternate No. 1 of \$22,272.00 is just above the engineer's estimate of \$22,000 for construction costs. City Council previously discussed this project at the September 2025 Meeting and approved design work to begin based on preliminary estimated construction costs of \$25,000. We recommend approval of Alternate Quote No. 1.
- d. Council will consider Resolution 26-04 Accepting Quotation for the Sunset Street & Oakcrest Avenue Rectangular Rapid Flashing Beacon (RRFB) Signs. Attached is the quotation form, contract and two versions of the resolution (one with Alternate Quote No. 1 work and the other without Alternate Quote No. 1 work).
- e. We applied for a permit to work in the right-of-way to City of Iowa City for the installation of the RRFB on the east side of Sunset Street which is in Iowa City's jurisdiction.
- f. *[December 9th Meeting]: Plans were finalized this month and issued to several local electrical contractors along with a request for quotations. Quotations are due Friday, December 19th, and we intend to award the project at the January 13th Council Meeting.*

(5) Sidewalk Inspection Program

- a. We will be putting together a bid packet for the sidewalk project work this month to issue for quotations.

(6) 2025 Permeable Paver Cleaning

- a. Sustainable Landscape Solutions completed the late fall permeable paver sweeping on Olive Court and Golfview Avenue last week. We have requested an invoice for this work.

(7) Miscellaneous Items

- a. We completed the annual review of the Iowa DOT street inventory map and the Oversize and Overweight Annual permits and returned those to Iowa DOT.
 - i. Iowa DOT maintains a database of roadways in the state that includes data about the physical characteristics of the roads. Data includes information on whether the road has a shoulder or a curb, how wide the road is, what the surface material of the road is, are there medians within the road, etc.
 - ii. Local municipalities are asked to review the DOT map for their city each year and provide data on any new roads installed, correct any inaccurate data, or provide updates on the characteristics of a road due to reconstruction projects.
- b. Iowa DOT Systems Planning Bureau requested information in advance of their 2026 Traffic Count program. Iowa DOT Systems Planning performs traffic counts in one quadrant of the state each year. In 2026, the counts will be focused on the southeast portion of Iowa.
 - i. We submitted the requested information to the DOT and we provided input on the locations where traffic counts should be completed.

Please feel free to contact me if you have any questions about these or any other items.
RMF

AGREEMENT

THIS AGREEMENT is dated as of the 13th day of January in the year 2026 by and between City of University Heights (hereinafter called OWNER) and Neumiller Electric, Inc. (hereinafter called CONTRACTOR).

OWNER and CONTRACTOR, in consideration of the mutual covenants hereinafter set forth, agree as follows:

ARTICLE 1 WORK

CONTRACTOR shall complete all work as specified or indicated in the Contract Documents.

The project, for which the work under the Contract Documents may be the whole or only a part, is generally described as follows:

Sunset Street & Oakcrest Avenue Rectangular Rapid Flashing Beacon (RRFB) Signs

ARTICLE 2 ARCHITECT/ENGINEER

The project has been designed by Shive-Hattery, Inc. who is hereinafter called "Architect/Engineer" and who is to act as OWNER's representative, assume all duties and responsibilities and have the rights and authority assigned to Architect/Engineer in the Contract Documents in connection with completion of the work in accordance with the Contract Documents.

ARTICLE 3 CONTRACT TIME

3.1 This is a completion date contract. Work shall be substantially completed and ready for use on or before March 20, 2026. Refer to Schedule in Section 3.2 for additional project timeline details.

- a. If material lead times or adverse weather conditions prevent final installation of RRFB equipment by the date specified, substantial completion may be extended if contractor ordered equipment in a timely manner after shop drawings are approved and returned. Contractor to provide purchase order confirmation and delivery ticket information to confirm equipment delays as a basis for completion date extension.
- b. If the completion date is extended due to material lead times, the contractor agrees to complete all other work in the contract documents prior to March 20, 2026 except for those materials with shipping delays. Any equipment that is delivered after the substantial completion date is to be installed within 10 days after delivery of the equipment.
- c. Turf restoration is weather dependent and will not be required to be completed by the substantial completion date if conditions do not allow. Any turf restoration that is required shall be completed according to SUDAS Section 9010 – Type 1 Lawn Mixture requirements. All turf restoration shall be completed within 30-days of the substantial completion date to achieve Final project completion.

