CITY OF MARSHALLTOWN COUNCIL AGENDA
CITY HALL COUNCIL CHAMBERS
10 WEST STATE STREET
SPECIAL MEETING
JANUARY 20, 2025, 5:30 PM

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Fonseca, Kell, Ladehoff, Mitchell, Nichols, Schneider, Thompson

D. CONSENT AGENDA

1. RESOLUTION 2025-012 SETTING PUBLIC HEARING FOR AN AMENDMENT TO CHAPTER 156 ZONING

Documents:

2025-01-20_2025-012_Resolution Set PH CH 156 Zoning Amendment.pdf
2025-01-20_2025-012_Memo Set PH CH 156 Zoning Amendment.pdf

E. DISCUSSION

1. SPECIAL REVENUE FUND - LOCAL OPTION SALES TAX

Documents:

LOST FY26 Budget Memo.pdf
2025-01-20_DISCUSSION1_LOST detail for FY25 updated Jan 16 2025.pdf

2. FY26 PROPERTY TAX VALUATIONS

Documents:

2025-01-20_Memo Property Tax Valuations.pdf
FY26 Assessed Property Tax Valuations.pdf
FY26 Taxable Property Tax Valuations.pdf

3. GENERAL FUND BUDGET FOR FY26

Documents:

General Fund FY26 Budget Memo.pdf
Budget Comparison Report for Fund 001 General Fund.pdf

4. **CAPITAL IMPROVEMENT PLAN - FUND 030, 031, 032**

Documents:

2025-01-20_Memo Capital Improvement Plan.pdf
Capital Improvement Plan Summary for Funds 030 and 031 and 032.pdf
Capital Improvement Plan Detail for Fund 030.pdf
Capital Improvement Plan Detail for Fund 031.pdf
Capital Improvement Plan Detail for Fund 032.pdf

5. **MARSHALLTOWN ARTS & CIVIC CENTER FUNDING REQUEST**

Documents:

2025-01-20_DISCUSSION_MACC Letter to Council.pdf
2025-01-20_DISCUSSION_Lease Agreement Marshalltown Arts and Civic Center_DRAFT.pdf

F. ADJOURNMENT

MISSION STATEMENT

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

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

MARSHALLTOWN
MORE THAN EVER

2025-012

RESOLUTION SETTING PUBLIC HEARING FOR AN AMENDMENT TO CHAPTER 156 ZONING

WHEREAS, the City of Marshalltown has an adopted Chapter 156 Zoning; and

WHEREAS, Plan and Zoning Commission will consider a special use permit application for an accessory use in-ground solar array that exceeds the maximum height. Therefore, as a result of that application a zoning text amendment to increase the maximum height for an accessory use in-ground solar array is also necessary to be considered before action on the special use permit may be taken by the Board of Adjustment; and

WHEREAS, the process for amending the ordinance requires a public hearing with the Plan Zoning Commission and the City Council; and

WHEREAS, the City Council desires to set a public hearing for the ordinance amendment.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Marshalltown, Iowa, that a public hearing on an ordinance amendment be set for February 10, 2025 at 5:30 p.m.

Passed this 20th day of January 2025, and signed this _____ day of January 2025.

CITY OF MARSHALLTOWN, IOWA

____
Joel Greer, Mayor

ATTEST:

____
Alicia Hunter, City Clerk

MARSHALLTOWN
IOWA

Joel Greer, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Clayton Ender, Assistant Housing & Community Development Director
DATE: January 16, 2025
RE: Set Public Hearing on Zoning Amendment

Strategic Plan:

☒ Strategy 1: Expand and improve development in the community.
☐ Strategy 2: Enhance Marshalltown's public image.
☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Review policies, procedures, and ordinances for updates.

Recommendation: Approve Resolution 2025-012

Budget Impact: Cost of notice publication

Description/Background:

McFarland Clinic has submitted a special use permit application for installation of an accessory use in-ground solar array at their facility located at 421 E Merle Hibbs Blvd. As submitted the proposed solar array exceeds the current maximum height of an accessory use in-ground solar array which is six feet. McFarland Clinic is desiring to install a solar array with a maximum height of ten feet.

This action sets a public hearing for Monday, February 10th to consider approval of a zoning text amendment to the accessory use in-ground solar array maximum height. This action will first be considered by the Planning and Zoning Commission for a recommendation.

MARSHALLTOWN
IOWA

Joel Greer, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Diana Steiner, Finance Director
DATE: 1/17/2025
RE: Local Option Sales Tax (LOST) FY26 Budget

Strategic Plan:

☐ Strategy 1: Expand and improve development in the community.
☐ Strategy 2: Enhance Marshalltown's public image.
☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Discussion before finalizing FY26 LOST budget

Recommendation: Discussion on the Local Option Sales Tax FY26 budget. Staff are seeking direction from Council to address what level of funding they want for some reoccurring expenditures, including a transfer to the General Fund.

Budget Impact: The budget that is approved gives the City the authority to spend

Description/Background: Fund 121 is used to show the revenues and expenditures related to the1% Local Option Sales Tax that the City receives. LOST revenues are estimated at $4.2 million. Of the amounts received for LOST in FY25, 78% is allocated for property tax relief ($3,276,000) and 22% for Council designated purposes ($924,000). Since the citizens supported a new allocation through an election that will take effect in FY26, 75% will be allocated for property tax relief ($3,150,000) and 25% for Council-designated purposes ($1,050,000).

The first column of the report titled "Property Tax Relief" is applied towards the debt service to lower that levy and $100,000 was approved by the Council to move to the Insurance Deductible Reserve Fund.

For the second column of the report titled "Council Designated", does Council want to continue to fund:

A. $27,839 to the Cash Flow Reserve Fund to maintain 17% of the FY26 General Fund expenses for emergencies (goal is to get to 20%)?
B. $5K for fireworks?
C. How much to transfer to the General Fund for the FY26 budget?

The other items in this column were already approved by Council ($100,000 for a Lead Grant match if needed, $130,000 for the Arts & Culture Alliance, and $207,500 from the $250,000 remaining for the new home buyer incentive of $2,500 for the City's share.

The third column titled "Capital Projects" have been approved before in prior budgets but are awaiting completion.

#	Local Option Sales Tax (L.O.S.T) Balances 1/16/2025	LOST- Prop. Tax Relief	LOST- Council Designated	LOST- Capital Projects	TOTAL FUND 121
1	Fund balance 6/30/2024	1,417,958	3,541,521	570,192	5,529,670
2	**Budgeted L.O.S.T. Revenues (78% Relief, 22% Council) adopted budget $4M, amended $4.2M**	**3,276,000**	**924,000**	**-**	**4,200,000**
3	Interest on Investments	45,000	150,000	15,000	210,000
4	Credit card rebate		23		23
	Sub-Total Revenues	3,321,000	1,074,023	15,000	4,410,023
5	Buy down property tax levy-current revenues (Trsf to fund 200 Debt) original adopted	(3,000,000)			(3,000,000)
6	Buy down property tax levy-fund bal	(1,000,000)			(1,000,000)
7	Res 2024-101 Reserve for General Insurance Reserve Fund (transfer to 011)	(100,000)			(100,000)
8	Cash Flow reserve 17%.		(249,050)		(249,050)
9	Res 2022-341 Downtown Site Furnishings for Main St & Vets Courtyard FY23 $74,510.48:$160K; Contractor will invoice us so transfer to fund 364 where costs will be expensed (E Main Center to 3rd Ave & Center Church to State proj STR22002		(85,490)		(85,490)
10	New Home Buyer Incentive (100 homes @ $2500/each) Only 3 in FY23; 4 in FY24; Est 10 total for FY25		(25,000)		(25,000)
11	Fireworks		(5,000)		(5,000)
12	Transfer to General Fund 001 (removed MACC and band, updated rev related to levies)		(684,447)		(684,447)
13	Res 2024-050 CO2 Systems Development $20K (48 new jobs); changed to fund 160 instead		-		-
14	Res 2024-025 2/5/2024 CA Recruitment		(16,379)		(16,379)
15	River's Edge Trail bridges 2-5; Council Res 2024-114 change to Fed Active Transp Infrast Invest Prog if awarded bike path Mtown		(250,000)		(250,000)
16	Sidewalk Improvement citizen reimbursement (Res.2020-076)		(50,000)		(50,000)
17	Res 2022-217 Purchase of Coliseum Veterans Gallery cabinets FY23 $19,073$43K		(23,927)		(23,927)
18	Res 2022-290 Riverside Cemetery Well Reimbursement; changed purpose on Res 2024-271 to on demand pump system		(45,000)		(45,000)
19	Res 2022-236 Region 6 Housing Trust Fund (Local Match)		(37,581)		(37,581)
20	Res 2024-150 PD vehicle/body cameras over 5 years with Axon (1st year funded with LOST)		(100,000)		(100,000)
21	Transfer to 340 - Bike Trail Engineering & Design TRL18002 FY19 $8401.50+FY23 $36349+FY24 5374: $65,000		(14,876)		(14,876)
22	Res 2023-190 purchase ROW 901 N. 3rd Ave ($230+100+170)		(500)		(500)
23	To 132:Res 2023-086&2020-281 City/Owner Contribution for DTR Project 21 and 23 W.Main 200K-32908.71 in FY22 +500K-262,192.46FY24-$197,341.65 FY25 transfer ($207,557remainder not needed since Pentz Appliance didn't do project)		(197,342)		(197,342)
24	Res 2024-043 Repair of City Hall & Carnegie masonry FY24 pd $9033:15000; FY25 paid $2825 PROJECT DONE		(2,825)		(2,825)
25	Res 2022-038 National Community Survey and National Employee Survey $6,000:$20,495 (reimplemented)+1600 inflation		(7,600)		(7,600)
26	Res 2024-279 Civic Plus Improvements (Clerk, Meeting Manager, Municode)		(12,750)		(12,750)
27	Res 2024-365 Arts & Culture Aliance $125K Placemaking +$5K band= $130,000 for 5 years (2 qtrs in FY25)		(65,000)		(65,000)
28	Res 2025-003 Solid Waste Study by IA State		(9,004)		(9,004)
29	Total Budgeted Expenses	(4,100,000)	(1,881,770)	-	(5,981,770)
30					
31	Projected Fund balance 6/30/2025	638,958	2,733,774	585,192	3,957,923
32					
39	**Budgeted L.O.S.T. Revenues (CHANGE 75% Relief, 25% Council)**	**3,150,000**	**1,050,000**	**-**	**4,200,000**
40	Interest on Investments	19,180	82,020	5,000	106,200
41	Sub-Total Revenues	3,169,180	1,132,020	5,000	4,306,200
42					
43	Buy down property tax levy-current revenues (Trsf to fund 200 Debt)	(3,150,000)			(3,150,000)
44	Buy down property tax levy-fund bal	(200,000)			(200,000)
45	Cash Flow reserve 17% of GF exp before transfers (to get to 18%, an add'l $177,353)		(27,839)		(27,839)
46	Fireworks		(5,000)		(5,000)
47	Transfer to General Fund 001 ???????TBD		??????		-
48	Res 2023-072 10% LEAD grant match Est $100,000 over 4 years (may not need)		(100,000)		(100,000)
49	Res 2024-101 Reserve for General Insurance Reserve Fund (transfer to 011) Note: $100K FY24-26	(100,000)			(100,000)
50	Res 2024-365 Arts & Culture Alliance $125K+$5K band= $130,000 for 5 years		(130,000)		(130,000)
51	Transf to 364: Street improvements budgeted in CIP (Center St Median, 18th Ave patch)			(115,250)	(115,250)
52	Res 2022-354 Use Fund 360 bond up so now STREET IMPROVEMENTS $343,276. Trs to 363 E. Main St			(128,026)	(128,026)
53	Res 2022-354 Use Fund 360 bond up so now STREET IMPROVEMENTS $343,276. Trs to 364 Lincoln Way			(100,000)	(100,000)
54	Transfer to Fund 311: Edgewood Extension (incl $108,854.16 N. 5th Ave land purchase). $129,880.78 Trans in FY23; $756,751.15 in FY24			(120,547)	(120,547)
55	New Home Buyer Incentive (100 homes @ $2500/each) Only 3 in FY23; 4 in FY24; Est 10 total for FY25, bal in FY26		(207,500)		(207,500)
56					-
57	Total Budgeted Expenses	(3,450,000)	(470,339)	(463,823)	(4,384,162)
58					
59	Projected Fund balance 6/30/2026 before transfer to General Fund	358,138	3,395,455	126,368	3,879,961
60					
61	Future years:				
62	Res 2024-101 Reserve for General Insurance Reserve Fund (transfer to 011) Note: $100K FY24-26	(100,000)			(100,000)
63	Res 2024- YSS MPACT use all of ARPA funds first and if need to continue until 12/31/26		(50,000)		(50,000)
64	Res 2024-365 Arts & Culture Aliance $125K Placemaking +$5K band= $130,000 for 5 years (2 qtrs in FY29)		(585,000)		(585,000)

Joel Greer, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Diana Steiner, Finance Director
DATE: January 17, 2025
RE: Taxable property tax valuations

Strategic Plan:

☐ Strategy 1: Expand and improve development in the community.
☐ Strategy 2: Enhance Marshalltown's public image.
☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Maintain a financially health organization.

Recommendation: N/A

Budget Impact: Valuations affect property tax revenues.

Description/Background: Please refer to the attached reports:

FY26 Assessed Property Tax Valuations: This report breaks out the growth by classification and compares the valuations between fiscal years. Commercial property had the most growth. The overall increase was only .3% without gas/electric utilities. Gas and Electric increased by .25%.; Please note that the exemptions more than doubled.

FY26 Taxable Property Tax Valuations: **T**his report also breaks out the growth by classification and compares the valuations between fiscal years. Commercial property had the most growth. The overall increase was only .2.2% without gas/electric utilities. Gas and Electric decreased. Please note that the exemptions more than doubled.

To get from the assessed valuations to the taxable valuations, there is a rollback % that the state sets:

Residential	47.43%
Agriculture	73.8575
All others	First $150,000 at residential rate and then 90%

Credits are for homestead, the military, and seniors 65 or over.

The state used to provide funding for the other 10% of commercial and industrial property, but that funding is being phased out (last payment to City will be in FY29). The state originally appropriated $125 million for funding the difference between the commercial and industrial property residential rate difference, but this is not likely to be enough to fund the City at 100%.

City of Marshalltown
100% Assessed Valuations (incl. TIF)

Period	100% Residential	Commercial	Industrial	Ag Land	Ag Building	Railroads	Utilities Prop	Exemptions	100% Net	Gas & Elec Utilities	100% With G&E Utilities
FY26 (AY24)	1,244,701,055	348,603,890	120,796,620	6,803,360	641,030	0	0	20,418,960	1,701,126,995	471,575,621	2,172,702,616
FY25 (AY23)	1,239,852,938	331,950,937	120,109,410	7,081,041	645,340	6,300,179	210,804	10,119,759	1,696,030,890	470,414,718	2,166,445,608
Dollar Change	4,848,117	16,652,953	687,210	-277,681	-4,310	-6,300,179	-210,804	10,299,201	5,096,105	1,160,903	6,257,008
% Change	0.39%	5.02%	0.57%	-3.92%	-0.67%	-100.00%	-100.00%	101.77%	0.30%	0.25%	0.29%

City of Marshalltown
Taxable Valuations (incl. TIF)

Period	100% Residential	Commercial	Industrial	Ag Land	Ag Building	Railroads	Utilities Prop	Exemptions	100% Net	Gas & Elec Utilities	100% With G&E Utilities
FY26 (AY24)	590,381,584	282,990,766	105,859,002	5,024,793	473,449	0	0	9,685,000	975,044,594	103,258,731	1,078,303,325
FY25 (AY23)	574,582,793	267,592,738	105,167,422	5,068,944	463,592	5,662,178	210,804	4,689,750	954,058,721	104,013,790	1,058,072,511
Dollar Change	15,798,791	15,398,028	691,580	-44,151	9,857	-5,662,178	-210,804	4,995,250	20,985,873	-755,059	20,230,814
% Change	2.75%	5.75%	0.66%	-0.87%	2.13%	-100.00%	-100.00%	106.51%	2.20%	-0.73%	1.91%

Rollback percentages:

Residential	47.43%
Agriculture	73.8575
All others	First $150,000 at residential rate and then 90%

MARSHALLTOWN
IOWA

Joel Greer, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor Greer and City Council
FROM: Diana Steiner, Finance Director
DATE: 1/17/2025
RE: General Fund FY26 Budget

Strategic Plan:

☐ Strategy 1: Expand and improve development in the community.
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☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: N/A

Recommendation: Discussion on the General Fund 001 FY26 budget, which is the operating budget funded by property taxes, hotel/motel tax, user fees, etc. Staff is seeking direction from Council to address the shortfall in the General Fund since expenses exceed revenues. Staff are bringing forward some options for Council to consider.

Budget Impact: The budget that is approved gives the City the authority to spend

Description/Background:
Department Directors and the City Administrator developed the budget amounts based on status quo operations and programs adjusted for inflation. I have provided the Budget Comparison Report that goes into detail for each function. The first column of amounts shows the actual activity for FY24, which ended June 30, 2024. The second column shows the original adopted budget for FY25 that was approved April of 2024. The third column is the actual year-to-date activity through December for FY25 (6 months of the fiscal year). The fourth column is a re-estimate for a FY25 budget amendment. The fifth column is a proposed FY26 budget. The sixth column shows the dollar increase between columns five and four. The seventh column shows the percent increase between columns five and four.

The FY26 General Fund budgets were built on the following assumptions:

1. Wages for union contracts were budgeted for step increases and had an increase for cost-of-living adjustments of 4% for Police, 3% Fire, 3% PPME, and 3% UAW effective July 1, 2025.
2. Non-union, non-temporary positions were budgeted for step increases and cost-of-living adjustments at 3% effective July 1, 2025.
3. Health insurance increased by 10% January 1, 2025 and was budgeted to increase by 20% January 1, 2026. The City pays 85% and the employee pays 15% of the increase. Actual premiums will be determined near the open enrollment period in November 2025. The employer share for General Fund employees are offset by the Employee Benefits tax levy.
4. There were 2.5 FTE positions budgeted for vacancies (2 PD and .5 Fire).

5. There was no change in the IPERS contribution rate (9.44% for City Share, 6.29% for employee), which is supported by the FICA & IPERS tax levy.
6. There was a minimal increase in the Municipal Fire and Police Retirement (City Share increased from 22.66% to 22.68%; employee rate of 9.44% does not change), which is supported by the Police & Fire Retirement tax levy.
7. Road Use Tax is transferred to the General Fund to cover gross wages of the Public Works Department that is road related and 10% of the salary for the City Administrator and Human Resources Director.
8. Mileage is reimbursed at the State rate of $ .50/mile and meals are reimbursed at the State per diem rates.
9. The commercial/industry backfill from the State is being phased out over 8 years for the City. This started in FY23 and the last payment will be in FY29. The General Fund's share in FY26 is budgeted at $111,857 out of the entire projected backfill of $191,759 if the Legislature appropriates, which is a $47,940 decrease from the current fiscal year (General Fund share $30,221). Note: before the phase out started, the City received $382,000, of which $221,000 was for the General Fund.
10. The Business Property Tax Replacement Revenue was budgeted at $388,773 of which $228,125 is for the General Fund. These amounts are assuming that the Legislature will only fund at a 72% level.
11. For FY25, the property, vehicle and liability coverage were re-estimated to increase by 10% over FY24 and another 10% increase is budgeted for FY26. Our actual premium paid in March 2024 was 671,373, which was an increase of 37% over the prior year (General Fund portion was $416,577). The General Fund portion is supported by the Liability and property insurance levy.
12. The Marshall County Emergency Management will invoice the City $39,703, which will be funded by the Support of the Local Emergency Management levy, which is a 5% increase.
13. The contract with the Iowa Veterans Home for police services has been locked in at the same rate as FY25, which is $39,147. For the fire department, the amount depends on the Fire Department's budget and the IVH's census. $58,158 was budgeted.
14. Hotel/Motel tax revenues is shown as $650,000 (shown in function 6021) and payments to CVB at 56% is shown in function 5900. If the rate was lowered to 50%, that would save the City $39,000. (Note: $600,000 in revenues and $336,000 in expenses was the adopted budget). Under Iowa Code, if you have a hotel/motel tax, 50% must be used for improving recreational, cultural or entertainment facilities or for promotion of tourist/convention business.
15. The MPACT program is budgeted for $156,000 and funded with ARPA in FY26 in Fund 389.
16. The Economic Development budget is based on the funding level for the MCBD façade and code compliance expenditures, which are paid out of the General Fund and then money is transferred from the TIF fund 125. All expenses are approved by the Council.
17. Estimates have been made for retirement payouts. For the FY25 amended budget, the known retirements have been re-allocated to the appropriate functions. For FY26, $48,353 has been budgeted for RHSA payouts, of which $29,437 is for General Fund employees. The General Fund employee retirements are supported by the Employee Benefits tax levy.
18. Across the board for all departments, there were increases for utilities, vehicle gas/diesel, maintenance agreements and supplies.
19. Function 1011 Automated Traffic Enforcement has been moved out of the General Fund and into a Special Revenue Fund, since the use of those funds are restricted by legislation.

20. The general fund property tax levy is shown in Function 6021 Finance (page 32 of report) which benefits all general fund functions. Due to HF718, the regular general levy is computed at a consolidated rate rather than the historical $8.10 Regular Levy rate plus the $ .27 Emergency Levy. Since the City's taxable growth was only 2.31%, the City landed in the 0% tier (0-2.74% growth means no change in the rate from FY05). Our consolidated levy rate was 8.50223 in FY25, so we keep the same rate for FY26.

However, since our valuations are a little higher, that means we would receive $197,808 in additional revenue over FY25. See consolidated levy calculation below.

January 1, 2024 Property Valuations

		With Gas & Electric		Without Gas & Electric	Last Official Census
Regular	2a	1,030,598,382	2b	927,339,651	27,591
DEBT SERVICE	3a	1,072,805,083	3b	969,546,352	
Ag Land	4a	5,498,242			

CONSOLIDATED GENERAL FUND LEVY CALCULATION

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ GE	Taxable Growth %
FY 2024-2025 Budget Data	$8.50223	$8,564,576	1,007,332,860	2.31%
Limitation Percentage	0%			
	CGFL Max Rate	**CGFL Max Dollars**	**Revenue Growth %**	
CGFL for FY 2025-2026	$8.50223	$8,762,384	2.31%	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	8.50223	Combined General Fund	5	8,762,384	7,884,455	43	$8.50223

Before any LOST funds have been transferred to the General Fund for FY26, expenses exceed revenues by $1,361,819. (Note: In FY25, Council approved @ $201,000 in ARPA funds and @ $685,000 in LOST funds to balance the budget).

A. Without reducing the expenses, Council could direct staff to use the projected 001 fund balance to cover the deficit. The chart below shows the estimated ending fund balances by fiscal year. I have also included the Cash Flow Reserve Fund 010, but it is not our recommendation that this be used towards the deficit as we need these funds for cash flow purposes when emergencies arise. Council also approved and insurance deductible reserve account, which was started the end of FY24.

Fund	Ending 6/30/24	FY25 Amended Net Budget	Projected 6/30/25 Ending Balance	FY26 Net Budget	Projected 6/30/26 Ending Balance
001 - GENERAL FUND	3,687,037.61	(76,720.00)	3,610,317.61	(1,361,819.00)	2,248,498.61
010 - CASH FLOW RESERVE FUND	3,177,063.33	339,051.00	3,516,114.33	117,839.00	3,633,953.33
011 - INSURANCE DEDUCTIBLE RESERVE FUND	150,915.42	109,000.00	259,915.42	100,000.00	359,915.42

B. You could use Local Option Sales Tax (LOST). We are projecting $4.2 million in revenues annually. 25% or $1,050,000 is allocated to Council-designated projects. The projected cash balance for Council-designated funds at the end of FY26 before any transfer to the General Fund is projected to be $3.4 million. (See report on separate agenda item).
C. Fees for the Aquatic Center, Summer Blast, and other recreational activities could be increased.
D. New sources of revenue could be pursued for future budgets, such as the franchise fee (255 cities currently have).
E. Other ideas to reduce expenses are as follows:

Expenditure reductions (not in any particular order)				
a.	$	35,711	Remove internal storm water charges (will reduce revenue in Enterprise Fund)	
b.	$	9,800	Remove internal sewer charges (will reduce revenue in Enterprise Fund)	
			*Note for any library reductions, Library Board of Trustees would be given reduction	
				$ amount and it would be up to the Board to decide where to cut.
			Library levy repealed ($251,000 in FY24).	
c.	$	6,000		Close on Sundays - Utiities, supplies
d.	$	16,000		Close on Sundays - 4 PT staff @ 4 hrs X 50 days
e.	$	30,000	Cease fire inspection contract and perform work by current staff	
f.	$	39,000	Reduce contract with Chamber for Visitors Bureau to pay them 50% instead of 56% of motel tax	
				Adopted budgeted 600,000*56%=$336,000
				Amended budget of $650,0000*.56=364,,000
				Amended budget of $650,0000*.50=325,000
				Difference to Chamber between adopted and budget amendment is an $11,000 decrease
g.	$	182,000	Change funding of AXON body cameras agreement to LOST or ATE	
				Council approved FY25 paid with LOST
h.	$	67,120	Non-union 3% COLA would be delayed from 7/1/25 to first paydate in January	
				(1% of COLA = 44,747 for 12 months)
i.		?		Aquatic Center - Change hours to close 1 hour earlier
			Leave more General Fund vacant positions unfilled	
				Already accounted for 2 vacant Police Officer positions and Fire Deputy not starting until 1/1/26
				Other remaining vacancies:
j.	$	122,907		Police Captain
k.	$	176,992		2 Police Officers
l.	$	47,369		Records Clerk
m.	$	64,728	Three furlough days (General Fund Savings $21,576 per day). Furloughs for all except PD & FD unioin staff is $107,262	
	$	797,627		

Does Council want to have another Special Council Meeting in the near future to discuss and provide direction?

