	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
001-GENERAL							
BEGINNING BALANCE GENERAL FUND RESERVES			$1,659,369	$2,190,631		$2,704,880	
LESS AMT NEEDED TO BALANCE BUDGET						$0	
BALANCE GENERAL FUND RESERVES			$2,190,631			$2,704,880	
001-GENERAL REVENUES							
001-4-110-1-4770 COURT FINES	$5,978	$7,021	$1,719	$2,000	$1,985	$1,800	
001-4-110-1-4780 PARKING TICKETS	$1,950	$1,075	$275	$200	$86	$100	
001-4-170-1-4122 BUILDING PERMITS	$60,956	$95,025	$85,126	$97,500	$99,830	$93,325	
001-4-170-1-4123 EROSION CONTROL PERMITS	$850	$1,050	$1,300	$1,170	$1,714	$1,200	
001-4-170-1-4124 WIRING PERMITS	$18,329	$25,105	$14,775	$13,000	$16,793	$13,000	
001-4-170-1-4128 HVAC PERMITS	$19,874	$15,405	$18,209	$19,500	$20,046	$18,000	
001-4-170-1-4130 LICENSE & ROW PERMITS	$14,252	$16,489	$14,385	$15,600	$19,994	$15,000	
001-4-170-1-4170 CONTRACTORS & LANDLORDS LICENSE	$2,925	$4,725	$1,847	$14,500	$12,000	$2,500	Contractors & Landlords Licenses
001-4-290-1-4190 REFUSE COLLECTION LICENSE	$80	$195	$205	$300	$300	$150	
001-4-290-1-4500 REFUSE COLLECTION FEES	$389,201	$403,626	$428,898	$431,100	$436,340	$450,000	2184 households ($17.04/$17.72)
001-4-290-1-4753 YARD WASTE STICKER SALES	$4,562	$6,506	$6,929	$5,000	$6,932	$6,000	
001-4-540-2-4712 REIMBURSEMENT-ENGINEERING	$45,302	$14,985	$3,115	$7,000	$5,447	$5,000	
001-4-540-4-4905 ZONING FEES	$2,305	$1,268	$1,831	$1,500	$1,982	$1,500	
001-4-599-4-4540 MUNICIPAL INFRACTION FEES	$0	$0	$0	$0	$0	$0	Code Enforcement Citations
001-4-620-1-4100 BEER/LIQUOR LICENSES	$5,727	$8,745	$6,248	$5,500	$6,017	$6,000	
001-4-620-1-4105 CIGARETTE PERMITS	$375	$600	$0	$600	$643	$375	
001-4-620-1-4155 GAS FRANCHISE FEE	$148,486	$96,117	$120,139	$120,000	$138,014	$120,000	1/2 to EFD & 1/2 to EPD
001-4-620-1-4160 CATV FRANCHISE TAX	$37,263	$45,467	$24,041	$40,000	$28,854	$30,000	
001-4-620-1-4170 BUSINESS/SOLICITORS PERMITS	$1,971	$2,265	$3,520	$1,200	$1,752	$1,750	
001-4-620-1-4180 DOG/BICYCLE LICENSES	$892	$810	$1,284	$800	$403	$500	
001-4-620-1-4900 SALES TAX - MANUAL	$22	$130	$0	$20	$0	$0	
001-4-620-2-4440 GTSB (GOV TRAFFIC SAFETY BUREAU)	$9,905	$10,762	$0	$11,400	$11,400	$21,100	10/26-9/27 ($20,500 Wages; $600 Equipment)
001-4-620-3-4441 OTHER INCOME FROM STATE	$1,712	$0	$14,243	$0	$0	$0	*(**2022-23 $1,712 WAS COVID $)*
001-4-620-3-4402 UTILITY REPLACEMENT TAX	$16,395	$0	$0	$11,639	$11,639	$11,886	
001-4-620-4-4000 PROPERTY TAX	$2,831,374	$3,022,140	$3,294,845	$3,025,122	$3,025,122	$3,093,241	Tax Levy 8.13
001-4-620-4-4002 PROPERTY TAX - COUNTY LIBRARY			$0	$288,027	$288,027	$298,108	44.3217 per capita
001-4-620-4-4003 AGRICULTURAL LAND TAX	$19,198	$19,340	$20,277	$20,553	$20,553	$20,890	
001-4-620-4-4013 SELF INSURANCE LEVY	$70,033	$108,548	$254,653	$363,848	$363,848	$371,080	
001-4-620-4-4300 INVESTMENT INTEREST	$59,562	$115,202	$190,264	$120,000	$210,000	$115,000	
001-4-620-4-4310 RENTS/WATER TOWER	$29,632	$29,702	$31,945	$30,500	$31,534	$35,000	Verizon, US Cell, Library rent, AT&T
001-4-620-4-4464 COMM AND IND ROLLBACK	$51,282	$38,462	$25,641	$12,821	$12,821	$0	Ended FY26
001-4-690-1-4751 COPIES & FINGERPRINTS		$810	$174	$500	$1,603	$500	
001-4-690-1-4752 SALE OF SUPPLIES		$0	$0	$0	$8,950	$0	
001-4-690-2-4705 DONATIONS		$0	$0	$0	$0	$0	
001-4-690-2-4706 GRANT REVENUE		$1,462	$3,494	$0	$0	$0	
001-4-690-2-4710 REIMBURSEMENTS GENERAL	$31,546	$95,563	$23,862	$5,000	$12,050	$5,003	
001-4-690-2-4711 REIMBURSEMENT - SCHOOLS SRO	$43,947	$43,293	$47,106	$47,000	$49,848	$48,000	50% SRO'S Wages & Benefits
001-4-690-2-4715 REFUNDS	$2,091	$18,307	$740	$0	$22,108	$0	
001-4-810-2-4713 FROM WATER DEPARTMENT	$13,500	$13,500	$13,500	$13,500	$13,500	$13,500	600-5-810-6920 from water
001-4-820-2-4502 FROM ELECTRIC DEPARTMENT	$90,000	$90,000	$90,000	$90,000	$90,000	$90,000	630-5-820-64132 from electric
001-4-820-2-4503 FROM SALES TAX	$100,000	$188,000	$192,671	$188,000	$188,000	$188,000	121-5-750-6920 from sales tax
001-GENERAL REVENUES	**$4,131,535**	**$4,552,490**	**$4,937,370**	**$5,004,400**	**$5,160,135**	**$5,077,508**	

001-110 POLICE DEPARTMENT EXPENDITURES							
001-5-110-6010 WAGES REGULAR	$775,824	$902,576	$828,713	$831,000	$835,000	$929,115	3% Increase + Step Increases for 4 Ofrs
001-5-110-6020 WAGES PART TIME	$0	$0	$0	$0		$0	
001-5-110-6021 WAGES CROSSING GUARD	$5,202	$5,317	$4,981	$6,500	$4,540	$6,500	
001-5-110-6022 WAGES TRAFFIC GTSB	$7,819	$5,987	$14,705	$11,400	$11,400	$20,500	GTSB Reimb OT Wages
001-5-110-6040 WAGES OVERTIME	$23,391	$26,774	$27,657	$30,000	$36,170	$30,900	3% Increase
001-5-110-6062 HOLIDAY PAY		$12,599	$30,737	$32,000	$6,500	$35,000	11 Paid Holidays - Paid at Straight Time
001-5-110-6110 FICA	$61,026	$70,881	$67,892	$69,684	$67,500	$74,500	7.65% (SS 6.20% and Medicare 1.45%)
001-5-110-6130 IPERS	$71,934	$87,922	$83,408	$85,989	$82,050	$94,600	9.44% city contribution
001-5-110-6150 GROUP INSURANCE	$92,315	$100,677	$99,159	$100,000	$73,800	$78,325	EBS, Wellmark, Delta Prems
001-5-110-6160 WORKMEN'S COMP INSURANCE	$7,497	$26,816	$20,274	$25,000	$21,150	$23,275	CWG - Budget 10% Increase
001-5-110-6181 CLOTHING ALLOWANCE	$5,585	$10,890	$7,532	$10,400	$10,900	$11,000	CLOTH ALLOW ONLY
001-5-110-6185 ACCIDENT EXPENSE		$0	$0	$1,000	$100	$1,000	
001-5-110-6210 POLICE ASSOCIATIONS	$390	$3,401	$794	$3,400	$3,000	$3,400	IACP, LEEDA, NACOP, Police1, MOCIC, ITOA, MTU4
001-5-110-6240 TRAVEL/LODGING/CONFERENCES	$5,742	$6,046	$1,895	$8,500	$5,397	$10,000	
001-5-110-6250 TRAINING/CERTIFICATION	$8,920	$12,353	$4,977	$20,000	$18,450	$20,000	Academy Cost 9,975.00
001-5-110-6319 COMPUTER MAINT/PURCHASE	$8,350	$10,354	$13,995	$20,000	$9,800	$20,000	Dept / Squad Comp & IT Services
001-5-110-6331 VEHICLE OPERATION	$41,037	$46,187	$37,391	$50,000	$30,291	$50,000	CAR WASH, FUEL
001-5-110-6332 EQUIPMENT REPLACEMENT	$0	$0	$0	$0	$0	$75,000	002-4-910-4-4830 GEN EQUIP REPLACE
001-5-110-6373 TELEPHONE & INTERNET	$7,825	$8,125	$1,644	$9,500	$6,544	$9,500	Verizon Cell Phones & SIM Cards
001-5-110-6412 PRE EMPLOYMENT PHYSICAL TEST	$173	$712	$0	$500	$309	$500	
001-5-110-6413 JAIL OPERATIONS	$3,000	$2,600	$2,325	$4,000	$2,314	$4,000	
001-5-110-6420 CITY OWNED UNIFORMS/EQUIPMENT	$900	$2,961	$2,138	$3,600	$1,550	$6,300	New Ofrs Uniform/3 Vest Repl FY27
001-5-110-6421 RADIO MAINT/PURCHASE	$0	$3,975	$0	$4,000	$4,000	$5,169	(1) NEW RADIO PURCHASE FOR SQUAD
001-5-110-6422 NON WAGE GTSB	$0	$0	$0	$0	$0	$600	Training & Travel, Education, Equipment
001-5-110-6470 ANIMAL IMPOUND FEES/INT ON DE	$1,040	$1,000	$860	$1,200	$2,829	$3,500	Impound Fees (City pays 5 days)
001-5-110-6480 PRE EMPLOYMENT PSYCH TEST	$150	$600	$490	$600	$257	$600	
001-5-110-6490 MISCELLANEOUS EXPENSE	$64	$0	$1,451	$1,250	$2,902	$1,250	"Y" AT WORK & DARE
001-5-110-6506 OFFICE SUPPLIES & MATERIALS	$2,342	$3,576	$2,399	$4,000	$1,816	$4,000	
001-5-110-6508 POSTAGE	$119	$99	$45	$200	$74	$200	
001-5-110-6599 OTHER SUPPLIES & MATERIALS	$10,462	$5,072	$5,401	$10,100	$5,513	$14,900	$1,600 BWC Audit System; Trulio $4800/yr
001-5-110-6602 K-9 EXPENSE	$0	$0	$632	$5,000	$2,483	$5,000	
001-5-110-6725 OFFICE EQUIPMENT	$806	$4,529	$4,746	$7,500	$5,299	$7,500	
001-5-110-6727 OTHER EQUIPMENT	$9,572	$8,864	$7,203	$28,000	$28,000	$62,531	$18K Flock; Lexipol $6500; Axon $1,639 & $34,531
TOTAL EXPENDITURES	**$1,154,927**	**$1,370,893**	**$1,273,444**	**$1,384,323**	**$1,279,937**	**$1,608,665**	

001-150 FIRE DEPARTMENT EXPENDITURES							
001-5-150-6913 TO FIRE DEPT	$169,000	$169,000	$169,000	$169,000	$169,000	$304,406	$76,101.50/QUARTER (.60750 levy rate to match County)
001-5-150-6915 TO FIRE DEPT - GAS FRANCHISE	$83,466	$48,058	$60,070	$60,000	$69,007	$60,000	1/2 -GAS FRANCHISE FEES
001-5-150-6917 FUTURE FD CAPITAL & PERSONNEL	$0	$0	$0	$40,000	$0	$0	321-4-150-4-4830 TO FIRE DEPT FUTURE CAPITAL
001-150 FIRE DEPARTMENT EXPENDITURES	**$252,466**	**$217,058**	**$229,070**	**$269,000**	**$238,007**	**$364,406**	

001-170 INSPECTIONS DEPARTMENT EXPENDITURES							
001-5-170-6010 WAGES REGULAR	$81,184	$92,379	$93,513	$96,338	$95,279	$99,250	3% Increase
001-5-170-6020 WAGES PART TIME	$77	$393	$0	$500	$0	$500	
001-5-170-6040 WAGES OVERTIME	$4,111	$50	$0	$0	$0	$0	
001-5-170-6110 FICA	$6,425	$7,006	$7,074	$7,370	$7,232	$7,595	7.65% (SS 6.20% and Medicare 1.45%)
001-5-170-6130 IPERS	$8,028	$8,404	$9,125	$9,094	$8,994	$9,375	9.44% city contribution
001-5-170-6150 GROUP INSURANCE	$6,080	$6,866	$6,303	$5,900	$4,846	$5,400	EBS, Wellmark, Delta Prems
001-5-170-6160 WORKMEN'S COMP INSURANCE	$624	$2,235	$1,758	$2,000	$1,880	$1,960	CWG - Budget 10% Increase
001-5-170-6213 DUES AND LICENSES	$251	$285	$515	$550	$575	$550	
001-5-170-6220 BOOKS & MANUALS	$0	$0	$535	$400	$290	$600	Iowa adopting new code series, books will be required.
001-5-170-6230 SCHOOLS	$911	$1,169	$1,206	$1,000	$1,467	$1,000	ILLOWA and IABO have increased fees for training
001-5-170-6319 COMPUTER SOFTWARE	$0	$0	$0	$1,500	$0	$0	
001-5-170-6331 VEHICLE FUEL	$1,019	$801	$3,336	$1,000	$427	$1,000	
001-5-170-6373 TELEPHONE & INTERNET	$536	$499	$493	$500	$330	$500	
001-5-170-6506 OFFICE SUPPLIES	$26	$0	$5,923	$500	$260	$500	
001-170 INSPECTIONS DEPARTMENT EXPENDITURES	**$109,272**	**$120,087**	**$129,779**	**$127,102**	**$121,581**	**$128,230**	