3.2 Schedule:

January 13th – Award Contract at City Council Meeting

January 14th – Notice of Award Issued to Contractor

January 28th – Deadline to Submit Shop Drawings and Product Data to the Engineer

February 4th – Anticipated Date that Final Shop Drawings and Submittals are Returned

February 9th – Materials Ordered by Contractor; Contractor to provide Engineer with Material Order Confirmation

March 20th – Work Substantially Completed (End of ICCSD Spring Break)

3.3. Liquidated Damages: OWNER and CONTRACTOR recognize that time is of the essence of this Agreement and that OWNER will suffer financial loss if the work is not completed within the times specified in paragraph 3.1 above, plus any extensions thereof allowed upon mutual agreement between the OWNER and CONTRACTOR. They also recognize the delays, expense, and difficulties involved in proving the actual loss suffered by OWNER if the work is not completed on time. Accordingly, instead of requiring any such proof, OWNER and CONTRACTOR agree that as liquidated damages for delay, but not as a penalty, CONTRACTOR shall pay OWNER One Hundred Dollars (\$100.00) for each calendar day that expires after the time specified in paragraph 3.1 for Substantial or Final Completion until the work is complete.

ARTICLE 4 CONTRACT PRICE

4.1. OWNER shall pay CONTRACTOR for completion of the work in accordance with the Contract Documents in current funds.

ARTICLE 5 PAYMENT PROCEDURES

CONTRACTOR shall submit an Application for Payment reflecting the line items and unit prices identified on the quotation form.

5.1. Progress Payments – Retainage: OWNER shall make progress payments on account of the Contract Price on the basis of CONTRACTOR'S Applications for Payment as recommended by Architect/Engineer, on or about the 15th day of each month during construction as provided below. All such payments will be determined by Unit Price based on the number of units completed.

5.1.1. Prior to Completion, progress payments will be made in an amount equivalent to the percentage indicated below, but, in each case, less the aggregate of payments previously made and less such amounts as Architect/Engineer shall determine, or OWNER may withhold:

97% of work completed with the balance being retainage.

5.2. Final Payment: Upon completion and acceptance of the work OWNER shall pay the remainder of the Contract Price as recommended by Architect/Engineer.

ARTICLE 6 CONTRACTOR'S REPRESENTATIONS

In order to induce OWNER to enter into this Agreement, CONTRACTOR makes the following representations:

6.1. CONTRACTOR has examined and carefully studied the Contract Documents including the Addenda listed in paragraph 7 and the other related data identified in the Quotation Documents including technical data.

6.2. CONTRACTOR has visited the site and become familiar with and is satisfied as to the general, local and site conditions that may affect cost, progress, performance or furnishing of the work.

6.3. CONTRACTOR is familiar with and is satisfied as to all federal, state and local laws and regulations that may affect cost, progress, performance and furnishing of the work.

6.4. CONTRACTOR acknowledges that OWNER and Architect/Engineer do not assume responsibility for the accuracy of completeness of information and data shown or indicated in the Contract Documents with respect to underground facilities at or contiguous to the site. CONTRACTOR does not consider that any additional examinations, investigations, explorations, tests, studies or data are necessary for the performance and furnishing of the work at the Contract Price, within the Contract Times and in accordance with the other terms and conditions of the Contract Documents.

6.5. CONTRACTOR has correlated the information known to CONTRACTOR, information and observations obtained from visits to the site, reports and drawings identified in the Contract Documents and all additional examinations, investigations, explorations, tests, studies and data with the Contract

Documents.

6.6. CONTRACTOR has given Architect/Engineer written notice of all conflicts, errors, ambiguities or discrepancies that CONTRACTOR has discovered in the Contract Documents and the written resolution thereof by Architect/Engineer is acceptable to CONTRACTOR, and the Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the work.