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm…	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 001 - GENERAL FUND								
Function: 1010 - Police Operations/Crime Prevention								
Revenue								
001.1010.4292.000	BIKE LICENSE/REGISTRATN	57.00	100.00	63.00	100.00	100.00	0.00	0.00%
001.1010.4326.000	STATE REIMB- IVH POLICE	39,147.00	39,147.00	39,147.00	39,147.00	39,147.00	0.00	0.00%
001.1010.4330.000	STATE OPER GRANT	300.00	2,775.00	300.00	2,775.00	2,775.00	0.00	0.00%
001.1010.4410.000	POLICE SERVICES	9,637.01	7,000.00	3,908.73	7,000.00	7,000.00	0.00	0.00%
001.1010.4411.000	POLICE SECURITY SERVICES	15,520.00	12,000.00	8,140.00	12,000.00	12,000.00	0.00	0.00%
001.1010.4412.000	Police - False Alarm	2,909.40	3,000.00	2,202.60	3,000.00	3,000.00	0.00	0.00%
001.1010.4498.000	Police - Towing Admin Fee	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.1010.4510.000	COURT FINES	18,052.79	20,000.00	1,516.70	20,000.00	20,000.00	0.00	0.00%
001.1010.4515.000	COURT ORDERED-RESTITUTION	19,855.69	4,000.00	11,544.16	16,000.00	4,000.00	-12,000.00	-75.00%
001.1010.4616.000	INT CHRGD - ACCTS REC	229.59	0.00	306.96	400.00	0.00	-400.00	-100.00%
001.1010.4875.000	RFNDS/REIMB: POLICE	16,801.56	4,000.00	11,577.61	22,000.00	4,000.00	-18,000.00	-81.82%
001.1010.4876.000	MISC REV: POLICE	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.1010.4879.000	REBATES	43.89	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**122,553.93**	**93,022.00**	**78,706.76**	**123,422.00**	**93,022.00**	**-30,400.00**	**-24.63%**
Expense								
001.1010.5010.010	REGULAR-NON UNION	710,360.92	755,537.00	379,271.64	763,350.00	796,209.00	32,859.00	4.30%
001.1010.5010.020	REGULAR-POLICE UNION	2,408,102.71	2,904,576.00	1,293,638.69	2,674,871.00	2,932,993.00	258,122.00	9.65%
001.1010.5020.010	OVERTIME-NON UNION	1,217.11	9,200.00	107.26	9,200.00	9,200.00	0.00	0.00%
001.1010.5020.020	OVERTIME-POLICE UNION	203,751.98	150,000.00	132,008.56	150,000.00	150,000.00	0.00	0.00%
001.1010.5021.010	EXTRA DUTY-NON UNION	857.50	500.00	414.55	500.00	500.00	0.00	0.00%
001.1010.5021.020	EXTRA DUTY-POLICE UNION	13,266.54	12,000.00	9,047.50	12,000.00	12,000.00	0.00	0.00%
001.1010.5021.070	EXTRA DUTY OVERTIME	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.1010.5050.060	PART-TIME REGULAR	10,114.04	13,646.00	6,070.12	13,646.00	14,376.00	730.00	5.35%
001.1010.5056.040	OTHR DEPT-PPME UNION	3,685.17	0.00	1,085.15	0.00	0.00	0.00	0.00%
001.1010.5057.010	CAR REIMB-NON UNION	4,000.00	4,000.00	2,000.05	4,333.00	4,333.00	0.00	0.00%
001.1010.5060.010	TERM PAYOUTS-NON UNION	8,479.84	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5060.020	TERM PAYOUTS-POLICE UNION	28,466.51	0.00	3,372.02	0.00	0.00	0.00	0.00%
001.1010.5061.010	RHSA PAYOUTS-NON UNION	0.00	0.00	0.00	33,838.00	0.00	-33,838.00	-100.00%
001.1010.5061.020	RHSA PAYOUTS-POLICE UNION	0.00	0.00	0.00	0.00	19,198.00	19,198.00	0.00%
001.1010.5101.010	SOCIAL SECURITY-NON UNION	3,104.96	3,480.00	1,615.77	3,450.00	3,702.00	252.00	7.30%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.1010.5101.020	SOCIAL SECURITY-POLICE UNIC	9,595.36	10,946.00	3,918.35	7,709.00	11,007.00	3,298.00	42.78%
001.1010.5101.040	SOCIAL SECURITY-PPME UNION	214.68	0.00	63.08	0.00	0.00	0.00	0.00%
001.1010.5101.060	SOCIAL SECURITY-PT REGULAR	627.08	846.00	376.38	846.00	891.00	45.00	5.32%
001.1010.5102.010	MEDICARE-NON UNION	10,193.09	11,018.00	5,365.90	11,131.00	11,741.00	610.00	5.48%
001.1010.5102.020	MEDICARE-POLICE UNION	38,197.07	43,987.00	20,979.85	40,656.00	46,574.00	5,918.00	14.56%
001.1010.5102.040	MEDICARE-PPME UNION	50.22	0.00	14.75	0.00	0.00	0.00	0.00%
001.1010.5102.060	MEDICARE-PT REGULAR	146.66	198.00	88.04	198.00	208.00	10.00	5.05%
001.1010.5111.010	IPERS-NON UNION	5,076.51	5,298.00	2,650.22	5,252.00	5,636.00	384.00	7.31%
001.1010.5111.020	IPERS-POLICE UNION	14,649.00	16,667.00	6,109.65	11,738.00	16,759.00	5,021.00	42.78%
001.1010.5111.040	IPERS-PPME UNION	347.90	0.00	102.44	0.00	0.00	0.00	0.00%
001.1010.5111.060	IPERS-PT REGULAR	954.75	1,288.00	572.99	1,288.00	1,357.00	69.00	5.36%
001.1010.5113.010	RETIREMENT-NON UNION	150,947.92	158,487.00	79,699.74	160,368.00	167,039.00	6,671.00	4.16%
001.1010.5113.020	RETIREMENT-POLICE UNION	531,691.71	647,403.00	285,624.38	607,183.00	654,197.00	47,014.00	7.74%
001.1010.5121.010	GRP INSUR-NON UNION	114,155.82	131,790.00	63,014.76	158,657.00	159,427.00	770.00	0.49%
001.1010.5121.020	GRP INSUR-POLICE UNION	466,470.13	625,208.00	245,010.63	580,564.00	703,786.00	123,222.00	21.22%
001.1010.5121.040	GRP INSUR-PPME UNION	1,289.40	0.00	387.37	0.00	0.00	0.00	0.00%
001.1010.5122.000	RETIREES GRP HLTH INS	129,087.91	135,155.00	61,347.01	135,155.00	135,155.00	0.00	0.00%
001.1010.5123.010	WORKCOMP-NON UNION	9,486.99	9,887.00	5,246.40	9,994.00	10,532.00	538.00	5.38%
001.1010.5123.020	WORKCOMP-POLICE UNION	37,482.94	40,297.00	20,854.54	37,706.00	42,758.00	5,052.00	13.40%
001.1010.5123.040	WORKCOMP-PPME UNION	86.21	0.00	23.54	0.00	0.00	0.00	0.00%
001.1010.5123.060	WORKCOMP-PT REGULAR	240.14	324.00	132.24	297.00	313.00	16.00	5.39%
001.1010.5132.000	CLOTHING EXPENSE	33,900.91	25,000.00	23,726.15	30,000.00	30,000.00	0.00	0.00%
001.1010.5151.000	PHYSICALS/IMMUNIZATIONS	5,509.00	4,000.00	1,152.00	4,000.00	4,000.00	0.00	0.00%
001.1010.5210.000	ADVERTISING & LEGAL PUB	626.41	1,500.00	148.00	1,500.00	1,500.00	0.00	0.00%
001.1010.5230.000	CONSULTING & PROF FEES	13,304.95	7,000.00	3,681.50	7,000.00	7,000.00	0.00	0.00%
001.1010.5280.000	DUES, MEMBER, SUBSCRIPTN	33,977.76	28,000.00	22,622.91	28,000.00	28,000.00	0.00	0.00%
001.1010.5290.000	INSURANCE - GENERAL	12,673.22	25,155.00	0.00	13,941.00	15,335.00	1,394.00	10.00%
001.1010.5300.000	INSURANCE - TORT LIAB	54,521.94	83,370.00	0.00	59,974.00	65,972.00	5,998.00	10.00%
001.1010.5321.000	K9 EXPENSES	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.1010.5339.000	MEDICAL CLAIMS PAID BY CITY	53.63	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5342.000	CONTRACT-OUTSIDE HELP	1,870.71	1,000.00	11,212.58	11,000.00	9,000.00	-2,000.00	-18.18%
001.1010.5344.000	CONTRACT-MAINTENANCE	15,848.46	23,747.00	15,420.54	23,747.00	23,747.00	0.00	0.00%
001.1010.5347.000	CONTRACT-SOFTWARE MAINT	40,190.56	34,000.00	26,585.93	34,000.00	34,000.00	0.00	0.00%
001.1010.5359.000	TOWING SERVICES	2,921.00	500.00	1,509.00	1,700.00	500.00	-1,200.00	-70.59%
001.1010.5360.000	POSTAGE & SHIPPING	904.22	700.00	640.20	700.00	700.00	0.00	0.00%
001.1010.5370.000	PRINTING & BINDING	1,199.40	500.00	493.31	500.00	500.00	0.00	0.00%
001.1010.5380.000	RENTS & LEASES	0.00	14,500.00	32.00	0.00	182,000.00	182,000.00	0.00%
001.1010.5410.000	REPAIRS & MAINTENANCE	11,703.04	18,000.00	6,986.60	18,000.00	18,000.00	0.00	0.00%
001.1010.5431.000	INTERPRETING	21,198.83	15,000.00	7,852.88	8,000.00	7,500.00	-500.00	-6.25%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.1010.5450.000	TELEPHONE/OTHR COMMNCTI	12,666.81	8,500.00	4,622.55	8,500.00	8,500.00	0.00	0.00%
001.1010.5451.000	OTHR COMMNCTN/AIR CARDS	6,547.13	9,100.00	3,173.54	9,100.00	9,100.00	0.00	0.00%
001.1010.5460.000	CONFERENCE EXPENSE	30,960.43	15,000.00	10,072.88	15,000.00	15,000.00	0.00	0.00%
001.1010.5461.000	TRAVEL-AIRFARE	306.40	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5462.000	TRAVEL EXPENSE - OTHER	191.50	100.00	0.00	100.00	100.00	0.00	0.00%
001.1010.5464.000	TRAVEL-PER DIEM	2,648.88	1,000.00	2,586.63	2,500.00	2,000.00	-500.00	-20.00%
001.1010.5465.000	TRAVEL - HOTEL/MOTEL	7,432.37	2,500.00	9,644.82	10,000.00	3,500.00	-6,500.00	-65.00%
001.1010.5470.000	TRAINING-NEW OFFICER	37,979.74	18,000.00	5,500.00	18,000.00	18,000.00	0.00	0.00%
001.1010.5471.000	TRAINING	512.44	400.00	0.00	400.00	400.00	0.00	0.00%
001.1010.5472.000	MILEAGE REIMBURSE	3,689.00	1,700.00	806.85	1,700.00	1,700.00	0.00	0.00%
001.1010.5475.000	RECRUITING EXPENSES	0.00	350.00	7,441.50	7,350.00	2,500.00	-4,850.00	-65.99%
001.1010.5565.000	VEHICLE OPER/MAINT SPPLY	26,502.86	25,000.00	11,489.04	25,000.00	25,000.00	0.00	0.00%
001.1010.5570.000	VEHICLE GAS	77,269.71	85,000.00	42,730.69	85,000.00	85,000.00	0.00	0.00%
001.1010.5571.000	VEHICLE DIESEL FUEL	122.12	500.00	0.00	500.00	500.00	0.00	0.00%
001.1010.5600.000	OPERATING SUPPLIES	24,088.13	21,500.00	15,663.25	21,500.00	21,500.00	0.00	0.00%
001.1010.5601.000	PROMOTION/PROGRAM SPPLY	2,232.03	2,000.00	566.09	2,000.00	2,000.00	0.00	0.00%
001.1010.5605.000	OFFICE SUPPLIES	2,822.43	3,000.00	817.51	3,000.00	3,000.00	0.00	0.00%
001.1010.5610.000	AMMUNITION EXPENSE	20,066.91	20,000.00	8,229.60	20,000.00	20,000.00	0.00	0.00%
001.1010.5612.000	COMPUTER COMPONENTS	135.00	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
001.1010.5702.000	MINOR OFFICE FURN/EQUIP	191.35	0.00	4,900.74	0.00	0.00	0.00	0.00%
001.1010.5703.000	MINOR COMPUTER	3,067.14	2,000.00	2,300.67	2,000.00	2,000.00	0.00	0.00%
001.1010.5704.000	MINOR SOFTWARE	1,323.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5718.000	MINOR EQUIP, UNCLASSFIED	7,853.32	7,500.00	4,009.87	7,500.00	7,500.00	0.00	0.00%
	Total Expense:	**5,435,411.51**	**6,199,860.00**	**2,886,833.40**	**5,918,142.00**	**6,567,945.00**	**649,803.00**	**10.98%**
Total Function: 1010 - Police Operations/Crime Prevention:		**-5,312,857.58**	**-6,106,838.00**	**-2,808,126.64**	**-5,794,720.00**	**-6,474,923.00**	**-680,203.00**	**11.74%**
Function: 1011 - Automated Traffic Enforcement								
Revenue								
001.1011.4410.000	Police Services ATE	662,004.00	800,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**662,004.00**	**800,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
001.1011.5230.000	CONSULTING & PROF FEES	112,800.00	125,000.00	0.00	0.00	0.00	0.00	0.00%
001.1011.5342.000	CONTRACT-OUTSIDE HELP	216,720.00	300,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**329,520.00**	**425,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Function: 1011 - Automated Traffic Enforcement:		**332,484.00**	**375,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Moved to fund 154
Special Rev fund

Function: 1030 - Emergency Mgmt								
Expense								
001.1030.5331.000	PAYMENTS-OTHER ENTITIES	36,011.00	37,815.00	37,812.00	37,815.00	39,703.00	1,888.00	4.99%
001.1030.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	59.73	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm…	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.1030.5481.000	ELECTRICITY (SIRENS)	1,613.17	1,980.00	992.85	1,980.00	1,980.00	0.00	0.00%
001.1030.5600.000	OPERATING SUPPLIES	139.99	400.00	387.80	400.00	400.00	0.00	0.00%
	Total Expense:	**37,764.16**	**40,195.00**	**39,252.38**	**40,195.00**	**42,083.00**	**1,888.00**	**4.70%**
	Total Function: 1030 - Emergency Mgmt:	**37,764.16**	**40,195.00**	**39,252.38**	**40,195.00**	**42,083.00**	**1,888.00**	**4.70%**
Function: 1040 - Flood Control								
Expense								
001.1040.5300.000	INSURANCE - TORT LIAB	0.00	10.00	0.00	0.00	0.00	0.00	0.00%
001.1040.5485.000	STORM WATER FEES	0.00	51.00	98.40	99.00	50.00	-49.00	-49.49%
	Total Expense:	**0.00**	**61.00**	**98.40**	**99.00**	**50.00**	**-49.00**	**-49.49%**
	Total Function: 1040 - Flood Control:	**0.00**	**61.00**	**98.40**	**99.00**	**50.00**	**-49.00**	**-49.49%**
Function: 1050 - Fire Department								
Revenue								
001.1050.4278.000	FIRE PERMITS & CONTRACTED	18,418.32	30,000.00	10,105.17	30,000.00	30,000.00	0.00	0.00%
001.1050.4326.000	STATE REIM - IVH & FIRE MARS	56,874.82	58,158.00	63,640.00	63,640.00	58,158.00	-5,482.00	-8.61%
001.1050.4414.000	FIRE SERVICES/TESTING/INSPE(	31,649.51	30,000.00	14,135.07	30,000.00	30,000.00	0.00	0.00%
001.1050.4415.000	FIRE-LEAD TESTING/INSPECTN	10.00	0.00	10.00	10.00	0.00	-10.00	-100.00%
001.1050.4416.000	FIRE-PLAN REV FEES	880.00	1,500.00	230.00	1,500.00	1,500.00	0.00	0.00%
001.1050.4492.000	FIRE MISC CHRGS	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.1050.4499.000	FIRE- ILLEGAL BURNING	0.00	750.00	0.00	2,000.00	750.00	-1,250.00	-62.50%
001.1050.4616.000	INT CHRGD - ACCTS REC	1,604.24	0.00	881.95	1,000.00	0.00	-1,000.00	-100.00%
001.1050.4875.000	RFNDS/REIMB: FIRE	6,760.88	0.00	822.38	823.00	50.00	-773.00	-93.92%
001.1050.4879.000	REBATES	36.79	0.00	48.71	49.00	0.00	-49.00	-100.00%
	Total Revenue:	**116,234.56**	**120,608.00**	**89,873.28**	**129,222.00**	**120,658.00**	**-8,564.00**	**-6.63%**
Expense								
001.1050.5010.010	REGULAR-NON UNION	639,809.58	711,036.00	308,293.20	620,445.00	662,989.00	42,544.00	6.86%
001.1050.5010.030	REGULAR-FIRE UNION	1,511,059.55	1,672,337.00	795,287.15	1,684,862.00	1,714,368.00	29,506.00	1.75%
001.1050.5020.010	OVERTIME-NON UNION	0.00	0.00	542.03	1,000.00	0.00	-1,000.00	-100.00%
001.1050.5020.030	OVERTIME-FIRE UNION	85,425.65	68,000.00	41,640.96	93,000.00	95,000.00	2,000.00	2.15%
001.1050.5056.040	OTHR DEPT-PPME UNION	521.37	0.00	178.38	0.00	0.00	0.00	0.00%
001.1050.5060.010	TERM PAYOUTS-NON UNION	6,384.68	0.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5061.010	RHSA PAYOUTS-NON UNION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5061.030	RHSA PAYOUTS-FIRE UNION	0.00	0.00	25,909.73	54,450.00	0.00	-54,450.00	-100.00%
001.1050.5101.010	SOCIAL SECURITY-NON UNION	9,928.62	12,466.00	1,454.57	3,289.00	3,632.00	343.00	10.43%
001.1050.5101.040	SOCIAL SECURITY-PPME UNION	30.41	0.00	11.06	0.00	0.00	0.00	0.00%
001.1050.5102.010	MEDICARE-NON UNION	8,980.78	10,310.00	4,285.07	8,996.00	9,613.00	617.00	6.86%
001.1050.5102.030	MEDICARE-FIRE UNION	21,503.86	25,235.00	11,270.41	25,779.00	26,236.00	457.00	1.77%
001.1050.5102.040	MEDICARE-PPME UNION	7.11	0.00	2.59	0.00	0.00	0.00	0.00%
001.1050.5111.010	IPERS-NON UNION	4,901.26	5,140.00	2,601.37	5,008.00	5,530.00	522.00	10.42%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.1050.5111.040	IPERS-PPME UNION	49.21	0.00	16.84	0.00	0.00	0.00	0.00%
001.1050.5112.010	ICMA-NON UNION	20,576.99	27,858.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5113.010	RETIREMENT-NON UNION	110,209.68	115,559.00	63,614.94	128,572.00	137,080.00	8,508.00	6.62%
001.1050.5113.030	RETIREMENT-FIRE UNION	347,241.46	378,952.00	180,211.94	381,790.00	388,819.00	7,029.00	1.84%
001.1050.5121.010	GRP INSUR-NON UNION	85,040.66	98,046.00	41,456.28	102,504.00	106,985.00	4,481.00	4.37%
001.1050.5121.030	GRP INSUR-FIRE UNION	355,346.18	423,204.00	181,586.28	390,410.00	459,413.00	69,003.00	17.67%
001.1050.5121.040	GRP INSUR-PPME UNION	176.08	0.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5122.000	RETIREES GRP HLTH INS	81,345.34	96,329.00	42,227.04	96,329.00	96,329.00	0.00	0.00%
001.1050.5123.010	WORKCOMP-NON UNION	29,979.92	33,118.00	13,679.29	28,622.00	30,492.00	1,870.00	6.53%
001.1050.5123.030	WORKCOMP-FIRE UNION	83,068.61	87,539.00	41,777.79	89,426.00	91,011.00	1,585.00	1.77%
001.1050.5123.040	WORKCOMP-PPME UNION	12.20	0.00	3.87	0.00	0.00	0.00	0.00%
001.1050.5132.000	CLOTHING EXPENSE	15,254.92	21,000.00	6,772.96	21,000.00	21,000.00	0.00	0.00%
001.1050.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	7,500.00	1,074.00	7,500.00	7,500.00	0.00	0.00%
001.1050.5210.000	ADVERTISING & LEGAL PUB	513.11	0.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5216.000	BACKGROUND CHECKS	0.00	0.00	19.00	19.00	0.00	-19.00	-100.00%
001.1050.5251.000	LICENSE & PERMITS	0.00	400.00	42.25	400.00	400.00	0.00	0.00%
001.1050.5280.000	DUES, MEMBER, SUBSCRIPTN	2,066.15	2,600.00	934.57	2,600.00	2,600.00	0.00	0.00%
001.1050.5290.000	INSURANCE - GENERAL	32,212.02	40,499.00	0.00	35,433.00	38,977.00	3,544.00	10.00%
001.1050.5300.000	INSURANCE - TORT LIAB	17,553.12	24,096.00	0.00	19,308.00	21,239.00	1,931.00	10.00%
001.1050.5342.000	CONTRACT-OUTSIDE HELP	32,885.34	30,000.00	6,668.50	30,000.00	30,000.00	0.00	0.00%
001.1050.5344.000	CONTRACT-MAINTENANCE	10,900.24	20,000.00	687.58	15,000.00	15,000.00	0.00	0.00%
001.1050.5347.000	CONTRACT-SOFTWARE MAINT	24,460.08	28,500.00	20,952.60	28,500.00	28,500.00	0.00	0.00%
001.1050.5347.150	CONTRACT-CMPTR TECH SPPR	0.00	650.00	0.00	650.00	650.00	0.00	0.00%
001.1050.5360.000	POSTAGE & SHIPPING	608.33	550.00	0.00	550.00	550.00	0.00	0.00%
001.1050.5370.000	PRINTING & BINDING	27.95	0.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5380.000	RENTS & LEASES	175.18	400.00	0.00	400.00	400.00	0.00	0.00%
001.1050.5410.000	REPAIRS & MAINTENANCE	8,534.66	7,000.00	9,238.86	7,000.00	7,000.00	0.00	0.00%
001.1050.5413.000	VEHICLE REPAIRS & MAINTENA	20,260.05	11,500.00	4,111.27	11,500.00	11,500.00	0.00	0.00%
001.1050.5450.000	TELEPHONE/OTHR COMMNCTI	7,813.07	8,000.00	4,309.35	8,000.00	8,000.00	0.00	0.00%
001.1050.5460.000	CONFERENCE EXPENSE	6,441.50	10,000.00	4,448.51	10,000.00	10,000.00	0.00	0.00%
001.1050.5464.000	TRAVEL-PER DIEM	358.23	0.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5470.000	TRAINING	765.68	1,200.00	0.00	1,200.00	1,200.00	0.00	0.00%
001.1050.5475.000	RECRUITING EXPENSES	2,310.33	0.00	29,372.57	29,373.00	0.00	-29,373.00	-100.00%
001.1050.5565.000	VEHICLE OPER/MAINT SPPLY	2,277.17	3,750.00	165.19	3,750.00	3,750.00	0.00	0.00%
001.1050.5570.000	VEHICLE GAS	3,046.68	4,200.00	1,387.76	4,200.00	4,200.00	0.00	0.00%
001.1050.5571.000	VEHICLE DIESEL FUEL	11,079.25	15,000.00	5,305.30	15,000.00	15,000.00	0.00	0.00%
001.1050.5600.000	OPERATING SUPPLIES	9,166.40	9,500.00	5,252.36	9,500.00	9,500.00	0.00	0.00%
001.1050.5601.000	PROMOTION/PROGRAM SPPLY	0.00	400.00	0.00	400.00	400.00	0.00	0.00%
001.1050.5605.000	OFFICE SUPPLIES	288.97	1,300.00	83.88	1,300.00	1,300.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.1050.5630.000	EMS SUPPLIES	9,652.90	5,000.00	2,160.21	5,000.00	5,000.00	0.00	0.00%
001.1050.5702.000	MINOR OFFICE FURN/EQUIP	899.97	0.00	0.00	0.00	0.00	0.00	0.00%
001.1050.5703.000	MINOR COMPUTER	2,368.32	950.00	0.00	950.00	950.00	0.00	0.00%
001.1050.5718.000	MINOR EQUIP, UNCLASSFIED	4,104.34	10,000.00	714.99	10,000.00	10,000.00	0.00	0.00%
	Total Expense:	**3,627,623.16**	**4,029,124.00**	**1,859,752.50**	**3,993,015.00**	**4,082,113.00**	**89,098.00**	**2.23%**
	Total Function: 1050 - Fire Department:	**-3,511,388.60**	**-3,908,516.00**	**-1,769,879.22**	**-3,863,793.00**	**-3,961,455.00**	**-97,662.00**	**2.53%**
Function: 1070 - Building Inspections								
Revenue								
001.1070.4261.000	BUILDING PERMITS	152,163.55	175,000.00	51,255.00	155,000.00	155,000.00	0.00	0.00%
001.1070.4262.000	ELECTRICAL PERMITS	26,019.00	30,000.00	12,241.00	26,000.00	26,000.00	0.00	0.00%
001.1070.4263.000	MECHANICAL & GAS PERMITS	18,633.73	10,000.00	11,362.59	19,000.00	19,000.00	0.00	0.00%
001.1070.4264.000	PLAN REVIEW FEES	14,901.90	60,000.00	969.00	30,000.00	30,000.00	0.00	0.00%
001.1070.4265.000	PLUMBING PERMITS	10,713.34	10,000.00	6,795.00	10,000.00	10,000.00	0.00	0.00%
001.1070.4266.000	DEMOL,MOVING,ENCROACHM	425.00	200.00	150.00	200.00	200.00	0.00	0.00%
001.1070.4616.000	INT CHRGD - ACCTS REC	27.62	0.00	1.86	0.00	0.00	0.00	0.00%
001.1070.4875.000	RFNDS/REIMB: BUILDING	15.61	0.00	1.15	0.00	0.00	0.00	0.00%
	Total Revenue:	**222,899.75**	**285,200.00**	**82,775.60**	**240,200.00**	**240,200.00**	**0.00**	**0.00%**
Expense								
001.1070.5010.010	REGULAR-NON UNION	26,103.75	25,081.00	3,385.36	31,053.00	24,237.00	-6,816.00	-21.95%
001.1070.5030.070	PART-TIME TEMPORARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1070.5101.010	SOCIAL SECURITY-NON UNION	1,618.65	1,555.00	201.85	1,925.00	1,503.00	-422.00	-21.92%
001.1070.5101.070	SOCIAL SECURITY-PT TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1070.5102.010	MEDICARE-NON UNION	378.59	364.00	47.21	450.00	351.00	-99.00	-22.00%
001.1070.5102.070	MEDICARE-TEMPORARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1070.5111.010	IPERS-NON UNION	2,464.14	2,368.00	319.59	2,931.00	2,288.00	-643.00	-21.94%
001.1070.5111.070	IPERS-PT TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1070.5121.010	GRP INSUR-NON UNION	0.00	2,371.00	734.96	9,038.00	6,545.00	-2,493.00	-27.58%
001.1070.5122.000	RETIREES GRP HLTH INS	6,361.30	5,364.00	2,681.94	5,364.00	5,364.00	0.00	0.00%
001.1070.5123.010	WORKCOMP-NON UNION	540.61	504.00	59.21	557.00	435.00	-122.00	-21.90%
001.1070.5123.070	WORKCOMP-TEMPORARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1070.5210.000	ADVERTISING & LEGAL PUB	14.75	0.00	1,013.45	1,014.00	0.00	-1,014.00	-100.00%
001.1070.5280.000	DUES, MEMBER, SUBSCRIPTN	160.00	400.00	170.00	400.00	400.00	0.00	0.00%
001.1070.5290.000	INSURANCE - GENERAL	324.35	629.00	0.00	357.00	392.00	35.00	9.80%
001.1070.5300.000	INSURANCE - TORT LIAB	1,051.00	1,203.00	0.00	1,156.00	1,272.00	116.00	10.03%
001.1070.5342.000	CONTRACT-OUTSIDE HELP	153,531.67	213,750.00	91,542.95	174,750.00	174,750.00	0.00	0.00%
001.1070.5344.000	CONTRACT-MAINTENANCE	0.01	0.00	0.13	0.00	0.00	0.00	0.00%
001.1070.5360.000	POSTAGE & SHIPPING	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.1070.5450.000	TELEPHONE/OTHR COMMNCTI	500.74	500.00	157.79	500.00	500.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm…	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.1070.5605.000	OFFICE SUPPLIES	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.1070.5980.000	REFUNDS/REIMB	155.00	0.00	108.00	108.00	0.00	-108.00	-100.00%
	Total Expense:	**193,204.56**	**254,289.00**	**100,422.44**	**229,803.00**	**218,237.00**	**-11,566.00**	**-5.03%**
	Total Function: 1070 - Building Inspections:	**29,695.19**	**30,911.00**	**-17,646.84**	**10,397.00**	**21,963.00**	**11,566.00**	**111.24%**
Function: 1071 - Rental Inspections								
Revenue								
001.1071.4420.000	RENTAL HOUSING INSPECTION	71,840.00	150,000.00	37,650.00	100,000.00	100,000.00	0.00	0.00%
001.1071.4421.000	REGISTRATION FEES/RENTALS	51,065.08	50,865.00	51,084.23	52,000.00	52,000.00	0.00	0.00%
001.1071.4422.000	RENTAL APPLICATION FEE	9,480.00	2,000.00	4,270.00	10,000.00	10,000.00	0.00	0.00%
001.1071.4616.000	INT CHRGE - ACCS REC	8,208.90	2,000.00	5,220.92	6,000.00	5,000.00	-1,000.00	-16.67%
001.1071.4875.000	RFNDS/REIMB:	15.61	200.00	12.72	200.00	200.00	0.00	0.00%
	Total Revenue:	**140,609.59**	**205,065.00**	**98,237.87**	**168,200.00**	**167,200.00**	**-1,000.00**	**-0.59%**
Expense								
001.1071.5010.010	REGULAR-NON UNION	53,464.75	50,835.00	24,961.34	73,645.00	68,113.00	-5,532.00	-7.51%
001.1071.5101.010	SOCIAL SECURITY-NON UNION	3,042.45	3,152.00	1,418.14	4,566.00	4,223.00	-343.00	-7.51%
001.1071.5102.010	MEDICARE-NON UNION	711.61	737.00	331.69	1,068.00	988.00	-80.00	-7.49%
001.1071.5111.010	IPERS-NON UNION	5,047.05	4,799.00	2,356.33	6,952.00	6,430.00	-522.00	-7.51%
001.1071.5121.010	GRP INSUR-NON UNION	12,937.06	12,495.00	5,356.45	18,932.00	18,188.00	-744.00	-3.93%
001.1071.5123.010	WORKCOMP-NON UNION	1,101.47	870.00	448.16	813.00	1,178.00	365.00	44.90%
001.1071.5210.000	ADVERTISING & LEGAL PUB	14.75	0.00	1,013.45	1,014.00	0.00	-1,014.00	-100.00%
001.1071.5251.000	LICENSE & PERMITS	180.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1071.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	50.00	0.00	50.00	50.00	0.00	0.00%
001.1071.5290.000	INSURANCE - GENERAL	654.70	1,265.00	0.00	720.00	792.00	72.00	10.00%
001.1071.5300.000	INSURANCE - TORT LIAB	798.04	1,071.00	0.00	878.00	966.00	88.00	10.02%
001.1071.5342.000	CONTRACT-OUTSIDE HELP	77,590.00	150,000.00	38,320.00	100,000.00	100,000.00	0.00	0.00%
001.1071.5344.000	CONTRACT-MAINTENANCE	136.91	0.00	157.84	250.00	250.00	0.00	0.00%
001.1071.5360.000	POSTAGE & SHIPPING	1,672.34	1,000.00	1,963.07	3,000.00	3,000.00	0.00	0.00%
001.1071.5450.000	TELEPHONE/OTHR COMMNCTI	1,175.56	700.00	525.21	1,000.00	1,000.00	0.00	0.00%
001.1071.5460.000	CONFERENCE EXPENSE	0.00	400.00	0.00	400.00	400.00	0.00	0.00%
001.1071.5565.000	VEHICLE OPER/MAINT SPPLY	0.00	500.00	36.05	500.00	500.00	0.00	0.00%
001.1071.5570.000	VEHICLE GAS	506.08	600.00	261.81	600.00	600.00	0.00	0.00%
001.1071.5600.000	OPERATING SUPPLIES	74.96	250.00	176.22	250.00	250.00	0.00	0.00%
001.1071.5605.000	OFFICE SUPPLIES	58.92	200.00	52.55	200.00	200.00	0.00	0.00%
001.1071.5703.000	MINOR COMPUTER	74.99	0.00	0.00	0.00	0.00	0.00	0.00%
001.1071.5980.000	REFUNDS/REIMB	30.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**159,271.64**	**228,924.00**	**77,378.31**	**214,838.00**	**207,128.00**	**-7,710.00**	**-3.59%**
	Total Function: 1071 - Rental Inspections:	**-18,662.05**	**-23,859.00**	**20,859.56**	**-46,638.00**	**-39,928.00**	**6,710.00**	**-14.39%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
Function: 1072 - Electrial Inspections								
Revenue								
001.1072.4251.000	ELECTRICIAN LICENSES	840.00	1,000.00	440.00	440.00	200.00	-240.00	-54.55%
001.1072.4616.000	INT CHRGD - ACCTS REC	226.90	0.00	38.26	40.00	0.00	-40.00	-100.00%
	Total Revenue:	**1,066.90**	**1,000.00**	**478.26**	**480.00**	**200.00**	**-280.00**	**-58.33%**
Expense								
001.1072.5010.010	REGULAR-NON UNION	83.30	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5010.040	REGULAR-PPME UNION	1,701.43	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5101.010	SOCIAL SECURITY-NON UNION	5.17	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5101.040	SOCIAL SECURITY-PPME UNION	94.72	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5102.010	MEDICARE-NON UNION	1.21	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5102.040	MEDICARE-PPME UNION	22.17	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5111.010	IPERS-NON UNION	7.86	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5111.040	IPERS-PPME UNION	160.65	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5121.040	GRP INSUR-PPME UNION	979.16	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5122.000	RETIREES GRP HLTH INS	1,196.74	1,354.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5123.010	WORKCOMP-NON UNION	3.26	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5123.040	WORKCOMP-PPME UNION	95.20	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5151.000	PHYSICALS/IMMUNIZATIONS	76.32	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5210.000	ADVERTISING & LEGAL PUB	157.97	0.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5300.000	INSURANCE - TORT LIAB	120.00	478.00	0.00	0.00	0.00	0.00	0.00%
001.1072.5980.000	REFUNDS/REIMB	260.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**4,965.16**	**1,832.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Function: 1072 - Electrial Inspections:	**-3,898.26**	**-832.00**	**478.26**	**480.00**	**200.00**	**-280.00**	**-58.33%**
Function: 1075 - Code Enforcement								
Revenue								
001.1075.4419.000	CODE ENFORCEMENT FEES	1,000.00	0.00	800.00	800.00	0.00	-800.00	-100.00%
001.1075.4492.000	NUISANCE MISC CHRGS	19,274.99	25,000.00	24,997.28	50,000.00	50,000.00	0.00	0.00%
001.1075.4875.000	RFNDS/REIMB: NUISANCE	30.24	0.00	29.68	30.00	0.00	-30.00	-100.00%
	Total Revenue:	**20,305.23**	**25,000.00**	**25,826.96**	**50,830.00**	**50,000.00**	**-830.00**	**-1.63%**
Expense								
001.1075.5010.010	REGULAR-NON UNION	61,417.60	67,606.00	41,403.20	122,440.00	120,841.00	-1,599.00	-1.31%
001.1075.5101.010	SOCIAL SECURITY-NON UNION	3,583.53	4,192.00	2,384.33	7,591.00	7,492.00	-99.00	-1.30%
001.1075.5102.010	MEDICARE-NON UNION	838.04	980.00	557.59	1,775.00	1,752.00	-23.00	-1.30%
001.1075.5111.010	IPERS-NON UNION	5,797.84	6,382.00	3,908.46	11,558.00	11,407.00	-151.00	-1.31%
001.1075.5121.010	GRP INSUR-NON UNION	19,625.84	24,900.00	16,050.33	45,849.00	47,452.00	1,603.00	3.50%
001.1075.5123.010	WORKCOMP-NON UNION	1,266.82	1,359.00	591.78	2,198.00	2,124.00	-74.00	-3.37%
001.1075.5151.000	PHYSCIALS/IMMUNIZATIONS	0.00	0.00	69.76	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.1075.5210.000	ADVERTISING & LEGAL PUB	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.1075.5230.000	CONSULTING & PROF FEES	0.00	0.00	137.50	0.00	0.00	0.00	0.00%
001.1075.5234.000	LEGAL EXPENSES	811.20	0.00	602.35	0.00	0.00	0.00	0.00%
001.1075.5250.000	COURT, RECORD & FILING FEES	131.20	0.00	0.00	0.00	0.00	0.00	0.00%
001.1075.5261.000	RESIDENTIAL CLEANUP	37,755.98	15,000.00	21,402.00	35,000.00	35,000.00	0.00	0.00%
001.1075.5262.000	RESIDENTIAL SNOW REMOVAL	5,755.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
001.1075.5263.000	RESIDENTIAL WEED CONTROL	19,932.50	15,000.00	16,011.00	20,000.00	20,000.00	0.00	0.00%
001.1075.5290.000	INSURANCE - GENERAL	330.35	638.00	0.00	363.00	400.00	37.00	10.19%
001.1075.5300.000	INSURANCE - TORT LIAB	672.04	875.00	0.00	739.00	813.00	74.00	10.01%
001.1075.5344.000	CONTRACT-MAINTENANCE	69.59	0.00	74.83	0.00	0.00	0.00	0.00%
001.1075.5347.000	CONTRACT-SOFTWARE MAINT	0.00	12,150.00	0.00	12,150.00	12,150.00	0.00	0.00%
001.1075.5359.000	TOWING SERVICES	745.00	1,000.00	7,040.00	8,000.00	1,000.00	-7,000.00	-87.50%
001.1075.5360.000	POSTAGE & SHIPPING	2,515.62	2,000.00	2,061.73	2,500.00	2,500.00	0.00	0.00%
001.1075.5410.000	REPAIRS & MAINTENANCE	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.1075.5440.000	TAXES PAID	1,212.00	2,000.00	960.00	2,000.00	2,000.00	0.00	0.00%
001.1075.5450.000	TELEPHONE/OTHR COMMNCTI	1,327.90	1,200.00	1,067.18	1,800.00	2,300.00	500.00	27.78%
001.1075.5460.000	CONFERENCE EXPENSE	0.00	150.00	0.00	150.00	150.00	0.00	0.00%
001.1075.5483.000	WATER	10.40	500.00	0.00	500.00	500.00	0.00	0.00%
001.1075.5485.000	STORM WATER FEES	731.99	690.00	201.19	732.00	732.00	0.00	0.00%
001.1075.5565.000	VEHICLE OPER/MAINT SPPLY	65.00	500.00	2,402.52	2,500.00	500.00	-2,000.00	-80.00%
001.1075.5570.000	VEHICLE GAS	1,585.16	1,500.00	851.33	1,500.00	1,500.00	0.00	0.00%
001.1075.5600.000	OPERATING SUPPLIES	0.00	200.00	264.99	265.00	200.00	-65.00	-24.53%
001.1075.5605.000	OFFICE SUPPLIES	6.98	200.00	12.16	200.00	200.00	0.00	0.00%
001.1075.5612.000	COMPUTER COMPONENTS	602.89	0.00	0.00	0.00	0.00	0.00	0.00%
001.1075.5703.000	MINOR COMPUTER	0.00	0.00	373.00	373.00	0.00	-373.00	-100.00%
	Total Expense:	**166,790.47**	**164,322.00**	**118,427.23**	**285,483.00**	**276,313.00**	**-9,170.00**	**-3.21%**
	Total Function: 1075 - Code Enforcement:	**-146,485.24**	**-139,322.00**	**-92,600.27**	**-234,653.00**	**-226,313.00**	**8,340.00**	**-3.55%**
Function: 1090 - Animal Control								
Expense								
001.1090.5331.000	PAYMENTS-OTHER ENTITIES	83,200.00	86,528.00	50,474.69	86,528.00	89,989.00	3,461.00	4.00%
	Total Expense:	**83,200.00**	**86,528.00**	**50,474.69**	**86,528.00**	**89,989.00**	**3,461.00**	**4.00%**
	Total Function: 1090 - Animal Control:	**83,200.00**	**86,528.00**	**50,474.69**	**86,528.00**	**89,989.00**	**3,461.00**	**4.00%**
Function: 1099 - Police and Fire Building Exps								
Revenue								
001.1099.4620.000	RENTS - Police/Fire Building	4.00	1.00	1.00	1.00	1.00	0.00	0.00%
001.1099.4875.000	RFNDS/REIMB	91.88	16,545.00	10,285.12	16,545.00	16,545.00	0.00	0.00%
	Total Revenue:	**95.88**	**16,546.00**	**10,286.12**	**16,546.00**	**16,546.00**	**0.00**	**0.00%**