001-210 STREET DEPARTMENT EXPENDITURES							
001-5-210-6010 WAGES REGULAR	$305,334	$332,916	$426,634	$370,675	$333,475	$342,000	3% increase
001-5-210-6020 WAGES PART TIME	$78,060	$101,717	$82,775	$115,258	$94,698	$70,000	3% increase
001-5-210-6040 WAGES OVERTIME	$8,967	$9,910	$2,058	$10,930	$19,152	$15,000	3% increase
001-5-210-6110 FICA	$28,950	$32,356	$36,832	$38,010	$33,750	$32,666	7.65% (SS 6.20% and Medicare 1.45%)
001-5-210-6130 IPERS	$33,479	$37,334	$44,345	$46,905	$41,375	$40,309	9.44% city contribution
001-5-210-6150 GROUP INSURANCE	$61,709	$70,239	$70,671	$75,000	$46,650	$53,000	EBS, Wellmark, Delta Prems
001-5-210-6160 WORKMEN'S COMP INSURANCE	$3,103	$11,174	$8,790	$10,500	$9,400	$10,400	CWG - Budget 10% Increase
001-5-210-6181 CLOTHING ALLOWANCE & PPE	$2,840	$2,547	$4,996	$5,000	$3,890	$5,000	
001-5-210-6250 EDUCATION & TRAINING	$5,529	$6,168	$8,719	$10,000	$9,000	$10,000	safety group $6,057 ; pesticide renewals
001-5-210-6310 B & G MATERIAL	$14,367	$13,218	$13,690	$15,000	$13,000	$15,000	
001-5-210-6331 VEHICLE FUEL	$41,512	$41,700	$31,170	$40,000	$31,866	$30,000	gasoline, diesel, propane
001-5-210-6371 UTILITIES	$6,539	$5,987	$11,730	$8,000	$11,000	$11,000	midam natural gas ; eldrige electric ; eldridge water
001-5-210-6373 TELEPHONE & INTERNET & OFFICE	$5,044	$6,320	$9,178	$12,000	$7,062	$10,000	shared IT ; verizon ; access ; qc tas ; prec concepts
001-5-210-6407 GIS SERVICES	$5,000	$1,015	$2,513	$5,000	$3,000	$4,000	sam 1000
001-5-210-6440 RENTALS	$21,756	$22,377	$27,053	$25,000	$24,550	$26,000	cat plant rental space ($2,156/mo)
001-5-210-6499 TURF & LANDSCAPE MAINTENANCE	$3,388	$2,714	$2,551	$5,000	$4,000	$5,000	mulch, pesticides, fertilizer
001-5-210-6510 STREET SAFETY EQUIPMENT	$5,178	$1,458	$294	$4,000	$3,000	$4,000	harnesses, flashing lights, 1st aid
001-5-210-6512 TOOLS	$2,140	$1,807	$1,047	$4,000	$4,000	$6,000	Tool replacements & new
001-5-210-6599 WATER SHED EXPENSES	$3,713	$5,056	$2,579	$5,500	$4,500	$5,500	partners of scott co 2500, MS4 permit 1250, detention
001-210 STREET DEPARTMENT EXPENDITURES	**$637,546**	**$706,013**	**$787,625**	**$805,778**	**$697,368**	**$694,875**	

001-230 STREET LIGHTING EXPENDITURES							
001-5-230-6371 UTILITIES	$55,243	$59,891	$62,657	$59,000	$58,462	$59,000	alliant, midam & eldridge electric streetlights
001-230 STREET LIGHTING EXPENDITURES	**$55,243**	**$59,891**	**$62,657**	**$59,000**	**$58,462**	**$59,000**	

001-240 TRAFFIC DEPARTMENT EXPENDITURES							
001-5-240-6380 SIGNAL & SIREN EXPENSE	$1,469	$1,307	$286	$3,000	$1,500	$3,000	
001-5-240-6509 SIGNS AND POST	$11,495	$8,609	$5,537	$10,000	$12,000	$10,000	barricades, cones, signs, posts
001-5-240-6515 LINE PAINT	$27,498	$19,803	$14,474	$21,000	$20,000	$20,000	contract line marking 15k; paint 5k
001-240 TRAFFIC DEPARTMENT EXPENDITURES	**$40,461**	**$29,719**	**$20,297**	**$34,000**	**$33,500**	**$33,000**	

001-250 SNOW REMOVAL EXPENDITURES							
001-5-250-6511 RENTAL EQUIPMENT	$179	$0	$33	$3,000	$500	$0	
001-5-250-6534 SALT AND SAND	$23,330	$63,407	$15,771	$0	$0	$0	salt and sand budget in road use
001-5-250-6535 SNOW FENCE	$0	$2,563	$3,444	$2,000	$2,000	$2,000	
001-250 SNOW REMOVAL EXPENDITURES	**$23,509**	**$65,970**	**$19,248**	**$5,000**	**$2,500**	**$2,000**	

001-290 SANITATION EXPENDITURES							
001-5-290-6404 BAD DEBTS	($4,891)	$339	$260	$0	$0	$0	
001-5-290-6497 CONTRACT GARBAGE COLLECTION	$378,338	$391,862	$411,140	$418,550	$358,525	$443,900	2184 x ($16.60/$17.27 mo)
001-5-290-6601 YARD WASTE AND HAZ MAT	$6,024	$6,134	$6,847	$10,000	$10,314	$10,000	marten $7k, tires, hazmat, stickers, st sweepings
001-290 SANITATION EXPENDITURES	**$379,472**	**$398,335**	**$418,247**	**$428,550**	**$368,840**	**$453,900**	

001-299 VEHICLE MAINTENANCE EXPENDITURES							
001-5-299-6010 WAGES REGULAR	$33,557	$35,218	$35,127	$36,189	$40,571	$37,300	3% Increase
001-5-299-6020 WAGES PART TIME	$0	$0	$0	$0	$0	$0	
001-5-299-6040 WAGES OVERTIME	$0	$0	$0	$2,500	$0	$0	
001-5-299-6110 FICA	$2,424	$2,516	$2,489	$2,768	$2,970	$2,860	7.65% (SS 6.20% and Medicare 1.45%)
001-5-299-6130 IPERS	$3,096	$3,195	$3,428	$3,416	$3,725	$3,525	9.44% city contribution
001-5-299-6150 GROUP INSURANCE	$6,084	$6,911	$6,425	$7,000	$5,753	$5,500	EBS, Wellmark, Delta Prems
001-5-299-6160 WORKMEN'S COMP INSURANCE	$311	$1,117	$938	$1,325	$950	$1,050	CWG - Budget 10% Increase
001-5-299-6181 CLOTHING ALLOWANCE	$75	$516	$550	$450	$550	$550	
001-5-299-6332 POLICE VEHICLE MAINTENANCE	$6,240	$18,302	$19,822	$15,000	$18,000	$12,000	
001-5-299-6333 INSPECTION VEHICLE MAINTENANCE	$93	$13	$572	$1,000	$500	$1,000	
001-5-299-6334 STREET VEHICLE MAINTENANCE	$33,962	$68,345	$43,993	$40,000	$36,908	$35,000	
001-5-299-6335 SNOW VEHICLE MAINTENANCE	$17,259	$19,500	$4,155	$25,000	$16,639	$20,000	
001-5-299-6421 RADIO MAINT/PURCHASE	$0	$1,330	$1,849	$1,500	$1,300	$6,550	$5k ST & Insp GPS
001-5-299-6504 SHOP EQUIPMENT	$5,542	$9,769	$9,743	$8,500	$9,934	$10,000	tools, organize shop
001-299 VEHICLE MAINTENANCE EXPENDITURES	**$108,642**	**$166,732**	**$129,091**	**$144,648**	**$137,800**	**$135,335**	

01-410 COUNTY LIBRARY EXPENDITURES							
001-5-410-6914 TO COUNTY LIBRARY	$266,176	$272,830	$278,286	$288,027	$288,027	$298,108	($44.3217 per capita)
01-410 COUNTY LIBRARY EXPENDITURES	**$266,176**	**$272,830**	**$278,286**	**$288,027**	**$288,027**	**$298,108**	

001-430 PARK BOARD EXPENDITURES							
001-5-430-6910 TO PARK BOARD REVENUES	$130,000	$55,000	$65,000	$65,000	$65,000	$196,455	004-4-430-4-4830 TO PARKS
001-430 PARK BOARD EXPENDITURES	**$130,000**	**$55,000**	**$65,000**	**$65,000**	**$65,000**	**$196,455**	

001-599 COMMUNITY DEVELOPMENT EXPENDITURES							
001-5-599-6010 WAGES REGULAR	$59,363	$80,316	$91,426	$93,545	$89,649	$98,500	3% Increase (ACA)
001-5-599-6040 WAGES OVERTIME	$549	$4,797	$6,109	$0	$0	$0	
001-5-599-6110 FICA	$4,444	$5,934	$6,731	$7,156	$7,090	$7,536	7.65% (SS 6.20% and Medicare 1.45%)
001-5-599-6130 IPERS	$5,523	$7,264	$8,787	$8,831	$8,750	$9,299	9.44% city contribution
001-5-599-6150 GROUP INSURANCE	$8,164	$14,347	$13,327	$12,000	$10,530	$11,155	EBS, Wellmark, Delta Prems
001-5-599-6160 WORKMEN'S COMP INSURANCE	$565	$2,235	$1,640	$1,988	$1,890	$2,080	CWG - Budget 10% Increase
001-5-599-6213 DUES AND LICENSES	$9,790	$10,095	$10,301	$11,315	$11,763	$12,650	Grow QC ($1.89 per capita at 6,693)
001-5-599-6240 TRAVEL AND CONFERENCES	$342	$0	$1,485	$1,500	$1,500	$1,500	
001-5-599-6490 PROFESSIONAL SERVICES	$0	$1,506	$20	$0	$0	$0	
001-5-599-6506 OFFICE SUPPLIES	$0	$0	$117	$0	$0	$0	
001-5-599-6610 PLAN AND ZONE EXPENSE	$0	$0	$120	$50,500	$0	$50,500	WHTC Contribution $50k & BOA Expenses
001-599 COMMUNITY DEVELOPMENT EXPENDITURES	**$88,740**	**$126,494**	**$140,061**	**$186,835**	**$131,172**	**$193,220**	

001-610 CITY COUNCIL EXPENDITURES							
001-5-610-6015 COUNCIL SALARY	$5,010	$6,180	$6,810	$6,000	$5,130	$6,000	$30/meeting
001-5-610-6110 FICA	$383	$473	$521	$460	$395	$460	7.65%
001-5-610-6130 IPERS	$297	$250	$0	$570	$0	$250	9.44% city contribution
001-5-610-6240 TRAVEL AND CONFERENCES	$0	$410	$0	$2,000	$1,000	$2,000	
001-610 CITY COUNCIL EXPENDITURES	**$5,691**	**$7,313**	**$7,331**	**$9,030**	**$6,525**	**$8,710**	

001-611 ADMINISTRATION EXPENDITURES							
001-5-611-6010 WAGES REGULAR	$93,734	$100,154	$85,482	$85,596	$90,875	$90,125	CITY ADMIN (70%GFUND,30% SW)
001-5-611-6011 MAYOR'S SALARY	$2,400	$2,400	$2,400	$2,400	$2,400	$2,400	$2,400/yr
001-5-611-6012 PLAN & ZONE SALARIES	$1,080	$810	$1,590	$3,000	$720	$1,800	$30/meeting
001-5-611-6013 PARK BOARD SALARIES	$645	$1,245	$1,380	$1,880	$1,500	$1,800	$30/meeting
001-5-611-6040 WAGES OVERTIME	$4,240	$0	$0	$0	$0	$0	
001-5-611-6110 FICA	$3,414	$25,231	$6,528	$6,732	$6,965	$7,355	7.65% (SS 6.20% and Medicare 1.45%)
001-5-611-6130 IPERS	$3,306	$9,176	$8,107	$8,350	$8,580	$8,510	9.44% city contribution
001-5-611-6150 GROUP INSURANCE	$5,584	$10,411	$9,470	$8,750	$7,500	$7,886	EBS, Wellmark, Delta Prems
001-5-611-6160 WORKMEN'S COMP INSURANCE	$454	$3,356	$1,407	$1,988	$1,425	$1,575	CWG - Budget 10% Increase
001-5-611-6213 DUES AND LICENSES	$10,086	$14,364	$8,878	$11,000	$12,850	$13,000	bi-state non dues services
001-5-611-6240 TRAVEL AND CONFERENCES	$2,022	$3,731	$851	$3,000	$1,500	$1,500	
001-5-611-6241 TRAVEL AND CONFERENCE - MAYOR	$0	$0	$0	$500	$250	$500	
001-5-611-6310 B & G MATERIAL	$4,913	$12,851	$14,206	$15,000	$15,000	$16,500	cleaning, maint, building supplies
001-5-611-6360 TO EQUIP REPLACEMENT	$100,000	$0	$20,000	$340,000	$340,000	$50,000	002-4-910-4-4830 General Equip Replace
001-5-611-6373 TELEPHONE & INTERNET	$56	$1	$0	$0	$0	$0	
001-5-611-6407 GENERAL ENGINEERING	$78,175	$12,904	$44,485	$20,000	$24,400	$25,000	
001-5-611-6506 OFFICE SUPPLIES	$1,613	$85	$41	$0	$0	$0	
001-5-611-6601 MISC. ADMINISTRATION	$7,540	$10,593	$26,597	$132,389	$79,250	$97,823	ADP, Y @ Work, MRA, Intern
001-5-611-6912 TO INSURANCE SELF-FUNDING	$80,000	$120,000	$120,000	$105,000	$105,000	$70,000	820-4-910-4-4830 to internal ins self fund
001-5-611-6920 TO OTHER FUNDS	$0	$13,597	$0	$0	$0	$0	
001-611 ADMINISTRATION EXPENDITURES	**$399,263**	**$340,909**	**$351,423**	**$745,585**	**$698,215**	**$395,774**	