6.7. CONTRACTOR shall procure and maintain insurance for protection from claims under workers' compensation acts, claims for damages because of bodily injury, including personal injury, sickness, disease or death of any and all employees or of any person other than such employees and from claims or damages because of injury to or destruction of property, including loss of use resulting therefrom. At the request of the OWNER, the CONTRACTOR shall give the OWNER a certificate of insurance evidencing that the insurance required under this Agreement is in force, and the CONTRACTOR shall immediately notify the OWNER of any revocation or cancellation of any of the above-referenced insurance policies.

6.8. CONTRACTOR agrees to fully indemnify, defend, save and hold the OWNER, Shive-Hattery, Inc., its officers, representatives, agents, contractors, subcontractors and employees, harmless from any and all liability (including reimbursement of reasonable legal fees and costs) arising directly or indirectly from the negligent acts, errors or omissions of the CONTRACTOR, its officers, representatives, agents, contractors, subcontractors or employees in connection with the WORK.

ARTICLE 7 CONTRACT DOCUMENTS

The Contract Documents which comprise the entire agreement between OWNER and CONTRACTOR concerning the work consist of the following:

- 7.1. This Agreement (pages 1 to 4, inclusive).
- 7.2. Request for Competitive Quotation.
- 7.3. SUDAS Specifications Manual
- 7.4. Drawing bearing the following general title: **Sunset Street & Oakcrest Avenue Rectangular Rapid Flashing Beacon (RRFB) Signs**
- 7.5. Addenda.
- 7.6. CONTRACTOR'S Quotation.
- 7.7. The following which may be delivered or issued after the effective date of the Agreement and are not attached hereto: All written amendments and other documents amending, modifying, or supplementing the Contract Documents.

The documents listed in paragraphs 7.2 et seq. above are attached to this Agreement, except as expressly noted otherwise above.

There are no Contract Documents other than those listed above in this Article 7. The Contract Documents may only be amended, modified or supplemented as mutually agreed upon between OWNER and CONTRACTOR.

ARTICLE 8 MISCELLANEOUS

8.1. No assignment by a party hereto of any rights under or interests in the Contract Documents will be binding on another party hereto without the written consent of the party sought to be bound; and specifically but without limitation, monies that may become due and monies that are due may not be assigned without such consent except to the extent that the effect of this restriction may be limited by law, and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

**Sunset Street & Oakcrest Avenue RRFB Signs
Project # 2240011850**

8.2. OWNER and CONTRACTOR each binds itself, its partners, successors, assigns and legal representatives to the other party hereto, its partners, successors, assigns and legal representatives in respect to all covenants, agreements and obligations contained in the Contract Documents.

8.3. Any provision or part of the Contract Documents held to be void or unenforceable under any law or regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon OWNER and CONTRACTOR, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

8.4 The CONTRACTOR warrants and guarantees the adequacy of the workmanship for a period of one (1) year from the Project Completion Date hereunder. During its guarantee period, the CONTRACTOR shall, at its sole expense, be responsible for repairing work performed by the CONTRACTOR as part of the Project hereunder in the event that the workmanship proves inadequate.

IN WITNESS WHEREOF, OWNER and CONTRACTOR have signed this Agreement in triplicate. One counterpart each has been delivered to OWNER, CONTRACTOR and Architect/Engineer. All portions of the Contract Documents have been signed, initialed or identified by OWNER and CONTRACTOR or identify by Architect/Engineer on their behalf.

This Agreement will be effective January 13, 2026.

OWNER: **City of University Heights, Iowa**

CONTRACTOR: *Neumiller Electric, Inc.*

Brandon Vande Brake

By Louise From, Mayor

By *Brandon Vande Brake - COO*

Attest _____

Attest _____
[Signature]

Address for Giving Notices:

Address for Giving Notices:

Shive-Hattery, Inc.

Neumiller Electric, Inc.

2839 Northgate Drive

251 Greenfield Dr.

Iowa City, IA 52245

Tiffin, IA 52340

END OF SECTION

QUOTATION FORM

Sunset Street & Oakcrest Avenue Rectangular Rapid Flashing Beacon (RRFB) Signs

ARTICLE 1

1.1 QUOTE RECIPIENT

A. This Quotation is submitted to:

City of University Heights
1302 Melrose Avenue
University Heights, Iowa 52246

B. The undersigned Contractor proposes and agrees, if this Quote is accepted, to enter into an Agreement with Owner in the form included in the Quotation Documents to perform all Work as specified or indicated in the Quotation Documents for the prices and within the times indicated in this Quote and in accordance with other terms and conditions of the Quotation Documents.