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Expense								
001.1099.5010.010	REGULAR-NON UNION	1,768.34	2,027.00	999.67	2,027.00	2,140.00	113.00	5.57%
001.1099.5101.010	SOCIAL SECURITY-NON UNION	109.67	126.00	61.74	126.00	133.00	7.00	5.56%
001.1099.5102.010	MEDICARE-NON UNION	25.63	29.00	14.43	29.00	31.00	2.00	6.90%
001.1099.5111.010	IPERS-NON UNION	166.99	191.00	94.39	191.00	202.00	11.00	5.76%
001.1099.5121.010	GRP INSUR-NON UNION	0.00	0.00	19.00	0.00	0.00	0.00	0.00%
001.1099.5123.010	WORKCOMP-NON UNION	43.16	48.00	21.71	44.00	47.00	3.00	6.82%
001.1099.5290.000	INSURANCE - GENERAL	45,905.95	49,560.00	0.00	50,497.00	55,546.00	5,049.00	10.00%
001.1099.5300.000	INSURANCE - TORT LIAB	984.00	1,189.00	0.00	1,082.00	1,191.00	109.00	10.07%
001.1099.5342.000	CONTRACT-OUTSIDE HELP	15,786.96	15,000.00	5,354.89	15,000.00	15,800.00	800.00	5.33%
001.1099.5344.000	CONTRACT-MAINTENANCE	7,565.88	8,648.00	3,584.20	8,648.00	8,648.00	0.00	0.00%
001.1099.5347.000	CONTRACT SOFTWARE & TECH	5,074.64	3,600.00	1,526.23	3,600.00	3,600.00	0.00	0.00%
001.1099.5386.000	CONTRACT LAWN CARE	14,203.60	16,500.00	6,759.40	16,500.00	16,500.00	0.00	0.00%
001.1099.5410.000	REPAIRS & MAINTENANCE	21,793.08	17,000.00	7,197.20	17,000.00	17,000.00	0.00	0.00%
001.1099.5450.000	TELEPHONE/OTHER COMMNC	33,441.54	32,000.00	15,594.49	32,000.00	32,000.00	0.00	0.00%
001.1099.5481.000	ELECTRICITY	72,330.77	102,300.00	55,216.27	102,300.00	102,300.00	0.00	0.00%
001.1099.5482.000	NATURAL GAS	28,925.17	33,000.00	11,825.72	33,000.00	33,000.00	0.00	0.00%
001.1099.5483.000	WATER	0.00	0.00	762.31	0.00	0.00	0.00	0.00%
001.1099.5485.000	STORM WATER FEES	0.00	2,290.00	4,753.04	4,815.00	2,525.00	-2,290.00	-47.56%
001.1099.5488.000	SEWER	0.00	0.00	112.72	0.00	0.00	0.00	0.00%
001.1099.5611.000	BLDG,GRD OPER/MAINT SPLY	2,136.11	1,500.00	1,007.18	1,500.00	1,500.00	0.00	0.00%
001.1099.5718.000	MINOR EQUIP, UNCLASSFIED	0.00	0.00	211.19	0.00	0.00	0.00	0.00%
	Total Expense:	**250,261.49**	**285,008.00**	**115,115.78**	**288,359.00**	**292,163.00**	**3,804.00**	**1.32%**
	Total Function: 1099 - Police and Fire Building Exps:	**-250,165.61**	**-268,462.00**	**-104,829.66**	**-271,813.00**	**-275,617.00**	**-3,804.00**	**1.40%**
Function: 2010 - Roads, Bridges, Sidewalks								
Revenue								
001.2010.4325.000	STATE PRIMARY ROAD EXTENS	44,215.71	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.4616.000	INT CHRGD - ACCTS REC	19.39	10.00	0.00	10.00	10.00	0.00	0.00%
001.2010.4875.000	RFNDS/REIMB: STREETS	-1,350.21	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**42,884.89**	**10.00**	**0.00**	**10.00**	**10.00**	**0.00**	**0.00%**
Expense								
001.2010.5010.010	REGULAR-NON UNION	84,820.00	94,978.00	46,445.60	94,978.00	100,288.00	5,310.00	5.59%
001.2010.5010.040	REGULAR-PPME UNION	511,251.09	698,831.00	306,509.87	706,567.00	737,185.00	30,618.00	4.33%
001.2010.5020.040	OVERTIME-PPME UNION	9,090.52	0.00	854.00	5,000.00	0.00	-5,000.00	-100.00%
001.2010.5020.090	OVERTIME-P&R UNION	52.38	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5030.070	PART-TIME TEMPORARY	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
001.2010.5060.040	TERM PAYOUTS-PPME UNION	4,094.15	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5101.010	SOCIAL SECURITY-NON UNION	5,083.61	5,888.00	2,803.28	5,889.00	6,218.00	329.00	5.59%

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001.2010.5101.040	SOCIAL SECURITY-PPME UNION	30,993.10	43,328.00	18,068.24	43,807.00	45,705.00	1,898.00	4.33%
001.2010.5101.070	SOCIAL SECURITY-PT TEMP	0.00	0.00	0.00	0.00	248.00	248.00	0.00%
001.2010.5101.090	SOCIAL SECURITY-P&R UNION	3.04	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5102.010	MEDICARE-NON UNION	1,188.93	1,532.00	655.64	1,377.00	1,454.00	77.00	5.59%
001.2010.5102.040	MEDICARE-PPME UNION	7,248.31	10,133.00	4,225.63	10,245.00	10,689.00	444.00	4.33%
001.2010.5102.070	MEDICARE-TEMPORARY	0.00	0.00	0.00	0.00	58.00	58.00	0.00%
001.2010.5102.090	MEDICARE-P&R UNION	0.71	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5111.010	IPERS-NON UNION	8,007.03	8,978.00	4,384.49	8,966.00	9,467.00	501.00	5.59%
001.2010.5111.040	IPERS-PPME UNION	47,093.68	65,970.00	29,015.04	66,700.00	69,590.00	2,890.00	4.33%
001.2010.5111.090	IPERS-P&R UNION	4.94	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5121.010	GRP INSUR-NON UNION	16,515.80	16,872.00	7,669.20	16,489.00	19,403.00	2,914.00	17.67%
001.2010.5121.040	GRP INSUR-PPME UNION	142,402.22	202,933.00	93,613.34	198,321.00	233,373.00	35,052.00	17.67%
001.2010.5121.090	GRP INSUR-P&R UNION	18.62	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5122.000	RETIREES GRP HLTH INS	37,842.13	39,547.00	17,373.40	39,547.00	39,547.00	0.00	0.00%
001.2010.5123.010	WORKCOMP-NON UNION	1,704.46	5,363.00	833.88	4,800.00	5,068.00	268.00	5.58%
001.2010.5123.040	WORKCOMP-PPME UNION	28,289.12	32,959.00	14,672.21	29,968.00	31,163.00	1,195.00	3.99%
001.2010.5123.070	WORKCOMP-TEMPORARY	0.00	235.00	0.00	235.00	204.00	-31.00	-13.19%
001.2010.5123.090	WORKCOMP-P&R UNION	1.43	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5290.000	INSURANCE - GENERAL	41,147.41	63,845.00	675.00	45,937.00	50,531.00	4,594.00	10.00%
001.2010.5300.000	INSURANCE - TORT LIAB	12,090.54	17,271.00	0.00	13,300.00	14,630.00	1,330.00	10.00%
001.2010.5600.000	OPERATING SUPPLIES	37.95	0.00	20.00	0.00	0.00	0.00	0.00%
	Total Expense:	**988,981.17**	**1,312,663.00**	**547,818.82**	**1,296,126.00**	**1,378,821.00**	**82,695.00**	**6.38%**
	Total Function: 2010 - Roads, Bridges, Sidewalks:	**-946,096.28**	**-1,312,653.00**	**-547,818.82**	**-1,296,116.00**	**-1,378,811.00**	**-82,695.00**	**6.38%**
Function: 2011 - Sidewalks								
Revenue								
001.2011.4616.000	INT CHRGD - ACCTS REC	1.02	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**1.02**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Function: 2011 - Sidewalks:	**1.02**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Function: 2020 - Parking								
Revenue								
001.2020.4492.000	MISC CHARGES	1,794.46	600.00	1,163.56	1,680.00	1,680.00	0.00	0.00%
001.2020.4520.000	ADM - Parking Violations	77,115.37	75,000.00	55,232.64	100,000.00	100,000.00	0.00	0.00%
001.2020.4620.000	ADM - Parking Lease	600.00	0.00	600.00	600.00	0.00	-600.00	-100.00%
001.2020.4875.000	RFNDS/REIMB:PARKING	-44.17	0.00	44.17	45.00	0.00	-45.00	-100.00%
	Total Revenue:	**79,465.66**	**75,600.00**	**57,040.37**	**102,325.00**	**101,680.00**	**-645.00**	**-0.63%**
Expense								
001.2020.5010.010	REGULAR-NON UNION	3,137.39	0.00	7,479.63	54,835.00	49,210.00	-5,625.00	-10.26%
001.2020.5010.020	REGULAR-POLICE UNION	280.80	40,872.00	0.00	0.00	0.00	0.00	0.00%

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001.2020.5030.070	PART-TIME TEMPORARY	0.00	0.00	4,186.58	0.00	0.00	0.00	0.00%
001.2020.5101.010	SOCIAL SECURITY-NON UNION	178.61	0.00	417.52	3,400.00	3,051.00	-349.00	-10.26%
001.2020.5101.020	SOCIAL SECURITY-POLICE UNIC	18.50	2,534.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5101.070	SOCIAL SECURITY-PT TEMP	0.00	0.00	259.58	0.00	0.00	0.00	0.00%
001.2020.5102.010	MEDICARE-NON UNION	41.76	0.00	97.66	795.00	714.00	-81.00	-10.19%
001.2020.5102.020	MEDICARE-POLICE UNION	4.33	593.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5102.070	MEDICARE-PT TEMP	0.00	0.00	60.71	0.00	0.00	0.00	0.00%
001.2020.5111.010	IPERS-NON UNION	278.51	0.00	706.09	5,176.00	4,645.00	-531.00	-10.26%
001.2020.5111.020	IPERS-POLICE UNION	17.66	3,858.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5121.010	GRP INSUR-NON UNION	1,356.71	0.00	4,015.71	21,515.00	18,817.00	-2,698.00	-12.54%
001.2020.5121.020	GRP INSUR-POLICE UNION	0.00	23,714.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5123.010	WORKCOMP-NON UNION	5.38	0.00	11.61	85.00	883.00	798.00	938.82%
001.2020.5123.020	WORKCOMP-POLICE UNION	8.17	1,119.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5123.070	WORKCOMP-PT TEMP	0.00	0.00	97.29	0.00	0.00	0.00	0.00%
001.2020.5132.000	CLOTHING EXPENSE	189.99	500.00	0.00	500.00	500.00	0.00	0.00%
001.2020.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	0.00	69.76	70.00	0.00	-70.00	-100.00%
001.2020.5230.000	CONSULTING & PROF FEES	0.00	0.00	137.50	140.00	140.00	0.00	0.00%
001.2020.5290.000	INSURANCE - GENERAL	461.07	1,506.00	0.00	507.00	558.00	51.00	10.06%
001.2020.5300.000	INSURANCE - TORT LIAB	210.00	349.00	0.00	231.00	254.00	23.00	9.96%
001.2020.5344.000	CONTRACT-MAINTENANCE	690.00	750.00	0.00	750.00	750.00	0.00	0.00%
001.2020.5347.000	PARKING SOFTWARE MAINTEN	0.00	0.00	527.37	530.00	550.00	20.00	3.77%
001.2020.5360.000	POSTAGE & SHIPPING	0.00	10.00	0.00	10.00	10.00	0.00	0.00%
001.2020.5444.000	Electric Fuel User Tax	47.42	0.00	94.90	192.00	192.00	0.00	0.00%
001.2020.5450.000	TELEPHONE/OTHR COMMNCTI	0.00	100.00	0.00	455.00	780.00	325.00	71.43%
001.2020.5481.000	ELECTRICITY	1,406.05	2,400.00	1,310.09	2,400.00	2,616.00	216.00	9.00%
001.2020.5485.000	STORM WATER FEES	0.00	4,880.00	9,588.79	9,589.00	4,942.00	-4,647.00	-48.46%
001.2020.5565.000	VEHICLE OPER/MAINT SPPLY	0.00	0.00	3.03	20.00	20.00	0.00	0.00%
001.2020.5570.000	VEHICLE GAS	0.00	4,200.00	224.04	1,000.00	1,000.00	0.00	0.00%
001.2020.5600.000	OPERATING SUPPLIES	2,153.70	1,900.00	2,060.29	2,100.00	2,100.00	0.00	0.00%
001.2020.5703.000	MINOR COMPUTER	0.00	0.00	175.00	175.00	0.00	-175.00	-100.00%
001.2020.5980.000	REFUNDS/REIMBURSEMENTS	0.00	0.00	5.00	610.00	10.00	-600.00	-98.36%
	Total Expense:	**10,486.05**	**89,285.00**	**31,528.15**	**105,085.00**	**91,742.00**	**-13,343.00**	**-12.70%**
	Total Function: 2020 - Parking:	**68,979.61**	**-13,685.00**	**25,512.22**	**-2,760.00**	**9,938.00**	**12,698.00**	**-460.07%**
Function: 2030 - Street Lighting								
Expense								
001.2030.5010.010	REGULAR-NON UNION	7,862.21	8,717.00	4,337.78	8,717.00	9,203.00	486.00	5.58%
001.2030.5010.040	REGULAR-PPME UNION	23,672.86	44,108.00	15,288.46	45,895.00	47,708.00	1,813.00	3.95%
001.2030.5020.040	OVERTIME-PPME UNION	34.84	0.00	214.39	500.00	0.00	-500.00	-100.00%
001.2030.5101.010	SOCIAL SECURITY-NON UNION	488.31	540.00	270.19	540.00	571.00	31.00	5.74%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.2030.5101.040	SOCIAL SECURITY-PPME UNION	1,330.03	2,735.00	882.20	2,846.00	2,958.00	112.00	3.94%
001.2030.5102.010	MEDICARE-NON UNION	114.27	126.00	63.25	126.00	133.00	7.00	5.56%
001.2030.5102.040	MEDICARE-PPME UNION	311.15	640.00	206.29	665.00	692.00	27.00	4.06%
001.2030.5111.010	IPERS-NON UNION	742.23	823.00	409.46	823.00	869.00	46.00	5.59%
001.2030.5111.040	IPERS-PPME UNION	2,238.15	4,164.00	1,463.40	4,333.00	4,504.00	171.00	3.95%
001.2030.5121.040	GRP INSUR-PPME UNION	6,795.80	15,651.00	4,369.01	13,089.00	17,999.00	4,910.00	37.51%
001.2030.5122.000	RETIREES GRP HLTH INS	398.91	442.00	0.00	0.00	0.00	0.00	0.00%
001.2030.5123.010	WORKCOMP-NON UNION	321.55	427.00	154.19	310.00	327.00	17.00	5.48%
001.2030.5123.040	WORKCOMP-PPME UNION	1,011.76	2,162.00	553.04	1,631.00	1,696.00	65.00	3.99%
001.2030.5151.000	PHYSICALS/IMMUNIZATIONS	6.50	0.00	10.37	20.00	0.00	-20.00	-100.00%
001.2030.5290.000	INSURANCE - GENERAL	2,029.58	2,195.00	0.00	2,233.00	2,456.00	223.00	9.99%
001.2030.5300.000	INSURANCE - TORT LIAB	1,324.21	1,671.00	0.00	1,457.00	1,602.00	145.00	9.95%
	Total Expense:	**48,682.36**	**84,401.00**	**28,222.03**	**83,185.00**	**90,718.00**	**7,533.00**	**9.06%**
	Total Function: 2030 - Street Lighting:	**48,682.36**	**84,401.00**	**28,222.03**	**83,185.00**	**90,718.00**	**7,533.00**	**9.06%**
Function: 2040 - Traffic Safety								
Revenue								
001.2040.4875.000	REFND/REIMB: T SIGNALS	-2,026.33	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**-2,026.33**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
001.2040.5010.010	REGULAR-NON UNION	8,001.05	8,717.00	4,420.42	8,717.00	9,203.00	486.00	5.58%
001.2040.5010.040	REGULAR-PPME UNION	26,529.20	44,108.00	31,397.05	45,895.00	47,708.00	1,813.00	3.95%
001.2040.5020.010	OVERTIME-NON UNION	106.18	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5020.040	OVERTIME-PPME UNION	34.84	0.00	806.44	1,600.00	0.00	-1,600.00	-100.00%
001.2040.5020.070	OVERTIME-TEMPORARY	75.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5030.070	PART-TIME TEMPORARY	3,675.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5101.010	SOCIAL SECURITY-NON UNION	503.50	540.00	275.09	540.00	571.00	31.00	5.74%
001.2040.5101.040	SOCIAL SECURITY-PPME UNION	1,489.00	2,735.00	1,873.85	2,846.00	2,958.00	112.00	3.94%
001.2040.5101.070	SOCIAL SECURITY-PT TEMP	232.50	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5102.010	MEDICARE-NON UNION	117.83	126.00	64.40	126.00	133.00	7.00	5.56%
001.2040.5102.040	MEDICARE-PPME UNION	348.34	640.00	438.23	665.00	692.00	27.00	4.06%
001.2040.5102.070	MEDICARE-TEMPORARY	54.38	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5111.010	IPERS-NON UNION	765.36	823.00	417.25	823.00	869.00	46.00	5.59%
001.2040.5111.040	IPERS-PPME UNION	2,507.71	4,164.00	3,039.99	4,333.00	4,504.00	171.00	3.95%
001.2040.5121.010	GRP INSUR-NON UNION	0.00	0.00	19.42	0.00	0.00	0.00	0.00%
001.2040.5121.040	GRP INSUR-PPME UNION	8,434.71	15,651.00	8,409.05	13,089.00	17,999.00	4,910.00	37.51%
001.2040.5122.000	RETIREES GRP HLTH INS	2,393.39	2,693.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5123.010	WORKCOMP-NON UNION	329.55	427.00	157.12	310.00	327.00	17.00	5.48%
001.2040.5123.040	WORKCOMP-PPME UNION	1,171.18	2,162.00	1,156.33	1,631.00	1,696.00	65.00	3.99%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm…	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.2040.5123.070	WORKCOMP-TEMPORARY	153.38	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5151.000	PHYSICALS/IMMUNIZATIONS	45.24	0.00	62.23	80.00	0.00	-80.00	-100.00%
001.2040.5290.000	INSURANCE - GENERAL	10,724.91	13,240.00	0.00	11,797.00	12,977.00	1,180.00	10.00%
001.2040.5300.000	INSURANCE - TORT LIAB	649.86	1,526.00	0.00	715.00	786.00	71.00	9.93%
	Total Expense:	**68,342.11**	**97,552.00**	**52,536.87**	**93,167.00**	**100,423.00**	**7,256.00**	**7.79%**
	Total Function: 2040 - Traffic Safety:	**-70,368.44**	**-97,552.00**	**-52,536.87**	**-93,167.00**	**-100,423.00**	**-7,256.00**	**7.79%**
Function: 2050 - Snow Removal								
Expense								
001.2050.5010.010	REGULAR-NON UNION	631.77	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5010.040	REGULAR-PPME UNION	65,030.90	0.00	5,666.96	0.00	0.00	0.00	0.00%
001.2050.5010.090	REGULAR-P&R UNION	6,049.83	0.00	1,741.07	0.00	0.00	0.00	0.00%
001.2050.5020.010	OVERTIME-NON UNION	1,543.32	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5020.040	OVERTIME-PPME UNION	13,875.43	40,000.00	274.86	40,000.00	40,000.00	0.00	0.00%
001.2050.5101.010	SOCIAL SECURITY-NON UNION	128.23	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5101.040	SOCIAL SECURITY-PPME UNION	4,609.58	3,060.00	348.40	3,060.00	2,480.00	-580.00	-18.95%
001.2050.5101.090	SOCIAL SECURITY-P&R UNION	334.29	0.00	96.72	0.00	0.00	0.00	0.00%
001.2050.5102.010	MEDICARE-NON UNION	29.98	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5102.040	MEDICARE-PPME UNION	1,078.11	580.00	81.46	580.00	580.00	0.00	0.00%
001.2050.5102.090	MEDICARE-P&R UNION	78.19	0.00	22.62	0.00	0.00	0.00	0.00%
001.2050.5111.010	IPERS-NON UNION	205.33	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5111.040	IPERS-PPME UNION	7,448.81	0.00	560.91	0.00	3,776.00	3,776.00	0.00%
001.2050.5111.090	IPERS-P&R UNION	571.12	0.00	164.35	0.00	0.00	0.00	0.00%
001.2050.5121.010	GRP INSUR-NON UNION	316.41	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5121.040	GRP INSUR-PPME UNION	23,610.55	0.00	1,950.53	0.00	0.00	0.00	0.00%
001.2050.5121.090	GRP INSUR-P&R UNION	2,513.39	0.00	607.78	0.00	0.00	0.00	0.00%
001.2050.5123.010	WORKCOMP-NON UNION	85.11	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5123.040	WORKCOMP-PPME UNION	3,090.43	0.00	196.55	0.00	1,323.00	1,323.00	0.00%
001.2050.5123.090	WORKCOMP-P&R UNION	236.67	0.00	57.59	0.00	0.00	0.00	0.00%
001.2050.5300.000	INSURANCE - TORT LIAB	1,425.00	1,778.00	0.00	1,568.00	1,724.00	156.00	9.95%
001.2050.5565.000	VEHICLE OPER/MAINT SPPLY	698.45	0.00	2,128.38	2,130.00	0.00	-2,130.00	-100.00%
	Total Expense:	**133,590.90**	**45,418.00**	**13,898.18**	**47,338.00**	**49,883.00**	**2,545.00**	**5.38%**
	Total Function: 2050 - Snow Removal:	**133,590.90**	**45,418.00**	**13,898.18**	**47,338.00**	**49,883.00**	**2,545.00**	**5.38%**
Function: 2055 - Tree Removal								
Expense								
001.2055.5010.010	REGULAR-NON UNION	2,982.30	0.00	1,576.41	0.00	0.00	0.00	0.00%
001.2055.5101.010	SOCIAL SECURITY-NON UNION	174.41	0.00	91.87	0.00	0.00	0.00	0.00%
001.2055.5102.010	MEDICARE-NON UNION	40.80	0.00	21.46	0.00	0.00	0.00	0.00%
001.2055.5111.010	IPERS-NON UNION	281.60	0.00	148.83	0.00	0.00	0.00	0.00%

Budget Comparison Report

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001.2055.5121.010	GRP INSUR-NON UNION	784.98	0.00	431.13	0.00	0.00	0.00	0.00%
001.2055.5123.010	WORKCOMP-NON UNION	83.93	0.00	37.37	0.00	0.00	0.00	0.00%
	Total Expense:	**4,348.02**	**0.00**	**2,307.07**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Function: 2055 - Tree Removal:	**4,348.02**	**0.00**	**2,307.07**	**0.00**	**0.00**	**0.00**	**0.00%**
Function: 2060 - Highway Engineering								
Revenue								
001.2060.4232.000	MISCELLANEOUS PERMITS	500.00	250.00	0.00	250.00	250.00	0.00	0.00%
001.2060.4267.000	STREET EXCVN/CURB CUT	2,100.00	1,200.00	1,404.00	2,000.00	2,000.00	0.00	0.00%
001.2060.4270.000	EXCAVATION PERMITS	20,494.06	10,000.00	162,995.94	210,000.00	20,000.00	-190,000.00	-90.48%
001.2060.4272.000	INSPECTION FEE	4,295.00	2,000.00	2,367.00	3,000.00	3,000.00	0.00	0.00%
001.2060.4275.000	NON STANDARD DRIVEWAY FE	36.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2060.4276.000	DRIVEWAY PERMIT	6,063.00	3,000.00	2,218.00	3,000.00	3,000.00	0.00	0.00%
001.2060.4491.000	MAPS/BLUE PRTS/SALES/CHRG	1.00	0.00	6.00	0.00	0.00	0.00	0.00%
001.2060.4492.000	ENGIN MISC CHRGS	9,680.00	9,200.00	15,844.00	19,176.00	19,176.00	0.00	0.00%
001.2060.4616.000	INT CHRGD - ACCTS REC	106.00	0.00	13.77	14.00	0.00	-14.00	-100.00%
001.2060.4875.000	REFND/REIMB: ENGIN	0.00	0.00	360.00	360.00	0.00	-360.00	-100.00%
	Total Revenue:	**43,275.06**	**25,650.00**	**185,208.71**	**237,800.00**	**47,426.00**	**-190,374.00**	**-80.06%**
Expense								
001.2060.5010.010	REGULAR-NON UNION	224,252.98	317,094.00	99,071.09	256,265.00	318,128.00	61,863.00	24.14%
001.2060.5020.010	OVERTIME-NON UNION	10.41	0.00	0.00	0.00	0.00	0.00	0.00%
001.2060.5030.070	PART-TIME TEMPORARY	7,713.00	15,000.00	4,801.50	15,000.00	15,000.00	0.00	0.00%
001.2060.5060.010	TERM PAYOUTS-NON UNION	1,969.71	0.00	0.00	0.00	0.00	0.00	0.00%
001.2060.5101.010	SOCIAL SECURITY-NON UNION	13,469.30	19,660.00	5,887.16	15,888.00	19,724.00	3,836.00	24.14%
001.2060.5101.070	SOCIAL SECURITY-PT TEMP	478.24	930.00	297.70	930.00	930.00	0.00	0.00%
001.2060.5102.010	MEDICARE-NON UNION	3,150.16	4,598.00	1,376.89	3,716.00	4,613.00	897.00	24.14%
001.2060.5102.070	MEDICARE-TEMPORARY	111.86	218.00	69.60	218.00	218.00	0.00	0.00%
001.2060.5111.010	IPERS-NON UNION	21,170.70	29,934.00	9,352.40	24,191.00	30,031.00	5,840.00	24.14%
001.2060.5111.070	IPERS-PT TEMP	728.11	661.00	453.24	661.00	661.00	0.00	0.00%
001.2060.5121.010	GRP INSUR-NON UNION	46,148.87	76,389.00	20,839.41	61,350.00	93,329.00	31,979.00	52.13%
001.2060.5123.010	WORKCOMP-NON UNION	3,932.64	5,717.00	1,443.38	3,893.00	4,962.00	1,069.00	27.46%
001.2060.5123.070	WORKCOMP-TEMPORARY	92.79	25.00	7.44	23.00	23.00	0.00	0.00%
001.2060.5230.000	CONSULTING & PROF FEES	0.00	3,500.00	225.00	3,500.00	3,500.00	0.00	0.00%
001.2060.5290.000	INSURANCE - GENERAL	3,877.53	4,088.00	0.00	4,265.00	4,692.00	427.00	10.01%
001.2060.5300.000	INSURANCE - TORT LIAB	1,795.03	3,798.00	0.00	1,975.00	2,172.00	197.00	9.97%
001.2060.5344.000	CONTRACT-MAINTENANCE	271.65	250.00	0.00	250.00	250.00	0.00	0.00%
001.2060.5360.000	POSTAGE & SHIPPING	0.00	50.00	0.00	50.00	50.00	0.00	0.00%
001.2060.5600.000	OPERATING SUPPLIES	0.00	0.00	27.37	150.00	150.00	0.00	0.00%