001-620 FINANCE EXPENDITURES							
001-5-620-6010 WAGES REGULAR	$47,699	$67,685	$78,394	$67,565	$68,099	$73,500	3% Increase; 50% City Clerk & DCC
001-5-620-6020 WAGES PART TIME	$0	$0	$0	$0	$0	$0	
001-5-620-6110 FICA	$3,580	$4,894	$5,875	$5,169	$5,210	$5,625	7.65% (SS 6.20% and Medicare 1.45%)
001-5-620-6130 IPERS	$3,424	$5,606	$7,454	$6,738	$6,430	$6,950	9.44% city contribution
001-5-620-6150 GROUP INSURANCE	$2,293	$3,845	$5,948	$6,750	$6,690	$7,375	EBS, Wellmark, Delta Prems
001-5-620-6160 WORKMEN'S COMP INSURANCE	$25,492	$2,179	$1,758	$2,000	$1,890	$2,080	CWG - Budget 10% Increase
001-5-620-6211 LEAGUE/IA MUNICIPALITIES	$3,376	$3,627	$3,913	$8,000	$4,235	$6,000	ILOC; IaCMA
001-5-620-6212 OTHER DUES	$0	$140	$0	$0	$0	$0	
001-5-620-6240 TRAVEL AND CONFERENCES	$0	$0	$783	$4,000	$4,000	$6,000	
001-5-620-6319 COMPUTER MAINTENANCE	$27,832	$30,110	$27,451	$34,000	$32,916	$35,000	incode, hardware, website, Tyler tutor, Zoom, Adobe
001-5-620-6340 COPIER LEASE	$1,324	$2,884	$2,351	$4,000	$2,450	$2,000	copier lease
001-5-620-6371 UTILITIES INTERGOVERNMENTAL	$9,726	$8,258	$4,722	$8,000	$4,600	$7,000	
001-5-620-6373 TELEPHONE & INTERNET	$16,059	$19,106	$15,578	$30,000	$25,370	$30,000	CST; Verizon; Shared IT; TAS; DeNovo; Civic Plus; Prec Concepts
001-5-620-6401 AUDIT	$54,989	$47,297	$28,800	$35,000	$31,500	$35,000	
001-5-620-6402 BANK FEES	$1,484	$1,388	$3,500	$2,800	$6,865	$5,000	
001-5-620-6408 GENERAL INSURANCE	$104,589	$140,930	$144,801	$138,000	$145,000	$159,300	General Liability/Property/Pub Offic
001-5-620-6409 LAUNDRY AND FLOOR MATS	$640	$0	$0	$0	$0	$0	
001-5-620-6414 PUBLISHING	$8,234	$10,848	$13,128	$11,000	$15,450	$15,000	NSP
001-5-620-6418 SALES TAX	$35	$80	$0	$0	$0	$0	
001-5-620-6506 OFFICE SUPPLIES	$3,878	$5,634	$4,581	$7,000	$4,668	$6,000	
001-5-620-6508 POSTAGE	$1,929	$4,316	$3,242	$2,500	$3,552	$4,000	
001-5-620-6600 REFUNDS			$0		$0	$0	
001-620 FINANCE EXPENDITURES	**$318,130**	**$362,397**	**$355,584**	**$372,522**	**$368,952**	**$405,830**	

001-640 LEGAL SERVICE EXPENDITURES							
001-5-640-6410 LEGAL SERVICES-LABOR RELATION	$85	$70,885	$23,525	$0	$0	$0	
001-5-640-6411 LEGAL SERVICES-GENERAL	$31,947	$65,884	$95,779	$80,000	$110,000	$100,000	
001-640 LEGAL SERVICE EXPENDITURES	**$32,032**	**$136,769**	**$119,303**	**$80,000**	**$110,000**	**$100,000**	
GENERAL FUND TOTAL EXPENDITURES	**$4,001,569**	**$4,436,410**	**$4,386,448**	**$5,004,400**	**$4,605,886**	**$5,077,508**	
GENERAL FUND REVENUE TOTAL LESS EXPENDITURES			**$550,923**	**$0**	**$554,248**	**($0)**	

002-GENERAL EQUIPMENT REPLACE

BEGINNING BALANCE GENERAL EQUIP FUND RESERVES			$65,816	$13,806		$42,068	
LESS AMT NEEDED TO BALANCE BUDGET				$4,000		$0	
BALANCE GENERAL EQUIP FUND RESERVES			$13,806	$9,806		$42,068	

002-GENERAL EUIPMENT REPLACEMENT REVENUES							
002-4-690-2-4710 REIMBURSEMENT-GENERAL		$0		$0	$0	$0	
002-4-690-4-4810 SALE OF EQUIPMENT				$0	$15,000	$0	*FY26 - Sale of 2 PD Unit #'s 314 & 821*
002-4-910-4-4830 TRANSFERS IN	$100,000		$20,000	$30,000	$30,000	$75,000	FROM 001-5-110-6332 PD EQUIP REPLACE
				$340,000	$340,000	$50,000	FROM 001-5-611-6360 ADMIN EQUIP REPLACE
				$196,000	$196,000	$68,000	FROM 121-5-750-6920 SALES TAX
				$50,000	$50,000	$50,000	FROM 614-5-815-6360 SEWER EQUIP REPLACE
002-GENERAL EUIPMENT REPLACEMENT REVENUES	**$100,000**	**$0**	**$20,000**	**$620,000**	**$631,000**	**$243,000**	

002-GENERAL EQUIPMENT REPLACE EXPENDITURES							
002-5-004-6717 PARK EQUIPMENT				$20,000	$18,202		
002-5-110-6711 POLICE EQUIPMENT				$190,000	$184,251	$75,000	NEW SQUAD TO REPLACE UNIT #110
002-5-210-6713 STREET EQUIPMENT	$121,334		$72,010	$360,000	$208,000	$168,000	2015 PETERBILT DUMP TRUCK $45K; CLASS 8 CAB & CHASSIS $118K
002-5-240-6764 CAPITAL				$50,000	$50,000		
002-GENERAL EQUIPMENT REPLACE EXPENDITURES	**$121,334**	**$0**	**$72,010**	**$620,000**	**$602,738**	**$243,000**	

004-PARK BOARD

BEGINNING BALANCE PARK BOARD FUND RESERVES			$115,256	$174,433		$191,700	
LESS AMT NEEDED TO BALANCE BUDGET				$0		$191,700	
BALANCE GENERAL PARK BOARD FUND RESERVES			$174,433			$0	

004-PARK BOARD REVENUES							
004-4-430-2-4710 REIMBURSEMENT-GENERAL	$35	$0	$0	$0	$0	$0	
004-4-430-4-4012 CONCESSION STAND	$30,778	$32,129	$13,667	$2,000	$4,062	$3,000	est 10% of contract vendor profit
004-4-430-4-4300 INVESTMENT INTEREST	$14,891	$28,731	$47,566	$20,000	$32,322	$28,520	10% of money market interest
004-4-430-4-4311 LEAGUE FEES/DIAMOND RENT	$2,050	$4,580	$11,709	$6,000	$6,000	$6,000	$2,500 NSSC , LBC Club Fees, NSLL $30/field prep
004-4-430-4-4312 FACILITY RENTAL	$2,475	$3,575	$3,600	$2,500	$4,000	$3,000	Shelter Rental
004-4-430-4-4830 TRANSFERS IN	$130,000	$55,000	$65,000	$65,000	$65,000	$196,455	001-5-430-6910 from General Fund
004-4-430-4-4910 PARK PROGRAM FEES	$14,740	$12,885	$11,255	$5,000	$10,000	$10,000	100% of registration fees coming in
004-4-430-4-4911 GIRL'S SOFTBALL FEES	$3,830	$2,520	$1,564	$2,000	$30	$0	No Wapsi Softball 2026
004-4-430-4-4996 DONATIONS		$500	$0		$0	$0	
004-4-430-4-4997 SUMMER FEST	$6,037	$6,335	$3,997	$3,200	$6,828	$0	No Beer Tent 2026
004-4-430-4-4998 TREES FOREVER DONATION		$3,000	$0		$0	$0	
004-4-430-4-4999 MISCELLANEOUS	$2,800	$16,100	$5,225	$2,000	$2,000	$2,000	outfield banner revenues
004-PARK BOARD REVENUES	**$207,637**	**$165,355**	**$163,584**	**$107,700**	**$130,242**	**$440,675**	

004 PARK BOARD EXPENDITURES							
004-5-430-6010 WAGES REGULAR	$23,441	$341	$195	$0	$0	$64,400	2 PW Employees at 70% & 25% + $5,000 towards Clerk
004-5-430-6020 WAGES PART TIME MAINTENANCE	$28,164	$425	$0	$0	$0	$30,000	2 PT Employees
004-5-430-6031 WAGES PART TIME CONCESSIONS	$13,196	$19,855	$1,845	$0	$0	$0	Concessions Contracted
004-5-430-6033 WAGES PART TIME REC PROGRAMS	$825	$1,000	$6,000	$1,000	$0	$0	rec prog contracted; city manage reg only
004-5-430-6040 WAGES OVERTIME	$103	$0	$0	$0	$0	$0	
004-5-430-6110 FICA	$4,901	$1,318	$600	$100	$0	$7,222	7.65% (SS 6.20% and Medicare 1.45%)
004-5-430-6130 IPERS	$4,680	$183	$0	$100	$0	$8,911	9.44% city contribution
004-5-430-6150 GROUP INSURANCE	$2,351	$248	$0	$0	$0	$10,575	EBS, Wellmark, Delta Prems
004-5-430-6160 WORKMEN'S COMP INSURANCE	$1,338	$1,954	$1,517	$2,000	$1,225	$1,348	CWG - Budget 10% Increase
004-5-430-6310 B & G MATERIAL	$28,707	$20,318	$7,045	$15,000	$15,000	$15,000	general park expenses
004-5-430-6320 HICKORY PARK SOCCER	$4,208	$5,108	$7,354	$10,000	$15,000	$15,500	fertilizer, mowing, parking lot maintenance
004 5-430-6321 CRANDALL PARK		$0	$2,151	$3,000	$3,000	$3,000	paint shelter frame
004 5-430-6322 ELMEGREEN PARK		$699	$2,011	$3,000	$4,000	$4,000	
004-5 430-6323 CENTENNIAL PARK		$0	$858	$3,000	$6,000	$4,000	
004-5 430-6324 WIESE PARK		$0	$111	$2,000	$500	$2,000	
004-5-430-6325 SHERIDAN MEADOWS	$8,212	$7,339	$11,197	$10,000	$12,000	$12,000	
004-5 430-6326 SANCTUARY GARDENS		$0	$725	$2,000	$1,000	$1,000	
004-5-430-6327 DOG PARK		$0	$864	$2,000	$1,500	$2,000	
004-5-430-6331 VEHICLE FUEL	$2,669	$0	$0	$0	$0	$5,000	
004-5-430-6332 VEHICLE MAINTENANCE	$4,446	$0	$0	$0	$0	$5,000	
004-5-430-6371 UTILITIES	$7,667	$6,760	$8,680	$14,000	$9,000	$9,000	intergovernmental 7500, MidAm
004-5-430-6408 GENERAL INSURANCE	$13,328	$23,421	$25,725	$27,120	$26,750	$30,000	CWG
004-5-430-6414 PUBLISHING	$64	$0	$0	$0	$0	$600	
004-5-430-6503 SOFT DRINKS AND SNACKS	$24,033	$22,783	$131	$0	$0	$0	Concessions Contracted
004-5-430-6506 OFFICE SUPPLIES		$640	$423	$0	$0	$0	
004-5-430-6600 SHELTER REFUNDS	$1,400	$1,676	$1,201	$2,000	$1,000	$500	
004-5-430-6601 MISC. ADMINISTRATION	$343	$4,030	$8,236	$1,880	$8,000	$8,919	outfield banner revenues, rec desk $5,800
004-5-430-6650 PROGRAM EXPENSE	$13,323	$7,710	$8,469	$7,000	$9,000	$9,000	90% reg fees pd out
004-5-430-6651 GIRL'S SOFTBALL EXPENSE	$3,392	$1,652	$1,762	$2,500	$0	$0	wapsi SB managing eldridge teams
004-5-430-6653 SUMMER FEST	$4,515	$4,378	$3,392	$0	$0	$0	in hotel / motel
004-5-430-6910 TO OTHER FUNDS						$191,700	TO 320-4-430-4-4830 SHERIDAN MEADOWS POND
004 PARK BOARD EXPENDITURES	**$195,304**	**$131,838**	**$100,491**	**$107,700**	**$112,975**	**$440,675**	

008-COMMUNITY POLICING

BEGINNING BALANCE COMMUNITY POLICING FUND RESERVES			$52,666	$72,500		$72,765	
LESS AMT NEEDED TO BALANCE BUDGET			$0	$0	$0	$0	
BALANCE COMMUNITY POLICING FUND RESERVES			$72,500			$72,765	

008-COMMUNITY POLICING REVENUES							
008-4-110-2-4708 K-9 DONATIONS	$113,714	$11,915	$10,775	$7,000	$7,000	$5,000	
008-4-110-2-4710 REIMBURSEMENTS					$0	$0	
008-4-110-4-4925 FORFEITURE	$13,407	$283	$9,159	$6,890	$1,000	$3,000	
008-4-690-2-4705 DONATIONS	$23,698		$7,715	$8,840	$23,850	$7,000	
008-4-690-2-4706 GRANTS		$7,874	$0	$130,000	$0	$0	
008-4-690-4-4705 SHOP WITH A COP		$19,625	$11,146	$8,000	$700	$5,000	
008-COMMUNITY POLICING REVENUES	**$150,819**	**$39,697**	**$38,795**	**$160,730**	**$32,550**	**$20,000**	

008-COMMUNITY POLICING EXPENDITURES							
008-5-110-6350 FORFEITURE EXPENSE			$4,693	$6,240	$8,865		
008-5-110-6599 GENERAL EXPENSE	$19,851	$13,569	$3,000	$9,150	$13,397	$10,000	
008-5-110-6602 K-9 EXPENSE	$55,054	$59,634	$5,710	$6,500	$5,000	$5,000	
008-5-110-6603 SHOP WITH A COP	$2,668	$3,927	$4,757	$8,840	$5,023	$5,000	
008-5-110-6727 OTHER EQUIPMENT	$48	$7,700	$174	$130,000	$0	$0	
008-COMMUNITY POLICING EXPENDITURES	**$77,622**	**$84,830**	**$18,334**	**$160,730**	**$32,285**	**$20,000**	