ARTICLE 2

2.1 CONTRACTOR'S ACKNOWLEDGEMENTS

A. This Quote will remain subject to acceptance for 30 days after the Quote opening, or for such longer period of time that Contractor may agree to in writing upon request of Owner.

ARTICLE 3

3.1 CONTRACTOR'S REPRESENTATIONS

A. In submitting this Quote, Contractor represents that:

1. Contractor has examined and carefully studied the Quotation Documents, and any data and reference items identified in the Quotation Documents, and hereby acknowledges receipt of the following Addenda:

<u>Addendum No.</u>	<u>Addendum, Date</u>

2. Contractor has visited the Site, conducted a thorough, alert visual examination of the Site and adjacent areas, and become familiar with and satisfied itself as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
3. Contractor is familiar with and has satisfied itself as to all Laws and Regulations that may affect cost, progress, and performance of the Work.
4. Contractor has acknowledged that no reports of explorations and tests of subsurface conditions at or adjacent to the Site were completed in regards to the Work and no reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site were completed in regards to the Work.
5. Contractor has considered the information known to Contractor itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; and the Quotation Documents; with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and

procedures of construction to be employed by Contractor; and (3) Contractor's safety precautions and programs.

6. Contractor agrees, based on the information and observations referred to in the preceding paragraph that no further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Quote for performance of the Work at the price quoted and within the times required, and in accordance with the other terms and conditions of the Quotation Documents.
8. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Quotation Documents, and confirms that the written resolution thereof by Engineer is acceptable to Contractor.
9. The Quotation Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance and furnishing of the Work.
10. The submission of this Quote constitutes an incontrovertible representation by Contractor that Contractor has complied with every requirement of this Article, and that without exception the Quote and all prices in the Quote are premised upon performing and furnishing the Work required by the Quotation Documents.

ARTICLE 4

4.1 CONTRACTOR'S CERTIFICATION

A. Contractor certifies that:

1. This Quote is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any collusive agreement or rules of any group, association, organization, or corporation;
2. Contractor has not directly or indirectly induced or solicited any other Contractor to submit a false or sham Quote;
3. Contractor has not solicited or induced any individual or entity to refrain from quoting; and
4. Contractor has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Contract. For the purposes of this Paragraph 4.01.D:
 - a. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the quotation process;
 - b. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the quotation process to the detriment of Owner, (b) to establish quote prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;
 - c. "collusive practice" means a scheme or arrangement between two or more Contractors, with or without the knowledge of Owner, a purpose of which is to establish quote prices at artificial, non-competitive levels; and
 - d. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the quote process or affect the execution of the Contract.

ARTICLE 5

5.1 BASIS OF QUOTE

A. Contractor will complete the Work in accordance with the Contract Documents for the following price(s):

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>EST. QTY</u>	<u>UNIT</u>	<u>UNIT PRICE</u>	<u>EXTENDED COST</u>
1.	Solar Power RRFB (Carmanah R920-MX-100)	1	LS	\$ <u>19,400.00</u>	\$ <u>19,400.00</u>
2.	Traffic Signs	22	SF	\$ <u>20.00</u>	\$ <u>440.00</u>
3.	Remove and Reinstall Traffic Sign Assembly	2	EA	\$ <u>300.00</u>	\$ <u>600.00</u>
4.	Removal and Salvage Traffic Signs	22	SF	\$ <u>6.00</u>	\$ <u>132.00</u>
5.	Traffic Control	1	LS	\$ <u>400.00</u>	\$ <u>400.00</u>
TOTAL BASE QUOTE in words: <u>Twenty thousand nine hundred</u> <u>seventy two dollars & zero cents</u>					\$ <u>20,972.00</u> (figures)

Alternate Quote No. 1: Provide lump sum price for alternate model of rectangular rapid flashing beacon:

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>EST. QTY</u>	<u>UNIT</u>	<u>UNIT PRICE</u>	<u>EXTENDED COST</u>
A1.	Solar Power RRFB (Carmanah R920-MX-300)	1	LS	\$ <u>20,700.00</u>	\$ <u>20,700.00</u>

Note: If selected, Alternate Quote item A1 replaces line item 1 in the base quote and all other line items in the base quote remain unchanged. Provide total cost for Alternate No. 1 below:

TOTAL ALTERNATE QUOTE in words: Twenty two thousand two -
hundred seventy two dollars & zero cents \$ 22,272.00
(figures)

Amount to be indicated in both words and figures. In case of discrepancy, the amount indicated in words will govern.