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001.2060.5605.000	OFFICE SUPPLIES	39.25	0.00	0.00	150.00	150.00	0.00	0.00%
	Total Expense:	**329,212.23**	**481,912.00**	**143,852.18**	**392,475.00**	**498,583.00**	**106,108.00**	**27.04%**
	Total Function: 2060 - Highway Engineering:	**-285,937.17**	**-456,262.00**	**41,356.53**	**-154,675.00**	**-451,157.00**	**-296,482.00**	**191.68%**
Function: 2080 - Airport								
Revenue								
001.2080.4453.000	AIRPORT SERVICES & USES	9,267.60	7,500.00	5,881.56	8,000.00	8,000.00	0.00	0.00%
001.2080.4492.000	AIRPORT MISC CHRGS	2,500.00	1,000.00	500.00	1,000.00	1,000.00	0.00	0.00%
001.2080.4622.000	ADM - Rent - Farm - Airport	25,992.53	23,442.00	556.50	25,632.00	20,526.00	-5,106.00	-19.92%
001.2080.4623.000	AIRPORT RENTAL	26,213.00	28,000.00	11,915.00	28,000.00	28,000.00	0.00	0.00%
001.2080.4875.000	RFNDS/REIMB: AIRPORT	146.00	0.00	7.05	616.00	1,580.00	964.00	156.49%
	Total Revenue:	**64,119.13**	**59,942.00**	**18,860.11**	**63,248.00**	**59,106.00**	**-4,142.00**	**-6.55%**
Expense								
001.2080.5251.000	LICENSE & PERMITS	134.79	135.00	0.00	135.00	840.00	705.00	522.22%
001.2080.5290.000	INSURANCE - GENERAL	29,563.96	38,613.00	4,902.00	37,422.00	41,165.00	3,743.00	10.00%
001.2080.5300.000	INSURANCE - TORT LIAB	529.00	474.00	0.00	582.00	640.00	58.00	9.97%
001.2080.5342.000	CONTRACT-OUTSIDE HELP	29,422.00	33,621.00	13,801.01	33,621.00	35,121.00	1,500.00	4.46%
001.2080.5344.000	CONTRACT-MAINTENANCE	29,007.00	30,000.00	10,740.00	30,000.00	30,000.00	0.00	0.00%
001.2080.5410.000	REPAIRS & MAINTENANCE	8,392.22	15,000.00	1,333.72	15,000.00	15,000.00	0.00	0.00%
001.2080.5450.000	TELEPHONE/OTHR COMMNCTI	360.60	450.00	150.25	450.00	450.00	0.00	0.00%
001.2080.5481.000	ELECTRICITY	7,541.55	10,840.00	5,079.30	10,840.00	11,815.00	975.00	8.99%
001.2080.5483.000	WATER	1,856.84	2,200.00	1,035.24	2,200.00	2,420.00	220.00	10.00%
001.2080.5484.000	PROPANE	12,838.52	13,800.00	13,301.68	13,800.00	14,352.00	552.00	4.00%
001.2080.5565.000	VEHICLE OPER/MAINT SPPLY	1,141.78	2,200.00	0.00	2,200.00	2,200.00	0.00	0.00%
001.2080.5571.000	VEHICLE DIESEL FUEL	4,051.56	6,500.00	1,727.08	6,500.00	6,500.00	0.00	0.00%
001.2080.5600.000	OPERATING SUPPLIES	1,549.07	3,000.00	1,129.93	3,000.00	3,000.00	0.00	0.00%
001.2080.5611.000	BLDG,GRD OPER/MAINT SPLY	859.36	250.00	211.00	500.00	500.00	0.00	0.00%
001.2080.5718.000	MINOR EQUIP, UNCLASSIFIED	12.98	50.00	0.00	50.00	50.00	0.00	0.00%
001.2080.5776.000	BUILDINGS & IMPROVEMENTS	41.72	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%
	Total Expense:	**127,302.95**	**159,133.00**	**53,411.21**	**158,300.00**	**166,053.00**	**7,753.00**	**4.90%**
	Total Function: 2080 - Airport:	**-63,183.82**	**-99,191.00**	**-34,551.10**	**-95,052.00**	**-106,947.00**	**-11,895.00**	**12.51%**
Function: 2090 - Garbage								
Revenue								
001.2090.4277.000	GARBAGE LICENSES	100.00	0.00	0.00	0.00	400.00	400.00	0.00%
001.2090.4446.000	SOLID WASTE FEES	149,386.49	150,000.00	72,588.47	150,000.00	150,000.00	0.00	0.00%
	Total Revenue:	**149,486.49**	**150,000.00**	**72,588.47**	**150,000.00**	**150,400.00**	**400.00**	**0.27%**
Expense								
001.2090.5220.000	COLLECTION COSTS/REFUNDS	3,051.75	3,500.00	1,534.70	3,500.00	3,500.00	0.00	0.00%

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001.2090.5331.000	PAYMENTS-OTHER ENTITIES	110,364.00	110,208.00	55,182.00	110,364.00	110,208.00	-156.00	-0.14%
	Total Expense:	**113,415.75**	**113,708.00**	**56,716.70**	**113,864.00**	**113,708.00**	**-156.00**	**-0.14%**
	Total Function: 2090 - Garbage:	**36,070.74**	**36,292.00**	**15,871.77**	**36,136.00**	**36,692.00**	**556.00**	**1.54%**
Function: 2095 - Mosquito/Pest Control								
Expense								
001.2095.5616.000	MOSQUITO SPRAYING	0.00	4,000.00	0.00	4,000.00	2,000.00	-2,000.00	-50.00%
	Total Expense:	**0.00**	**4,000.00**	**0.00**	**4,000.00**	**2,000.00**	**-2,000.00**	**-50.00%**
	Total Function: 2095 - Mosquito/Pest Control:	**0.00**	**4,000.00**	**0.00**	**4,000.00**	**2,000.00**	**-2,000.00**	**-50.00%**
Function: 2900 - Other Public Works								
Revenue								
001.2900.4616.000	INT CHRGD - ACCTS REC	37.27	0.00	4.95	5.00	0.00	-5.00	-100.00%
	Total Revenue:	**37.27**	**0.00**	**4.95**	**5.00**	**0.00**	**-5.00**	**-100.00%**
	Total Function: 2900 - Other Public Works:	**37.27**	**0.00**	**4.95**	**5.00**	**0.00**	**-5.00**	**-100.00%**
Function: 4010 - Library Services								
Revenue								
001.4010.4011.000	DELIQUENT PROPERTY TAXES	22.23	0.00	42.38	0.00	0.00	0.00	0.00%
001.4010.4040.000	PROPERTY TAXES CURRENT LIB	214,693.52	0.00	1,689.14	0.00	0.00	0.00	0.00%
001.4010.4110.000	UTILITY EXCISE TAX	27,032.11	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4150.000	CURRENT MOBILE HOME TAXE	206.83	0.00	5.35	0.00	0.00	0.00	0.00%
001.4010.4151.000	DELIQ MOBILE HOME TAXES	25.07	0.00	1.34	0.00	0.00	0.00	0.00%
001.4010.4330.000	STATE OPER GRANT	14,808.80	14,932.00	14,789.46	14,932.00	14,932.00	0.00	0.00%
001.4010.4332.000	AGED INCOME CREDIT	196.95	0.00	166.38	0.00	0.00	0.00	0.00%
001.4010.4333.000	DISABLED HOMESTEAD CREDIT	651.26	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4335.000	HOMESTEAD CREDIT	7,113.40	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4336.000	MILITARY CREDIT	76.63	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4337.000	MOBILE HOME CREDIT	0.00	0.00	0.49	0.00	0.00	0.00	0.00%
001.4010.4338.000	BUSINESS PROP TAX CREDIT	7,058.04	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4339.000	SF295 BACKFILL	4,853.90	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4350.000	LOCAL/COUNTY GRANTS	41,911.00	41,686.00	225.00	41,686.00	41,686.00	0.00	0.00%
001.4010.4493.000	LIBRARY BOOK CHRGS	4,116.32	3,300.00	2,659.91	5,000.00	5,000.00	0.00	0.00%
001.4010.4550.000	LIBRARY FINES	788.44	500.00	309.31	500.00	500.00	0.00	0.00%
001.4010.4875.000	RFNDS/REIMB: LIBRARY	1,922.26	100.00	374.83	375.00	100.00	-275.00	-73.33%
001.4010.4876.000	MISC REV	8,735.22	7,800.00	4,500.26	7,800.00	7,800.00	0.00	0.00%
	Total Revenue:	**334,211.98**	**68,318.00**	**24,763.85**	**70,293.00**	**70,018.00**	**-275.00**	**-0.39%**
Expense								
001.4010.5010.010	REGULAR-NON UNION	547,806.94	612,838.00	292,681.92	602,128.00	638,853.00	36,725.00	6.10%
001.4010.5020.010	OVERTIME-NON UNION	889.95	0.00	202.99	0.00	0.00	0.00	0.00%

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001.4010.5050.060	PART-TIME REGULAR	214,592.08	307,238.00	117,504.70	266,302.00	270,250.00	3,948.00	1.48%
001.4010.5060.010	TERM PAYOUTS-NON UNION	4,254.76	0.00	230.70	231.00	0.00	-231.00	-100.00%
001.4010.5060.060	TERM PAYOUTS-PT REG	179.52	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5061.010	RHSA PAYOUTS-NON UNION	0.00	0.00	0.00	0.00	10,239.00	10,239.00	0.00%
001.4010.5101.010	SOCIAL SECURITY-NON UNION	32,914.84	37,996.00	17,446.54	37,332.00	39,609.00	2,277.00	6.10%
001.4010.5101.060	SOCIAL SECURITY-PT REGULAR	13,315.87	19,049.00	7,285.36	16,511.00	16,756.00	245.00	1.48%
001.4010.5102.010	MEDICARE-NON UNION	7,697.74	8,886.00	4,080.25	8,731.00	9,263.00	532.00	6.09%
001.4010.5102.060	MEDICARE-PT REGULAR	3,114.14	4,455.00	1,703.78	3,861.00	3,919.00	58.00	1.50%
001.4010.5111.010	IPERS-NON UNION	51,796.97	57,852.00	27,385.29	56,841.00	60,308.00	3,467.00	6.10%
001.4010.5111.060	IPERS-PT REGULAR	20,064.51	29,003.00	10,443.99	25,139.00	25,512.00	373.00	1.48%
001.4010.5121.010	GRP INSUR-NON UNION	84,625.76	100,769.00	49,467.56	111,851.00	123,752.00	11,901.00	10.64%
001.4010.5122.000	RETIREES GRP HLTH INS	4,883.02	4,474.00	2,234.95	4,474.00	4,474.00	0.00	0.00%
001.4010.5123.010	WORKCOMP-NON UNION	933.86	1,035.00	454.84	933.00	990.00	57.00	6.11%
001.4010.5123.060	WORKCOMP-PT REGULAR	398.47	519.00	182.00	413.00	419.00	6.00	1.45%
001.4010.5151.000	PHYSICALS/IMMUNIZATIONS	601.00	800.00	418.56	800.00	800.00	0.00	0.00%
001.4010.5210.000	ADVERTISING & LEGAL PUB	742.90	200.00	339.72	200.00	200.00	0.00	0.00%
001.4010.5215.000	BANK CHARGES	2,679.75	700.00	704.04	700.00	700.00	0.00	0.00%
001.4010.5216.000	BACKGROUND CHECKS	108.00	120.00	87.00	120.00	120.00	0.00	0.00%
001.4010.5251.000	LICENSE & PERMITS	0.00	750.00	0.00	750.00	750.00	0.00	0.00%
001.4010.5280.000	DUES, MEMBER, SUBSCRIPTN	901.00	1,600.00	2,672.45	1,600.00	1,600.00	0.00	0.00%
001.4010.5290.000	INSURANCE - GENERAL	31,450.34	38,734.00	0.00	34,595.00	38,055.00	3,460.00	10.00%
001.4010.5300.000	INSURANCE - TORT LIAB	6,158.54	8,165.00	0.00	6,774.00	7,452.00	678.00	10.01%
001.4010.5342.000	CONTRACT-OUTSIDE HELP	32,018.55	28,600.00	15,315.46	28,600.00	28,600.00	0.00	0.00%
001.4010.5343.000	CONTRACT-PROMOTIONS/PGM	4,596.11	6,500.00	2,121.40	6,500.00	6,500.00	0.00	0.00%
001.4010.5344.000	CONTRACT-MAINTENANCE	24,368.84	20,000.00	11,179.79	20,000.00	20,000.00	0.00	0.00%
001.4010.5347.000	CONTRACT-SOFTWARE MAINT	10,755.56	15,000.00	28,054.22	35,000.00	35,000.00	0.00	0.00%
001.4010.5360.000	POSTAGE & SHIPPING	47.05	2,000.00	-35.08	2,500.00	3,000.00	500.00	20.00%
001.4010.5370.000	PRINTING & BINDING	62.41	300.00	0.00	300.00	300.00	0.00	0.00%
001.4010.5380.000	RENTS & LEASES	60.00	400.00	491.00	400.00	400.00	0.00	0.00%
001.4010.5386.000	CONTRACT LAWN CARE	4,655.80	4,400.00	2,805.00	4,400.00	4,400.00	0.00	0.00%
001.4010.5410.000	REPAIRS & MAINTENANCE	31,801.11	9,000.00	5,173.46	9,000.00	9,000.00	0.00	0.00%
001.4010.5450.000	TELEPHONE/OTHR COMMNCTI	4,944.76	6,800.00	2,107.51	6,800.00	6,800.00	0.00	0.00%
001.4010.5460.000	CONFERENCE EXPENSE	244.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.4010.5462.000	TRAVEL-OTHER	21.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5464.000	TRAVEL-PER DIEM	13.07	200.00	0.00	200.00	200.00	0.00	0.00%
001.4010.5465.000	TRAVEL - HOTEL/MOTEL	983.15	500.00	0.00	500.00	500.00	0.00	0.00%
001.4010.5470.000	TRAINING	991.50	0.00	974.00	0.00	0.00	0.00	0.00%
001.4010.5472.000	MILEAGE REIMBURSE	49.10	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5481.000	ELECTRICITY	35,529.03	49,500.00	26,668.98	49,500.00	49,500.00	0.00	0.00%

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001.4010.5482.000	NATURAL GAS	6,976.77	10,500.00	2,510.86	10,500.00	10,500.00	0.00	0.00%
001.4010.5485.000	STORM WATER FEES	0.00	1,101.00	2,256.62	2,257.00	1,156.00	-1,101.00	-48.78%
001.4010.5565.000	VEHICLE OPER/MAINT SPPLY	1,436.28	2,000.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5570.000	VEHICLE GAS	90.95	5,000.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5600.000	OPERATING SUPPLIES	30,085.55	24,000.00	3,633.30	24,000.00	24,000.00	0.00	0.00%
001.4010.5601.000	PROMOTION/PROGRAM SPPLY	1,896.35	2,500.00	586.62	2,500.00	2,500.00	0.00	0.00%
001.4010.5605.000	OFFICE SUPPLIES	3,473.88	1,500.00	623.48	1,500.00	1,500.00	0.00	0.00%
001.4010.5611.000	BLDG,GRD OPER/MAINT SPLY	575.06	1,500.00	202.82	1,500.00	1,500.00	0.00	0.00%
001.4010.5612.000	COMPUTER COMPONENTS	1,449.59	500.00	320.87	500.00	500.00	0.00	0.00%
001.4010.5702.000	MINOR OFFICE FURN/EQIP	1,218.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5703.000	MINOR COMPUTER	16,643.74	7,000.00	216.91	7,000.00	7,000.00	0.00	0.00%
001.4010.5704.000	MINOR SOFTWARE <$5,000	889.00	0.00	1,365.00	2,000.00	2,000.00	0.00	0.00%
001.4010.5718.000	MINOR EQUIP, UNCLASSFIED	9,731.24	13,930.00	567.25	13,930.00	10,000.00	-3,930.00	-28.21%
001.4010.5730.000	REFERENCE MATERIALS	8,429.70	8,500.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5731.000	LIBRARY PERIODICALS	5,386.21	9,000.00	3,690.40	6,000.00	6,000.00	0.00	0.00%
001.4010.5732.000	LIBRARY BOOKS, FILM RCRD	114,069.70	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5733.000	INTER-LIBRARY LOAN BOOKS	18.95	0.00	78.23	100.00	100.00	0.00	0.00%
001.4010.5734.000	LOST BOOKS	5,704.44	4,100.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5736.000	LIBRARY DATABASES	16,277.51	24,000.00	8,695.92	20,000.00	20,000.00	0.00	0.00%
001.4010.5741.000	COMPUTER SOFTWARE > 5,00(	0.00	0.00	1,100.00	0.00	0.00	0.00	0.00%
001.4010.5980.000	REFUNDS/REIMB	405.34	0.00	236.88	0.00	0.00	0.00	0.00%
001.4010.5990.000	CASH SHORT & (OVER)	-10.65	0.00	-0.80	0.00	0.00	0.00	0.00%
	Total Expense:	**1,405,998.61**	**1,494,014.00**	**656,466.74**	**1,436,273.00**	**1,505,477.00**	**69,204.00**	**4.82%**
	Total Function: 4010 - Library Services:	**-1,071,786.63**	**-1,425,696.00**	**-631,702.89**	**-1,365,980.00**	**-1,435,459.00**	**-69,479.00**	**5.09%**
Function: 4020 - Museum, Band, Theater								
Expense								
001.4020.5331.000	PAYMENTS-OTHER ENTITIES	9,571.76	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**9,571.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Function: 4020 - Museum, Band, Theater:	**9,571.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Function: 4030 - Parks								
Revenue								
001.4030.4472.000	PARK FEES & RENTALS	73,656.38	74,000.00	51,363.16	74,000.00	74,000.00	0.00	0.00%
001.4030.4875.000	RFNDS/REIMB: P&R	3,064.81	1,000.00	329.17	1,000.00	1,000.00	0.00	0.00%
001.4030.4879.000	REBATES	8.86	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.4960.000	SALE OF F.A.-PARKS	0.00	200.00	222.22	222.00	200.00	-22.00	-9.91%
	Total Revenue:	**76,730.05**	**75,200.00**	**51,914.55**	**75,222.00**	**75,200.00**	**-22.00**	**-0.03%**
Expense								
001.4030.5010.010	REGULAR-NON UNION	126,692.55	137,661.00	61,441.85	128,806.00	144,674.00	15,868.00	12.32%

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001.4030.5010.090	REGULAR-P&R UNION	175,178.75	219,272.00	101,746.15	219,146.00	230,456.00	11,310.00	5.16%
001.4030.5020.010	OVERTIME-NON UNION	0.00	0.00	11.30	0.00	0.00	0.00	0.00%
001.4030.5020.090	OVERTIME-P&R UNION	1,383.11	1,000.00	12.52	1,000.00	1,000.00	0.00	0.00%
001.4030.5030.070	PART-TIME TEMPORARY	38,979.34	28,000.00	20,692.39	28,000.00	28,000.00	0.00	0.00%
001.4030.5050.060	PART-TIME REGULAR	362.88	24,840.00	8,906.64	25,169.00	25,956.00	787.00	3.13%
001.4030.5056.040	OTHR DEPT-PPME UNION	679.37	0.00	606.91	0.00	0.00	0.00	0.00%
001.4030.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	2,229.19	2,229.00	0.00	-2,229.00	-100.00%
001.4030.5060.090	TERM PAYOUTS-P&R UNION	2,620.86	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5061.010	RHSA PAYOUTS-NON UNION	0.00	0.00	0.00	4,963.00	0.00	-4,963.00	-100.00%
001.4030.5101.010	SOCIAL SECURITY-NON UNION	7,509.90	8,535.00	3,790.62	7,986.00	8,970.00	984.00	12.32%
001.4030.5101.040	SOCIAL SECURITY-PPME UNION	40.03	0.00	36.33	0.00	0.00	0.00	0.00%
001.4030.5101.060	SOCIAL SECURITY-PT REGULAR	24.67	1,540.00	552.22	1,560.00	1,609.00	49.00	3.14%
001.4030.5101.070	SOCIAL SECURITY-PT TEMP	2,416.71	1,736.00	1,282.93	1,736.00	1,736.00	0.00	0.00%
001.4030.5101.090	SOCIAL SECURITY-P&R UNION	10,087.94	13,595.00	5,808.20	13,587.00	14,350.00	763.00	5.62%
001.4030.5102.010	MEDICARE-NON UNION	1,756.46	1,996.00	886.58	1,868.00	2,098.00	230.00	12.31%
001.4030.5102.040	MEDICARE-PPME UNION	9.35	0.00	8.51	0.00	0.00	0.00	0.00%
001.4030.5102.060	MEDICARE-PT REGULAR	5.77	360.00	129.16	365.00	376.00	11.00	3.01%
001.4030.5102.070	MEDICARE-TEMPORARY	565.23	406.00	300.03	406.00	406.00	0.00	0.00%
001.4030.5102.090	MEDICARE-P&R UNION	2,359.18	3,179.00	1,358.46	3,178.00	3,356.00	178.00	5.60%
001.4030.5111.010	IPERS-NON UNION	11,959.74	12,995.00	5,801.11	12,159.00	13,657.00	1,498.00	12.32%
001.4030.5111.040	IPERS-PPME UNION	64.13	0.00	57.30	0.00	0.00	0.00	0.00%
001.4030.5111.060	IPERS-PT REGULAR	-18.39	2,345.00	840.78	2,376.00	2,450.00	74.00	3.11%
001.4030.5111.070	IPERS-PT TEMP	890.15	1,113.00	248.46	1,113.00	0.00	-1,113.00	-100.00%
001.4030.5111.090	IPERS-P&R UNION	16,667.29	20,699.00	9,606.00	20,687.00	21,849.00	1,162.00	5.62%
001.4030.5121.010	GRP INSUR-NON UNION	27,067.96	33,655.00	11,734.48	32,668.00	38,703.00	6,035.00	18.47%
001.4030.5121.040	GRP INSUR-PPME UNION	252.64	0.00	140.40	0.00	0.00	0.00	0.00%
001.4030.5121.090	GRP INSUR-P&R UNION	60,754.32	94,857.00	30,698.70	92,701.00	109,086.00	16,385.00	17.68%
001.4030.5122.000	RETIREES GRP HLTH INS	15,024.88	16,091.00	7,761.63	16,091.00	16,091.00	0.00	0.00%
001.4030.5123.010	WORKCOMP-NON UNION	2,076.66	3,102.00	948.50	2,534.00	2,837.00	303.00	11.96%
001.4030.5123.040	WORKCOMP-PPME UNION	15.88	0.00	13.16	0.00	0.00	0.00	0.00%
001.4030.5123.060	WORKCOMP-PT REGULAR	9.45	680.00	194.02	596.00	615.00	19.00	3.19%
001.4030.5123.070	WORKCOMP-TEMPORARY	1,031.21	767.00	490.31	663.00	663.00	0.00	0.00%
001.4030.5123.090	WORKCOMP-P&R UNION	5,186.27	6,005.00	2,411.01	5,192.00	5,484.00	292.00	5.62%
001.4030.5132.000	CLOTHING EXPENSE	1,886.59	2,000.00	1,303.26	2,000.00	2,000.00	0.00	0.00%
001.4030.5132.010	ClOTHING EXPENSES NON UNI(	312.47	200.00	0.00	200.00	200.00	0.00	0.00%
001.4030.5151.000	PHYSICALS/IMMUNIZATIONS	866.00	500.00	38.72	500.00	500.00	0.00	0.00%
001.4030.5192.070	UNEMPLOYMENT-TEMPORARY	0.00	3,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.4030.5215.000	BANK CHARGES	-4,364.82	5,000.00	5,636.82	5,000.00	5,000.00	0.00	0.00%
001.4030.5216.000	BACKGROUND CHECKS	0.00	150.00	0.00	150.00	150.00	0.00	0.00%