TOTAL GENERAL AND SUBSIDIARY FUND REVENUE	**$4,589,991**	**$4,757,542**	**$5,159,749**	**$5,892,830**	**$5,953,927**	**$5,781,183**
TOTAL GENERAL AND SUBSIDIARY FUND EXPENSES	**$4,395,829**	**$4,653,078**	**$4,577,282**	**$5,892,830**	**$5,353,884**	**$5,781,183**

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
110-ROAD USE							
BEGINNING BALANCE ROAD USE FUND RESERVES			$2,405,633	$2,432,696	$2,432,696	$1,738,527	
LESS AMT NEEDED TO BALANCE BUDGET				$740,723	$694,169	$901,000	
BALANCE ROAD USE FUND RESERVES			$2,432,696		$1,738,527	$837,527	

110-ROAD USE REVENUES							
110-4-210-1-4600 ASSESSMENTS		$0					
110-4-210-2-4430 ROAD USE TAX	$929,991	$951,006	$952,168	$938,277	$968,602	$945,000	DOT est $139.50/capita @ 6,715 (population) *$140.50
110-4-210-2-4725 SALES/TAX REFD/REIMBURSMENT		$35,427	$17,092	$500	$0	$0	Scrap Metal; Surplus Equipment
110-4-210-4-4830 TRANSFERS IN							
110-ROAD USE REVENUES	**$929,991**	**$986,433**	**$969,260**	**$1,679,500**	**$1,662,771**	**$1,846,000**	

110-ROAD USE EXPENDITURES							
110-5-210-6407 GENERAL ENGINEERING		$0	$24,499	$10,500	$10,000	$10,000	
110-5-210-6417 STREET MAINTENANCE EXPENSE		$27	$38,063	$15,000	$20,000	$20,000	
110-5-210-6530 ASPHALT PATCHING	$6,793	$6,896	$7,095	$8,000	$6,930	$8,000	cold and hot mix asphalt
110-5-210-6532 SALT & SAND		$0	$69,592	$75,000	$70,000	$80,000	salt (700 ton @ $95/ton) fusion55 (4,100 gallons @ $2/gal) misc loads of sand
110-5-210-6534 GRAVEL	$4,121	$14,465	$9,190	$15,000	$12,885	$15,000	gravel roads
110-5-210-6727 EQUIPMENT	$322,162	$70,902	$173,242	$0	$0	$25,000	fusion 55 storage tank, pump and stand; paint line driver $9k
110-5-210-6730 LAND/OTHER CAPITAL	$61		$0	$0	$0	$0	
110-5-210-6752 CONCRETE REPAIR	$58,132	$26,650	$6,753	$35,000	$20,000	$30,000	street & sidewalk replace / mudjacking
110-5-210-6761 CAPITAL-STORM SEWERS			$0			$20,000	slipline storm sewer
110-5-210-6764 CAPITAL-TRAFFIC LIGHT		$134,321	$0				
110-5-210-6765 CRACK SEAL AND GSB	-$6,658	$169,200	$59,173	$75,000	$70,000	$75,000	Crack Seal & gsb; Coldfuse Starter Kit $6k
110-5-210-6771 CAPITAL-STREET		$402,125	$522,858	$1,250,000	$1,256,956	$1,500,000	S 25th & S 26th ($1,410,475 + $88,155 Const. Eng)
" "						$63,000	N 1st Street Asphalt with Scott County FY27
110-5-210-6917 TRANSFER OUT	$0	$0	$0	$196,000	$196,000	$0	
110-ROAD USE EXPENDITURES	**$384,610**	**$824,586**	**$910,465**	**$1,679,500**	**$1,662,771**	**$1,846,000**	

121-SALES TAX

BEGINNING BALANCE SALES FUND RESERVES			$4,720,426	$5,251,266		$5,518,773	
LESS AMT NEEDED TO BALANCE BUDGET						$0	
BALANCE SALES FUND RESERVES			$5,251,266			$5,518,773	

121-SALES TAX REVENUES							
121-4-620-2-4710 REIMBURSEMENT-GENERAL	$323	$0	$0				
121-4-620-3-4705 DONATIONS		$1,000	$0				
121-4-620-3-4706 GRANTS	$2,374,397		$197,365	$0	$155,737	$0	
121-4-620-3-4715 REFUNDS		$18,968	$0				
121-4-620-4-4085 OPTIONAL SALES TAX	$1,331,079	$1,339,906	$1,353,070	$1,332,868	$1,435,338	$1,304,875	Estimated 2.1% decrease from previous year
121-4-620-4-4810 SRF POCEEDS	$153,007	$35,965	$17,610	$5,712	$0	$0	
121-4-620-4-4830 TRANSFERS IN	$1,231,805	$180,732	$0	$0	$0	$0	121-4-620-4-4830 TO SALES TAX (REIMB 1ST ST TRL)
" "		$150,000	$279,671	$275,000	$275,000	$300,000	121 4 620 4 4830 FROM TIF(REIMB INTERSECTION)
AUDIT DEBT ADJ		$190					
121-SALES TAX REVENUES	**$5,090,612**	**$1,754,597**	**$1,847,716**	**$1,613,580**	**$1,866,075**	**$1,604,875**	

121-SALES TAX EXPENDITURES							
121-5-750-6407 GENERAL ENGINEERING	$50,762	$167,097	$159,178	$100,000	$94,025	$200,000	SHER MEAD POND ENGINEERING $100K
121-5-750-6408 SRF STORMWATER	$577,150	$36,060	$18,085	$5,712	$0	$0	
121-5-750-6490 PROFESSIONAL SERVICES		$18,090	$15,169	$20,500	$15,527	$20,500	
121-5-750-6601 MISC. ADMINISTRATION		$17,045	$14,520	$22,250	$20,000	$20,000	
121-5-750-6727 OTHER CAPITAL	$3,678,600	$229,854	$62,151	$707,350	$735,000	$250,000	PUBLIC FACILITIES PROJECT COSTS
121-5-750-6730 LAND/OTHER CAPITAL	$4,880	$141,519	$340,703	$0	$9,606		
121-5-750-6752 MINOR PROJECTS	$1,283,607	$61,925	$153,581	$210,858	$193,500	$350,000	SIDEWALK INFILL PROJECTS
121-5-750-6800 DEBT ISSUANCE COSTS			$0	$0	$0		
121-5-750-6920 TO OTHER FUNDS	$16,000	$16,000	$16,000	$16,000	$0	$0	750-4-460-4-4830 TO COMMUNITY CENTER
" "	$25,000	$25,000	$25,000	$0	$0	$0	310-4-210-4-4830 TO STREET PROJECTS
" "	$100,000	$100,000	$100,000	$125,000	$125,000	$125,000	301-4-430-3-4830 TO PARK IMPROVEMENTS
" "	$215,286	$258,000	$258,000	$217,910	$217,910	$140,000	200-4-710-4-4830 TO DEBT YMCA PAYMENT
" "	$100,000	$188,000	$192,671	$188,000	$188,000	$188,000	001-4-820-2-4503 TO GENERAL FUND
						$68,000	002-4-910-4-4830 TO GEN EQUIP REPLACE
						$120,000	321-4-150-4-4830 TO FIRE DEPARTMENT CAPITAL
						$123,375	320-4-430-4-4830 TO SHERIDAN MEADOWS POND
121-SALES TAX EXPENDITURES	**$6,051,285**	**$1,258,590**	**$1,355,058**	**$1,613,580**	**$1,598,568**	**$1,604,875**	

122-HOTEL TAX

BEGINNING BALANCE HOTEL TAX FUND RESERVES			$118,774	$118,127		$110,358	
LESS AMT NEEDED TO BALANCE BUDGET				$0	$7,769	$0	
BALANCE HOTEL TAX FUND RESERVES			$118,127			$110,358	

122-HOTEL TAX REVENUES							
122-4-620-2-4706 GRANTS				$0	$0	$0	
122-4-620-3-4705 DONATIONS				$0	$0	$0	
122-4-620-4-4085 HOTEL TAX	$48,117	$40,621	$36,634	$42,246	$38,760	$37,000	
122-HOTEL TAX REVENUES	**$48,117**	**$40,621**	**$36,634**	**$42,246**	**$46,529**	**$37,000**	

122-HOTEL TAX EXPENDITURES							
122-5-499-6491 PUBLIC RELATIONS	$3,240	$7,000	$9,074	$8,000	$7,830	$10,000	5K MOONLIGHT CHASE CONTRIBUTION
122-5-499-6492 MOONLIGHT CHASE SUMMER FEST			$5,063	$5,000	$4,199	$5,000	GARB RECEPTACLES, PORTABLE TOILETS
122-5-499-6493 FLOWERS		$1,552	$1,634	$5,000	$1,500	$1,750	
122-5-750-6490 PROFESSIONAL SERVICES	$8,651		$0	$4,246	$28,000	$20,250	
122-5-750-6799 OTHER CAPITAL							
122-5-910-6917 TO OTHER FUNDS (DETAILS BELOW)	$14,000	$14,000	$20,000	$20,000	$5,000	$0	750-4-460-4-4830 TO COMMUNITY CENTER
122-HOTEL TAX EXPENDITURES	**$25,891**	**$22,552**	**$35,770**	**$42,246**	**$46,529**	**$37,000**	

TOTAL SPECIAL FUND REVENUE	**$6,068,720**	**$2,781,651**	**$2,853,611**	**$3,335,326**	**$3,575,375**	**$3,487,875**
TOTAL SPECIAL FUND EXPENDITURE	**$6,461,785**	**$2,105,728**	**$2,301,293**	**$3,335,326**	**$3,307,868**	**$3,487,875**

125-UNIFIED TIF AREA

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
BEGINNING BALANCE UNIFIED TIF AREA FUND RESERVES			$6,038	($43,902)		($64,609)	
LESS AMT NEEDED TO BALANCE BUDGET					($20,707)	$35,263	
BALANCE UNITFIED TIF AREA FUND RESERVES			($43,902)			($29,346)	

125-UNIFIED TIF AREA REVENUES							
125-4-620-4-4050 TIF PROPERTY TAX	$964,412	$1,122,737	$1,029,221	$1,048,202	$1,048,202	$1,129,202	LMT 189,122
125-4-620-4-4821 REVENUE BOND PROCEEDS							Southslope 640,080
125-4-690-2-4715 REFUNDS							Intersection 300,000
125-UNIFIED TIF AREA REVENUES	**$964,412**	**$1,122,737**	**$1,029,221**	**$1,048,202**	**$1,048,202**	**$1,129,202**	

125-UNIFIED TIF AREA EXPENDITURES							
125-5-620-6930 PROPERTY TAX REBATE	$124,482	$127,634	$154,604	$133,152	$153,859	$153,859	LMT REBATE
125-5-710-6411 LEGAL SERVICES-GENERAL							
125-5-750-6730 LAND/OTHER CAPITAL							
125-5-910-6917 TRANSFERS TO OTHER FUNDS	$644,760	$646,930	$645,010	$640,050	$640,050	$640,080	200-4-710-4-48360 to debt (2020 GO Bonds)
" "	$180,732	$180,732	$0	$0	$0	$0	121-4-620-4-4830 to sales tax (reimb 1st St Trail)
" "	$0	$150,000	$279,671	$275,000	$275,000	$300,000	121-4-620-4-4830 to sales tax (reimb intersection)
125-UNIFIED TIF AREA EXPENDITURES	**$949,974**	**$1,105,296**	**$1,079,285**	**$1,048,202**	**$1,068,909**	**$1,093,939**	

127-LINCOLN-LECLAIRE TIF AREA

BEGINNING BALANCE UNIFIED TIF AREA FUND RESERVES							
LESS AMT NEEDED TO BALANCE BUDGET							
BALANCE UNITFIED TIF AREA FUND RESERVES							

127- LINCOLN-LECLAIRE TIF AREA REVENUES							
127-4-620-4-4050 TIF PROPERTY TAX						$213,556	RILCO INCREMENT
127- LINCOLN-LECLAIRE TIF AREA REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**	**$213,556**	

127- LINCOLN-LECLAIRE TIF AREA EXPENDITURES							
127-5-620-6930 PROPERTY TAX REBATE						$213,556	RILCO Rebate (100%)
127-5-750-6730 OTHER CAPITAL							
127-5-910-6917 TRANSFERS TO OTHER FUNDS							
127- LINCOLN-LECLAIRE TIF AREA EXPENDITURES	**$0**	**$0**	**$0**	**$0**	**$0**	**$213,556**	

TOTAL TIF FUND REVENUE	**$964,412**	**$1,122,737**	**$1,029,221**	**$1,048,202**	**$1,048,202**	**$1,342,758**
TOTAL TIF FUND EXPENSE	**$949,974**	**$1,105,296**	**$1,079,285**	**$1,048,202**	**$1,068,909**	**$1,307,495**

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
200-DEBT SERVICE							
BEGINNING BALANCE DEBT SERVICE FUND RESERVES			$134,203	$137,804		$125,804	
LESS AMT NEEDED TO BALANCE BUDGET					$12,000		
BALANCE UNITFIED DEBT SERVICE FUND RESERVES			$137,804			$112,804	
200-DEBT SERVICE REVENUES							
200-4-710-4-4000 PROPERTY TAX	$215,739	$242,166	$242,412	$278,415	$279,220	$348,965	
200-4-710-2-4440 OTHER INCOME FROM STATE							
200-4-710-4-4464 COMM AND IND ROLLBACK				$805	$0		
200-4-710-4-4820 GO BONDS							
200-4-710-4-4830 TRANSFERS IN	$644,760	$646,930	$645,010	$640,050	$640,050	$640,080	125-5-910-6917 from TIF (2020 GO Bonds)
" "	$248,780	$184,390	$184,190	$187,430	$187,430	$173,395	610-5-815-6917 from sewer (2015 GO Bonds)
" "	$215,286	$258,000	$258,000	$217,910	$217,910	$140,000	121-5-750-6920 from sales tax (YMCA Bonds)
200-DEBT SERVICE REVENUES	**$1,324,565**	**$1,331,486**	**$1,329,612**	**$1,324,610**	**$1,336,610**	**$1,302,440**	
200-DEBT SERVICE EXPENDITURES							
200-5-710-6800 BOND ISSUANCE COSTS							
200-5-815-6402 BANK FEES	$15,160	$14,120	$12,773	$0	$12,000		
200-5-815-6801 SEWER/STREET BONDS PRIN-3RD	$255,000	$260,000	$265,000	$275,000	$275,000	$260,000	2015 GO Sewer SS Bond Principal
200-5-815-6802 SRF PRINCIPAL	$586,000	$592,000	$596,000	$597,000	$597,000	$603,000	2020 GO Sewer BM Bond Principal 100% TIF
200-5-815-6851 SEWER/STREET BONDS INT-3RD	$29,607	$24,390	$19,190	$13,360	$13,360	$6,760	2015 GO Sewer SS Bond Interest
200-5-815-6852 SRF INTEREST	$44,556	$40,851	$36,621	$43,050	$43,050	$37,080	2020 GO Sewer BM Bond Interest 100% TIF
200-5-815-6903 YMCA PRINCIPAL	$235,000	$245,000	$255,000	$265,000	$265,000	$275,000	YMCA Bond Principal Payment
200-5-815-6951 YMCA INTEREST	$160,600	$151,200	$141,400	$131,200	$131,200	$120,600	YMCA Bond Interest Payment
200-DEBT SERVICE EXPENDITURES	**$1,325,923**	**$1,327,561**	**$1,325,983**	**$1,324,610**	**$1,336,610**	**$1,302,440**	
TOTAL DEBT FUND REVENUE	**$1,324,565**	**$1,331,486**	**$1,329,612**	**$1,324,610**	**$1,336,610**	**$1,302,440**	
TOTAL DEBT FUND EXPENSE	**$1,325,923**	**$1,327,561**	**$1,325,983**	**$1,324,610**	**$1,336,610**	**$1,302,440**	