ARTICLE 6

6.1 TIME OF COMPLETION

- A. Contractor agrees that the Work will be completed and ready for final payment on or before the dates indicated in the Agreement.
- B. Contractor accepts the provisions of the Agreement as to liquidated damages.

ARTICLE 7

7.1 QUOTE SUBMITTAL

This Quote is submitted by: Neumiller Electric, Inc.

If Contractor is:

An Individual

Name (typed or printed): _____

By: _____
(Individual's signature)

Doing business as: _____

A Partnership

Partnership Name: _____

By: _____
(Signature of general partner -- attach evidence of authority to sign)

Name (typed or printed): _____

A Corporation

Corporation Name: Neumiller Electric, Inc.

State of Incorporation: IOWA

Type (General Business, Professional, Service, Limited Liability): General Construction

By: _____
(Signature -- attach evidence of authority to sign)

Name (typed or printed): Matt Neumiller

Title: CEO
(CORPORATE SEAL)

Attest Bramble Vand Bunt - COO

Date of Qualification to do business in Iowa is 4, 8, 2003



A Joint Venture

Name of Joint Venture: _____

First Joint Venturer Name: _____ (SEAL)

By: _____
(Signature of first joint venture partner -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

Second Joint Venturer Name: _____ (SEAL)

By: _____
(Signature of second joint venture partner -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

(Each joint venturer must sign. The manner of signing for each individual, partnership, and corporation that is a party to the joint venture should be in the manner indicated above.)

Contractor's Business Address 251 Greenfield Dr. Tiffin, IA 52340

Phone No. 319-665-9036 Fax No. N/A

E-mail: brandon@neumillerelectric.com

SUBMITTED on December 19th, 2025.

END OF SECTION

RESOLUTION NO. 26-04

RESOLUTION ACCEPTING QUOTATION FOR THE SUNSET STREET & OAKCREST AVENUE RECTANGULAR RAPID FLASHING BEACON (RRFB) SIGNS (WITH ALTERNATE QUOTATION WORK)

WHEREAS, the University Heights City Council’s budget for FY2025-2026 includes funds for Street Maintenance and Traffic Control and Safety - Sign Maintenance; and

WHEREAS, the City Engineer solicited a quotation from contractors qualified to perform this work; and

WHEREAS, Neumiller Electric, Inc., submitted a responsible, responsive quotation in the amount of \$22,272.00 with Alternate Quote No. 1 for furnishing and installing two rectangular rapid flashing beacon signs; and

WHEREAS, the City Engineer recommends the City Council accept this quotation and enter into a contract for installing rectangular rapid flashing beacon signs at the school crossing of Sunset Street with Neumiller Electric, Inc.; and

WHEREAS, the City Council desires to accept this quotation with Alternate Quote No. 01,

NOW, THEREFORE, BE IT RESOLVED by the City of University Heights, Iowa, that the Mayor is authorized to sign and the City Clerk to attest a contract, with Alternate Quote No. 1, for a total expenditure of no more than \$22,272.00 for furnishing and installing two rectangular rapid flashing beacon signs in the form attached as Exhibit “A”.

Upon motion by _____, and seconded by _____, the vote was as follows:

	AYE	NAY	ABSENT	ABSTAIN
Dwyer	_____	_____	_____	_____
Herbold	_____	_____	_____	_____
Moore	_____	_____	_____	_____
Schroeder	_____	_____	_____	_____
Swales	_____	_____	_____	_____

Upon Roll Call thus recorded, the Resolution is declared adopted this 13th day of January 2026.