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001.4030.5230.000	CONSULTING & PROF FEES	0.00	4,000.00	750.00	4,000.00	4,000.00	0.00	0.00%
001.4030.5231.000	ACCOUNTING FEES	16.50	0.00	61.39	62.00	0.00	-62.00	-100.00%
001.4030.5233.000	ENGINEERING FEES	1,260.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5251.000	LICENSE & PERMITS	820.00	500.00	2,876.50	3,000.00	3,000.00	0.00	0.00%
001.4030.5280.000	DUES, MEMBER, SUBSCRIPTN	495.00	500.00	236.08	500.00	500.00	0.00	0.00%
001.4030.5290.000	INSURANCE - GENERAL	27,220.36	29,658.00	0.00	29,942.00	32,937.00	2,995.00	10.00%
001.4030.5300.000	INSURANCE - TORT LIAB	8,048.31	10,705.00	0.00	8,853.00	9,738.00	885.00	10.00%
001.4030.5339.000	MEDICAL CLAIMS PAID BY CITY	224.90	200.00	161.44	200.00	200.00	0.00	0.00%
001.4030.5342.000	CONTRACT-OUTSIDE HELP	19,387.86	17,500.00	12,865.81	21,000.00	21,000.00	0.00	0.00%
001.4030.5344.000	CONTRACT-MAINTENANCE	2,461.61	1,900.00	814.48	2,500.00	2,500.00	0.00	0.00%
001.4030.5360.000	POSTAGE & SHIPPING	206.90	50.00	0.00	400.00	400.00	0.00	0.00%
001.4030.5370.000	PRINTING & BINDING	0.00	350.00	0.00	350.00	350.00	0.00	0.00%
001.4030.5380.000	RENTS & LEASES	587.00	1,000.00	698.00	1,000.00	1,000.00	0.00	0.00%
001.4030.5386.000	CONTRACT LAWN CARE	27,899.00	36,400.00	21,415.00	32,000.00	32,000.00	0.00	0.00%
001.4030.5410.000	REPAIRS & MAINTENANCE	2,590.47	4,000.00	2,705.23	4,000.00	4,000.00	0.00	0.00%
001.4030.5450.000	TELEPHONE/OTHR COMMNCTI	561.33	500.00	400.77	670.00	500.00	-170.00	-25.37%
001.4030.5460.000	CONFERENCE EXPENSE	1,015.00	1,000.00	350.00	1,000.00	1,000.00	0.00	0.00%
001.4030.5463.000	TRAVEL-MOVING REIMBRSMT	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
001.4030.5465.000	TRAVEL- HOTEL/MOTEL	399.84	350.00	221.76	350.00	350.00	0.00	0.00%
001.4030.5481.000	ELECTRICITY	14,645.05	25,000.00	9,194.11	20,000.00	20,000.00	0.00	0.00%
001.4030.5482.000	NATURAL GAS	2,938.78	3,600.00	2,846.08	3,600.00	3,600.00	0.00	0.00%
001.4030.5483.000	WATER	0.00	1,200.00	4,600.97	9,200.00	9,200.00	0.00	0.00%
001.4030.5485.000	STORM WATER FEES	0.00	6,120.00	24,329.97	31,554.00	25,467.00	-6,087.00	-19.29%
001.4030.5488.000	SEWER	0.00	0.00	4,730.61	9,500.00	9,500.00	0.00	0.00%
001.4030.5489.000	SAFETY EQUIP/SUPPLIES	394.16	500.00	264.96	500.00	500.00	0.00	0.00%
001.4030.5562.000	GROUNDS EQUIP MAINT SPLY	128.44	1,500.00	5,860.72	1,500.00	1,500.00	0.00	0.00%
001.4030.5565.000	VEHICLE OPER/MAINT SPPLY	8,654.77	10,000.00	7,393.82	10,000.00	10,000.00	0.00	0.00%
001.4030.5570.000	VEHICLE GAS	9,866.36	10,000.00	5,528.52	10,000.00	10,000.00	0.00	0.00%
001.4030.5571.000	VEHICLE DIESEL FUEL	4,501.87	5,000.00	2,368.64	5,000.00	5,000.00	0.00	0.00%
001.4030.5600.000	OPERATING SUPPLIES	9,223.87	5,500.00	1,534.90	5,500.00	5,500.00	0.00	0.00%
001.4030.5605.000	OFFICE SUPPLIES	0.00	0.00	53.79	0.00	0.00	0.00	0.00%
001.4030.5609.000	AGRICULTURAL SUPPLIES	2,070.10	1,300.00	69.97	1,300.00	1,300.00	0.00	0.00%
001.4030.5611.000	BLDG,GRD OPER/MAINT SPLY	6,450.97	11,000.00	4,082.91	11,000.00	11,000.00	0.00	0.00%
001.4030.5703.000	MINOR COMPUTER	1,071.83	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5718.000	MINOR EQUIP, UNCLASSFIED	2,444.65	3,000.00	69.98	3,000.00	3,000.00	0.00	0.00%
001.4030.5776.000	BUILDINGS & IMPROVEMENTS	246.61	0.00	38.72	50.00	50.00	0.00	0.00%
001.4030.5980.000	REFUNDS/REIMB	1,265.00	1,500.00	895.00	1,500.00	1,500.00	0.00	0.00%
	Total Expense:	**667,451.07**	**839,112.00**	**405,144.78**	**873,660.00**	**913,864.00**	**40,204.00**	**4.60%**
	Total Function: 4030 - Parks:	**-590,721.02**	**-763,912.00**	**-353,230.23**	**-798,438.00**	**-838,664.00**	**-40,226.00**	**5.04%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
Function: 4040 - Recreation								
Revenue								
001.4040.4470.000	GIFT CERTIFICATES	1,405.00	250.00	320.00	500.00	250.00	-250.00	-50.00%
001.4040.4472.000	PARK FEES & RENTALS	5.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.4473.000	RECREATION FEES	17,467.46	15,000.00	8,483.73	15,000.00	15,000.00	0.00	0.00%
001.4040.4875.000	P&R REFUNDS & REIMBURSME	65.73	1,000.00	4.64	1,000.00	1,000.00	0.00	0.00%
	Total Revenue:	**18,943.19**	**16,250.00**	**8,808.37**	**16,500.00**	**16,250.00**	**-250.00**	**-1.52%**
Expense								
001.4040.5010.010	REGULAR-NON UNION	119,962.48	127,060.00	48,360.16	106,848.00	133,476.00	26,628.00	24.92%
001.4040.5020.010	OVERTIME-NON UNION	0.00	0.00	11.29	0.00	0.00	0.00	0.00%
001.4040.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	6,241.71	6,242.00	0.00	-6,242.00	-100.00%
001.4040.5101.010	SOCIAL SECURITY-NON UNION	7,190.98	7,878.00	3,349.91	6,625.00	8,276.00	1,651.00	24.92%
001.4040.5102.010	MEDICARE-NON UNION	1,681.79	1,842.00	783.45	1,549.00	1,935.00	386.00	24.92%
001.4040.5111.010	IPERS-NON UNION	11,324.59	11,995.00	4,566.28	10,086.00	12,600.00	2,514.00	24.93%
001.4040.5121.010	GRP INSUR-NON UNION	20,002.45	24,169.00	2,183.30	18,184.00	27,795.00	9,611.00	52.85%
001.4040.5123.010	WORKCOMP-NON UNION	554.61	2,816.00	242.03	2,016.00	2,574.00	558.00	27.68%
001.4040.5132.000	CLOTHING EXPENSE	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.4040.5210.000	ADVERTISING & LEGAL PUB	274.91	300.00	0.00	300.00	300.00	0.00	0.00%
001.4040.5216.000	BACKGROUND CHECKS	181.00	50.00	19.00	50.00	50.00	0.00	0.00%
001.4040.5230.000	CONSULTING & PROF FEES	0.00	275.00	0.00	275.00	275.00	0.00	0.00%
001.4040.5280.000	DUES, MEMBER, SUBSCRIPTN	180.00	750.00	359.27	750.00	750.00	0.00	0.00%
001.4040.5344.000	CONTRACT-MAINTENANCE	4,500.00	4,500.00	110.00	4,500.00	4,500.00	0.00	0.00%
001.4040.5357.000	RECR SRV-ADMISSION	0.00	0.00	280.00	280.00	280.00	0.00	0.00%
001.4040.5358.000	RECR SRV-INSTRUCTR	5,925.00	8,000.00	3,960.00	8,000.00	8,000.00	0.00	0.00%
001.4040.5360.000	POSTAGE & SHIPPING	126.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.4040.5370.000	PRINTING & BINDING	0.00	400.00	0.00	400.00	400.00	0.00	0.00%
001.4040.5380.000	RENTS & LEASES	560.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.4040.5410.000	REPAIRS & MAINTENANCE	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.4040.5441.000	SALES TAXES PAID/RECEIVED	-1,000.91	2,400.00	2,671.45	2,400.00	2,400.00	0.00	0.00%
001.4040.5442.000	LOST TAXES PAID/RECEIVED	-148.07	250.00	362.20	250.00	250.00	0.00	0.00%
001.4040.5443.000	WATER EXCISE TAX	-2.31	750.00	-89.46	750.00	750.00	0.00	0.00%
001.4040.5450.000	TELEPHONE/OTHR COMMNCTI	520.92	500.00	157.79	500.00	500.00	0.00	0.00%
001.4040.5460.000	CONFERENCE EXPENSE	0.00	1,250.00	0.00	1,250.00	1,250.00	0.00	0.00%
001.4040.5463.000	TRAVEL-MOVING REIMBRSMT	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
001.4040.5600.000	OPERATING SUPPLIES	1,889.53	1,000.00	903.17	1,000.00	1,000.00	0.00	0.00%
001.4040.5601.000	PROMOTION/PROGRAM SPPLY	0.00	400.00	348.29	400.00	400.00	0.00	0.00%
001.4040.5605.000	OFFICE SUPPLIES	0.00	500.00	131.56	500.00	500.00	0.00	0.00%
001.4040.5718.000	MINOR EQUIP, UNCLASSFIED	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.4040.5980.000	REFUNDS/REIMB	1,143.00	750.00	389.01	750.00	750.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.4040.5990.000	CASH SHORT & (OVER)	-1.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**174,864.97**	**199,235.00**	**75,340.41**	**180,305.00**	**210,411.00**	**30,106.00**	**16.70%**
	Total Function: 4040 - Recreation:	**-155,921.78**	**-182,985.00**	**-66,532.04**	**-163,805.00**	**-194,161.00**	**-30,356.00**	**18.53%**
Function: 4041 - Youth Recreation & Camps								
Revenue								
001.4041.4350.000	LOCAL/COUNTY - COMM SCHC	75,114.40	65,000.00	37,023.45	70,000.00	70,000.00	0.00	0.00%
001.4041.4479.000	YOUTH REC FEES	134,604.23	180,000.00	75,784.72	150,000.00	150,000.00	0.00	0.00%
001.4041.4875.000	RFNDS/REIMB	-31.84	0.00	343.14	345.00	0.00	-345.00	-100.00%
	Total Revenue:	**209,686.79**	**245,000.00**	**113,151.31**	**220,345.00**	**220,000.00**	**-345.00**	**-0.16%**
Expense								
001.4041.5010.010	REGULAR-NON UNION	86,808.99	94,258.00	46,748.10	92,985.00	99,177.00	6,192.00	6.66%
001.4041.5030.070	PART-TIME TEMPORARY	58,242.04	75,000.00	63,751.57	75,000.00	75,000.00	0.00	0.00%
001.4041.5101.010	SOCIAL SECURITY-NON UNION	5,008.87	5,844.00	2,699.80	5,765.00	6,149.00	384.00	6.66%
001.4041.5101.070	SOCIAL SECURITY-PT TEMP	3,611.90	4,650.00	3,952.67	4,650.00	4,650.00	0.00	0.00%
001.4041.5102.010	MEDICARE-NON UNION	1,171.37	1,367.00	631.48	1,348.00	1,438.00	90.00	6.68%
001.4041.5102.070	MEDICARE-TEMPORARY	844.73	1,088.00	924.38	1,088.00	1,088.00	0.00	0.00%
001.4041.5111.010	IPERS-NON UNION	8,194.61	8,898.00	4,413.04	8,778.00	9,362.00	584.00	6.65%
001.4041.5111.070	IPERS-PT TEMP	86.45	0.00	134.73	0.00	0.00	0.00	0.00%
001.4041.5121.010	GRP INSUR-NON UNION	18,342.08	22,163.00	10,073.53	22,997.00	25,488.00	2,491.00	10.83%
001.4041.5123.010	WORKCOMP-NON UNION	2,059.59	2,250.00	965.11	1,946.00	2,056.00	110.00	5.65%
001.4041.5123.070	WORKCOMP-TEMPORARY	1,889.74	2,054.00	1,508.55	1,777.00	1,777.00	0.00	0.00%
001.4041.5132.000	CLOTHING EXPENSE	0.00	300.00	268.50	300.00	300.00	0.00	0.00%
001.4041.5151.000	PHYSICALS/IMMUNIZATIONS	179.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.4041.5210.000	ADVERTISING & LEGAL PUB	456.91	500.00	0.00	500.00	500.00	0.00	0.00%
001.4041.5216.000	BACKGROUND CHECKS	1,127.00	500.00	0.00	1,100.00	1,100.00	0.00	0.00%
001.4041.5280.000	DUES, MEMBER, SUBSCRIPTN	1,000.27	700.00	0.00	700.00	700.00	0.00	0.00%
001.4041.5331.000	PAYMENTS-OTHER ENTITIES	8,285.58	8,000.00	7,625.06	8,000.00	8,000.00	0.00	0.00%
001.4041.5342.000	CONTRACT-OUTSIDE HELP	571.54	600.00	525.18	600.00	600.00	0.00	0.00%
001.4041.5354.000	RECR SRV-UMPIRES	400.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4041.5357.000	RECR SRV-ADMISSION	17,234.09	15,000.00	21,052.21	20,000.00	20,000.00	0.00	0.00%
001.4041.5358.000	RECR SRV-INSTRUCTR	300.00	2,000.00	2,800.00	3,000.00	3,000.00	0.00	0.00%
001.4041.5360.000	POSTAGE & SHIPPING	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.4041.5370.000	PRINTING & BINDING	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.4041.5380.000	RENTS & LEASES	150.00	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00%
001.4041.5460.000	CONFERENCE EXPENSE	0.00	200.00	0.00	0.00	200.00	200.00	0.00%
001.4041.5465.000	TRAVEL - HOTEL/MOTEL	0.00	0.00	221.76	222.00	0.00	-222.00	-100.00%
001.4041.5600.000	OPERATING SUPPLIES	4,064.34	1,500.00	2,375.82	3,000.00	3,000.00	0.00	0.00%
001.4041.5601.000	PROMOTION/PROGRAM SPPLY	14,494.35	9,000.00	7,455.17	12,000.00	12,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.4041.5613.000	MERCHANDISE FOR RESALE	5,500.87	5,000.00	1,078.65	5,000.00	5,000.00	0.00	0.00%
001.4041.5980.000	REFUNDS/REIMB	145.00	200.00	35.00	200.00	200.00	0.00	0.00%
	Total Expense:	**240,169.32**	**264,372.00**	**179,240.31**	**274,256.00**	**284,085.00**	**9,829.00**	**3.58%**
	Total Function: 4041 - Youth Recreation & Camps:	**-30,482.53**	**-19,372.00**	**-66,089.00**	**-53,911.00**	**-64,085.00**	**-10,174.00**	**18.87%**
Function: 4045 - Swimming Pools								
Revenue								
001.4045.4474.002	AQUATIC CTR FEES, DAILY	81,507.36	70,000.00	53,641.92	90,000.00	90,000.00	0.00	0.00%
001.4045.4474.004	AQUATIC POOL PASS	16,260.45	15,000.00	381.57	15,000.00	15,000.00	0.00	0.00%
001.4045.4474.005	AQUATIC SCAN CARD	5,123.00	6,000.00	1,760.00	6,000.00	6,000.00	0.00	0.00%
001.4045.4474.006	AQUATIC SWIM TICKETS	5,100.34	4,000.00	810.68	4,000.00	4,000.00	0.00	0.00%
001.4045.4474.008	SWIMMING LESSON FEES	6,806.57	10,000.00	2,393.35	10,000.00	10,000.00	0.00	0.00%
001.4045.4474.009	AQUATIC POOL RENTALS	0.00	0.00	934.58	2,000.00	0.00	-2,000.00	-100.00%
001.4045.4875.000	RFNDS/REIMB: POOLS	62.69	100.00	161.16	160.00	100.00	-60.00	-37.50%
001.4045.4876.000	MISC REV: POOLS	-78.46	0.00	6.54	10.00	0.00	-10.00	-100.00%
	Total Revenue:	**114,781.95**	**105,100.00**	**60,089.80**	**127,170.00**	**125,100.00**	**-2,070.00**	**-1.63%**
Expense								
001.4045.5030.070	PART-TIME TEMPORARY	109,831.76	110,000.00	128,208.96	162,167.00	162,167.00	0.00	0.00%
001.4045.5050.060	PART-TIME REGULAR	12,946.01	14,747.00	7,350.05	14,747.00	15,258.00	511.00	3.47%
001.4045.5101.060	SOCIAL SECURITY-PT REGULAR	802.67	914.00	455.80	914.00	946.00	32.00	3.50%
001.4045.5101.070	SOCIAL SECURITY-PT TEMP	6,810.09	6,820.00	7,949.34	10,054.00	10,054.00	0.00	0.00%
001.4045.5102.060	MEDICARE-PT REGULAR	187.86	214.00	106.62	214.00	221.00	7.00	3.27%
001.4045.5102.070	MEDICARE-TEMPORARY	1,592.96	1,595.00	1,859.30	2,351.00	2,351.00	0.00	0.00%
001.4045.5111.060	IPERS-PT REGULAR	1,222.20	1,392.00	693.94	1,392.00	1,440.00	48.00	3.45%
001.4045.5123.060	WORKCOMP-PT REGULAR	354.58	350.00	174.14	321.00	332.00	11.00	3.43%
001.4045.5123.070	WORKCOMP-TEMPORARY	2,607.54	2,612.00	2,792.56	3,532.00	3,532.00	0.00	0.00%
001.4045.5132.000	CLOTHING EXPENSE	0.00	2,200.00	0.00	2,200.00	2,200.00	0.00	0.00%
001.4045.5210.000	ADVERTISING & LEGAL PUB	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.4045.5216.000	BACKGROUND CHECKS	500.00	600.00	0.00	600.00	600.00	0.00	0.00%
001.4045.5251.000	LICENSE & PERMITS	909.70	1,500.00	948.27	1,500.00	1,500.00	0.00	0.00%
001.4045.5280.000	DUES,MEMBER,SUBSCRIPTN	900.96	475.00	180.00	475.00	475.00	0.00	0.00%
001.4045.5290.000	INSURANCE - GENERAL	12,890.83	13,815.00	0.00	14,180.00	15,598.00	1,418.00	10.00%
001.4045.5300.000	INSURANCE - TORT LIAB	5,227.12	8,906.00	0.00	5,750.00	6,325.00	575.00	10.00%
001.4045.5331.000	PAYMENTS-OTHER ENTITIES	245.00	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
001.4045.5342.000	CONTRACT-OUTSIDE HELP	1,729.43	3,000.00	5,186.97	5,000.00	5,800.00	800.00	16.00%
001.4045.5344.000	CONTRACT-MAINTENANCE	199.80	1,000.00	642.24	1,000.00	1,000.00	0.00	0.00%
001.4045.5380.000	RENTS & LEASES	0.00	600.00	73.52	600.00	600.00	0.00	0.00%
001.4045.5386.000	CONTRACT LAWN CARE	3,900.00	4,000.00	3,150.00	4,000.00	4,000.00	0.00	0.00%
001.4045.5410.000	REPAIRS & MAINTENANCE	852.98	5,000.00	3,769.10	5,000.00	5,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.4045.5450.000	TELEPHONE/OTHR COMMNCTI	2,003.48	1,300.00	723.38	1,300.00	1,300.00	0.00	0.00%
001.4045.5460.000	CONFERENCE EXPENSE	0.00	250.00	350.00	250.00	250.00	0.00	0.00%
001.4045.5470.000	TRAINING	922.00	300.00	0.00	300.00	300.00	0.00	0.00%
001.4045.5481.000	ELECTRICITY	17,469.07	35,000.00	25,486.10	35,000.00	30,000.00	-5,000.00	-14.29%
001.4045.5482.000	NATURAL GAS	9,905.06	15,000.00	11,351.42	15,000.00	15,000.00	0.00	0.00%
001.4045.5600.000	OPERATING SUPPLIES	12,490.81	6,000.00	4,065.24	6,000.00	6,000.00	0.00	0.00%
001.4045.5605.000	OFFICE SUPPLIES	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.4045.5607.000	CHEMICAL SPPLY	23,897.58	12,000.00	15,995.21	20,000.00	24,000.00	4,000.00	20.00%
001.4045.5611.000	BLDG,GRD OPER/MAINT SPLY	1,817.24	3,000.00	1,601.08	3,000.00	3,000.00	0.00	0.00%
001.4045.5613.000	MERCHANDISE FOR RESALE	1,563.15	200.00	69.99	200.00	200.00	0.00	0.00%
001.4045.5718.000	MINOR EQUIP, UNCLASSFIED	1,707.08	3,000.00	3,068.64	3,000.00	3,000.00	0.00	0.00%
001.4045.5980.000	REFUNDS/REIMB	45.00	150.00	46.73	150.00	150.00	0.00	0.00%
001.4045.5990.000	CASH SHORT & (OVER)	0.60	0.00	1.25	0.00	0.00	0.00	0.00%
	Total Expense:	**235,532.56**	**258,040.00**	**226,299.85**	**322,297.00**	**324,699.00**	**2,402.00**	**0.75%**
	Total Function: 4045 - Swimming Pools:	**-120,750.61**	**-152,940.00**	**-166,210.05**	**-195,127.00**	**-199,599.00**	**-4,472.00**	**2.29%**
Function: 4060 - Community Center								
Expense								
001.4060.5331.000	PAYMENTS-OTHER ENTITIES	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**100,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Function: 4060 - Community Center:	**100,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Function: 4065 - Coliseum								
Revenue								
001.4065.4472.000	FEES & RENTALS	31,051.56	25,000.00	13,490.00	30,000.00	30,000.00	0.00	0.00%
001.4065.4875.000	RFNDS/REIMB: COLISEUM	5,725.53	1,000.00	141.19	1,000.00	1,000.00	0.00	0.00%
	Total Revenue:	**36,777.09**	**26,000.00**	**13,631.19**	**31,000.00**	**31,000.00**	**0.00**	**0.00%**
Expense								
001.4065.5010.010	REGULAR-NON UNION	7,073.13	8,106.00	3,998.55	8,106.00	8,558.00	452.00	5.58%
001.4065.5030.070	PART-TIME TEMPORARY	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
001.4065.5050.060	PART-TIME REGULAR	16,009.92	29,192.00	10,323.43	16,463.00	16,497.00	34.00	0.21%
001.4065.5101.010	SOCIAL SECURITY-NON UNION	438.57	503.00	247.11	503.00	531.00	28.00	5.57%
001.4065.5101.060	SOCIAL SECURITY-PT REGULAR	992.60	1,810.00	640.00	1,021.00	1,023.00	2.00	0.20%
001.4065.5101.070	SOCIAL SECURITY-PT TEMP	0.00	2,108.00	0.00	248.00	248.00	0.00	0.00%
001.4065.5102.010	MEDICARE-NON UNION	102.51	118.00	57.75	118.00	124.00	6.00	5.08%
001.4065.5102.060	MEDICARE-PT REGULAR	232.02	423.00	149.61	239.00	239.00	0.00	0.00%
001.4065.5102.070	MEDICARE-TEMPORARY	0.00	493.00	0.00	58.00	58.00	0.00	0.00%
001.4065.5111.010	IPERS-NON UNION	667.68	765.00	377.46	765.00	808.00	43.00	5.62%
001.4065.5111.060	IPERS-PT REGULAR	1,511.23	2,756.00	974.49	1,554.00	1,557.00	3.00	0.19%
001.4065.5121.010	GRP INSUR-NON UNION	0.00	0.00	75.99	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.4065.5123.010	WORKCOMP-NON UNION	167.86	192.00	87.08	177.00	186.00	9.00	5.08%
001.4065.5123.060	WORKCOMP-PT REGULAR	868.79	1,043.00	238.89	359.00	359.00	0.00	0.00%
001.4065.5123.070	WORKCOMP-TEMPORARY	0.00	931.00	0.00	95.00	95.00	0.00	0.00%
001.4065.5210.000	ADVERTISING & LEGAL PUB	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00%
001.4065.5216.000	BACKGROUND CHECKS	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.4065.5251.000	LICENSE & PERMITS	150.00	2,300.00	0.00	2,300.00	2,300.00	0.00	0.00%
001.4065.5290.000	INSURANCE - GENERAL	14,219.95	15,189.00	0.00	15,642.00	17,206.00	1,564.00	10.00%
001.4065.5300.000	INSURANCE - TORT LIAB	969.64	1,321.00	0.00	1,067.00	1,173.00	106.00	9.93%
001.4065.5342.000	CONTRACT-OUTSIDE HELP	860.28	1,200.00	2,475.36	3,000.00	0.00	-3,000.00	-100.00%
001.4065.5344.000	CONTRACT-MAINTENANCE	1,023.00	1,000.00	822.42	1,000.00	1,000.00	0.00	0.00%
001.4065.5380.000	RENTS & LEASES	0.00	300.00	0.00	300.00	300.00	0.00	0.00%
001.4065.5410.000	REPAIRS & MAINTENANCE	5,007.53	3,000.00	607.40	3,000.00	3,000.00	0.00	0.00%
001.4065.5411.000	RPR/MAINT - CIP	240.28	0.00	0.00	0.00	0.00	0.00	0.00%
001.4065.5450.000	TELEPHONE/OTHR COMMNCTI	2,084.74	2,000.00	1,215.77	2,000.00	2,000.00	0.00	0.00%
001.4065.5481.000	ELECTRICITY	38,797.74	50,000.00	31,809.43	45,000.00	45,000.00	0.00	0.00%
001.4065.5482.000	NATURAL GAS	4,582.04	8,000.00	1,878.97	6,000.00	6,000.00	0.00	0.00%
001.4065.5483.000	WATER	722.55	1,800.00	236.47	1,800.00	1,800.00	0.00	0.00%
001.4065.5488.000	SEWER	147.16	300.00	238.75	300.00	300.00	0.00	0.00%
001.4065.5489.000	SAFETY EQUIP/SUPPLIES	3,442.00	1,685.00	0.00	1,685.00	1,685.00	0.00	0.00%
001.4065.5600.000	OPERATING SUPPLIES	3,214.94	2,000.00	1,277.67	2,000.00	2,000.00	0.00	0.00%
001.4065.5611.000	BLDG,GRD OPER/MAINT SPLY	981.05	3,000.00	717.41	3,000.00	3,000.00	0.00	0.00%
001.4065.5613.000	MERCHANDISE FOR RESALE	694.20	0.00	0.00	0.00	0.00	0.00	0.00%
001.4065.5718.000	MINOR EQUIP, UNCLASSFIED	288.93	1,800.00	0.00	1,800.00	1,800.00	0.00	0.00%
001.4065.5980.000	REFUNDS/REIMB	167.79	500.00	0.00	500.00	500.00	0.00	0.00%
	Total Expense:	**105,658.13**	**149,035.00**	**58,450.01**	**124,300.00**	**124,547.00**	**247.00**	**0.20%**
	Total Function: 4065 - Coliseum:	**-68,881.04**	**-123,035.00**	**-44,818.82**	**-93,300.00**	**-93,547.00**	**-247.00**	**0.26%**
Function: 4066 - Coliseum Concessions								
Revenue								
001.4066.4483.000	CONCESSIONS	42,656.84	40,000.00	26,705.50	40,000.00	40,000.00	0.00	0.00%
	Total Revenue:	**42,656.84**	**40,000.00**	**26,705.50**	**40,000.00**	**40,000.00**	**0.00**	**0.00%**
Expense								
001.4066.5030.070	PART-TIME TEMPORARY	2,640.01	1,500.00	2,554.64	1,500.00	5,000.00	3,500.00	233.33%
001.4066.5101.070	SOCIAL SECURITY-PT TEMP	163.71	93.00	158.39	93.00	310.00	217.00	233.33%
001.4066.5102.070	MEDICARE-TEMPORARY	38.28	22.00	37.04	22.00	73.00	51.00	231.82%
001.4066.5123.070	WORKCOMP-TEMPORARY	62.69	41.00	64.36	36.00	118.00	82.00	227.78%
001.4066.5251.000	LICENSE & PERMITS	1,665.63	0.00	0.00	0.00	0.00	0.00	0.00%
001.4066.5280.000	DUES, MEMBER, SUBSCRIPTN	50.00	0.00	110.00	0.00	0.00	0.00	0.00%
001.4066.5290.000	INSURANCE - GENERAL	1,200.00	1,006.00	0.00	1,320.00	1,452.00	132.00	10.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.4066.5300.000	INSURANCE - TORT LIAB	1,357.00	75.00	0.00	1,493.00	1,642.00	149.00	9.98%
001.4066.5600.000	OPERATING SUPPLIES	1,422.50	500.00	380.79	500.00	500.00	0.00	0.00%
001.4066.5608.000	RESALE SUPPLIES	395.10	0.00	3,106.75	0.00	0.00	0.00	0.00%
001.4066.5611.000	BLDG.GRD OPER/MAINT SPLY	0.00	0.00	369.33	0.00	0.00	0.00	0.00%
001.4066.5613.000	MERCHANDISE FOR RESALE	21,609.78	26,000.00	9,340.74	26,000.00	26,000.00	0.00	0.00%
001.4066.5718.000	MINOR EQUIP, UNCLASSFIED	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
	Total Expense:	**30,604.70**	**30,237.00**	**16,122.04**	**31,964.00**	**36,095.00**	**4,131.00**	**12.92%**
Total Function: 4066 - Coliseum Concessions:		**12,052.14**	**9,763.00**	**10,583.46**	**8,036.00**	**3,905.00**	**-4,131.00**	**-51.41%**
Function: 5010 - Community Beautification								
Revenue								
001.5010.4875.000	REFUNDS	0.00	0.00	4.24	5.00	0.00	-5.00	-100.00%
	Total Revenue:	**0.00**	**0.00**	**4.24**	**5.00**	**0.00**	**-5.00**	**-100.00%**
Expense								
001.5010.5010.010	REGULAR-NON UNION	5,863.47	6,207.00	2,026.46	4,945.00	6,553.00	1,608.00	32.52%
001.5010.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	445.84	446.00	0.00	-446.00	-100.00%
001.5010.5101.010	SOCIAL SECURITY-NON UNION	353.20	385.00	154.81	307.00	406.00	99.00	32.25%
001.5010.5102.010	MEDICARE-NON UNION	82.55	90.00	36.16	72.00	95.00	23.00	31.94%
001.5010.5111.010	IPERS-NON UNION	553.41	586.00	191.24	467.00	619.00	152.00	32.55%
001.5010.5121.010	GRP INSUR-NON UNION	981.19	1,186.00	-89.82	579.00	1,364.00	785.00	135.58%
001.5010.5123.010	WORKCOMP-NON UNION	10.16	170.00	3.88	117.00	155.00	38.00	32.48%
001.5010.5300.000	INSURANCE - TORT LIAB	98.02	119.00	0.00	108.00	119.00	11.00	10.19%
001.5010.5342.000	CONTRACT-OUTSIDE HELP	90,087.00	254,800.00	1,400.00	4,800.00	4,800.00	0.00	0.00%
001.5010.5410.000	REPAIRS & MAINTENANCE	9.50	4,000.00	64.70	4,000.00	4,000.00	0.00	0.00%
001.5010.5562.000	GROUNDS EQUIP MAINT SPLY	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
001.5010.5600.000	OPERATING SUPPLIES	297.53	3,200.00	0.00	3,200.00	3,200.00	0.00	0.00%
001.5010.5602.000	SUPPLIES - BANNERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**98,336.03**	**274,743.00**	**4,233.27**	**23,041.00**	**25,311.00**	**2,270.00**	**9.85%**
Total Function: 5010 - Community Beautification:		**-98,336.03**	**-274,743.00**	**-4,229.03**	**-23,036.00**	**-25,311.00**	**-2,275.00**	**9.88%**
Function: 5020 - Economic Development								
Expense								
001.5020.5010.010	REGULAR-NON UNION	4,302.18	0.00	1,370.04	0.00	0.00	0.00	0.00%
001.5020.5101.010	SOCIAL SECURITY-NON UNION	258.51	0.00	82.06	0.00	0.00	0.00	0.00%
001.5020.5102.010	MEDICARE-NON UNION	60.47	0.00	19.18	0.00	0.00	0.00	0.00%
001.5020.5111.010	IPERS-NON UNION	406.14	0.00	129.34	0.00	0.00	0.00	0.00%
001.5020.5121.010	GRP INSUR-NON UNION	652.65	0.00	235.23	0.00	0.00	0.00	0.00%
001.5020.5123.010	WORKCOMP-NON UNION	7.26	0.00	2.10	0.00	0.00	0.00	0.00%
001.5020.5230.000	CONSULTING & PROF FEES	0.00	0.00	28,550.00	32,030.00	0.00	-32,030.00	-100.00%
001.5020.5234.000	LEGAL EXPENSES	33,837.00	0.00	14,582.00	20,000.00	20,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.5020.5300.000	INSURANCE - TORT LIAB	1,977.00	2,800.00	0.00	2,175.00	2,392.00	217.00	9.98%
001.5020.5331.000	PAYMENTS-OTHER ENTITIES	50,000.00	150,000.00	75,000.00	150,000.00	160,000.00	10,000.00	6.67%
001.5020.5410.000	REPAIRS & MAINTENANCE	142,780.56	50,000.00	25,376.00	75,000.00	75,000.00	0.00	0.00%
001.5020.5440.000	TAXES PAID	0.00	0.00	1,350.00	2,700.00	2,700.00	0.00	0.00%
	Total Expense:	**234,281.77**	**202,800.00**	**146,695.95**	**281,905.00**	**260,092.00**	**-21,813.00**	**-7.74%**
	Total Function: 5020 - Economic Development:	**234,281.77**	**202,800.00**	**146,695.95**	**281,905.00**	**260,092.00**	**-21,813.00**	**-7.74%**
Function: 5030 - Housing & Urban Renewal								
Expense								
001.5030.5230.000	CONSULTING & PROF FEES	0.00	0.00	6,900.00	6,900.00	0.00	-6,900.00	-100.00%
001.5030.5600.000	OPERATING SUPPLIES	75.90	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**75.90**	**0.00**	**6,900.00**	**6,900.00**	**0.00**	**-6,900.00**	**-100.00%**
	Total Function: 5030 - Housing & Urban Renewal:	**75.90**	**0.00**	**6,900.00**	**6,900.00**	**0.00**	**-6,900.00**	**-100.00%**
Function: 5040 - Planning & Zoning								
Revenue								
001.5040.4230.000	MISC BUSNESS LIC/PRMTS	1,000.00	0.00	200.00	200.00	0.00	-200.00	-100.00%
001.5040.4231.000	ZONING LIC/PERMITS	7,959.12	6,000.00	3,579.13	6,000.00	6,000.00	0.00	0.00%
001.5040.4616.000	INT CHRGD - ACCTS REC	3.00	0.00	2.25	0.00	0.00	0.00	0.00%
001.5040.4875.000	RFNDS/REIMB	0.06	0.00	5.60	10.00	0.00	-10.00	-100.00%
	Total Revenue:	**8,962.18**	**6,000.00**	**3,786.98**	**6,210.00**	**6,000.00**	**-210.00**	**-3.38%**
Expense								
001.5040.5010.010	REGULAR-NON UNION	40,174.76	120,333.00	3,871.23	33,735.00	108,535.00	74,800.00	221.73%
001.5040.5020.010	OVERTIME	0.00	0.00	607.86	608.00	0.00	-608.00	-100.00%
001.5040.5060.010	TERM PAYOUTS-NON UNION	0.00	0.00	2,898.41	2,898.00	0.00	-2,898.00	-100.00%
001.5040.5101.010	SOCIAL SECURITY-NON UNION	2,489.34	7,461.00	456.10	2,092.00	6,729.00	4,637.00	221.65%
001.5040.5102.010	MEDICARE-NON UNION	582.18	1,745.00	106.70	489.00	1,574.00	1,085.00	221.88%
001.5040.5111.010	IPERS-NON UNION	3,771.21	11,359.00	422.82	3,185.00	10,246.00	7,061.00	221.70%
001.5040.5121.010	GRP INSUR-NON UNION	0.00	15,334.00	151.99	9,430.00	27,460.00	18,030.00	191.20%
001.5040.5123.010	WORKCOMP-NON UNION	776.08	1,133.00	116.04	52.00	1,857.00	1,805.00	3,471.15%
001.5040.5210.000	ADVERTISING & LEGAL PUB	218.00	300.00	12,751.40	12,752.00	300.00	-12,452.00	-97.65%
001.5040.5230.000	CONSULTING & PROF FEES	1,771.00	2,000.00	38,218.00	42,000.00	2,000.00	-40,000.00	-95.24%
001.5040.5250.000	COURT, RECORD & FILING FEES	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.5040.5280.000	DUES, MEMBER, SUBSCRIPTN	13,896.50	17,500.00	0.00	14,000.00	14,000.00	0.00	0.00%
001.5040.5300.000	INSURANCE - TORT LIAB	888.04	1,331.00	0.00	977.00	1,075.00	98.00	10.03%
001.5040.5344.000	CONTRACT-MAINTENANCE	106.75	0.00	15.67	0.00	0.00	0.00	0.00%
001.5040.5347.000	CONTRACT-SOFTWARE MAINT	1,635.00	400.00	825.00	825.00	900.00	75.00	9.09%
001.5040.5360.000	POSTAGE & SHIPPING	170.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.5040.5450.000	TELEPHONE/OTHR COMMNCTI	20.18	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.5460.000	CONFERENCE EXPENSE	351.32	800.00	0.00	800.00	800.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.5040.5600.000	OPERATING SUPPLIES	64.50	200.00	0.00	200.00	200.00	0.00	0.00%
001.5040.5605.000	OFFICE SUPPLIES	58.66	100.00	29.39	100.00	100.00	0.00	0.00%
001.5040.5703.000	MINOR COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**66,973.52**	**180,296.00**	**60,470.61**	**124,443.00**	**176,076.00**	**51,633.00**	**41.49%**
	Total Function: 5040 - Planning & Zoning:	**-58,011.34**	**-174,296.00**	**-56,683.63**	**-118,233.00**	**-170,076.00**	**-51,843.00**	**43.85%**
Function: 5900 - Other Community and Economic Dev.								
Revenue								
001.5900.4620.000	RENTS	1,875.00	2,300.00	1,700.00	2,300.00	2,300.00	0.00	0.00%
	Total Revenue:	**1,875.00**	**2,300.00**	**1,700.00**	**2,300.00**	**2,300.00**	**0.00**	**0.00%**
Expense								
001.5900.5230.000	CONSULTIN & PROFESSIONAL	62,500.00	125,000.00	0.00	65,000.00	125,000.00	60,000.00	92.31%
001.5900.5331.000	PAYMENTS-OTHER ENTITIES	325,510.96	336,000.00	185,154.80	364,000.00	364,000.00	0.00	0.00%
	Total Expense:	**388,010.96**	**461,000.00**	**185,154.80**	**429,000.00**	**489,000.00**	**60,000.00**	**13.99%**
	Total Function: 5900 - Other Community and Economic Dev.:	**-386,135.96**	**-458,700.00**	**-183,454.80**	**-426,700.00**	**-486,700.00**	**-60,000.00**	**14.06%**
Function: 6010 - Mayor								
Revenue								
001.6010.4875.000	REFND/REIMB: MAYOR	15.61	0.00	7.32	10.00	0.00	-10.00	-100.00%
	Total Revenue:	**15.61**	**0.00**	**7.32**	**10.00**	**0.00**	**-10.00**	**-100.00%**
Expense								
001.6010.5030.070	PART-TIME TEMPORARY	11,000.00	11,000.00	5,498.40	11,000.00	11,000.00	0.00	0.00%
001.6010.5102.070	MEDICARE-TEMPORARY	159.59	160.00	79.77	160.00	160.00	0.00	0.00%
001.6010.5111.070	IPERS-PT TEMP	1,038.40	1,038.00	519.05	1,038.00	1,038.00	0.00	0.00%
001.6010.5123.070	WORKCOMP-TEMPORARY	18.94	19.00	8.57	17.00	17.00	0.00	0.00%