301-PARK IMPROVEMENTS FUND

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
BEGINNING BALANCE PARK IMPROVEMENT FUND RESERVES			$140,815	$335,958		$291,052	
LESS AMT NEEDED TO BALANCE BUDGET					$44,906	$100,000	
BALANCE PARK IMPROVEMENT FUND RESERVES			$335,958			$191,052	

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
301-PARK IMPROVEMENTS FUND REVENUES							
301-4-430-2-4706 GRANTS	$60,862	$50,000	$45,000	$0	$0	$0	
301-4-430-3-4705 DONATIONS	$16,497	$6,665	$134,438	$0	$1,525	$0	
301-4-430-4-4830 TRANSFERS IN	$100,000	$100,000	$100,000	$125,000	$125,000	$125,000	121-5-750-6920 from sales tax
301- PARK IMPROVEMENT FUND REVENUES	**$177,359**	**$156,665**	**$279,438**	**$125,000**	**$171,431**	**$225,000**	

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
301-PARK IMPROVEMENT FUND EXPENDITURES							
301-5-430-6407 GENERAL ENGINEERING							
301-5-430-6601 MISC. ADMINISTRATION							
301-5-430-6791 CAPITAL-SHERIDAN MEADOWS	$40,016	$54,855	$4,400	$0	$5,000	$75,000	FY26 lions shellter rehab, pickleball
301-5-430-6792 CAPITAL-CENTENNIAL	$37,264	$484	$51,780	$0	$0	$15,000	shelter paint / rehab / lights / roof
301-5-430-6793 CAPITAL-ELMEGREEN		$0	$0	$0	$75,000	$75,000	new shelter/restroom - spanning 2 fiscal years
301-5-430-6794 CAPITAL-CRANDALL	$8,295	$0	$0	$0	$78,065	$0	
301-5-430-6795 CAPITAL - SANCT GARDENS	$7,301	$8,686	$20,031	$0	$1,523	$0	
301-5-430-6796 CAPITAL-SKATEBOARD PARK		$0	$0	$0	$0	$0	
301-5-430-6797 CAPITAL-WIESE PARK	$60	$30	$0	$0	$0	$0	
301-5-430-6798 CAPITAL-HICKORY CREEK	$92,342	$76,112	$600	$0	$10,000	$10,000	walking path inprovements
301-5-430-6799 OTHER CAPITAL	$12,139	$380	$11,400	$125,000	$1,843	$50,000	Capital Proj TBD by Board - Diamond 2 lights?
301-PARK IMPROVEMENT FUND EXPENDITURES	**$197,416**	**$140,547**	**$88,211**	**$125,000**	**$171,431**	**$225,000**	

310-STREET PROJECTS REVENUES							
310-4-210-3-4401 FEDERAL GRANTS							
310-4-210-4-4830 TRANSFERS IN	$25,000	$25,000	$25,000	$0	$0		
310-STREET PROJECTS REVENUES	**$25,000**	**$25,000**	**$25,000**	**$30,000**	**$30,000**	**$0**	

310-STREET PROJECTS EXPENDITURES							
310-5-210-6407 GENERAL ENGINEERING							
310-5-210-6752 OTHER EQUIPMENT							
310-5-210-6762 CAPITAL PROJECTS	$1,568	$0	$0	$0			
310-5-210-6765 MINOR PROJECTS							
310-5-210-6910 TRANSFERS OUT	$0	$0	$0	$30,000	$30,000		
310-STREET PROJECTS EXPENDITURES	**$1,568**	**$0**	**$0**	**$30,000**	**$30,000**	**$0**	

315-ARPA FUNDING

BEGINNING BALANCE ARPA FUND RESERVES			$858,493	$172		$0	
LESS AMT NEEDED TO BALANCE BUDGET				$0	$172		
BALANCE ARPA FUND RESERVES		$858,665	$172	$0			

315-ARPA REVENUES							
315-4-210-4-4830 TRANSFERS IN							
315-4-620-3-4403 APRA FUNDS	$0	$165,141	$858,665				
315-ARPA REVENUES	**$0**	**$858,665**	**$858,665**	**$0**	**$172**	**$0**	

315-ARPA EXPENDITURES							
			$0				
315-5-210-6762 CAPITAL PROJECTS		$165,141	$858,493		$172	$0	
315-ARPA EXPENDITURES	**$0**	**$165,141**	**$858,493**	**$0**	**$172**	**$0**	

320-SHERIDAN MEADOWS POND

BEGINNING BALANCE SHERIDAN MEADOWS POND FUND RESERVES							
LESS AMT NEEDED TO BALANCE BUDGET							
BALANCE SHERIDAN MEADOWS POND FUND RESERVES							

320-SHERIDAN MEADOWS POND FUND REVENUES							
320-4-430-3-4705 DONATIONS							
320-4-430-3-4706 GRANTS							
320-4-430-4-4830 TRANSFERS IN						$123,375	121-5-750-6920 FROM SALES TAX
						$191,700	004-5-430-6910 FROM PARK BOARD
320- SHERIDAN MEADOWS POND FUND REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**	**$315,075**	

320-SHERIDAN MEADOWS POND FUND EXPENDITURES							
320-5-430-6407 GENERAL ENGINEERING							
320-5-430-6601 MISC ADMINISTRATION							
320-5-430-6762 CAPITAL PROJECTS						$315,075	
320-5-430-6765 MINOR PROJECTS							
320-5-430-6910 TRANSFERS OUT							
320-SHERIDAN MEADOWS POND FUND EXPENDITURES	**$0**	**$0**	**$0**	**$0**	**$0**	**$315,075**	

321-FIRE DEPARTMENT CAPITAL

BEGINNING BALANCE FIRE DEPT CAPITAL FUND RESERVES							
LESS AMT NEEDED TO BALANCE BUDGET							
BALANCE FIRE DEPT CAPITAL FUND RESERVES							

321-FIRE DEPARTMENT CAPITAL FUND REVENUES							
321-4-150-3-4705 DONATIONS							
321-4-150-3-4706 GRANTS							
321-4-150-4-4830 TRANSFERS IN						$120,000	121-5-750-6920 FROM SALES TAX
321- FIRE DEPARTMENT CAPITAL FUND REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**	**$120,000**	

321-FIRE DEPARTMENT CAPITAL EXPENDITURES							
321-5-150-6407 GENERAL ENGINEERING							
321-5-150-6411 LEGAL SERVICES-GENERAL							
321-5-150-6601 PERSONNEL/MISC ADMIN							
321-5-150-6752 EQUIPMENT							
321-5-150-6762 CAPITAL PROJECTS						$120,000	
321-5-150-6765 MINOR PROJECTS							
321-5-150-6910 TRANSFERS OUT							
321-FIRE DEPARTMENT CAPITAL EXPENDITURES	**$0**	**$0**	**$0**	**$0**	**$0**	**$120,000**	

TOTAL CAPITAL REVENUE	**$202,359**	**$1,040,330**	**$1,163,103**	**$155,000**	**$201,603**	**$660,075**
TOTAL CAPITAL EXPENSES	**$198,984**	**$305,688**	**$946,704**	**$155,000**	**$201,603**	**$660,075**

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
600-WATER							
BEGINNING BALANCE WATER FUND RESERVES			$1,507,892	$1,292,975		$1,474,909	
LESS AMT NEEDED TO BALANCE BUDGET						$0	
BALANCE WATER FUND RESERVES			$1,292,975			$1,474,909	

600-WATER REVENUES							
600-4-810-1-4501 MANUAL SALES	$7,663	$12,469	$9,371	$12,000	$11,600	$11,000	
600-4-810-1-4502 FROM ELECTRIC DEPARTMENT	$68	$0	$12	$0	$0	$0	
600-4-810-1-4507 SALES	$900,146	$937,257	$996,196	$1,075,000	$1,073,020	$1,134,715	5.75% Water Rate Increase effect 8/1/26
600-4-810-1-4508 SALES TO CITY	$4,481	$5,696	$8,168	$5,500	$5,500	$5,500	
600-4-810-1-4540 CONNECTION FEES	$12,328	$18,710	$14,881	$13,443	$35,000	$17,000	
600-4-810-1-4550 SPRINKLER/FIRE PROTECTION	$15,630	$12,235	$1,620	$13,000	$33,705	$15,000	
600-4-810-1-4752 SALE OF SUPPLIES	$0	$0	$1,375	$0	$300	$0	
600-4-810-2-4705 SLWA ROYALTIES	$0	$0	$0	$0	$0	$0	
600-4-810-2-4710 REIMBURSEMENT	$2,782	$8,013	$10,807	$0	$4,961	$0	
600-4-810-2-4725 SALES/TAX REFD/REIMBURSEMTN	$0	$333	$49	$0	$0	$0	
600-4-810-4-4300 INVESTMENT INTEREST	$12,434	$24,185	$40,234	$23,165	$25,150	$24,000	
600-4-810-4-4900 SALES TAX - MANUAL	$300	$57	$0	$0	$0	$0	
600-4-810-4-4901 SALES TAX	$20	$2	$7	$0	$445	$0	
600-4-810-4-4902 WATER EXCISE TAX	$47,851	$54,323	$57,030	$50,687	$62,045	$53,975	
600-4-810-4-4925 COLLECTIONS	$0	$0	$0	$0	$0	$0	
600-4-810-4-4999 TOWER RENTAL	$24,861	$36,302	$26,414	$23,000	$30,475	$29,500	
600-WATER REVENUES	**$1,028,564**	**$1,109,582**	**$1,166,163**	**$1,215,795**	**$1,282,201**	**$1,290,690**	

600-WATER EXPENDITURES							
600-5-810-6010 WAGES REGULAR	$153,564	$219,954	$225,146	$301,025	$282,300	$325,000	Super; Adm Mng; 2 WTP Op; 2 UB Clerk; 25% Mechanic (3% Increase)
600-5-810-6020 WAGES PART TIME	$13,607	$13,010	$9,568	$7,000	$3,478	$3,000	Possible 1 PTE
600-5-810-6040 WAGES OVERTIME	$20,041	$13,770	$5,289	$11,000	$8,875	$11,000	
600-5-810-6041 COMPENSATED ABSENCE ADJ			$23,145	$0	$0	$0	
600-5-810-6110 FICA	$18,838	$18,224	$17,641	$24,410	$22,550	$25,935	7.65% Wages
600-5-810-6130 IPERS	$70,250	$13,301	$7,191	$30,120	$27,500	$31,720	9.44% Wages
600-5-810-6150 GROUP INSURANCE	$22,922	$28,867	$35,995	$43,000	$38,460	$40,665	Addt'l Staff
600-5-810-6160 WORKMEN'S COMP INSURANCE	$3,094	$3,193	$2,486	$2,800	$2,115	$2,330	CWG Budget 10% Increase
600-5-810-6181 PPE & CLOTH ALLOW	$830	$1,699	$3,106	$4,000	$3,500	$2,500	PPE & Cloth Allow (Addt'l Staff)
600-5-810-6213 DUES AND LICENSES	$11,270	$11,602	$10,785	$12,000	$8,900	$12,000	SGEI $7,000/YR
600-5-810-6230 SCHOOLS & CONFERENCES	$2,721	$2,121	$4,980	$6,000	$4,000	$5,000	
600-5-810-6240 TRAVEL AND CONFERENCES	$2,310	$1,080	$1,935	$0	$225	$0	
600-5-810-6310 PLANT & SYSTEM MAINTENANCE	$35,705	$77,733	$56,832	$75,000	$47,255	$80,000	River Cities Generator transfer switch, LMI Well Soft Starts, Petersen Plumbing HVAC
600-5-810-6311 WATER PLANT MAINTENANCE	$14,717	$17,414	$37,962	$40,000	$64,175	$40,000	Replacement cost for Chlorine Scales & Controllers $7,638
600-5-810-6331 VEHICLE O&M	$7,447	$5,903	$4,630	$10,000	$10,000	$10,000	GPS/Telematics ($1,0077)
600-5-810-6332 VEHICLE MAINTENANCE	$2,009	$4,604	$1,365	$0	$2,144	$0	
600-5-810-6350 EQUIPMENT REPAIR		$0	$0	$0	$0	$0	
600-5-810-63501 SYSTEM REPAIR		$0	$10,239	$0	$0	$0	
600-5-810-6360 TO EQUIP REPLACEMENT		$0	$0	$0	$0	$0	
600-5-810-6371 INTERGOV/UTILITIES	$62,988	$60,905	$61,340	$65,000	$62,302	$70,000	
600-5-810-6373 PHONE & IT	$6,189	$11,808	$11,573	$12,000	$17,700	$22,000	CST; VERIZON; SHARED IT; TAS; Prec Concepts; CIVIC PLUS; Samsara; Itron, de Novo
600-5-810-6401 AUDIT		$1,612	$2,706	$5,000	$2,000	$5,000	
600-5-810-6404 BAD DEBTS	($12,863)	$1,603	$4,337	$0	$0	$0	
600-5-810-6407 ENGINEERING & MAPPING	$19,721	$24,108	$40,800	$28,000	$8,570	$25,000	ROV Inspections
600-5-810-6408 GENERAL INSURANCE	$16,712	$20,781	$22,740	$22,000	$24,015	$20,000	
600-5-810-6411 LEGAL SERVICES-GENERAL		$1,120	$17,197	$7,000	$5,615	$8,000	
600-5-810-6412 EMP MEDICAL REIMBURSEMENT		$0	$0	$0	$0	$0	
600-5-810-6414 PUBLISHING	$167	$900	$0	$500	$0	$500	
600-5-810-6418 WATER EXCISE TAX	$45,289	$57,332	$56,089	$50,687	$62,045	$55,000	
600-5-810-6420 MAPPING	$1,160	$1,015	$1,115	$0	$138	$0	
600-5-810-6440 RENTS & PERMITS	$0	$0	$0	$0	$0	$0	
600-5-810-6451 WATER TESTING	$6,002	$11,561	$5,890	$10,000	$3,595	$8,000	Wells 3&4 PFAS $1,500 each; Bac-T's
600-5-810-6453 TANK INTERIOR MAINTENANCE		$3,400	$0	$0	$0	$0	
600-5-810-6501 TREATMENT/LAB EQUIP & MATERIALS	$33,606	$37,074	$37,360	$60,000	$67,650	$60,000	
600-5-810-6506 OFFICE SUPPLIES	$522	$1,438	$3,833	$2,000	$1,280	$2,000	
600-5-810-6508 POSTAGE	$406	$362	$367	$1,000	$350	$1,000	
600-5-810-6520 OTHER CONTRACTED SERVICE	$26,044	$18,981	$766	$0	$5	$0	
600-5-810-6560 METERS & INVENTORY	$13,052	$24,710	$28,970	$25,000	$68,700	$80,000	Meter, Meter Gaskets; & Radio Order
600-5-810-6601 MISC ADMINISTRATION			$0	$4,000	$1,350	$5,000	DSI Pre-Employ/BSI/Random Testing; Admin Expenses, Y at Work
600-5-810-6605 CONTINGENCIES		$0	$0	$83,254	$37,575	$51,540	
600-5-810-6705 TEST EQUIPMENT		$1,428	$6,489	$0	$0	$0	
600-5-810-6723 OPERATIONS EQUIP & MATERIALS	$24	$0	$7,100	$80,000	$42,700	$75,000	Salamander Heater & 480V Plub
600-5-810-6730 LAND/OTHER CAPITAL		$0	$0	$0	$0	$0	
600-5-810-6752 MINOR PROJECTS	$41,768	$20,200	$70,243	$50,000	$50,000	$50,000	
600-5-810-6780 MAJOR PROJECTS	$95,282	$44,337	$49,791	$130,499	$105,700	$110,000	
600-5-810-6912 TO INSURANCE SELF-FUNDING	$5,000	$10,000	$10,000	$0	$0	$0	
600-5-810-6917 TRANSFERS TO OTHER FUNDS	$300,000	$300,000	$400,000	$0	$0	$40,000	604-4-810-4-4830 TO WATER PROJECTS
600-5-810-6920 TO CITY	$13,500	$14,830	$13,500	$13,500	$13,500	$13,500	001-4-810-2-4713 TO GENERAL FUND
600-WATER EXPENDITURES	**$1,118,237**	**$1,171,557**	**$1,360,096**	**$1,215,795**	**$1,100,267**	**$1,290,690**	