Louise From, Mayor
City of University Heights

ATTEST:

Mike Haverkamp, City Clerk

RESOLUTION NO. 26-04

RESOLUTION ACCEPTING QUOTATION FOR THE SUNSET STREET & OAKCREST AVENUE RECTANGULAR RAPID FLASHING BEACON (RRFB) SIGNS (WITHOUT ALTERNATE QUOTATION WORK)

WHEREAS, the University Heights City Council’s budget for FY2025-2026 includes funds for Street Maintenance and Traffic Control and Safety - Sign Maintenance; and

WHEREAS, the City Engineer solicited a quotation from contractors qualified to perform this work; and

WHEREAS, Neumiller Electric, Inc., submitted a responsible, responsive quotation in the amount of \$20,972.00 without Alternate Quote No. 1 for furnishing and installing two rectangular rapid flashing beacon signs; and

WHEREAS, the City Engineer recommends the City Council accept this quotation and enter into a contract for installing rectangular rapid flashing beacon signs at the school crossing of Sunset Street with Neumiller Electric, Inc.; and

WHEREAS, the City Council desires to accept this quotation without Alternate Quote No. 01,

NOW, THEREFORE, BE IT RESOLVED by the City of University Heights, Iowa, that the Mayor is authorized to sign and the City Clerk to attest a contract, without Alternate Quote No. 1, for a total expenditure of no more than \$20,972.00 for furnishing and installing two rectangular rapid flashing beacon signs in the form attached as Exhibit “A”.

Upon motion by _____, and seconded by _____, the vote was as follows:

	AYE	NAY	ABSENT	ABSTAIN
Dwyer	_____	_____	_____	_____
Herbold	_____	_____	_____	_____
Moore	_____	_____	_____	_____
Schroeder	_____	_____	_____	_____
Swales	_____	_____	_____	_____

Upon Roll Call thus recorded, the Resolution is declared adopted this 13th day of January 2026.

Louise From, Mayor
City of University Heights

ATTEST:

Mike Haverkamp, City Clerk



January 2026 Report

Liesa Moore, eGovernment Chair

- The website is updated with the 2026-27 Council.
- Two Tuesdays were designated for curbside collection of bare, natural Christmas trees at no charge: January 13 and [January 27](#).
- Information about the new [JoCo Ready App](#) from the Johnson County Emergency Management Agency is on the City website, with a QR code for downloading. The app consolidates multiple public safety-related resources.
- The [winter reminders](#) on the website:
 - Property owners are responsible for clearing snow and ice from the public sidewalk within 24 hours of accumulation.
 - The entire width of the sidewalk must be cleared down to the concrete.
 - The sidewalk extension/curb ramp leading to the street must also be cleared.
 - Do not place snow/ice onto the property of another or onto public property.
 - Do not move snow/ice across a street to deposit it onto the other side.
 - Do not blow or shovel snow into the street.
 - Notify your snow contractor of these requirements.
 - The City has the authority to remove snow/ice from sidewalks not cleared within the 24-hour period and to charge the cost to the property owner without prior notification.
- Anyone can sign up on the website to receive email or text notifications about refuse/recycling changes, leaf vacuuming, meetings, agendas, etc., at [Notify Me®](#).
- [Citizen Request Tracker®](#) is working well as a way for people to notify the City of various concerns via the website. Forms route to City Administrator Kelsay for follow-up. With input from Troy, I streamlined the process and replaced the four former forms with one checkbox form.

Message the City

Concern you wish to report:*

<input type="checkbox"/> Sidewalk: snow/ice/vegetation/trip hazard	<input type="checkbox"/> Pothole
<input type="checkbox"/> Tree: visibility/clearance/hazardous branches	<input type="checkbox"/> Storm drain blockage
<input type="checkbox"/> Weeds/grass over 10 inches	<input type="checkbox"/> Portapotty
<input type="checkbox"/> Trash on property	<input type="checkbox"/> Other
<input type="checkbox"/> Refuse carts not stowed	

Brief description:

Location of the concern:

Address (Number and Street):*

City:

Photograph: no file selected
 (DOC, DOCX, XLS, XLSX, TXT)

Your contact information:

Name:

Address (Number and Street):

City:

State:

Phone Number:

Email Address:

Contact Method:*