001.6010.5280.000	DUES, MEMBER, SUBSCRIPTN	30.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.6010.5300.000	INSURANCE - TORT LIAB	140.04	198.00	0.00	154.00	169.00	15.00	9.74%
001.6010.5450.000	TELEPHONE/OTHR COMMNCTI	520.92	400.00	157.79	400.00	400.00	0.00	0.00%
001.6010.5460.000	CONFERENCE EXPENSE	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.6010.5600.000	OPERATING SUPPLIES	105.97	250.00	19.15	250.00	250.00	0.00	0.00%
001.6010.5605.000	OFFICE SUPPLIES	58.65	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**13,072.51**	**14,065.00**	**6,282.73**	**14,019.00**	**14,034.00**	**15.00**	**0.11%**
	Total Function: 6010 - Mayor:	**-13,056.90**	**-14,065.00**	**-6,275.41**	**-14,009.00**	**-14,034.00**	**-25.00**	**0.18%**
Function: 6011 - Council								
Expense								
001.6011.5030.070	PART-TIME TEMPORARY	35,914.56	38,500.00	18,849.60	38,500.00	38,500.00	0.00	0.00%
001.6011.5101.070	SOCIAL SECURITY-PT TEMP	771.35	1,044.00	170.72	1,044.00	1,044.00	0.00	0.00%
001.6011.5102.070	MEDICARE-TEMPORARY	520.37	558.00	273.12	558.00	558.00	0.00	0.00%
001.6011.5111.070	IPERS-PT TEMP	2,215.81	2,077.00	1,519.59	2,077.00	2,077.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.6011.5123.070	WORKCOMP-TEMPORARY	62.63	65.00	29.43	60.00	60.00	0.00	0.00%
001.6011.5230.000	CONSULTING & PROF FEES	0.00	2,350.00	1,320.00	1,320.00	2,350.00	1,030.00	78.03%
001.6011.5300.000	INSURANCE - TORT LIAB	784.28	1,141.00	0.00	863.00	949.00	86.00	9.97%
001.6011.5331.000	PAYMENTS - OTHER ENTITIES	0.00	250.00	0.00	0.00	0.00	0.00	0.00%
001.6011.5460.000	CONFERENCE EXPENSE	492.90	1,750.00	80.00	1,750.00	1,750.00	0.00	0.00%
001.6011.5600.000	OPERATING SUPPLIES	208.61	200.00	40.27	200.00	200.00	0.00	0.00%
001.6011.5702.000	MINOR OFFICE FURN/EQUIP	0.00	0.00	2,569.70	2,570.00	0.00	-2,570.00	-100.00%
	Total Expense:	**40,970.51**	**47,935.00**	**24,852.43**	**48,942.00**	**47,488.00**	**-1,454.00**	**-2.97%**
	Total Function: 6011 - Council:	**40,970.51**	**47,935.00**	**24,852.43**	**48,942.00**	**47,488.00**	**-1,454.00**	**-2.97%**
Function: 6012 - City Administrator/Manager								
Revenue								
001.6012.4875.000	REFND/REIMB: C.A.	15.61	0.00	51.57	52.00	0.00	-52.00	-100.00%
	Total Revenue:	**15.61**	**0.00**	**51.57**	**52.00**	**0.00**	**-52.00**	**-100.00%**
Expense								
001.6012.5010.010	REGULAR-NON UNION	69,641.40	139,599.00	43,875.02	123,750.00	154,288.00	30,538.00	24.68%
001.6012.5057.010	CAR REIMB-NON UNION	1,350.05	2,700.00	1,107.74	3,600.00	3,600.00	0.00	0.00%
001.6012.5060.010	TERM PAYOUTS-NON UNION	65,318.40	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5101.010	SOCIAL SECURITY-NON UNION	7,364.79	8,007.00	3,051.11	7,080.00	8,063.00	983.00	13.88%
001.6012.5102.010	MEDICARE-NON UNION	2,053.97	2,063.00	713.62	1,847.00	2,289.00	442.00	23.93%
001.6012.5111.010	IPERS-NON UNION	6,397.30	13,433.00	4,141.80	12,022.00	14,905.00	2,883.00	23.98%
001.6012.5112.010	ICMA-NON UNION	0.00	0.00	1,698.77	3,713.00	4,629.00	916.00	24.67%
001.6012.5121.010	GRP INSUR-NON UNION	5,371.11	7,523.00	6,750.47	17,382.00	20,454.00	3,072.00	17.67%
001.6012.5123.010	WORKCOMP-NON UNION	230.23	236.00	69.68	192.00	239.00	47.00	24.48%
001.6012.5192.000	UNEMPLOYMENT-NON UNION	0.00	0.00	353.60	0.00	0.00	0.00	0.00%
001.6012.5230.000	CONSULTING & PROF FEES	36,412.50	500.00	42,796.00	50,000.00	20,000.00	-30,000.00	-60.00%
001.6012.5280.000	DUES, MEMBER, SUBSCRIPTN	1,614.00	1,750.00	600.00	1,750.00	1,750.00	0.00	0.00%
001.6012.5300.000	INSURANCE - TORT LIAB	909.03	1,104.00	0.00	1,000.00	1,100.00	100.00	10.00%
001.6012.5342.000	CONTRACT-OUTSIDE HELP	10.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5450.000	TELEPHONE/OTHR COMMNCTI	1,000.92	900.00	637.79	1,000.00	1,000.00	0.00	0.00%
001.6012.5460.000	CONFERENCE EXPENSE	330.00	1,000.00	1,627.95	2,000.00	2,000.00	0.00	0.00%
001.6012.5461.000	TRAVEL-AIRFARE	388.40	0.00	100.00	500.00	500.00	0.00	0.00%
001.6012.5462.000	TRAVEL-OTHER	4.74	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5463.000	TRAVEL-MOVING REIMBRSMT	8,316.00	0.00	6,949.50	7,000.00	0.00	-7,000.00	-100.00%
001.6012.5464.000	TRAVEL-PER DIEM	0.00	0.00	300.02	0.00	500.00	500.00	0.00%
001.6012.5465.000	TRAVEL - HOTEL/MOTEL	1,491.12	1,000.00	1,554.65	1,500.00	1,500.00	0.00	0.00%
001.6012.5472.000	MILEAGE REIBURSE	0.00	0.00	134.00	200.00	0.00	-200.00	-100.00%
001.6012.5475.000	RECRUITING EXPENSES	611.48	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5600.000	OPERATING SUPPLIES	188.30	250.00	69.52	250.00	500.00	250.00	100.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.6012.5605.000	OFFICE SUPPLIES	52.42	250.00	86.54	250.00	500.00	250.00	100.00%
001.6012.5702.000	OFFICE FURNITURE - CITY ADM	0.00	0.00	249.00	2,500.00	1,200.00	-1,300.00	-52.00%
001.6012.5703.000	MINOR COMPUTER	328.00	0.00	774.00	774.00	300.00	-474.00	-61.24%
	Total Expense:	**209,384.16**	**180,315.00**	**117,640.78**	**238,310.00**	**239,317.00**	**1,007.00**	**0.42%**
	Total Function: 6012 - City Administrator/Manager:	**-209,368.55**	**-180,315.00**	**-117,589.21**	**-238,258.00**	**-239,317.00**	**-1,059.00**	**0.44%**
Function: 6020 - Clerk								
Revenue								
001.6020.4212.000	LIQUOR LICENSES	52,352.25	32,000.00	15,151.88	32,000.00	32,000.00	0.00	0.00%
001.6020.4220.000	CIGARETTE PERMITS	3,100.00	3,100.00	0.00	3,100.00	3,100.00	0.00	0.00%
001.6020.4230.000	MISC BUSNESS LIC/PRMTS	7,200.00	5,000.00	6,305.00	6,800.00	5,000.00	-1,800.00	-26.47%
001.6020.4492.000	CITY CLERK MISC CHRGS	2,748.22	4,500.00	4,199.25	4,500.00	4,500.00	0.00	0.00%
001.6020.4616.000	INT CHRGD - ACCTS REC	2,040.74	2,000.00	3,410.00	3,500.00	2,000.00	-1,500.00	-42.86%
001.6020.4875.000	REFND/REIMB: CLERK	24.61	0.00	101.33	100.00	0.00	-100.00	-100.00%
	Total Revenue:	**67,465.82**	**46,600.00**	**29,167.46**	**50,000.00**	**46,600.00**	**-3,400.00**	**-6.80%**
Expense								
001.6020.5010.010	REGULAR-NON UNION	82,789.62	93,407.00	46,332.02	93,407.00	98,509.00	5,102.00	5.46%
001.6020.5101.010	SOCIAL SECURITY-NON UNION	4,760.81	5,791.00	2,695.85	5,791.00	6,108.00	317.00	5.47%
001.6020.5102.010	MEDICARE-NON UNION	1,113.44	1,354.00	630.50	1,354.00	1,428.00	74.00	5.47%
001.6020.5111.010	IPERS-NON UNION	7,815.35	8,818.00	4,373.78	8,818.00	9,299.00	481.00	5.45%
001.6020.5121.010	GRP INSUR-NON UNION	19,625.84	23,714.00	10,779.24	23,175.00	27,271.00	4,096.00	17.67%
001.6020.5122.000	RETIREES GRP HLTH INS	9,766.03	8,949.00	5,363.88	8,949.00	8,949.00	0.00	0.00%
001.6020.5123.010	WORKCOMP-NON UNION	143.79	158.00	71.73	145.00	153.00	8.00	5.52%
001.6020.5210.000	ADVERTISING & LEGAL PUB	9,880.93	10,750.00	6,263.74	10,750.00	10,750.00	0.00	0.00%
001.6020.5230.000	CONSULTING & PROF FEES	4,304.26	5,000.00	2,566.52	5,000.00	0.00	-5,000.00	-100.00%
001.6020.5250.000	COURT, RECORD & FILING FEES	1,279.76	1,500.00	846.00	1,500.00	1,500.00	0.00	0.00%
001.6020.5280.000	DUES, MEMBER, SUBSCRIPTN	11,332.00	13,000.00	11,476.16	13,000.00	13,000.00	0.00	0.00%
001.6020.5300.000	INSURANCE - TORT LIAB	716.04	871.00	0.00	788.00	866.00	78.00	9.90%
001.6020.5344.000	CONTRACT-MAINTENANCE	727.07	1,000.00	333.99	1,000.00	1,000.00	0.00	0.00%
001.6020.5347.000	CONTRACT-SOFTWARE MAINT	500.00	450.00	0.00	500.00	11,535.00	11,035.00	2,207.00%
001.6020.5360.000	POSTAGE & SHIPPING	30.58	1,500.00	732.55	1,500.00	1,500.00	0.00	0.00%
001.6020.5410.000	REPAIRS & MAINTENANCE	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.6020.5450.000	TELEPHONE/OTHR COMMNCTI	520.92	600.00	157.79	600.00	600.00	0.00	0.00%
001.6020.5460.000	CONFERENCE EXPENSE	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.6020.5464.000	TRAVEL-PER DIEM	0.00	40.00	0.00	60.00	40.00	-20.00	-33.33%
001.6020.5472.000	MILEAGE REIMBURSE	79.20	150.00	212.50	504.00	150.00	-354.00	-70.24%
001.6020.5600.000	OPERATING SUPPLIES	3.79	0.00	0.00	0.00	0.00	0.00	0.00%
001.6020.5605.000	OFFICE SUPPLIES	804.35	800.00	150.10	800.00	800.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.6020.5980.000	REFUNDS/REIMB	609.38	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**156,803.16**	**178,452.00**	**92,986.35**	**178,241.00**	**194,058.00**	**15,817.00**	**8.87%**
	Total Function: 6020 - Clerk:	**-89,337.34**	**-131,852.00**	**-63,818.89**	**-128,241.00**	**-147,458.00**	**-19,217.00**	**14.99%**
Function: 6021 - Finance								
Revenue								
001.6021.4010.000	PROPERTY TAXES-CURRENT	6,440,775.90	7,680,226.00	4,083,761.75	7,680,226.00	7,884,455.00	204,229.00	2.66%
001.6021.4011.000	DELIQUENT PROPERTY TAXES	732.40	0.00	2,385.41	0.00	0.00	0.00	0.00%
001.6021.4012.000	PROP TAXES - BAND	7,744.97	0.00	60.62	0.00	0.00	0.00	0.00%
001.6021.4016.000	PROP TAXES,FISHER CM CTR	85,574.24	0.00	673.22	0.00	0.00	0.00	0.00%
001.6021.4018.000	PROP TAXES, TRANSIT	234,841.72	361,328.00	191,594.22	361,328.00	362,562.00	1,234.00	0.34%
001.6021.4020.000	PROP TAX CURR EMERGENCY M	31,045.97	33,911.00	18,052.27	33,911.00	35,721.00	1,810.00	5.34%
001.6021.4021.000	DELINQ EMERGENCY MGNT	3.18	0.00	9.55	0.00	0.00	0.00	0.00%
001.6021.4030.000	PROPERTY TAX CURR AG LAND	16,331.33	16,618.00	9,516.47	16,618.00	16,515.00	-103.00	-0.62%
001.6021.4070.000	PROP TAX CURR TORT LIAB INS	316,752.64	491,369.00	260,535.50	491,369.00	459,079.00	-32,290.00	-6.57%
001.6021.4110.000	UTILITY EXCISE TAX	896,325.96	986,441.00	533,458.85	986,441.00	973,398.00	-13,043.00	-1.32%
001.6021.4120.000	UTILITY FRANCHISE FEES	162,337.87	165,000.00	69,203.03	140,000.00	140,000.00	0.00	0.00%
001.6021.4140.000	HOTEL/MOTEL TAXES	581,269.56	600,000.00	421,534.72	650,000.00	650,000.00	0.00	0.00%
001.6021.4150.000	CURRENT MOBILE HOME TAXE	6,855.18	6,300.00	4,551.61	6,300.00	6,800.00	500.00	7.94%
001.6021.4151.000	DELIQ MOBILE HOME TAXES	827.70	0.00	674.42	0.00	0.00	0.00	0.00%
001.6021.4268.000	URBAN REVIT. PERMITS	150.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.6021.4331.000	AG LAND CREDIT	1,051.22	0.00	674.69	0.00	0.00	0.00	0.00%
001.6021.4332.000	AGED INCOME CREDIT	6,451.07	0.00	5,516.64	0.00	0.00	0.00	0.00%
001.6021.4333.000	DISABLED HOMESTEAD CREDIT	21,594.16	0.00	12,185.87	0.00	0.00	0.00	0.00%
001.6021.4334.000	FAMILY FARM CREDIT	0.00	0.00	138.00	0.00	0.00	0.00	0.00%
001.6021.4335.000	HOMESTEAD CREDIT	235,864.35	0.00	126,781.81	0.00	0.00	0.00	0.00%
001.6021.4336.000	MILITARY CREDIT	2,541.03	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4337.000	MOBILE HOME CREDIT	0.00	0.00	16.16	0.00	0.00	0.00	0.00%
001.6021.4338.000	BUSINESS PROP TAX CREDIT	234,029.64	227,370.00	129,843.70	259,687.00	228,125.00	-31,562.00	-12.15%
001.6021.4339.000	SF295 BACKFILL	160,944.92	141,376.00	71,038.78	142,078.00	111,857.00	-30,221.00	-21.27%
001.6021.4361.000	MONEYS AND CREDITS ON CRE	17,019.29	17,019.00	17,781.59	17,781.00	17,781.00	0.00	0.00%
001.6021.4490.000	ACCOUNTING SERVICES	144,679.12	144,500.00	72,825.56	145,493.00	145,593.00	100.00	0.07%
001.6021.4492.000	FINANCE MISC CHARGES	4,488.68	1,000.00	968.36	1,000.00	1,000.00	0.00	0.00%
001.6021.4540.000	PENALTIES/DELIQUENT	626.00	2,000.00	302.00	500.00	500.00	0.00	0.00%
001.6021.4610.000	INTEREST ON INVESTMENTS	138,918.59	120,000.00	36,646.12	120,000.00	120,000.00	0.00	0.00%
001.6021.4616.000	INT CHRGD - ACCTS REC	793.00	2,700.00	0.00	2,700.00	2,700.00	0.00	0.00%
001.6021.4875.000	REFND/REIMB: FINANCE	329.90	0.00	72.10	75.00	75.00	0.00	0.00%
	Total Revenue:	**9,750,899.59**	**10,997,258.00**	**6,070,803.02**	**11,055,607.00**	**11,156,261.00**	**100,654.00**	**0.91%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm…	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
001.6021.5010.010	REGULAR-NON UNION	337,159.53	390,062.00	189,571.88	390,062.00	411,825.00	21,763.00	5.58%
001.6021.5020.010	OVERTIME-NON UNION	90.90	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%
001.6021.5060.010	TERM PAYOUTS-NON UNION	3,784.40	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.5101.010	SOCIAL SECURITY-NON UNION	19,648.74	24,184.00	10,989.33	24,184.00	25,719.00	1,535.00	6.35%
001.6021.5102.010	MEDICARE-NON UNION	4,595.12	5,656.00	2,570.09	5,656.00	6,015.00	359.00	6.35%
001.6021.5111.010	IPERS-NON UNION	31,836.21	36,822.00	17,895.50	36,822.00	39,159.00	2,337.00	6.35%
001.6021.5121.010	GRP INSUR-NON UNION	85,087.55	104,887.00	46,875.72	102,504.00	120,621.00	18,117.00	17.67%
001.6021.5123.010	WORKCOMP-NON UNION	592.28	659.00	293.69	604.00	643.00	39.00	6.46%
001.6021.5151.000	PHYSICALS/IMMUNIZATIONS	179.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.5192.010	UNEMPLOYMENT-NON UNION	6,061.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.5210.000	ADVERTISING & LEGAL PUB	92.66	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.5215.000	BANK CHARGES	2,227.15	2,000.00	2,140.49	2,500.00	2,500.00	0.00	0.00%
001.6021.5216.000	BACKGROUND CHECKS	42.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.5230.000	CONSULTING & PROF FEES	2,675.00	9,350.00	5,040.00	13,000.00	9,500.00	-3,500.00	-26.92%
001.6021.5231.000	ACCOUNTING FEES	630.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.5232.000	AUDITING FEES	21,878.00	43,375.00	18,100.00	71,375.00	58,000.00	-13,375.00	-18.74%
001.6021.5280.000	DUES, MEMBER, SUBSCRIPTN	1,075.00	1,200.00	4.51	1,200.00	1,200.00	0.00	0.00%
001.6021.5300.000	INSURANCE - TORT LIAB	2,960.19	4,021.00	0.00	3,256.00	3,582.00	326.00	10.01%
001.6021.5344.000	CONTRACT-MAINTENANCE	457.71	520.00	188.00	520.00	520.00	0.00	0.00%
001.6021.5347.000	CONTRACT-SOFTWARE MAINT	47,702.94	52,000.00	50,705.71	52,500.00	55,125.00	2,625.00	5.00%
001.6021.5360.000	POSTAGE & SHIPPING	3,640.28	3,500.00	2,419.28	5,000.00	5,100.00	100.00	2.00%
001.6021.5410.000	REPAIRS & MAINTENANCE	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.6021.5450.000	TELEPHONE/OTHR COMMNCTI	2,063.73	1,600.00	13.60	900.00	1,200.00	300.00	33.33%
001.6021.5460.000	CONFERENCE EXPENSE	50.00	500.00	605.00	1,200.00	1,200.00	0.00	0.00%
001.6021.5470.000	TRAINING	470.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.6021.5600.000	OPERATING SUPPLIES	323.06	100.00	350.71	250.00	250.00	0.00	0.00%
001.6021.5605.000	OFFICE SUPPLIES	1,253.91	2,000.00	783.58	1,600.00	1,600.00	0.00	0.00%
001.6021.5612.000	COMPUTER COMPONENTS	10.14	500.00	0.00	500.00	500.00	0.00	0.00%
001.6021.5702.000	MINOR OFFICE FURN/EQUIP	149.99	100.00	713.89	715.00	100.00	-615.00	-86.01%
001.6021.5703.000	MINOR COMPUTER	0.00	200.00	87.10	200.00	200.00	0.00	0.00%
001.6021.5704.000	MINOR SOFTWARE <$5,000	0.00	20.00	0.00	20.00	20.00	0.00	0.00%
001.6021.5718.000	MINOR EQUIP, UNCLASSFIED	0.00	100.00	0.00	100.00	100.00	0.00	0.00%
001.6021.5870.000	FINES & SERVICE CHRGS	0.00	25.00	3.11	25.00	25.00	0.00	0.00%
001.6021.5980.000	REFUNDS/REIMBURSEMENTS	50.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.5990.000	CASH SHORT & (OVER)	9.20	10.00	-2.20	10.00	10.00	0.00	0.00%
	Total Expense:	**576,795.69**	**686,691.00**	**349,348.99**	**718,003.00**	**748,014.00**	**30,011.00**	**4.18%**
	Total Function: 6021 - Finance:	**9,174,103.90**	**10,310,567.00**	**5,721,454.03**	**10,337,604.00**	**10,408,247.00**	**70,643.00**	**0.68%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
Function: 6025 - HR								
Revenue								
001.6025.4492.000	PERSONNEL MISC CHRGS	25,000.00	25,000.00	6,250.00	25,000.00	25,000.00	0.00	0.00%
001.6025.4875.000	RFNDS/REIMB:	15.61	0.00	31.53	31.00	0.00	-31.00	-100.00%
	Total Revenue:	**25,015.61**	**25,000.00**	**6,281.53**	**25,031.00**	**25,000.00**	**-31.00**	**-0.12%**
Expense								
001.6025.5010.010	REGULAR-NON UNION	96,534.68	105,040.00	52,029.28	105,040.00	110,895.00	5,855.00	5.57%
001.6025.5101.010	SOCIAL SECURITY-NON UNION	5,690.85	6,512.00	3,074.61	6,512.00	6,875.00	363.00	5.57%
001.6025.5102.010	MEDICARE-NON UNION	1,330.98	1,523.00	719.08	1,523.00	1,608.00	85.00	5.58%
001.6025.5111.010	IPERS-NON UNION	9,112.95	9,916.00	4,911.53	9,916.00	10,468.00	552.00	5.57%
001.6025.5121.010	GRP INSUR-NON UNION	16,878.17	20,394.00	9,270.12	19,931.00	23,453.00	3,522.00	17.67%
001.6025.5123.010	WORKCOMP-NON UNION	167.46	177.00	80.56	163.00	172.00	9.00	5.52%
001.6025.5280.000	DUES, MEMBER, SUBSCRIPTN	934.00	1,000.00	29.00	1,000.00	1,000.00	0.00	0.00%
001.6025.5300.000	INSURANCE - TORT LIAB	608.28	819.00	0.00	669.00	736.00	67.00	10.01%
001.6025.5342.000	CONTRACT-OUTSIDE HELP	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.6025.5360.000	POSTAGE & SHIPPING	68.00	0.00	0.00	68.00	68.00	0.00	0.00%
001.6025.5450.000	TELEPHONE/OTHR COMMNCTI	520.92	500.00	157.79	500.00	500.00	0.00	0.00%
001.6025.5460.000	CONFERENCE EXPENSE	1,515.16	2,000.00	490.75	2,000.00	2,000.00	0.00	0.00%
001.6025.5600.000	OPERATING SUPPLIES	84.94	100.00	28.32	100.00	100.00	0.00	0.00%
001.6025.5605.000	OFFICE SUPPLIES	1,849.82	2,000.00	207.79	2,000.00	2,000.00	0.00	0.00%
	Total Expense:	**135,296.21**	**150,981.00**	**70,998.83**	**150,422.00**	**160,875.00**	**10,453.00**	**6.95%**
	Total Function: 6025 - HR:	**-110,280.60**	**-125,981.00**	**-64,717.30**	**-125,391.00**	**-135,875.00**	**-10,484.00**	**8.36%**
Function: 6030 - Elections								
Expense								
001.6030.4875.000	REFUNDS	0.00	0.00	-5.21	-5.00	0.00	5.00	-100.00%
001.6030.5210.000	ADVERTISING & LEGAL PUB	500.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6030.5365.000	ELECTION EXPENSE	19,115.77	20,000.00	11,102.61	11,103.00	20,000.00	8,897.00	80.13%
001.6030.5370.000	PRINTING & BINDING	8,058.35	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**27,674.12**	**20,000.00**	**11,097.40**	**11,098.00**	**20,000.00**	**8,902.00**	**80.21%**
	Total Function: 6030 - Elections:	**27,674.12**	**20,000.00**	**11,097.40**	**11,098.00**	**20,000.00**	**8,902.00**	**80.21%**
Function: 6040 - Legal Services								
Expense								
001.6040.5230.000	CONSULTING & PROF FEES	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
001.6040.5234.000	LEGAL EXPENSES	62,064.42	50,000.00	20,702.26	75,000.00	75,000.00	0.00	0.00%
001.6040.5235.000	UNION NEGOTIATING FEES	9,572.50	0.00	0.00	0.00	0.00	0.00	0.00%
001.6040.5236.000	LEGAL-PERSONNEL	1,359.00	4,000.00	1,801.50	4,000.00	4,000.00	0.00	0.00%
001.6040.5250.000	COURT, RECORD & FILING FEES	0.00	250.00	0.00	250.00	250.00	0.00	0.00%
001.6040.5300.000	INSURANCE - TORT LIAB	291.00	546.00	0.00	320.00	352.00	32.00	10.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.6040.5331.000	PAYMENTS-OTHER ENTITIES	10,000.00	10,000.00	5,000.00	10,000.00	10,000.00	0.00	0.00%
001.6040.5342.000	CONTRACT-OUTSIDE HELP	1.11	0.00	0.00	0.00	0.00	0.00	0.00%
001.6040.5472.000	MILEAGE REIMBUSMENT	0.00	500.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**83,288.03**	**70,296.00**	**27,503.76**	**94,570.00**	**94,602.00**	**32.00**	**0.03%**
	Total Function: 6040 - Legal Services:	**83,288.03**	**70,296.00**	**27,503.76**	**94,570.00**	**94,602.00**	**32.00**	**0.03%**
Function: 6050 - City Hall & Gen Buildings								
Revenue								
001.6050.4875.000	REFUNDS/REIMB	6,413.44	3,700.00	3,694.39	3,700.00	3,700.00	0.00	0.00%
001.6050.4879.000	REBATES	39.38	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**6,452.82**	**3,700.00**	**3,694.39**	**3,700.00**	**3,700.00**	**0.00**	**0.00%**
Expense								
001.6050.5010.010	REGULAR-NON UNION	83,894.59	94,055.00	46,638.05	94,055.00	99,298.00	5,243.00	5.57%
001.6050.5010.040	REGULAR-PPME UNION	23,827.14	45,445.00	22,137.91	47,286.00	49,153.00	1,867.00	3.95%
001.6050.5020.040	OVERTIME-PPME UNION	35.89	0.00	454.11	500.00	0.00	-500.00	-100.00%
001.6050.5101.010	SOCIAL SECURITY-NON UNION	5,208.15	5,831.00	2,898.73	5,831.00	6,156.00	325.00	5.57%
001.6050.5101.040	SOCIAL SECURITY-PPME UNION	1,339.31	2,818.00	1,302.03	2,932.00	3,048.00	116.00	3.96%
001.6050.5102.010	MEDICARE-NON UNION	1,217.99	1,364.00	677.78	1,364.00	1,440.00	76.00	5.57%
001.6050.5102.040	MEDICARE-PPME UNION	313.08	659.00	304.54	686.00	713.00	27.00	3.94%
001.6050.5111.010	IPERS-NON UNION	7,919.75	8,879.00	4,402.73	8,879.00	9,374.00	495.00	5.57%
001.6050.5111.040	IPERS-PPME UNION	2,252.45	4,290.00	2,132.80	4,464.00	4,640.00	176.00	3.94%
001.6050.5121.010	GRP INSUR-NON UNION	0.00	0.00	227.96	0.00	0.00	0.00	0.00%
001.6050.5121.040	GRP INSUR-PPME UNION	6,672.98	16,126.00	6,100.72	13,486.00	18,545.00	5,059.00	37.51%
001.6050.5123.010	WORKCOMP-NON UNION	3,067.13	3,996.00	1,492.41	3,008.00	3,176.00	168.00	5.59%
001.6050.5123.040	WORKCOMP-PPME UNION	1,086.18	2,228.00	808.81	1,681.00	1,747.00	66.00	3.93%
001.6050.5151.000	PHYSICALS/IMMUNIZATIONS	0.00	0.00	31.12	32.00	0.00	-32.00	-100.00%
001.6050.5251.000	LICENSE & PERMITS	75.00	300.00	0.00	75.00	75.00	0.00	0.00%
001.6050.5290.000	INSURANCE - GENERAL	18,403.82	19,626.00	0.00	20,244.00	22,269.00	2,025.00	10.00%
001.6050.5300.000	INSURANCE - TORT LIAB	621.02	299.00	0.00	683.00	751.00	68.00	9.96%
001.6050.5342.000	CONTRACT-OUTSIDE HELP	3,456.43	3,300.00	1,200.15	3,300.00	3,300.00	0.00	0.00%
001.6050.5344.000	CONTRACT-MAINTENANCE	6,852.74	10,500.00	6,168.12	10,500.00	10,500.00	0.00	0.00%
001.6050.5410.000	REPAIRS & MAINTENANCE	5,659.22	10,000.00	4,351.63	10,000.00	10,000.00	0.00	0.00%
001.6050.5450.000	TELEPHONE/OTHR COMMNCTI	4,006.36	4,830.00	869.84	4,830.00	4,830.00	0.00	0.00%
001.6050.5481.000	ELECTRICITY	1,391.67	3,000.00	1,175.13	2,750.00	3,000.00	250.00	9.09%
001.6050.5482.000	NATURAL GAS	4,966.39	9,135.00	1,053.30	9,135.00	9,320.00	185.00	2.03%
001.6050.5565.000	VEHICLE OPER/MAINT SPPLY	0.00	0.00	6.17	250.00	0.00	-250.00	-100.00%
001.6050.5570.000	VEHICLE GAS	2,127.26	3,600.00	811.17	3,600.00	3,600.00	0.00	0.00%
001.6050.5600.000	OPERATING SUPPLIES	2,288.61	5,000.00	921.90	3,500.00	3,500.00	0.00	0.00%
001.6050.5605.000	OFFICE SUPPLIES	54.00	800.00	13.94	500.00	500.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm…	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.6050.5611.000	BLDG,GRD OPER/MAINT SPLY	482.54	5,000.00	1,021.86	3,500.00	3,500.00	0.00	0.00%
001.6050.5704.000	MINOR SOFTWARE	228.00	150.00	0.00	240.00	240.00	0.00	0.00%
001.6050.5718.000	MINOR EQUIP, UNCLASSFIED	689.92	2,000.00	703.08	2,000.00	2,000.00	0.00	0.00%
001.6050.5776.000	BUILDINGS & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**188,137.62**	**263,231.00**	**107,905.99**	**259,311.00**	**274,675.00**	**15,364.00**	**5.92%**
	Total Function: 6050 - City Hall & Gen Buildings:	**-181,684.80**	**-259,531.00**	**-104,211.60**	**-255,611.00**	**-270,975.00**	**-15,364.00**	**6.01%**
Function: 6051 - Carnegie Bldg								
Revenue								
001.6051.4875.000	RFNDS/REIMB	135.96	0.00	14.55	15.00	0.00	-15.00	-100.00%
001.6051.4879.000	REBATES	49.24	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**185.20**	**0.00**	**14.55**	**15.00**	**0.00**	**-15.00**	**-100.00%**
Expense								
001.6051.5251.000	LICENSE & PERMITS	75.00	75.00	0.00	75.00	75.00	0.00	0.00%
001.6051.5290.000	INSURANCE - GENERAL	5,277.75	5,705.00	0.00	5,806.00	6,386.00	580.00	9.99%
001.6051.5300.000	INSURANCE - TORT LIAB	139.00	170.00	0.00	153.00	168.00	15.00	9.80%
001.6051.5342.000	CONTRACT-OUTSIDE HELP	512.07	1,340.00	733.91	1,340.00	1,340.00	0.00	0.00%
001.6051.5344.000	CONTRACT-MAINTENANCE	5,392.58	6,500.00	3,838.55	6,500.00	6,560.00	60.00	0.92%
001.6051.5410.000	REPAIRS & MAINTENANCE	2,582.09	6,000.00	1,136.78	6,000.00	6,000.00	0.00	0.00%
001.6051.5481.000	ELECTRICITY	10,519.94	16,802.00	7,413.39	15,410.00	16,802.00	1,392.00	9.03%
001.6051.5482.000	NATURAL GAS	4,118.52	6,090.00	1,023.14	5,970.00	6,090.00	120.00	2.01%
001.6051.5600.000	OPERATING SUPPLIES	1,407.82	2,700.00	381.83	2,700.00	2,700.00	0.00	0.00%
001.6051.5611.000	BLDG,GRD OPER/MAINT SPLY	414.58	1,000.00	138.64	1,000.00	1,000.00	0.00	0.00%
001.6051.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	800.00	324.00	800.00	800.00	0.00	0.00%
	Total Expense:	**30,439.35**	**47,182.00**	**14,990.24**	**45,754.00**	**47,921.00**	**2,167.00**	**4.74%**
	Total Function: 6051 - Carnegie Bldg:	**-30,254.15**	**-47,182.00**	**-14,975.69**	**-45,739.00**	**-47,921.00**	**-2,182.00**	**4.77%**
Function: 6070 - Data Processing,IT								
Revenue								
001.6070.4875.000	RFNDS/REIMB: D.PROC	99.85	0.00	31.45	35.00	35.00	0.00	0.00%
	Total Revenue:	**99.85**	**0.00**	**31.45**	**35.00**	**35.00**	**0.00**	**0.00%**
Expense								
001.6070.5300.000	INSURANCE - TORT LIAB	361.00	355.00	0.00	397.00	437.00	40.00	10.08%
001.6070.5342.000	CONTRACT-OUTSIDE HELP	4,185.00	2,000.00	647.50	2,000.00	2,000.00	0.00	0.00%
001.6070.5347.000	CONTRACT-SOFTWARE MAINT	83,536.34	100,000.00	42,832.81	100,000.00	100,000.00	0.00	0.00%
001.6070.5612.000	COMPUTER COMPONENTS	1,468.54	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
001.6070.5703.000	MINOR COMPUTER	0.00	1,000.00	810.00	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.6070.5704.000	MINOR SOFTWARE <$5,000	0.00	1,200.00	3,937.75	4,250.00	1,200.00	-3,050.00	-71.76%
	Total Expense:	**89,550.88**	**106,055.00**	**48,228.06**	**109,147.00**	**106,137.00**	**-3,010.00**	**-2.76%**
	Total Function: 6070 - Data Processing,IT:	**-89,451.03**	**-106,055.00**	**-48,196.61**	**-109,112.00**	**-106,102.00**	**3,010.00**	**-2.76%**
Function: 6900 - Other Gen Gov								
Revenue								
001.6900.4875.000	RFNDS/REIMB: GEN GVT	812.12	1,000.00	4,857.90	4,858.00	1,000.00	-3,858.00	-79.42%
001.6900.4876.000	MISC REV	1,189.36	500.00	674.39	700.00	500.00	-200.00	-28.57%
001.6900.4960.000	SALE OF F.A.-GEN GOVT	500.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6900.4961.000	GENL-NONCAPLZD ASSETS	0.00	0.00	500.00	500.00	0.00	-500.00	-100.00%
	Total Revenue:	**2,501.48**	**1,500.00**	**6,032.29**	**6,058.00**	**1,500.00**	**-4,558.00**	**-75.24%**
Expense								
001.6900.5061.000	RHSA PAYOUTS	0.00	95,242.00	0.00	0.00	0.00	0.00	0.00%
001.6900.5290.000	INSURANCE - GENERAL	-0.21	835.00	0.00	0.00	0.00	0.00	0.00%
001.6900.5300.000	INSURANCE - TORT LIAB	32.00	45.00	0.00	35.00	39.00	4.00	11.43%
001.6900.5341.000	FLEXIBLE BENEFIT CLAIMS	148.94	0.00	0.00	0.00	0.00	0.00	0.00%
001.6900.5342.000	CONTRACT-OUTSIDE HELP	4,990.97	7,600.00	2,456.62	7,600.00	7,600.00	0.00	0.00%
001.6900.5485.000	STORM WATER FEES	0.00	840.00	1,637.98	1,638.00	839.00	-799.00	-48.78%
001.6900.5570.000	VEHICLE GAS	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00	0.00%
001.6900.5600.000	OPERATING SUPPLIES	1,044.20	1,000.00	-790.87	1,000.00	1,000.00	0.00	0.00%
001.6900.5700.000	MINOR EQUIP 500-4999	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.6900.5991.000	CHECKS RETURNED & COLLECT	0.00	150.00	0.00	150.00	150.00	0.00	0.00%
	Total Expense:	**6,215.90**	**107,912.00**	**3,303.73**	**12,623.00**	**11,828.00**	**-795.00**	**-6.30%**
	Total Function: 6900 - Other Gen Gov:	**-3,714.42**	**-106,412.00**	**2,728.56**	**-6,565.00**	**-10,328.00**	**-3,763.00**	**57.32%**
Function: 8016 - Sanitary Sewer								
Revenue								
001.8016.4616.000	INT CHRGD - ACCTS REC	7.64	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**7.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Function: 8016 - Sanitary Sewer:	**7.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Function: 9000 - 9000								
Revenue								
001.9000.6500.110	TR FRM ROAD USE TAX	969,198.07	1,186,057.00	255,812.30	1,143,638.00	1,254,942.00	111,304.00	9.73%
001.9000.6500.112	TR FRM EMPLOYEE BNFT	2,841,743.45	3,635,981.00	782,572.29	3,500,199.00	3,900,043.00	399,844.00	11.42%
001.9000.6500.117	TR FRM POLICE RETIRE	1,140,090.77	1,300,401.00	326,279.69	1,277,913.00	1,347,135.00	69,222.00	5.42%
001.9000.6500.119	TR FROM EMEG	261,929.94	0.00	1,903.04	1,903.00	0.00	-1,903.00	-100.00%
001.9000.6500.121	TR FRM LOCAL OPTION	0.00	684,447.00	0.00	684,447.00	0.00	-684,447.00	-100.00%
001.9000.6500.125	TR FRM TIF	215,077.95	228,315.00	0.00	228,315.00	250,150.00	21,835.00	9.56%
001.9000.6500.142	TR FRM SOFTBALL ASSO	106.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity Through Dec	Parent Budget 2024-2025 FY25 Amendm...	Comparison 1 Budget 2025-2026 FY26 Dept Request	Comparison 1 to Parent Budget Increase / (Decrease)	%
001.9000.6500.389	TRANSFER IN - ARPA	49,389.00	201,077.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**5,477,535.18**	**7,236,278.00**	**1,366,567.32**	**6,836,415.00**	**6,752,270.00**	**-84,145.00**	**-1.23%**
Expense								
001.9000.7500.148	TRANSFER OUT - FUND 148 CO	4,462.63	0.00	0.00	0.00	0.00	0.00	0.00%
001.9000.7500.154	TRANSFER OUT ATE	0.00	0.00	0.00	183,247.00	0.00	-183,247.00	-100.00%
001.9000.7500.355	TRANSFER OUT - D&D	0.00	20,000.00	0.00	10.00	10.00	0.00	0.00%
001.9000.7500.690	TRANSFER OUT - TRANSIT	286,596.26	402,933.00	7,624.46	402,933.00	402,933.00	0.00	0.00%
	Total Expense:	**291,058.89**	**422,933.00**	**7,624.46**	**586,190.00**	**402,943.00**	**-183,247.00**	**-31.26%**
	Total Function: 9000 - 9000:	**5,186,476.29**	**6,813,345.00**	**1,358,942.86**	**6,250,225.00**	**6,349,327.00**	**99,102.00**	**1.59%**
	Total Fund: 001 - GENERAL FUND:	**119,242.49**	**0.00**	**-574,234.71**	**-76,720.00**	**-1,361,819.00**	**-1,285,099.00**	**1,675.05%**
	Report Total:	**119,242.49**	**0.00**	**-574,234.71**	**-76,720.00**	**-1,361,819.00**	**-1,285,099.00**	**1,675.05%**