603-WATER DEPRECIATION

BEGINNING BALANCE WATER DEPRECIATION FUND RESERVES			$453,848	$442,447		$442,447	
LESS AMT NEEDED TO BALANCE BUDGET						$50,000	
BALANCE WATER DEPRECIATION FUND RESERVES			$442,447			$392,447	

603-WATER DEPRECIATION REVENUES							
603-4-810-4-4810 SALE OF EQUIPMENT						$15,000	Sell Unit #345
603-4-810-4-4830 TRANSFERS IN			$0	$0	$0	$0	
603-WATER DEPRECIATION REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**	**$65,000**	

603-WATER DEPRECIATION EXPENDITURES							
603-5-810-6360 TO EQUIP REPLACEMENT							
603-5-810-6727 OTHER EQUIPMENT		$43,189	$11,402	$0	$0	$65,000	NEW PICKUP TRUCK TO REPLACE UNIT #345
603-WATER DEPRECIATION EXPENDITURES	**$0**	**$43,189**	**$11,402**	**$0**	**$0**	**$65,000**	

604-WATER PROJECTS

BEGINNING BALANCE WATER PROJECTS FUND RESERVES			$709,007	$1,093,323		$500,619	
LESS AMT NEEDED TO BALANCE BUDGET				$1,000,000	$592,704	$235,000	
BALANCE WATER PROJECTS FUND RESERVES			$1,093,323	$93,323		$265,619	

604-WATER PROJECTS REVENUES							
604-4-810-3-4715 REFUNDS					$85,000	$0	
604-4-810-4-4830 TRANSFERS IN	$300,000	$300,000	$400,000	$0	$0	$40,000	600-5-810-6917 FROM WATER EXPENDITURES
604-WATER PROJECTS REVENUES	**$300,000**	**$300,000**	**$400,000**	**$1,000,000**	**$677,704**	**$275,000**	

604-WATER PROJECTS EXPENDITURES							
604-5-810-6407 ENGINEERING			$60,788	$100,000	$54,550	$25,000	
604-5-810-6730 LAND/OTHER CAPITAL							
604-5-810-6750 CAPITAL PROJECTS			$9,500	$900,000	$623,154	$250,000	CLEARWELL & CHLORINE ROOM PROJECT $200K
604-5-810-6780 CAPITAL - SYSTEM	$397,294	$0	$0				* *Aerator & Detention Tank Project $400k-$450k ~ Poss. SRF Const. Loan*
604-WATER PROJECTS EXPENDITURES	**$397,294**	**$0**	**$70,288**	**$1,000,000**	**$677,704**	**$275,000**	

TOTAL WATER REVENUE	**$1,328,564**	**$1,409,582**	**$1,566,163**	**$2,215,795**	**$1,959,905**	**$1,630,690**
TOTAL WATER EXPENSE	**$1,515,531**	**$1,214,746**	**$1,441,787**	**$2,215,795**	**$1,777,971**	**$1,630,690**

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
610-SEWER							
BEGINNING BALANCE SEWER FUND RESERVES			$2,302,124	$2,768,143		$3,154,149	
LESS AMT NEEDED TO BALANCE BUDGET						$0	
BALANCE SEWER FUND RESERVES			$2,768,143			$3,154,149	

610-SEWER REVENUES							
610-4-815-1-4507 SEWER SALES	$1,639,311	$1,745,405	$1,853,745	$1,800,000	$1,853,745	$1,800,000	0% 2025; 1% 2026; 0% 2027
610-4-815-1-4540 CONNECTION FEES	$25,305	$26,500	$26,800	$15,000	$46,370	$20,000	
610-4-815-2-4705 SWLA ROYALTIES	$0	$0	$0	$0	$0	$0	
610-4-815-2-4710 REIMBURSEMENTS	$1,228	$34,500	$371		$353	$0	
610-4-815-4-4300 INVESTMENT INTEREST	$59,562	$113,593	$190,264	$75,000	$193,932	$100,000	40% of MM Interest
610-4-815-4-4830 TRANSFERS IN	$61,022		$0				
610-4-815-4-4901 SALES TAX	$16,424	$18,351	$18,380	$18,000	$18,465	$18,000	
610-4-815-4-4925 COLLECTIONS							
610-4-815-4-4999 MISCELLANEOUS	$2,091	$4,532	$1,646	$0	$0	$0	
610-SEWER REVENUES	**$1,804,943**	**$1,942,881**	**$2,091,206**	**$1,908,000**	**$2,112,865**	**$1,938,000**	

610-SEWER EXPENDITURES							
610-5-810-6041 COMPENSATED ABSENCE ADJ			$10,316				
610-5-815-6010 WAGES REGULAR	$253,076	$340,618	$378,600	$367,632	$345,000	$390,000	Est 3% Increase
610-5-815-6020 WAGES PART TIME	$148	$0	$0	$0	$0	$0	
610-5-815-6040 WAGES OVERTIME	$15,638	$9,587	$11,899	$15,000	$8,550	$12,000	Weekend Rounds
610-5-815-6110 FICA	$19,472	$25,532	$29,065	$29,271	$27,050	$30,753	7.65% (SS 6.20% and Medicare 1.45%)
610-5-815-6130 IPERS	$38,551	$26,826	$33,666	$36,120	$33,566	$37,950	9.44% city contribution
610-5-815-6150 GROUP INSURANCE	$30,818	$52,952	$57,630	$64,000	$45,765	$47,089	EBS, Wellmark, Delta Prems
610-5-815-6160 WORKMEN'S COMP INSURANCE	$14,395	$9,585	$7,618	$9,300	$6,595	$7,275	CWG est 10% increase
610-5-815-6181 CLOTHING ALLOWANCE & PPE	$1,993	$2,338	$1,364	$3,500	$3,500	$3,500	includes city provided ppe ($1100 Cloth Allow)
610-5-815-6230 SCHOOLS & TRAINING	$7,390	$8,453	$6,405	$9,000	$6,700	$9,000	safety group $12,114 - ($6,057 sewer) ; license renewal training
610-5-815-6310 B & G MATERIAL	$6,989	$13,749	$5,425	$40,000	$15,000	$40,000	
610-5-815-6320 PLANT MAINTENANCE	$42,235	$25,471	$18,523	$40,000	$22,920	$40,000	
610-5-815-6321 LIFT STATION MAINTENANCE	$31,685	$42,691	$81,728	$60,000	$20,000	$60,000	
610-5-815-6330 GENERATOR FUEL & MAINTENANCE	$5,019	$5,924	$33,695	$7,000	$8,000	$8,000	fuel 2000 ; service 4500
610-5-815-6331 VEHICLE FUEL	$4,284	$4,689	$4,342	$6,000	$3,300	$5,000	
610-5-815-6332 VEHICLE MAINTENANCE	$7,862	$8,811	$5,461	$7,000	$10,020	$8,000	GPS/Telematics ($1,077)
610-5-815-6350 EQUIPMENT REPAIR	$8,444	$4,283	$3,101	$10,000	$6,000	$10,000	combined automotive items and tractor/mower
610-5-815-6360 TO EQUIP REPLACEMENT	$100,000	$60,000	$90,000	$200,000	$200,000	$200,000	614-5-815-4-4830 TO SEWER EQUIP REPLACEMENT
610-5-815-6371 UTILITIES	$132,687	$109,153	$109,034	$130,000	$113,275	$130,000	
610-5-815-6373 TELEPHONE & INTERNET	$5,646	$8,222	$7,139	$8,000	$7,670	$9,000	CST ; Verizon ; Shared IT ; TAS; de Novo, Prec Concepts
610-5-815-6402 BANK FEES	$9,822	$10,095	$9,543	$10,000	$8,160	$10,000	Iowa Finance Authority/UMB Fees
610-5-815-5-6404 BAD DEBTS	($8,614)	$719	($256)	$0	$0	$0	
610-5-815-6407 GENERAL ENGINEERING	$1,222	$0	$7,366	$5,000	$5,000	$5,000	
610-5-815-6408 GENERAL INSURANCE	$25,880	$28,697	$30,481	$36,500	$38,310	$42,140	General ins, porter cyber ins (Budget 10% increase)
610-5-815-6418 SALES TAX	$15,534	$19,670	$18,189	$20,000	$19,712	$18,000	$1,700/month
610-5-815-6440 PERMITS	$1,293	$2,495	$1,771	$3,000	$2,875	$3,000	Certified Lab & NPDES Renewal
610-5-815-6454 SEWER CLEANING	$265	$0	$0	$3,000	$2,000	$3,000	Jetting Equipment & Tools
610-5-815-6455 MAPPING & GIS	$5,115	$1,015	$1,540	$3,000	$1,368	$5,000	SAM 900/yr
610-5-815-6490 PROFESSIONAL SERVICES	$6,761	$8,196	$13,950	$9,000	$13,170	$10,000	QCA, Hach, ERA, USA BB, calibrations
610-5-815-6498 TEST/INSPECTION EXP		$0	$50	$0	($50)	$0	
610-5-815-6501 TREATMENT MATERIALS	$4,899	$9,798	$4,899	$10,000	$8,400	$12,000	polylmer 5k (x2); alum - not needed yet
610-5-815-6506 OFFICE SUPPLIES	$4,297	$2,496	$700	$5,000	$3,492	$5,000	publications, office, computers, scada
610-5-815-6550 COLLECTION SYSTEM REHAB	$212	$3,698	$13,952	$50,000	$50,000	$50,000	sliplining
610-5-815-6599 OTHER MATERIALS/SUPPLIES	$32,714	($6,371)	($6,942)		$0	$0	
610-5-815-6705 LAB EQUIPMENT		$765	$0	$2,000	$1,905	$2,500	
610-5-815-6752 MINOR PROJECTS		$30,530	$96,302	$147,071	$127,000	$176,967	replace 3 rooftop hvac units from 2008 ; ind park ls controls
610-5-815-6799 OTHER CAPITAL	$183,323	$208,044	$0		$0	$0	
610-5-815-6801 SEWER BOND PRINCIPAL		$0	$287,000	$289,000	$289,000	$291,000	2020 SS Revenue Bond Principal
610-5-815-6853 SEWER BOND INTEREST	$31,132	$30,498	$28,497	$36,176	$36,176	$33,431	2020 SS Revenue Bond Interest
610-5-815-6912 TO INSURANCE SELF-FUNDING	$60,000	$50,000	$50,000	$50,000	$50,000	$50,000	820-4-910-4-4830 to internal self insurance
610-5-815-6917 TRANSFERS OUT	$248,780	$184,390	$184,190	$187,430	$187,430	$173,395	200-4-710-4-4830 to debt 2015 GO bond p&i
610-5-815-6920 TO OTHER FUNDS	$431,640	$190					
610-SEWER EXPENDITURES	**$1,780,606**	**$1,343,809**	**$1,625,926**	**$1,908,000**	**$1,726,859**	**$1,938,000**	

614-SEWER EQUIPMENT REPLACEMENT

BEGINNING BALANCE SEWER EQUIP. FUND RESERVES			$371,597	$419,672		$379,672	
LESS AMT NEEDED TO BALANCE BUDGET				$50,000	$40,000	$0	
BALANCE SEWER EQUIP. FUND RESERVES			$419,672	$369,672		$379,672	