MARSHALLTOWN
IOWA

Joel Greer, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor and City Council
FROM: Diana Steiner, Finance Director
DATE: January 17, 2025
RE: Capital Improvement Plan

Strategic Plan:

☐ Strategy 1: Expand and improve development in the community.
☐ Strategy 2: Enhance Marshalltown's public image.
☒ Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.
☐ Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Plan Objective: Develop a 5-year capital plan

Recommendation: Discuss plan with staff.

Budget Impact: Council provides staff with the authority to spend once the plan is approved.

Description/Background:
The first draft of the Capital Improvement Plan for Funds 030, 031, and 032 have been prepared for the Council to review. While this is a look ahead into the future through FY29, this is also a look at our current fiscal year with re-estimating projects.

There are four reports with this memo. The summary report outlines Sources (revenues) and Uses (projects). Projects are separated by the departments. The other reports are descriptions of the projects.

- 030 CIP FUND- The projects in this fund mostly consist of equipment and vehicle needs of General Fund departments, park improvements, etc. This fund receives the Capital Improvement Tax levy fund each year. The levy is $0.675/$1,000 of taxable valuation. 15% of the funds are deposited into Fund 032 for large capital equipment purchases.
- 031 BUILDING MAINTENANCE FUND- This fund receives revenues from the sale of City buildings and is used to fund repair and maintenance projects at other City buildings. Please notice that the fund will not have enough revenue to pay for all of the projects that are outlined.
- 032 CIP LARGE VEHICLE/EQUIPMENT- This fund includes 15% of the dollars from the Capital tax levy which need to be held for the purchase of new fire trucks. Please note that for the purchase of a fire truck in FY28, $633,791 of loan or bond proceeds will need to be sought.

2025 through 2029

Capital Improvement Plan fund 030, 031, 032

Marshalltown, IA

Source	Project #	2025	2026	2027	2028	2029
030 - CIP FUND						
Beginning Balance		**580,510**	**478,621**	**380,996**	**279,822**	**98,797**
Revenues and Other Fund Sources						
Revenue						
4610.000 INTEREST EARNED		18,000	14,000	10,000	6,000	2,000
	Total	18,000	14,000	10,000	6,000	2,000
Other Fund Sources						
4085.000 PROPERTY TAXES- CIP LEVY		577,957	532,061	603,132	615,195	627,498
4339.000 SF295 BACKFILL		10,062	8,009	6,009	3,945	1,972
Business Property Tax Credit Backfill		16,183	16,335	16,335	16,335	16,335
	Total	604,202	556,405	625,476	635,475	645,805
Total Revenues and Other Fund Sources		622,202	570,405	635,476	641,475	647,805
Total Funds available		**1,202,712**	**1,049,026**	**1,016,472**	**921,297**	**746,602**
Expenditures and Uses						
Capital Projects & Equipment						
AIRPORT						
Master Plan & ALP Update	ARP_K	0	0	0	0	17,500
Reconstruct - Runway 13/31 Pavement	ARP_E	0	51,500	0	0	0
Triggering Event Master Plan	ARP_A	10,000	0	0	0	0
	Total	10,000	51,500	0	0	17,500
CITY CLERK						
Copier - City Clerk	E8402010001	0	0	0	0	6,500
	Total	0	0	0	0	6,500
CITY WIDE BUILDING MAINTENANCE						
Pickup Truck - Facilities Superintendent	BLDG_VEH	0	0	47,000	0	0
	Total	0	0	47,000	0	0
FIRE						
Alumacraft 16' Boat Replacement	E0045fir	0	0	9,500	0	0
Exercise Equipment	E0075fir	0	8,000	0	0	0
	Total	0	8,000	9,500	0	0
HOUSING						
COPIER: Replace Lanier	E2023	0	0	0	0	7,000
VEHICLE: Code Enforcement	V_CODE ENF	0	0	0	35,000	0
VEHICLE: Rental Inspection Replace	V_RENTAL	0	0	0	0	35,000
	Total	0	0	0	35,000	42,000
INFORMATION SYSTEMS						
Body Camera Servers - MPD	BdyCmraServ	20,000	0	0	20,000	0
EnerGov Updates	EnerGov	36,399	0	0	0	0
SERVER MPD FILES	ServerPDfile	0	0	20,000	0	0

Source	Project #	2025	2026	2027	2028	2029
Servers	E3010	0	20,000	0	20,000	0
SERVERS-PD (Evidence)	SERVERS-PD	15,000	0	0	0	0
Staff Computers	E1000	34,416	22,500	22,500	22,500	22,500
Tyler Servers	Servers	0	20,000	0	0	0
	Total	105,815	62,500	42,500	62,500	22,500
LIBRARY						
Library Print Book Purchases	B0001	114,000	114,000	114,000	114,000	114,000
	Total	114,000	114,000	114,000	114,000	114,000
PARK & RECREATION						
25 Veh/Eq - P&R	25PR002	13,002	0	0	0	0
Aquatic Center Improvements	20PR0009	20,000	20,000	20,000	50,000	50,000
Bicenntenial Park Improvements	27PR002	0	0	0	150,000	0
Coliseum Improvements	28PR003	0	0	0	40,000	0
Jaycee's Park	26PR001	0	0	150,000	0	0
Optimist Park Improvements	28PR001	0	0	0	0	150,000
P&R - Mower & Trailer	26PR003	0	25,000	0	0	0
Peterson Park Improvements	23PR010	59,985	0	0	0	0
Replace Mower 714 w/Snow Equipment	24PR004	0	25,000	0	0	0
Replace Truck 813 - 1 Ton Truck w/box	24PR003	7,000	0	0	0	0
Sidewalk and Trail Maintenance	20PR002	50,000	50,000	50,000	25,000	25,000
Vehicle/Mower Replacement	27PR001	0	0	50,000	0	0
Vehicle/Mower Replacement	28PR002	0	0	0	50,000	0
Vehicle/Mower Replacement	29PR002	0	0	0	0	50,000
	Total	149,987	120,000	270,000	315,000	275,000
PARKS & RECREATION - INFRASTRUCTURE						
Timber Creek Park Improvements	25PR001	94,692	0	0	0	0
	Total	94,692	0	0	0	0
POLICE						
BODY ARMOR REPLACEMENT	VESTS	16,000	15,560	15,650	18,000	20,000
COPIER REPLACEMENT	COPIERS	0	34,000	0	0	0
DRONES	DRONES	0	7,000	8,000	8,000	0
TACTICAL EQUIPMENT	TACT EQUIP	0	7,500	0	10,000	0
TRAINING EQUIPMENT	TRN EQUIP	0	5,000	0	5,000	0
VEHICLE IT EQUIPMENT - MPD	VEH IT	0	5,000	5,000	5,000	5,000
VEHICLE REPLACEMENT	VEH RPLCMT	200,000	225,000	225,000	250,000	250,000
	Total	216,000	299,060	253,650	296,000	275,000
STREET DIVISION						
Bucket Truck - USED	V3514	29,998	0	0	0	0
Dual A/C Machine - City Mechanic Equipment	E3942	0	11,250	0	0	0
Public Works Building - Front Printer/Copier	PWB_Print	0	1,000	0	0	0
	Total	29,998	12,250	0	0	0
UTILITY (ELEC/FACIL) DIVISION						

Source	Project #	2025	2026	2027	2028	2029
Repeater at High Street Tower (for radio coms)	UTIL_A	3,600	720	0	0	0
	Total	3,600	720	0	0	0
Other Uses						
Total Expenditures and Uses		724,092	668,030	736,650	822,500	752,500
Change in Fund Balance		-101,890	-97,625	-101,174	-181,025	-104,695
Ending Balance		**478,621**	**380,996**	**279,822**	**98,797**	**-5,899**

031 - BUILDING MAINTENANCE						
Beginning Balance		**245,379**	**112,638**	**-86,528**	**-215,153**	**-285,153**
Revenues and Other Fund Sources						
Revenue						
4610.000 INTEREST EARNED		2,000	1,000	0	0	0
	Total	2,000	1,000	0	0	0
Other Fund Sources						
Total Revenues and Other Fund Sources		2,000	1,000	0	0	0
Total Funds available		**247,379**	**113,638**	**-86,528**	**-215,153**	**-285,153**
Expenditures and Uses						
Capital Projects & Equipment						
AIRPORT						
Detention Basin - Tile Repair	ARP_J	0	0	20,000	0	0
	Total	0	0	20,000	0	0
CARNEGIE & COLISEUM BUILDINGS						
Basement Plaster Repair	CARN_F	0	7,500	0	0	0
Carnegie Security Updates - For Council Mtgs	CARN_C	0	0	50,000	0	0
Coliseum Generator	COL 22-001	8,074	0	0	0	0
Drain Tile Install Along State St	CARN_A	25,000	0	0	0	0
New Entryway Carpet - P&R / Carnegie Entrance	CARN_E	0	5,000	0	0	0
Roof Stairway Dental Limestone Sealant	CARN_D	20,000	0	0	0	0
	Total	53,074	12,500	50,000	0	0
CITY HALL						
City Hall New Boiler	CH0023	10,000	150,000	0	0	0
Old Chamber Room Conversion	CH0026	0	0	0	45,000	0
Replace City Hall Wood Exterior Doors	CH0025	0	0	0	25,000	0
Replace Windows	CH0009	0	0	54,000	0	0
	Total	10,000	150,000	54,000	70,000	0
CITY WIDE BUILDING MAINTENANCE						
Equipment Bay Floor Sealant	PWB_C	0	0	4,625	0	0
Public Works Barn - Cellular Booster	PWB_E	0	1,000	0	0	0
Wash Bay Renovations	PWB_A	16,667	36,666	0	0	0
	Total	16,667	37,666	4,625	0	0
LIBRARY						

Source	Project #	2025	2026	2027	2028	2029
Sidewalks by library building and Boone St.	LIBsidewalks	55,000	0	0	0	0
	Total	55,000	0	0	0	0
Other Uses						
Total Expenditures and Uses		134,741	200,166	128,625	70,000	0
Change in Fund Balance		-132,741	-199,166	-128,625	-70,000	0
Ending Balance		**112,638**	**-86,528**	**-215,153**	**-285,153**	**-285,153**

032 - CIP LARGE VEHICLE/EQUIPMENT						
Beginning Balance		**121,216**	**223,209**	**92,709**	**202,209**	**0**
Revenues and Other Fund Sources						
Revenue						
4085.000 PROPERTY TAXES		101,993	105,000	109,500	114,000	118,560
Bond Proceeds		0	0	0	633,791	0
	Total	101,993	105,000	109,500	747,791	118,560
Other Fund Sources						
Total Revenues and Other Fund Sources		101,993	105,000	109,500	747,791	118,560
Total Funds available		**223,209**	**328,209**	**202,209**	**950,000**	**118,560**
Expenditures and Uses						
Capital Projects & Equipment						
FIRE						
Engine 170 Replacement	V0061fir	0	0	0	950,000	0
R-177 Replacement	V0070fir	0	235,500	0	0	0
	Total	0	235,500	0	950,000	0
Other Uses						
Total Expenditures and Uses		0	235,500	0	950,000	0
Change in Fund Balance		101,993	-130,500	109,500	-202,209	118,560
Ending Balance		**223,209**	**92,709**	**202,209**	**0**	**118,560**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	ARP_K
Project Name	Master Plan & ALP Update

Total Project Cost	$175,000	Contact	Heather Thomas
Department	AIRPORT	Type	Unassigned
Category	0012080 GEN'L-AIRPORT	Priority	Very Important
Status	Active	Useful Life	10 years
Division	AIRPORT		

Description

12/22 - The consultants that have put together the rehabilitation plans for the runways that are programmed in the next 5+ years will not be a part of this project moving forward. We desire to have consultants review runway condition and put together scope of work needed and associated costs for these two major upcoming projects in FY26. There has been mention of needs for airfield lighting improvements and fueling systems that are currently not shown in any CIP capacity. This planning will include a review of all of the project's shown in the 5-year CIP and a brief look at 6-10 year CIP needs to confirm if they are able to wait that long. Re-prioritization may be needed. We desire to have this study completed as soon as financially feasible after consultant selection is completed. For budgetary purposes, we are showing $ 50,000 in FY24. There are annual documents, planning efforts, and coordination with FAA/DOT needed that without other projects going on that these have been included with in the past will require a separate project.

12/28/23 Update - Joe Gaa requested we split expense over 2 FY, so we delayed $25k to FY25.

12/24 Update - We just completed the engineering selection process and have selected McClure Engineering. FAA is requesting a Master Plan & ALP Update. McClure is recommending a Triggering Event Master Plan. I have updated this Project Name to be called the Triggering Event Master Plan. Previously this was a $50k item all out of Fund 030. This has been updated to become a $200,000 project with $190,000 BIL Funding (shown as Fund 312) and $10,000 local funding from Fund 030. Typically this would require a 90/10 split; however, there is an exception where we can do 95/5 for this FFY for FAA. This will remain in city FY25. A phase 2 - Master Plan & ALP Update is has been added as a place holder in 2030.

The notes above are copied from the Triggering Event Master Plan Project, as this project was split. This portion of the project was added to fulfill FAA's full Master Plan and ALP Update and put in as a FY30 Placeholder at $175k. FAA indicates updates should be done every 10-years. Our last Master Plan was completed in 2001 with an update in 2010. We are overdue for an update; however, want to be cost effective and also realize that prioritization needs to keep focus on our runway condition to maintain a safe airport.

Expenditures	2025	2026	2027	2028	2029	Total
Planning & Design Engineering	0	0	0	0	175,000	**175,000**
Total	**0**	**0**	**0**	**0**	**175,000**	**175,000**

Funding Sources	2025	2026	2027	2028	2029	Total
312 - AIRPORT PROJECTS	0	0	0	0	157,500	**157,500**
030 - CIP FUND	0	0	0	0	17,500	**17,500**
Total	**0**	**0**	**0**	**0**	**175,000**	**175,000**

Project #	ARP_E
Project Name	Reconstruct - Runway 13/31 Pavement

Total Project Cost	$15,950,000	Department	AIRPORT
Type	Maintenance	Category	460770 AIRPORT PROJECT-AIRPORT
Priority	Critical	Status	Active
Useful Life	25 years	Division	AIRPORT

Description

Pavement Rehabilitation – Runway 13/31 – This is a major need of the airport and is only shown as late in the CIP as it is due to available funding. The joints are in need of significant work. Attempts to seal the joints have not been successful due to the size of the voids under the joint – the sealant isn't able to fill the void. Evaluation of use a backer rod or other material before joint sealant was reviewed, but not cost effective with the a much-needed rehabilitation project just a few years out. The estimate shown in last year's CIP was not updated from the previous year and there has been significant cost increases in these projects since the start of the pandemic. To accommodate these multi-year increases, we are estimating a 40% project increase since these estimates were previously prepared by CGA. Again, we plan to utilize the CIP Planning Study to provide better estimates in the scope and cost of this project in FY24 to aid in planning for this project. There has been discussion as to whether runway 18/36 rehab is needed more or 18/36. This will be evaluated in the CIP Planning Study. We may need a joint sealing/repair project as a temporary measure until the runway rehab can be completed. A 40% increase results in total project cost of $5,460,000. Based on information supplied by Jeff in August, this project appears to have been pushed from the FY27 submittal shown in last year's CIP; I've gone ahead and left it on for now until we can better understand available funding.

12/24 Update - We are looking at proceeding with a design only contract in FFY26 (shown City FY26) and construction in FFY28 (show in city FY28). To capture funding - show all expenses in the first year of the project. Wait until funding secure to break out between various years:

Our current runway is asphalt; however, due to subsoil conditions and localized material / maintenance method availabilities, we are showing a PCC runway, for planning purposes. The selected airport consultant will further evaluate materials, typical sections, and method of rehab/replacement. The Iowa Airport Pavement Management System indicated a unit construction cost for PCC pavement in 2023 at $18.44 / SF.

For budgetary purposes, city staff propose the following assumptions:

- 3.0 % Annual Inflation – 5 Years (2023 to 2028), resulting in $21.38/SF for Runway Reconstruction
- ~17 % Construction Contingency on Runway Reconstruction
- Runway Lighting – McClure recommends a preliminary cost for runway lighting to be approximately $600,000, which would include runway lights, in additional to taxiway connector lights, guidance signs, and miscellaneous items such as the wind code and home run circuit. Given the level of undefined construction elements, a higher contingency is recommended; therefore, the opinion with 25% contingency shall be $750,000.
- 16% Design & Construction Engineering

Runway 13/31 includes 519,575 square feet of pavement. Therefore, the following is a construction cost estimate, prepared by City Staff:

Opinion of Probable Construction Cost w/ Contingency – Runway 13/31 Reconstruction, Construction Year 2028 - $ 13,000,000.00

Opinion of Probable Construction Cost w/ Contingency – Runway 13/31 Lighting - $750,000.00

Construction Sub Total - $ 13,750,000.00

Design & Construction Engineering (~16%) - $ 2,200,000.00

PROJECT TOTAL - $ 15,950,000.00

Based on available BIL/CIP funds through FFY26, I am showing design at $1,026,500. Any bidding/remaining design may need to be part of the second engineering contract as part of construction phase services.

Expenditures	2025	2026	2027	2028	2029	Total
Construction	0	0	0	13,750,000	0	**13,750,000**
Construction Engineering	0	0	0	1,173,500	0	**1,173,500**
Planning & Design Engineering	0	1,026,500	0	0	0	**1,026,500**
Total	**0**	**1,026,500**	**0**	**14,923,500**	**0**	**15,950,000**

Funding Sources	2025	2026	2027	2028	2029	Total
312 - AIRPORT PROJECTS	0	975,000	0	13,431,150	0	**14,406,150**
353 - CAPITAL PROJECTS	0	0	0	1,492,350	0	**1,492,350**
030 - CIP FUND	0	51,500	0	0	0	**51,500**
Total	**0**	**1,026,500**	**0**	**14,923,500**	**0**	**15,950,000**

Budget Impact

Design Engineering shown assumes a 95/5 split

Fund 312 shown assumes city receives 90% funding on project for construction and construction engineering. Fund 353 is required 10% local match.

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	ARP_A
Project Name	Triggering Event Master Plan

Total Project Cost	$200,000	Contact	Heather Thomas
Department	AIRPORT	Type	Unassigned
Category	0012080 GEN'L-AIRPORT	Priority	Critical
Status	Active	Useful Life	10 years
Division	AIRPORT		

Description

The consultants that have put together the rehabilitation plans for the runways that are programmed in the next 5+ years will not be a part of this project moving forward. We desire to have consultants review runway condition and put together scope of work needed and associated costs for these two major upcoming projects in FY26. There has been mention of needs for airfield lighting improvements and fueling systems that are currently not shown in any CIP capacity. This planning will include a review of all of the project's shown in the 5-year CIP and a brief look at 6-10 year CIP needs to confirm if they are able to wait that long. Re-prioritization may be needed. We desire to have this study completed as soon as financially feasible after consultant selection is completed. For budgetary purposes, we are showing $ 50,000 in FY24. There are annual documents, planning efforts, and coordination with FAA/DOT needed that without other projects going on that these have been included with in the past will require a separate project.

12/28/23 Update - Joe Gaa requested we split expense over 2 FY, so we delayed $25k to FY25.

12/24 Update - We just completed the engineering selection process and have selected McClure Engineering. FAA is requesting a Master Plan & ALP Update. McClure is recommending a Triggering Event Master Plan. I have updated this Project Name to be called the Triggering Event Master Plan. Previously this was a $50k item all out of Fund 030. This has been updated to become a $200,000 project with $190,000 BIL Funding (shown as Fund 312) and $10,000 local funding from Fund 030. Typically this would require a 90/10 split; however, there is an exception where we can do 95/5 for this FFY for FAA. This will remain in city FY25. A phase 2 - Master Plan & ALP Update is has been added as a place holder in 2030.

Expenditures	2025	2026	2027	2028	2029	Total
Planning & Design Engineering	200,000	0	0	0	0	**200,000**
Total	**200,000**	**0**	**0**	**0**	**0**	**200,000**

Funding Sources	2025	2026	2027	2028	2029	Total
312 - AIRPORT PROJECTS	190,000	0	0	0	0	**190,000**
030 - CIP FUND	10,000	0	0	0	0	**10,000**
Total	**200,000**	**0**	**0**	**0**	**0**	**200,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	E8402010001
Project Name	Copier - City Clerk

Total Project Cost	$21,974	Department	CITY CLERK
Type	Equipment	Category	0306020 CIP-CITY CLERK
Priority	Very Important	Status	Active
Useful Life	6 years	Division	CITY CLERK'S OFFICE
Location	City Clerk	Object	5749.000 OTHER CAPITAL EQUIPMENT >5,000

Description

Replacement of Lanier C4500 45 PPM Color A4 MFD w/ 15 Amp Power Filter, Cabinet Type F, Internal Finisher SR3250 (FY23 actual cost $5,474.00)

Prior	Expenditures	2025	2026	2027	2028	2029	Total
15,474	Equip/Vehicles/Furnishings	0	0	0	0	6,500	**6,500**
	Total	**0**	**0**	**0**	**0**	**6,500**	**6,500**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
15,474	030 - CIP FUND	0	0	0	0	6,500	**6,500**
	Total	**0**	**0**	**0**	**0**	**6,500**	**6,500**

Budget Items	2025	2026	2027	2028	2029	Total
5750.000: OTHER CAPITAL EQUIPMENT=>5,000	0	0	0	0	6,500	**6,500**
Total	**0**	**0**	**0**	**0**	**6,500**	**6,500**

Internal Notes

Ricoh MP C4503 Copier, serial: 13809159 - main floor Replace FY22 $5,500 (moved to FY23)

12/21/22 - ordered Lanier C4500 45 PPM Color A4 MFD w/ 15 Amp Power Filter, Cabinet Type F, Internal Finisher SR3250 $5,474.00

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	BLDG_VEH
Project Name	Pickup Truck - Facilities Superintendent

Total Project Cost	$47,000	Department	CITY WIDE BUILDING MAINTENANCE
Type	Equipment	Category	0016050 GEN'L-CITY HALL
Priority	Important	Status	Active
Useful Life	10 years	Division	BUILDING

Description

The Facility/Utility Truck is a Colorado that has been deemed unsafe and surplused. This was disposed of in 2023. On a temporary basis, the superintendent will use the Utility Truck (available because one of the electrical positions is vacant) or a compact SUV from Housing (available because of unfilled positions). Plan for new truck purchase in FY25. Budget $40k Desire a 1/2 Ton Crew Cab. Received updated pricing, updated to $47k

Per council direction 01/29/24 - Delay; Pushed to FY26

12/24 - Per discussion HT/DD, we are still using a housing Escape for our needs and Mike/Rick have been sharing the ladder truck, with the Dodge available to either David or when Mike/Rick split. Okay to push to FY27.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	0	47,000	0	0	**47,000**
Total	**0**	**0**	**47,000**	**0**	**0**	**47,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	0	47,000	0	0	**47,000**
Total	**0**	**0**	**47,000**	**0**	**0**	**47,000**

2025 thru 2029

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	E0045fir
Project Name	Alumacraft 16' Boat Replacement

Total Project Cost	$9,500	Department	FIRE
Type	Equipment	Category	0301050 CIP-FIRE
Priority	Important	Status	Active
Useful Life	20 years	Division	FIRE
Object	5749.000 OTHER CAPITAL EQUIPMENT >5,000		

Description

PURCHASE DATE: 6/11/1997 MFG YEAR: 1997 PURCHASE PRICE: $2866

Justification

Replacement of current water rescue boat. Current boat is having transom issues and has been reinforced and welded several times. There is concern over the safety of the boat

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	0	9,500	0	0	**9,500**
Total	**0**	**0**	**9,500**	**0**	**0**	**9,500**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	0	9,500	0	0	**9,500**
Total	**0**	**0**	**9,500**	**0**	**0**	**9,500**

Budget Items	2025	2026	2027	2028	2029	Total
5750.000: OTHER CAPITAL EQUIPMENT=>5,000	0	0	9,500	0	0	**9,500**
Total	**0**	**0**	**9,500**	**0**	**0**	**9,500**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	E0075fir
Project Name	Exercise Equipment

Total Project Cost	$39,174	Department	FIRE
Type	Equipment	Category	0301050 CIP-FIRE
Priority	Very Important	Status	Active
Useful Life	5 years	Object	5718.000 MINOR EQUIPMENT (<5,000)

Description

Partial Replacement of existing exercise equipment.

Justification

Replacement of exercise equipment, more specifically cardio equipment including treadmills and ellipitcals.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
31,174	Equip/Vehicles/Furnishings	0	8,000	0	0	0	**8,000**
	Total	**0**	**8,000**	**0**	**0**	**0**	**8,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
31,174	030 - CIP FUND	0	8,000	0	0	0	**8,000**
	Total	**0**	**8,000**	**0**	**0**	**0**	**8,000**

Budget Items	2025	2026	2027	2028	2029	Total
5718.000: MINOR EQUIPMENT <5,000	8,000	0	0	0	0	**8,000**
Total	**8,000**	**0**	**0**	**0**	**0**	**8,000**

Project #	E2023
Project Name	COPIER: Replace Lanier

Total Project Cost	$12,000	Department	HOUSING
Type	Equipment	Category	0015030 GEN'L-HOUSING/Urban Renewal
Priority	Less Important	Status	Active
Useful Life	8 years	Division	ADMINISTRATION
Location	HOUSING OFFICE	Object	5749.000 OTHER CAPITAL EQUIPMENT >5,000

Description

Replace Lanier copier purchased FYE 2015. Anticipated replacement date FYE 2023 12/21/22 - ordered Lanier C4500 45 PPM Color A4 MFD w/ 15 Amp Power Filter, Fax Option Type M37, Internal Finisher SR3250, LCIT RT3040, Paper Feed Unit PB3280 $6685 Replace FY29 $7000

Justification

Replacing Lanier

Prior	Expenditures	2025	2026	2027	2028	2029	Total
5,000	Equip/Vehicles/Furnishings	0	0	0	0	7,000	**7,000**
	Total	**0**	**0**	**0**	**0**	**7,000**	**7,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
5,000	030 - CIP FUND	0	0	0	0	7,000	**7,000**
	Total	**0**	**0**	**0**	**0**	**7,000**	**7,000**

Budget Items	2025	2026	2027	2028	2029	Total
5750.000: OTHER CAPITAL EQUIPMENT=>5,000	0	0	0	0	7,000	**7,000**
Total	**0**	**0**	**0**	**0**	**7,000**	**7,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	V_CODE ENF
Project Name	VEHICLE: Code Enforcement

Total Project Cost	$35,000	Department	HOUSING
Type	Equipment	Category	0011075 GENL- NUISANCE ABATEMENT
Priority	Important	Status	Active
Useful Life	10 years	Division	ADMINISTRATION
Location	CITY HALL PARKING	Object	5749.000 OTHER CAPITAL EQUIPMENT >5,000

Description

The 2011 Dodge Nitro was deemed a total loss as a result of the July 19th tornado. Insurnace payments totaled $11,300, and a 2018 Ford Escape was purchased. Next replacement will be 2028 estimate $35,000

Justification

Required replacement due to the tornado.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	0	0	35,000	0	**35,000**
Total	**0**	**0**	**0**	**35,000**	**0**	**35,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	0	0	35,000	0	**35,000**
Total	**0**	**0**	**0**	**35,000**	**0**	**35,000**

Budget Impact

$10,698 in CIP tax levy funds was needed to make up the difference.