614-SEWER EQUIPMENT REVENUES							
614-4-815-4-4810 SALE OF EQUIPMENT							
614-4-815-4-4830 TRANSFERS IN	$100,000	$60,000	$90,000	$200,000	$200,000	$200,000	610-5-815-6360 FROM SEWER EXPENDITURES
614-SEWER EQUIPMENT REVENUES	**$100,000**	**$60,000**	**$90,000**	**$250,000**	**$240,000**	**$200,000**	

614-SEWER EQUIPMENT EXPENDITURES							
614-5-815-6360 TO EQUIP REPLACEMENT				$50,000	$50,000	$50,000	002-4-910-4-4830 TO GEN EQUIP REPLACE
614-5-815-6727 OTHER EQUIPMENT	$48,539	$51,831	$41,925	$200,000	$190,000	$150,000	ZERO-TURN LAWN MOWER $50K
614-SEWER EQUIPMENT EXPENDITURES	**$48,539**	**$51,831**	**$41,925**	**$250,000**	**$240,000**	**$200,000**	

TOTAL SEWER REVENUE	**$1,904,943**	**$2,002,881**	**$2,181,206**	**$2,158,000**	**$2,352,865**	**$2,138,000**
TOTAL SEWER EXPENSE	**$1,829,145**	**$1,395,640**	**$1,667,851**	**$2,158,000**	**$1,966,859**	**$2,138,000**

630-ELECTRIC

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
BEGINNING BALANCE ELECTRIC FUND RESERVES			$6,627,773	$7,660,811		$8,229,642	
LESS AMT NEEDED TO BALANCE BUDGET				$0		$0	
BALANCE SEWER ELECTRIC FUND RESERVES			$7,660,811			$8,229,642	

630-ELECTRIC REVENUES							
630-4-820-1-4501 MANUAL SALES				$0		$0	
630-4-820-1-4504 ELECTRIC SALES TO WATER	$0	$0	$39,720	$39,083	$39,402	$43,000	Intergovernmental
630-4-820-1-4506 TRANSMISSION SALES	$110,204	$111,961	$113,097	$113,580	$113,592	$113,681	Cedar Falls
630-4-820-1-4507 RETAIL SALES	$3,202,902	$3,263,759	$3,367,487	$3,229,098	$3,736,092	$3,500,000	
630-4-820-1-4502 MISO WS4 LOUISA SALES	$1,898,507	$889,125	$1,129,051	$1,214,854	$1,684,735	$1,200,000	
630-4-820-1-4503 SOLAR CUSTOMERS	$2,457	$2,067	$2,754	$2,234	$3,152	$2,500	Solar
630-4-820-1-4508 SALES TO CITY	$65,824	$58,329	$22,659	$22,519	$23,300	$24,000	Intergovernmental
630-4-820-1-4509 POWER COST ADJUSTMENT	$1,172,635	$375,567	$396,273	$264,531	$718,000	$500,000	next 3 months credit - potentially next 6 months
630-4-820-1-4510 POLE RENTAL	$4,106	$2,416	$0	$2,400	$4,806	$2,673	Mediacom in past - 1690.50 - Windstream - 57 poles at 12.50 = 712.50 - $2403
630-4-820-1-4511 ELECTRIC SALES STREET LIGHT	$43,037	$41,709	$36,365	$45,000	$44,412	$47,607	
630-4-820-1-4540 CONNECTION FEES	$7,000	$10,750	$12,250	$7,500	$22,715	$20,000	NEW BUILD PERMITS/CONNECTION FEES
630-4-820-1-4542 RE-CONNECTION FEES	$3,302	$2,391	$2,595	$2,200	$2,575	$3,000	DIS- AND RE-CONNECT FEES (NONPAYMENT)
630-4-820-1-4752 SALE OF SUPPLIES		$6,000	$1,375	$0	$705	$0	
630-4-820-2-4710 REIMBURSEMENT-GENERAL	$31,104	$91,209	$39,912	$10,000	$9,260	$15,000	Bill Back to Developers/Contractors
630-4-820-4-4300 INVESTMENT INTEREST	$111,903	$217,668	$369,346	$200,000	$316,980	$400,000	
630-4-820-4-4830 TRANSFERS IN	$49,612		$0	$0	$0	$0	
630-4-820-4-4900 SALES TAX - MANUAL	$1,125	$2,589	$0	$0	$0	$0	
630-4-820-4-4901 SALES TAX	$96,930	$78,915	$80,176	$79,385	$110,181	$80,000	
630-4-820-4-4925 COLLECTIONS			$0	$0	$0	$0	
630-4-820-4-4999 MISCELLANEOUS	$25,563	$2,390	($2,779)	$0	$0	$0	
630-ELECTRIC REVENUES	**$6,822,651**	**$5,158,983**	**$5,610,282**	**$5,232,384**	**$6,829,907**	**$5,951,461**	

630-ELECTRIC EXPENDITURES							
630-5-810-6041 COMPENSATED ABSENCE ADJ			$45,602				
630-5-810-7000 DEPRECIATION EXP	$2,252	$1,678	$19	$0	$0	$0	
630-5-815-6130 PENSION EXP	$92,396	-$47,394	-$36,183	$0	$0	$0	
630-5-820-6010 WAGES REGULAR	$434,258	$387,287	$390,436	$519,986	$508,536	$585,586	Includes 2nd Journeyman - Devin will step up -3% - Collin Increase; Add contr. To Dep Clerk
630-5-820-6015 UTILITY BOARD SALARY	$3,300	$3,240	$3,390	$3,600	$3,240	$3,600	
630-5-820-6020 WAGES-PARTTIME	$274	$1,514	-$1,283	$0	$0	$0	
630-5-820-6040 WAGES-OVERTIME	$9,462	$7,092	$2,081	$8,000	$5,245	$8,000	
630-5-820-6110 FICA	$35,111	$32,711	$28,870	$40,391	$39,555	$41,860	
630-5-820-6130 IPERS	$42,007	$37,686	$36,586	$49,842	$48,501	$51,315	
630-5-820-6150 GROUP INSURANCE	$58,856	$57,489	$27,142	$59,890	$31,240	$33,575	
630-5-820-6160 WORKMEN'S COMP INSURANCE	$8,944	$9,578	$7,067	$8,500	$6,570	$7,250	
630-5-820-6181 CLOTHING ALLOWANCE	$3,184	$3,186	$2,740	$6,000	$5,675	$1,650	
630-5-820-6182 PPE						$9,550	New Line for PPE; Includes Quote for $4542 for new Lineman Harnesses
630-5-820-6230 TRAINING/IAMU	$4,915	$1,844	$8,373	$20,000	$11,220	$30,000	IAMU; SCHOOLS/CONFERENCES; SGEI - $12,114/YR
630-5-820-6240 TRAVEL AND CONFERENCES	$4,869	$2,479	$6,207	$0	$2,645	$0	
630-5-820-6310 B & G MATERIAL	$7,359	$7,266	$11,701	$10,000	$7,170	$10,000	
630-5-820-6319 COMPUTER MAINTENANCE	$18,379	$26,559	$28,695	$55,000	$3,175	$30,000	Civic Plus, Shared IT, DeNovo
630-5-820-6331 VEHICLE OPERATION	$14,769	$7,764	$5,025	$11,000	$5,330	$8,000	Fuel - Agvantage & Wex; GPS/Telematics ($718)
630-5-820-6332 VEHICLE MAINTENANCE	$11,539	$9,626	$6,657	$10,000	$7,150	$10,000	
630-5-820-6340 OFFICE EQUIPMENT MAINTENANCE	-$960	$3,426	$3,776	$4,000	$2,685	$3,547	Access - Copier lease New lease amounts 188.01 &107.57
630-5-820-6360 TO EQUIP REPLACEMENT	$85,000	$0	$83	$50,000	$50,000	$50,000	635-4-820-4-4830 to equipment replacement
630-5-820-6371 UTILITIES	$2,857	$1,512	$1,725	$3,000	$2,250	$2,000	winter months 24/25 - intergovernmental transfer $16.65
630-5-820-6373 TELEPHONE & INTERNET	$10,577	$10,259	$10,303	$14,000	$10,750	$11,000	Precision Concepts, Central Scott, Verizon -
630-5-820-6401 AUDIT	$23,103	$21,759	$17,913	$25,000	$22,422	$25,000	
630-5-820-6402 BANK FEES	$37,658	$38,261	$45,220	$42,000	$39,855	$60,000	tyler/payment tech trans fees & First Central online payment fees
630-5-820-6404 BAD DEBTS	-$36,188	$6,615	$2,120	$0	$0	$0	
630-5-820-6407 GENERAL ENGINEERING		$3,600	$20,367	$30,000	$15,000	$30,000	Stanley
630-5-820-6408 GENERAL INSURANCE	$48,163	$60,646	$66,452	$63,750	$72,045	$79,250	CWG (Electric 75% of Utility Portion) Budget 10% Increase
630-5-820-6409 LAUNDRY		$0	$0	$0	$0	$0	
630-5-820-6411 LEGAL SERVICES-GENERAL		$6,858	$9,523	$15,000	$24,350	$15,000	
630-5-820-6412 EMPLOYEE MEDICAL REIMB		$0	$0	$0	$0	$0	
630-5-820-6413 PROJECT SHARE REMITTANCE	$768	$520	$841	$1,000	$455	$500	
630-5-820-6414 PUBLISHING	$3,087	$2,620	$6,153	$7,000	$3,825	$7,000	
630-5-820-6416 DUES & ASSESSMENTS	$3,985	$5,555	$5,877	$21,500	$7,050	$10,000	NERC, IUC, IAMU
630-5-820-6417 PROPERTY TAXES	$48,419	$44,003	$47,273	$50,000	$44,945	$50,000	CIPCO, Harlan, Waverly - Coded to computer services wrong gl number in book
630-5-820-6418 SALES TAX	$97,055	$86,824	$79,640	$81,960	$110,181	$80,000	
630-5-820-6419 COMPUTER SERVICES	$4,910	$0	$398	$0	$0	$500	Adobe, Grammarly

630-5-820-6420 MAPPING	$1,160	$1,015	$1,115	$1,500	$1,500	$1,500	SAM-GIS
630-5-820-6440 RENTS & PERMITS		$0	$0	$0	$0	$0	
630-5-820-6450 OTHER CONTRACTED SERVICES	$32,214	$27,530	$29,596	$75,000	$67,080	$95,680	TREE TRIMMING - TRUCK INSPECTIONS, IOWA ONE CALL, QC TAS, (ADV ONE QUOTE 46,482) BORTEC, DAUPLER $30K
630-5-820-6456 TREE TRIMMING	$8,301	$28,793	$0	$0	$0	$0	
630-5-820-6457 SAFETY TESTING	$6,090	$6,530	$9,476	$15,000	$11,930	$20,000	P.C.B
630-5-820-6458 P.C.B.		$0	$0	$0	$0	$0	
630-5-820-6491 PUBLIC RELATIONS	$3,432	$2,280	$2,675	$5,000	$1,540	$3,000	REBATES
630-5-820-6501 LGS - LOUISA	$883,000	$528,000	$537,000	$538,000	$730,290	$650,000	
630-5-820-6502 WS4	$520,000	$650,000	$757,130	$495,000	$557,145	$750,000	
630-5-820-6503 CMPAS	$2,880,971	$1,603,512	$1,846,837	$1,624,798	$2,893,740	$2,100,000	MISO CASH DEPOSIT = $240K; CMPAS CASH DEPOSIT $360,193
630-5-820-6504 SHOP EQUIPMENT	$212	$644	$226	$1,000	$250	$1,000	
630-5-820-6506 OFFICE& COMPUTER SUPPLIES	$4,192	$1,228	$10,398	$3,000	$6,396	$5,000	combined with 65061 (Computer Supplies)
630-5-820-6507 OPERATING SUPPLIES & MATERIAL	$16,404	$31,421	$5,583	$30,000	$35,270	$30,000	
630-5-820-6508 POSTAGE	$18,220	$16,545	$16,970	$20,000	$28,710	$20,000	
630-5-820-6511 RENTAL EQUIPMENT		$0	$0	$0	$0	$0	
630-5-820-6512 TOOLS	$9,822	$1,834	$392	$5,000	$4,785	$5,000	
630-5-820-6560 INTO INVENTORY	$159,924	$40,976	$41,746	$100,000	$72,165	$115,000	PLANNED/FUTURE DEVELOPMENTS
630-5-820-6561 INVENTORY ADJUSTMENTS	-$146,401	$23,191	-$34,806	$0	$0	$0	
630-5-820-6601 MISC. ADMINISTRATION	-$4,280	$3,821	-$435	$5,000	$0	$1,000	MRA & ADP
630-5-820-6605 CONTINGENCIES		$2,150	$47,158	$471,317	$263,000	$140,098	IPPA ADDT'L PROJECT FUNDING ($20K)
630-5-820-6725 OFFICE EQUIPMENT		$0	$0	$0	$0	$0	
630-5-820-6727 METER READER EQUIP	$191	$0	$2,294	$27,350	$25,155	$15,000	(ESTIMATED - AMR SOFTWARE $7797.50) REQUESTED ANNUAL VANWERT TEMETRA $6603.36
630-5-820-6781 CAPITAL PROJECTS	$66,331	$192,258	$0	$200,000	$62,940	$390,000	AMI TANTALUS
630-5-820-6912 TO INSURANCE SELF-FUNDING	$15,000	$30,000	$30,000	$15,000	$15,000	$15,000	821-4-690-4-4830 TO INSURANCE SELF FUND
630-5-820-6917 TRANSFERS OUT	$0	$0	$0	$90,000	$90,000	$90,000	001-4-820-2-4502 TO GENERAL FUND
630-5-820-6920 TO OTHER FUNDS	$0	$300,000	$300,000	$300,000	$300,000	$250,000	636-4-820-4-4830 TO ELECTRIC PROJECTS
630-ELECTRIC EXPENDITURES	**$5,568,859**	**$4,484,097**	**$4,589,458**	**$5,232,384**	**$6,261,076**	**$5,951,461**	

635-ELECTRIC DEPRECIATION

BEGINNING BALANCE ELECTRIC DEPRECIATION FUND RESERVES			$758,772	$703,802		$713,802	
LESS AMT NEEDED TO BALANCE BUDGET							
BALANCE SEWER ELECTRIC DEPRECIATION FUND RESERVES			$703,802	$703,802			

635-ELECTRIC DEPRECIATION REVENUES							
635-4-820-4-4810 SALE OF EQUIPMENT							
635-4-820-4-4830 TRANSFERS IN	$85,000	$0	$0	$50,000	$50,000	$50,000	630-5-820-6360 from electric expense
635-ELECTRIC DEPRECIATION REVENUES	**$85,000**	**$0**	**$0**	**$50,000**	**$50,000**	**$50,000**	

635-ELECTRIC DEPRECIATION EXPENDITURES							
635-5-820-6360 TO EQUIP REPLACEMENT							
635-5-820-6710 AUTOMOTIVE ITEMS			$54,920	$50,000	$40,000	$50,000	
635-5-820-6727 OTHER EQUIPMENT	$30,950		$0	$0			
635-5-820-6920 TO OTHER FUNDS							
635-ELECTRIC DEPRECIATION EXPENDITURES	**$30,950**	**$0**	**$54,920**	**$50,000**	**$40,000**	**$50,000**	

636-ELECTRIC PROJECTS

BEGINNING BALANCE			$909,717	$1,209,717		$1,509,717	
CASH RESERVES			$0	$0		$0	
AMOUNT TO BE ALLOCATED IN FISCAL YEAR		$909,717	$1,209,717	$1,209,717		$1,509,717	

636-ELECTRIC PROJECTS REVENUES							
636-4-820-4-4830 TRANSFERS IN		$300,000	$300,000	$300,000	$300,000	$250,000	630-5-820-6920 from electric expense
636-ELECTRIC PROJECTS REVENUES	**$0**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$250,000**	

636-ELECTRIC PROJECTS EXPENDITURES							
636-5-820-6799 OTHER CAPITAL		$0	$0	$300,000	$0	$250,000	
636-5-820-6920 TO OTHER FUNDS							
636-ELECTRIC PROJECTS EXPENDITURES	**$0**	**$0**	**$0**	**$300,000**	**$0**	**$250,000**	

637-RENEWABLE ENERGY FUND

BEGINNING BALANCE RENEWABLE ENERGY FUND RESERVES			$1,832	$1,832		$1,832	
LESS AMT NEEDED TO BALANCE BUDGET			$0	$0		$0	
BALANCE RENEWABLE ENERGY FUND RESERVES		$1,832	$1,832	$1,832		$1,832	

637-RENEWABLE ENERGY FUND REVENUES							
637-4-820-2-4705 DONATIONS	$35	$0	$0	$0	$0	$0	
637-RENEWABLE ENERGY FUND REVENUES	**$35**	**$0**	**$0**	**$0**	**$0**	**$0**	

637-RENEWABLE ENERGY FUND EXPENDITURES							
637-5-820-6799 OTHER CAPITAL	$0		$0	$0	$0	$0	
637-RENEWABLE ENERGY FUND EXPENDITURES	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	

TOTAL ELECTRIC REVENUE	**$6,907,686**	**$5,458,983**	**$5,910,282**	**$5,582,384**	**$7,179,907**	**$6,251,461**
TOTAL ELECTRIC EXPENSE	**$5,599,809**	**$4,484,097**	**$4,644,378**	**$5,582,384**	**$6,301,076**	**$6,251,461**

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
750-COMMUNITY CENTER							
BEGINNING BALANCE COMMUNITY CTR. FUND RESERVES			$91,121	$146,909		$56,012	
LESS AMT NEEDED TO BALANCE BUDGET				$0	$90,943	$56,012	
BALANCE COMMUNITY CTR. FUND RESERVES			$146,909			$0	

750-COMMUNITY CENTER REVENUES							
750-4-460-1-4100 SKATING ADMISSIONS	$98,981	$92,634	$94,740	$95,000	$49,150		
750-4-460-1-4101 SCHOOL SKATING PARTIES	$22,003	$21,198	$18,375	$30,000	$4,455		
750-4-460-1-4102 BDAY PACKAGES	$48,567	$48,537	$51,839	$65,000	$16,650		
750-4-460-1-4103 SOFT DRINKS AND SNACKS	$77,481	$82,571	$70,494	$83,000	$29,060		
750-4-460-1-4104 WEDDINGS AND PARTIES	$45,942	$65,963	$65,683	$62,000	$21,118		
750-4-460-1-4105 SALES OF ALCOHOL	$84,640	$83,122	$28,567	$85,000	$16,941		
750-4-460-1-4106 LOCKER RENTAL	$316	$104	$0	$155	$32		
750-4-460-1-4110 SKATE PROGRAMS		$191	$1,138	$155	$38		
750-4-460-1-4111 GIFT COUNTER	$1,381	$200	$471	$1,763	$0		
750-4-460-1-4112 RENTALS	$2,642	$1,466	$1,471	$3,443	$0		
750-4-460-1-4113 PRO SHOP	$2,577	$4,991	$5,137	$6,000	$945		
750-4-460-1-4114 GAMES & COMMISSIONS	$3,403	$4,956	$5,249	$3,504	$996		
750-4-460-4-4300 INVESTMENT INTEREST	$14,891	$28,398	$47,566	$20,000	$18,470		10% of money market interest
750-4-460-2-4705 DONATIONS			$0		$500		
750-4-460-4-4830 TRANSFERS IN	$14,000	$14,000	$20,000	$20,000	$5,000		122-5-910-6917 from hotel / motel
" "	$16,000	$16,000	$16,000	$16,000	$0		121-5-750-6920 from sales tax
750-4-460-4-4999 MISCELLANEOUS	$19,593	$18,332	$11,375	$0	$2,115		
750-COMMUNITY CENTER REVENUES	**$452,415**	**$482,663**	**$438,103**	**$491,020**	**$256,413**	**$56,012**	

750-COMMUNITY CENTER EXPENDITURES							
750-5-460-6016 ASS'T MANAGER'S SALARY	$26,676	$43,228	$34,246	$42,324	$23		
750-5-460-6017 MANAGER'S SALARY	$63,077	$45,906	$51,110	$47,620	$50,215		
750-5-460-6031 OTHER SALARIES	$112,619	$103,243	$76,860	$91,000	$55,000		
750-5-460-6032 COMM CTR BRD SALARY	$1,035	$1,110	$1,530	$1,800	$960		
750-5-460-6040 POLICE OFFICER PAY	$1,916	$10,331	$3,900	$5,000	$5,000		
750-5-810-6041 COMPENSATED ABSENCE ADJ			($11,128)		$0		
750-5-460-6062 HOLIDAY PAY	$469	$0	$0	$500	$0		
750-5-460-6069 PERSONAL DAY - BUY BACK		$0	$0	$0	$0		
750-5-460-6110 FICA	$15,164	$15,197	$12,459	$14,362	$8,490		
750-5-460-6130 IPERS	($554)	$7,635	($1,292)	$8,491	$7,500		
750-5-460-6150 GROUP INSURANCE	$20,817	$20,857	$15,818	$24,750	$5,000		
750-5-460-6160 WORKMEN'S COMP INSURANCE	$1,449	($532)	$1,427	$2,000	$1,410		
750-5-460-6310 B & G MATERIAL	$31,065	$20,762	$23,952	$20,000	$9,500		
750-5-460-6332 VEHICLE MAINTENANCE	$763	$1,734	$343	$1,000	$445		
750-5-460-6360 TO EQUIP REPLACEMENT	$1,991	$531	$553	$1,000	$0		
750-5-460-6371 UTILITIES	$26,925	$27,183	$25,516	$29,000	$26,800	$25,000	
750-5-460-6373 TELEPHONE	$3,909	$4,862	$3,531	$4,500	$3,640		
750-5-460-6408 GENERAL INSURANCE	$18,068	$22,460	$18,391	$18,100	$28,800	$20,000	
750-5-460-6409 LAUNDRY	$8,221	$53	$0	$0	$0		
750-5-460-6414 PUBLISHING	$402	$0	$100	$300	$0		
750-5-460-6418 SALES TAX	$6,364	$6,096	$5,766	$6,000	$3,000		
750-5-460-6440 RENTS & PERMITS	$6,315	$8,456	$7,815	$5,500	$2,000		
750-5-460-6450 OTHER CONTRACTED SERVICES	$13,805	$5,430	$5,500	$5,000	$7,170		
750-5-460-6503 ALCOHOL SUPPLIES	$35,908	$39,200	$13,234	$20,000	$6,000		
750-5-460-6504 SOFT DRINKS AND SNACKS	$45,073	$44,291	$35,115	$40,000	$19,000		
750-5-460-6505 MUSIC LIBRARY	$765	$1,123	$1,465	$1,500	$1,200		
750-5-460-6506 OFFICE SUPPLIES	$1,253	$1,669	$2,270	$1,500	$500		
750-5-460-6507 OPERATING SUPPLIES & EQUIPMENT	$6,609	$4,987	$1,781	$7,000	$600		
750-5-460-6508 CLEANING/MAINTENANCE SUPPLIES	$3,354	$5,783	$3,099	$4,000	$2,200		
750-5-460-6509 SKATE SUPPLIES	$2,844	$622	$80	$1,000	$420		
750-5-460-6561 INVENTORY ADJUSTMENTS	$1,476	($5,163)	$3,204	$0	$0		
750-5-460-6600 REFUNDS	$440	$2,825	$1,800	$2,500	$4,500		
750-5-460-6601 MISC. ADMINISTRATION	$581	$413	$3,996	$7,220	$2,500		
750-5-460-6602 NON FOOD RETAIL	$621	$871	$681	$1,000	$25		
750-5-460-6603 PARTY SUPPLIES	$8,019	$10,236	$7,457	$9,000	$1,750		
750-5-460-6604 PRO SHOP SUPPLIES	$2,466	$9,396	$7,665	$6,500	$1,500		
750-5-460-6605 CONTINGENCIES			$185	$6,553	$1,000	$11,012	
750-5-460-6721 EQUIPMENT PURCHASE	$358	$14,628	$5,110	$5,000	$0		
750-5-460-6750 EQUIPMENT RESERVE	$339		$0				
750-5-460-6799 OTHER CAPITAL	$1,000		$0	$50,000	$265		
750-COMMUNITY CENTER EXPENDITURES	**$471,602**	**$475,427**	**$363,537**	**$491,020**	**$256,413**	**$56,012**	

TOTAL COMMUNITY CENTER REVENUE	**$452,415**	**$482,663**	**$438,103**	**$491,020**	**$256,413**	**$56,012**
TOTAL COMMUNITY CENTER EXPENSE	**$471,602**	**$475,427**	**$363,537**	**$491,020**	**$256,413**	**$56,012**

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ESTIMATED	2026-27 REQUESTED	BUDGET NOTES
820-INSURANCE SELF FUNDING CITY							
BEGINNING BALANCE INS SELF-FUNDING CITY FUND RESERVES			$68,870	$134,031		$180,724	
LESS AMT NEEDED TO BALANCE BUDGET				$0		$0	
BALANCE INS. SELF-FUNDING FUND RESERVES			$134,031			$180,724	
820-INSURANCE SELF FUNDING CITY REVENUES							
820-4-690-4-4994 GROUP INSURANCE - COBRA	$5,357	$6,982	$1,209		$2,045		
820-4-910-4-4710 REIMBURSEMENT - PRTL SLF INSR		$39	$1,682		$1,965		
820-4-910-4-4830 TRANSFERS IN	$80,000	$120,000	$120,000	$105,000	$105,000	$70,000	001-5-611-6912 from gf administration
	$60,000	$50,000	$50,000	$50,000	$50,000	$50,000	610-5-815-6912 from sewer
820-INSURANCE SELF FUNDING CITY REVENUES	**$145,357**	**$177,021**	**$172,891**	**$155,000**	**$159,010**	**$120,000**	
820-INSURANCE SELF FUNDING CITY EXPENDITURES							
820-5-001-6183 CITY INSURANCE REIMBURSEMENT	$125,133	$96,482	$103,733	$145,000	$102,317	$110,000	EBS SELF INS
820-5-820-6151 GROUP INSURANCE - COBRA	$2,441	$13,136	$9,467	$10,000	$10,000	$10,000	
820-INSURANCE SELF FUNDING CITY EXPENDITURES	**$127,574**	**$109,618**	**$113,200**	**$155,000**	**$112,317**	**$120,000**	
821-INSURANCE SELF FUNDING UTILITY							
BEGINNING BALANCE INS SELF-FUNDING UTILITY FUND RESERVES			$111,647	$145,855		$152,392	
LESS AMT NEEDED TO BALANCE BUDGET				$0			
BALANCE INS. SELF-FUNDING UTILITY FUND RESERVES			$145,855				
821-INSURANCE SELF FUND UTILITY REVENUES							
821-4-690-4-4830 TRANSFERS IN	$5,000	$10,000	$10,000	$0	$0	$0	600-5-810-6912 from water
" "	$15,000	$30,000	$30,000	$15,000	$15,000	$15,000	630-5-820-6912 from electric
			$271				
821-4-910-4-4710 REIMBURSEMENT - UTILITY	$0	$0	$0	$0	$0	$0	
821-INSURANCE SELF FUND UTILITY REVENUES	**$20,000**	**$40,000**	**$40,271**	**$15,000**	**$15,000**	**$15,000**	
821-INSURANCE SELF FUND UTILITY EXPENSES							
821-5-630-6184 UTILITY INSURANCE REIMBURSE	$34,783	$25,118	$4,178	$15,000	$8,463	$15,000	EBS SELF INS
821-INSURANCE SELF FUND UTILITY EXPENSES	**$34,783**	**$25,118**	**$4,178**	**$15,000**	**$8,463**	**$15,000**	
TOTAL INSURANCE SELF FUND CITY REVENUE	**$145,357**	**$177,021**	**$172,891**	**$155,000**	**$159,010**	**$120,000**	
TOTAL INSURANCE SELF FUND CITY EXPENSE	**$127,574**	**$109,618**	**$113,200**	**$155,000**	**$112,317**	**$120,000**	
TOTAL INSURANCE SELF FUND UTILITY REVENUE	**$20,000**	**$40,000**	**$40,271**	**$15,000**	**$15,000**	**$15,000**	
TOTAL INSURANCE SELF FUND UTILITY EXPENSE	**$34,783**	**$25,118**	**$4,178**	**$15,000**	**$8,463**	**$15,000**	