Budget Items	2025	2026	2027	2028	2029	Total
5750.000: OTHER CAPITAL EQUIPMENT=>5,000	0	0	0	35,000	0	**35,000**
Total	**0**	**0**	**0**	**35,000**	**0**	**35,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	V_RENTAL
Project Name	VEHICLE: Rental Inspection Replace

Total Project Cost	$35,000	Department	HOUSING
Type	Equipment	Category	150561 RENTAL INSPENCTIONS
Priority	Future Consideration	Status	Active
Useful Life	10 years	Division	ADMINISTRATION
Location	CITY HALL PARKING	Object	5749.000 OTHER CAPITAL EQUIPMENT >5,000

Description

2006 Chevrolet Malibu - Paid $12,243.05 in September 2006 Replace in 2014 ---- FY19 Update: Two Rental Inspection vehicles were destroyed by the tornado. The insurance payout was $13,362, with the cost of the 2 new vehicles - a 2018 and a 2019 Ford Escape- totaling $44,955 Projected replacement of one vehicle in 2028

Justification

Required replacement following the July 19th tornado. Next replacement anticipated in 2029

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	0	0	0	35,000	**35,000**
Total	**0**	**0**	**0**	**0**	**35,000**	**35,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	0	0	0	35,000	**35,000**
Total	**0**	**0**	**0**	**0**	**35,000**	**35,000**

Budget Impact

$31,593 from the CIP tax levy was needed to make up the difference between the actual cash value payout and the two new vehicles. Projecting replacement of one vehicle - $35,000

Budget Items	2025	2026	2027	2028	2029	Total
5750.000: OTHER CAPITAL EQUIPMENT=>5,000	0	0	0	0	35,000	**35,000**
Total	**0**	**0**	**0**	**0**	**35,000**	**35,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	BdyCmraServ
Project Name	Body Camera Servers - MPD

Total Project Cost	$61,348	Department	INFORMATION SYSTEMS
Type	Equipment	Category	0016070 GEN'L-DATA PROCESSING
Priority	Critical	Status	Active
Useful Life	5 years		

Description

Budget $20,000 per server.

Servers have 5-6 year life.

Justification

This is needed in order to maintain the evidence of body camera footage.

Prior	Expenditures		2025	2026	2027	2028	2029	Total
21,348	Equip/Vehicles/Furnishings		20,000	0	0	20,000	0	**40,000**
		Total	**20,000**	**0**	**0**	**20,000**	**0**	**40,000**

Prior	Funding Sources		2025	2026	2027	2028	2029	Total
21,348	030 - CIP FUND		20,000	0	0	20,000	0	**40,000**
		Total	**20,000**	**0**	**0**	**20,000**	**0**	**40,000**

Budget Impact

Servers need replaced every 5-7 years.

Budget Items		2025	2026	2027	2028	2029	Total
5740.000: COMPUTER EQUIPMENT =>5,000		15,000	0	0	0	0	**15,000**
	Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	EnerGov
Project Name	EnerGov Updates

Total Project Cost	$36,399	Department	INFORMATION SYSTEMS
Type	Equipment	Priority	Critical
Status	Active	Useful Life	5 years
Division	INFORMATION TECHNOLOGY	Location	CITY HALL, MAIN
Object	5734.000 COMPUTER SOFTWARE>5,000		

Description

EnerGov Updates including Mobile Devices, CSS (Citizen Self Service) and licences for $56,398.. It was originally approved by Council in FY21, but not installed so roll forward.   We decided against implementing e-Reviews, so subtracting $19,999.

Justification

Partially required update and adding services for multiple departments

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	36,399	0	0	0	0	**36,399**
Total	**36,399**	**0**	**0**	**0**	**0**	**36,399**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	36,399	0	0	0	0	**36,399**
Total	**36,399**	**0**	**0**	**0**	**0**	**36,399**

Budget Impact

$56,400 is one time fee; annual fee budgeted in the General Fund of $13,290.

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	ServerPDfile
Project Name	SERVER MPD FILES

Total Project Cost	$40,000	Department	INFORMATION SYSTEMS
Type	Unassigned	Category	0016070 GEN'L-DATA PROCESSING
Priority	Not Applicable	Status	Active

Description

This server is used by the Police Department to store their files. This may need replaced in FY2027.

Justification

This server is used by the Police Department to store their files. This may need replaced in FY2027. Servers have an estimated life of 5-7 years. Servers are shown as budgeted in the Data Processing/Information Technology function, which is overseen by the Finance Director..

Prior	Expenditures		2025	2026	2027	2028	2029	Total
20,000	Equip/Vehicles/Furnishings		0	0	20,000	0	0	**20,000**
		Total	**0**	**0**	**20,000**	**0**	**0**	**20,000**

Prior	Funding Sources		2025	2026	2027	2028	2029	Total
20,000	030 - CIP FUND		0	0	20,000	0	0	**20,000**
		Total	**0**	**0**	**20,000**	**0**	**0**	**20,000**

Budget Impact

Servers need to be replaced every 5-7 years.

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	E3010
Project Name	Servers

Total Project Cost	$113,910	Department	INFORMATION SYSTEMS
Type	Equipment	Priority	Very Important
Status	Active	Useful Life	5 years
Division	INFORMATION TECHNOLOGY	Location	City Hall

Description

Routine City Hall server upgrades and replacements needed to maintain the information technology infrastructure and reliability. Secondary server replaced in FY23.

Justification

Routine server upgrades and replacements. Server + Microsoft Windows server licenses = $20,000.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
73,910	Equip/Vehicles/Furnishings	0	20,000	0	20,000	0	**40,000**
	Total	**0**	**20,000**	**0**	**20,000**	**0**	**40,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
73,910	030 - CIP FUND	0	20,000	0	20,000	0	**40,000**
	Total	**0**	**20,000**	**0**	**20,000**	**0**	**40,000**

Budget Impact

Need to maintain servers for data.

Budget Items	2025	2026	2027	2028	2029	Total
5740.000: COMPUTER EQUIPMENT =>5,000	0	20,000	0	0	0	**20,000**
Total	**0**	**20,000**	**0**	**0**	**0**	**20,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	SERVERS-PD
Project Name	SERVERS-PD (Evidence)

Total Project Cost	$64,024	Department	INFORMATION SYSTEMS
Type	Equipment	Priority	Critical
Status	Active	Useful Life	5 years
Division	INFORMATION TECHNOLOGY	Location	CITY HALL
Object	5733.000 COMPUTER EQUIPMENT >5,000		

Description

This server is for PD evidence and the ld body camera footage (new body camera footage has its own project. Servers last 5-7 years. FY25 Server equipment $15,000

Justification

The police departments needs for data storage increases significantly each year. The cost estimates listed in this budget are very general and are subject to change as our electronic storage needs evolve.

Prior	Expenditures		2025	2026	2027	2028	2029	Total
49,024	Equip/Vehicles/Furnishings		15,000	0	0	0	0	**15,000**
		Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Prior	Funding Sources		2025	2026	2027	2028	2029	Total
49,024	030 - CIP FUND		15,000	0	0	0	0	**15,000**
		Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Budget Impact

Servers need to be replaced every 5-7 years.

Budget Items		2025	2026	2027	2028	2029	Total
5740.000: COMPUTER EQUIPMENT =>5,000		15,000	0	0	0	0	**15,000**
	Total	**15,000**	**0**	**0**	**0**	**0**	**15,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	E1000
Project Name	Staff Computers

Total Project Cost	$271,660	Department	INFORMATION SYSTEMS
Type	Equipment	Category	0016070 GEN'L-DATA PROCESSING
Priority	Important	Status	Active
Useful Life	5 years	Division	INFORMATION TECHNOLOGY
Object	5703.000 MINOR COMPUTER		

Description

Replace or upgrade staff computers as deemed necessary. For FY24 computers, there was a bill that wasn't paid until FY25, so added the difference to FY25's budget

Justification

Need new computers or upgrades to continue to perform work. Replacements @ $1,200 for PC or $1,500 for Surface Pros. At this price range, should last 4-5 years. Less inexpensive computers may only last 3 years. May also be used to upgrade PC's. Budget 15 computers @1500

Prior	Expenditures	2025	2026	2027	2028	2029	Total
147,244	Equip/Vehicles/Furnishings	34,416	22,500	22,500	22,500	22,500	**124,416**
	Total	**34,416**	**22,500**	**22,500**	**22,500**	**22,500**	**124,416**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
147,244	030 - CIP FUND	34,416	22,500	22,500	22,500	22,500	**124,416**
	Total	**34,416**	**22,500**	**22,500**	**22,500**	**22,500**	**124,416**

Budget Impact

Replace/upgrade several every year as needed.

Budget Items	2025	2026	2027	2028	2029	Total
5703.000: MINOR COMPUTER < 5,000	22,500	22,500	22,500	22,500	0	**90,000**
Total	**22,500**	**22,500**	**22,500**	**22,500**	**0**	**90,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	Servers
Project Name	Tyler Servers

Total Project Cost	$61,978	Department	INFORMATION SYSTEMS
Type	Equipment	Priority	Very Important
Status	Active	Useful Life	7 years

Description

Servers and related licensing for accounting software

Justification

Two servers were purchased in 2016, when the City switched accounting software. Servers usually last between 5-7 years, so we need to budget for replacing them. We estimate $15,000 for the primary server and $11,000 for the backup server. An additional $3,000 for Windows licensing and $6,000 for SQL database licensing.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
41,978	Equip/Vehicles/Furnishings	0	20,000	0	0	0	**20,000**
	Total	**0**	**20,000**	**0**	**0**	**0**	**20,000**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
41,978	030 - CIP FUND	0	20,000	0	0	0	**20,000**
	Total	**0**	**20,000**	**0**	**0**	**0**	**20,000**

Budget Impact

Need to replace servers and related licensing to keep accounting software running.

Budget Items	2025	2026	2027	2028	2029	Total
5740.000: COMPUTER EQUIPMENT =>5,000	0	11,000	0	0	0	**11,000**
5741.000: COMPUTER SOFTWARE=>5,000	0	9,000	0	0	0	**9,000**
Total	**0**	**20,000**	**0**	**0**	**0**	**20,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	B0001
Project Name	Library Print Book Purchases

Total Project Cost	$570,000	Department	LIBRARY
Type	Equipment	Category	0014010 GEN'L-LIBRARY
Priority	Important	Status	Active
Useful Life	10 years		

Description

01/23/24 - Library requests an annual print book purchase budget of $114,000 be funded through the City's CIP Levy (Fund 030)

Expenditures		2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings		114,000	114,000	114,000	114,000	114,000	**570,000**
	Total	**114,000**	**114,000**	**114,000**	**114,000**	**114,000**	**570,000**

Funding Sources		2025	2026	2027	2028	2029	Total
030 - CIP FUND		114,000	114,000	114,000	114,000	114,000	**570,000**
	Total	**114,000**	**114,000**	**114,000**	**114,000**	**114,000**	**570,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	25PR002
Project Name	25 Veh/Eq - P&R

Total Project Cost	$13,002	Department	PARK & RECREATION
Type	Improvement	Category	0014030 GEN'L-PARKS
Priority	Important	Status	Active
Division	PARKS	Object	5340.010 CONTRACT-OUTSIDE HELP

Description

The Park & Rec Master Plan called for improvements to several parks including Lawerence Park to address accessibility, lighting, and updating the features like the play equipment and basketball court.

[Jan 2025 Update] - This item was shown at $50,000 in FY25; however, Parks went in with the Street Division to jointly purchase a Bucket Truck. The Parks share of the bucket truck was $29,998. Since the bucket truck has been listed as a separate CIP item, this project has been reduced by $29,998 to $20,002.

Kristin pulled $7k to put into 813 Truck, Reduced remaining to $13,002.

Use $13k for deck over trailer & sprayer.

Justification

The Park & Rec Master Plan called for improvements to several parks including Lawerence Park.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	13,002	0	0	0	0	**13,002**
Total	**13,002**	**0**	**0**	**0**	**0**	**13,002**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	13,002	0	0	0	0	**13,002**
Total	**13,002**	**0**	**0**	**0**	**0**	**13,002**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	20PR0009
Project Name	Aquatic Center Improvements

Total Project Cost	$264,982	Department	PARK & RECREATION
Type	Maintenance	Category	0304045 CIP-POOL
Priority	Very Important	Status	Active
Division	PARKS	Location	Aquatic Center
Object	5410.000 REPAIRS/MAINT		

Description

Annual Maintenance, Repairs, and Replacement of Aquatic Center items like diving board, pool pumps and motors, deck chairs, lifeguard stands, chemical controllers, etc.

Justification

There is ongoing repairs and replacement of equipment to keep the pool running efficiently.

Prior	Expenditures		2025	2026	2027	2028	2029	Total
104,982	Maintenance		20,000	20,000	20,000	50,000	50,000	**160,000**
		Total	**20,000**	**20,000**	**20,000**	**50,000**	**50,000**	**160,000**

Prior	Funding Sources		2025	2026	2027	2028	2029	Total
104,982	030 - CIP FUND		20,000	20,000	20,000	50,000	50,000	**160,000**
		Total	**20,000**	**20,000**	**20,000**	**50,000**	**50,000**	**160,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	27PR002
Project Name	Bicenntenial Park Improvements

Total Project Cost	$150,000	Department	PARK & RECREATION
Type	Improvement	Category	0014030 GEN'L-PARKS
Priority	Important	Status	Active
Useful Life	20 years	Division	PARKS
Object	5340.010 CONTRACT-OUTSIDE HELP		

Description

Improvements to Assistance League Park per the Parks & Recreation Master Plan

Justification

The park has old outdate equipment, no accessible sidewalks to amenities and needs updated sign and lighting for security

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	0	0	150,000	0	**150,000**
Total	**0**	**0**	**0**	**150,000**	**0**	**150,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	0	0	150,000	0	**150,000**
Total	**0**	**0**	**0**	**150,000**	**0**	**150,000**

Budget Items	2025	2026	2027	2028	2029	Total
5342.000: CONTRACT-OUTSIDE HELP	0	0	0	150,000	0	**150,000**
Total	**0**	**0**	**0**	**150,000**	**0**	**150,000**

Project #	28PR003
Project Name	Coliseum Improvements

Total Project Cost	$40,000	Department	PARK & RECREATION
Type	Unassigned	Category	0014030 GEN'L-PARKS
Priority	Very Important	Status	Active

Description

The Venterans Memorial Coliseum has been open for over 5 years and is seeing normal building wear and tear and is in need of some repairs/replacements

Expenditures	2025	2026	2027	2028	2029	Total
Maintenance	0	0	0	40,000	0	**40,000**
Total	**0**	**0**	**0**	**40,000**	**0**	**40,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	0	0	40,000	0	**40,000**
Total	**0**	**0**	**0**	**40,000**	**0**	**40,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	26PR001
Project Name	Jaycee's Park

Total Project Cost	$150,000	Department	PARK & RECREATION
Type	Improvement	Category	0014030 GEN'L-PARKS
Priority	Important	Status	Active
Useful Life	20 years	Division	PARKS
Object	5340.010 CONTRACT-OUTSIDE HELP		

Description

01/17/25 - Talked to Kristin. This heading was Assistance League Park Improvements currently; she felt that Jaycees was more important and we were unable to find a project for that.

Justification

small playground, sidewalk, new shelter

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	0	150,000	0	0	**150,000**
Total	**0**	**0**	**150,000**	**0**	**0**	**150,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	0	150,000	0	0	**150,000**
Total	**0**	**0**	**150,000**	**0**	**0**	**150,000**

Budget Items	2025	2026	2027	2028	2029	Total
5342.000: CONTRACT-OUTSIDE HELP	0	0	150,000	0	0	**150,000**
Total	**0**	**0**	**150,000**	**0**	**0**	**150,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	28PR001
Project Name	Optimist Park Improvements

Total Project Cost	$150,000	Department	PARK & RECREATION
Type	Unassigned	Category	0014030 GEN'L-PARKS
Priority	Very Important	Status	Active
Useful Life	15 years		

Description

Upgrade playground at Optimist Park and new shelter

Justification

Master Plan calls for updating playrgrounds in every park every 10-15 years. Optimist is next on the list.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	0	0	0	150,000	**150,000**
Total	**0**	**0**	**0**	**0**	**150,000**	**150,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	0	0	0	150,000	**150,000**
Total	**0**	**0**	**0**	**0**	**150,000**	**150,000**

Budget Items	2025	2026	2027	2028	2029	Total
5342.000: CONTRACT-OUTSIDE HELP	0	0	0	0	150,000	**150,000**
Total	**0**	**0**	**0**	**0**	**150,000**	**150,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	23PR010
Project Name	Peterson Park Improvements

Total Project Cost	$124,347	Department	PARK & RECREATION
Type	Improvement	Category	0014030 GEN'L-PARKS
Priority	Important	Status	Active
Division	PARKS		

Description

Peterson Park has play equipment over 15 years and needs replaced. Additional sidewalks and lighting is needed to make the park more accessible. The project would include a new entrance sign.

Justification

This project was identified as a priority park in the Parks Master Plan.

Prior	Expenditures		2025	2026	2027	2028	2029	Total
64,362	Construction		52,861	0	0	0	0	**52,861**
	Equip/Vehicles/Furnishings		7,124	0	0	0	0	**7,124**
		Total	**59,985**	**0**	**0**	**0**	**0**	**59,985**

Prior	Funding Sources		2025	2026	2027	2028	2029	Total
64,362	030 - CIP FUND		59,985	0	0	0	0	**59,985**
		Total	**59,985**	**0**	**0**	**0**	**0**	**59,985**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	26PR003
Project Name	P&R - Mower & Trailer

Total Project Cost	$25,000	Department	PARK & RECREATION
Type	Equipment	Category	0304030 CIP-Parks
Priority	Important	Status	Active
Useful Life	10 years		

Description

Zero Turn Mower ($18k)

Trailer ($7k)

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	25,000	0	0	0	**25,000**
Total	**0**	**25,000**	**0**	**0**	**0**	**25,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	25,000	0	0	0	**25,000**
Total	**0**	**25,000**	**0**	**0**	**0**	**25,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	24PR004
Project Name	Replace Mower 714 w/Snow Equipment

Total Project Cost	$40,000	Department	PARK & RECREATION
Type	Unassigned	Category	0014030 GEN'L-PARKS
Priority	Not Applicable	Status	Active
Division	PARKS		

Description

Replace Mower 714 w/Snow Equipment

~HT. Met with Kristin 01/17/25. They are okay to get through this winter. Would like a new in Spring of 2026 (FY26). Updated project to delay from FY24 to FY26.

Justification

Replace mowers every 8 years and include snow removal equipment for downtown and library sidewalks

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	40,000	0	0	0	**40,000**
Total	**0**	**40,000**	**0**	**0**	**0**	**40,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	25,000	0	0	0	**25,000**
110 - ROAD USE TAX $	0	15,000	0	0	0	**15,000**
Total	**0**	**40,000**	**0**	**0**	**0**	**40,000**

Project #	24PR003
Project Name	Replace Truck 813 - 1 Ton Truck w/box

Total Project Cost	$47,000	Department	PARK & RECREATION
Type	Unassigned	Category	0304030 CIP-Parks
Priority	Not Applicable	Status	Active
Division	PARKS		

Description

Replace Truck 813 - 1 Ton Truck w/box

Asset #6656, 2010 Ford F350

01/17/25 - Talked to Kristin, Hasn't been ordered yet. Last time she talked to Karl - ordering window was closed. Would like a dump box (Hawkeye Truck).

Justification

Truck 813 is over 10 years old and should be replaced

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	47,000	0	0	0	0	**47,000**
Total	**47,000**	**0**	**0**	**0**	**0**	**47,000**

Funding Sources	2025	2026	2027	2028	2029	Total
145- TORNADO DISASTER FUND	40,000	0	0	0	0	**40,000**
030 - CIP FUND	7,000	0	0	0	0	**7,000**
Total	**47,000**	**0**	**0**	**0**	**0**	**47,000**

Project #	20PR002
Project Name	Sidewalk and Trail Maintenance

Total Project Cost	$400,000	Department	PARK & RECREATION
Type	Maintenance	Category	0304030 CIP-Parks
Priority	Very Important	Status	Active
Division	PARKS		

Description

This project is to replace sections of trails and sidewalks in parks identified as the highest priority areas as identified in the ADA Transition Plan.

Prior	Expenditures		2025	2026	2027	2028	2029	Total
200,000	Maintenance		50,000	50,000	50,000	25,000	25,000	**200,000**
		Total	**50,000**	**50,000**	**50,000**	**25,000**	**25,000**	**200,000**

Prior	Funding Sources		2025	2026	2027	2028	2029	Total
200,000	030 - CIP FUND		50,000	50,000	50,000	25,000	25,000	**200,000**
		Total	**50,000**	**50,000**	**50,000**	**25,000**	**25,000**	**200,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	27PR001
Project Name	Vehicle/Mower Replacement

Total Project Cost	$70,000	Department	PARK & RECREATION
Type	Unassigned	Category	0014030 GEN'L-PARKS
Priority	Not Applicable	Status	Active
Division	PARKS	Location	City Hall

Description

Replace outdated truck, mower, trailer, or vehicle

Justification

Vehicles or equipment is old and past its useful life span, needs to be replaced

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	0	70,000	0	0	**70,000**
Total	**0**	**0**	**70,000**	**0**	**0**	**70,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	0	50,000	0	0	**50,000**
110 - ROAD USE TAX $	0	0	20,000	0	0	**20,000**
Total	**0**	**0**	**70,000**	**0**	**0**	**70,000**

Budget Impact

$50,000 CIP

2025 thru 2029

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	28PR002
Project Name	Vehicle/Mower Replacement

Total Project Cost	$50,000	Department	PARK & RECREATION
Type	Unassigned	Category	0014030 GEN'L-PARKS
Priority	Very Important	Status	Active
Useful Life	10 years		

Description

Replace vehicle/mower

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	0	0	50,000	0	**50,000**
Total	**0**	**0**	**0**	**50,000**	**0**	**50,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	0	0	50,000	0	**50,000**
Total	**0**	**0**	**0**	**50,000**	**0**	**50,000**

2025 thru 2029

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	29PR002
Project Name	Vehicle/Mower Replacement

Total Project Cost	$50,000	Department	PARK & RECREATION
Type	Equipment	Category	0304030 CIP-Parks
Priority	Critical	Status	Active
Useful Life	15 years	Location	SHOP
Object	5749.000 OTHER CAPITAL EQUIPMENT >5,000		

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	0	0	0	50,000	**50,000**
Total	**0**	**0**	**0**	**0**	**50,000**	**50,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	0	0	0	50,000	**50,000**
Total	**0**	**0**	**0**	**0**	**50,000**	**50,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	25PR001
Project Name	Timber Creek Park Improvements

Total Project Cost	$150,000	Department	PARKS & RECREATION - INFRASTRUCTURE
Type	Improvement	Category	0014030 GEN'L-PARKS
Priority	Important	Status	Active
Division	PARKS	Object	5340.010 CONTRACT-OUTSIDE HELP

Description

The Park and Rec Master Plan called out several priority parks that need improvements including lighting, amenities, sidewalks, and signage. This project will address all of those.

Per council direction 01/29/24 - fund $50k with ATE, $100k with Fund 030

01/03/25 Per DS - HT updated so that all $150 comes from Fund 030 since they were not able to use ATE revenue.

01/14/25 Per DS - HT updated so that all $100k comes from Fund 030 and $50k comes from interest on 2022 Bond Fund (Fund 364)

Justification

Address priority park improvements to BPW Park per the Park & Rec Master Plan.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
5,308	Equip/Vehicles/Furnishings	122,214	0	0	0	0	**122,214**
	Construction	22,478	0	0	0	0	**22,478**
	Total	**144,692**	**0**	**0**	**0**	**0**	**144,692**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
5,308	030 - CIP FUND	94,692	0	0	0	0	**94,692**
	364- 2022 GO BOND	50,000	0	0	0	0	**50,000**
	Total	**144,692**	**0**	**0**	**0**	**0**	**144,692**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	VESTS
Project Name	BODY ARMOR REPLACEMENT

Total Project Cost	$195,036	Department	POLICE
Type	Equipment	Category	0301010 CIP- POLICE
Priority	Critical	Status	Active
Useful Life	5 years	Location	policedept
Object	5718.000 MINOR EQUIPMENT (<5,000)		

Description

FY 14-15 - Replace 15 body armor, cost: $10,500 (Replaced 23 vests, $10,165) FY 15-16 - Replace 8 body armor, cost: $5,600 (Replaced 10 vests, $5,600) FY 16-17 - Replace 9 body armor, cost $6,300 (Replaced 7 duty vests, 2 tactical vests) FY 17-18 - Replace body armor (8 duty, 2 tactical), TOTAL: $10,000 (Replaced 10 duty vests, 2 tacticals $7,787.14) FY 18-19 - Replace body armor (6 duty, 2 tactical), TOTAL: $8,600 Purchased 4 duty vests, 3 tactical vests $7788.27 FY 19-20 - Replace body armor (21 duty), TOTAL: $14,700 Purchased 18 duty vests, 1 tactical vest $10,030.37 FY 20-21 - Replace body armor (13 duty, 2 tactical), TOTAL: $13,500 Purchases 11 vests, $5666.50 FY 21-22 - Replace body armor (12 duty, 3 tactical), TOTAL: $15,000 FY 22-23 - Replace body armor (10 duty, 2 tactical), TOTAL: $11,400 FY 23-24 - Replace body armor (8 duty, 2 tactical), TOTAL: $10,000 FY 24-25 - Replace body armor (16 duty, 2 tactical), TOTAL: $16,000 FY 25-26 - Replace body armor (15 duty, 2 tactical), TOTAL: $15650 FY 26-27- Replace body armor (15 duty, 2 tactical), TOTAL: $15650 FY 27-28: $18,000

Justification

This project is used to maintain required body armor for officer safety. Body armor has an expiration of 5 years from the date it is issued for wear.

Prior	Expenditures		2025	2026	2027	2028	2029	Total	Future
89,736	Equip/Vehicles/Furnishings		16,000	15,650	15,650	18,000	20,000	**85,300**	20,000
		Total	**16,000**	**15,650**	**15,650**	**18,000**	**20,000**	**85,300**	

Prior	Funding Sources		2025	2026	2027	2028	2029	Total	Future
79,736	030 - CIP FUND		16,000	15,560	15,650	18,000	20,000	**85,210**	20,000
		Total	**16,000**	**15,560**	**15,650**	**18,000**	**20,000**	**85,210**	

Budget Impact

Grant award to be determined.

Budget Items		2025	2026	2027	2028	2029	Total
5718.000: MINOR EQUIPMENT <5,000		16,000	15,650	15,650	18,000	20,000	**85,300**
	Total	**16,000**	**15,650**	**15,650**	**18,000**	**20,000**	**85,300**

Project #	COPIERS
Project Name	COPIER REPLACEMENT

Total Project Cost	$34,000	Department	POLICE
Type	Equipment	Category	0301010 CIP- POLICE
Priority	Very Important	Status	Active
Useful Life	5 years		

Description

ORIGINAL PURCHASES: (Budgeted $8500 per machine) Records - Lanier IMC300, #3109R900130, $4588.50 Patrol - Lanier IMC300, #3109R200096, $4588.50 Detectives - Lanier IMC300, #3109R100395, $4588.50 Administration - Lanier IMC300, #3109R100318, $4588.50 Booking - Lanier MPC4503-LD, $6945.00 NEW PURCHASE: $34,000 replacement budget for 5 units.

Justification

The recommended replacement schedule on this equipment is every 5 years.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	34,000	0	0	0	**34,000**
Total	**0**	**34,000**	**0**	**0**	**0**	**34,000**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	0	34,000	0	0	0	**34,000**
Total	**0**	**34,000**	**0**	**0**	**0**	**34,000**

Budget Items	2025	2026	2027	2028	2029	Total
5750.000: OTHER CAPITAL EQUIPMENT=>5,000	34,000	0	0	0	0	**34,000**
Total	**34,000**	**0**	**0**	**0**	**0**	**34,000**

2025 thru 2029

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	DRONES
Project Name	DRONES

Total Project Cost	$26,000	Department	POLICE
Type	Unassigned	Category	0011010 GEN'L-POLICE ADMINISTRATION
Priority	Very Important	Status	Active

Description

FY 24-25: $7000 FY 25-26: $7000 FY 27-28: $7000

Justification

This is a city council implement equipment program. Funds will be used to purchase indoor and outdoor drones.

Expenditures	2025	2026	2027	2028	2029	Total	Future
Equip/Vehicles/Furnishings	0	0	8,000	8,000	0	**16,000**	10,000
Total	**0**	**0**	**8,000**	**8,000**	**0**	**16,000**	

Funding Sources	2025	2026	2027	2028	2029	Total	Future
030 - CIP FUND	0	7,000	8,000	8,000	0	**23,000**	10,000
Total	**0**	**7,000**	**8,000**	**8,000**	**0**	**23,000**	

Budget Items	2025	2026	2027	2028	2029	Total
5718.000: MINOR EQUIPMENT <5,000	7,000	7,000	0	7,000	0	**21,000**
Total	**7,000**	**7,000**	**0**	**7,000**	**0**	**21,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	TACT EQUIP
Project Name	TACTICAL EQUIPMENT

Total Project Cost	$47,140	Department	POLICE
Type	Equipment	Category	0301010 CIP- POLICE
Priority	Very Important	Status	Active
Useful Life	5 years	Location	Policedept
Object	5718.000 MINOR EQUIPMENT (<5,000)		

Description

FY 17-18 NEW PURCHASE: Tactical Equipment, COST: $5,000, SPENT: $5,000 FY 19-20, COST $5,000, SPENT: $4640.42 FY 21-22, COST $5,000 FY 23-24, COST $5,000 FY 25-26, COST $5,000

Justification

This project is for the maintainance and replacement of tactical and special operations safety equipment.

Prior	Expenditures	2025	2026	2027	2028	2029	Total	Future
19,640	Equip/Vehicles/Furnishings	0	7,500	0	10,000	0	**17,500**	10,000
	Total	**0**	**7,500**	**0**	**10,000**	**0**	**17,500**	

Prior	Funding Sources	2025	2026	2027	2028	2029	Total	Future
19,640	030 - CIP FUND	0	7,500	0	10,000	0	**17,500**	10,000
	Total	**0**	**7,500**	**0**	**10,000**	**0**	**17,500**	

Budget Items	2025	2026	2027	2028	2029	Total
5718.000: MINOR EQUIPMENT <5,000	0	5,000	0	10,000	0	**15,000**
Total	**0**	**5,000**	**0**	**10,000**	**0**	**15,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	TRN EQUIP
Project Name	TRAINING EQUIPMENT

Total Project Cost	$30,318	Department	POLICE
Type	Unassigned	Category	0301010 CIP- POLICE
Priority	Very Important	Status	Active
Useful Life	5 years	Object	5718.000 MINOR EQUIPMENT (<5,000)

Description

FY 17-18 NEW PURCHASE: Training Equipment, COST: $5,000 FY 19-20: $5,000 Purchase: Range equipment upgrade $2325.80 FY 21-22: $5,000 Purchased 74 Smart Catridges: $2992.56 FY 23-24 $5,000 FY 25-26 $5,000 FY 27-28 $5000

Justification

This project is to maintain training equipment for department use.

Prior	Expenditures	2025	2026	2027	2028	2029	Total	Future
15,318	Equip/Vehicles/Furnishings	0	5,000	0	5,000	0	**10,000**	5,000
	Total	**0**	**5,000**	**0**	**5,000**	**0**	**10,000**	

Prior	Funding Sources	2025	2026	2027	2028	2029	Total	Future
15,318	030 - CIP FUND	0	5,000	0	5,000	0	**10,000**	5,000
	Total	**0**	**5,000**	**0**	**5,000**	**0**	**10,000**	

Budget Items	2025	2026	2027	2028	2029	Total
5718.000: MINOR EQUIPMENT <5,000	0	5,000	0	5,000	0	**10,000**
Total	**0**	**5,000**	**0**	**5,000**	**0**	**10,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	VEH IT
Project Name	VEHICLE IT EQUIPMENT - MPD

Total Project Cost	$48,903	Department	POLICE
Type	Equipment	Category	0301010 CIP- POLICE
Priority	Very Important	Status	Active
Division	PATROL	Location	policedept
Object	5718.000 MINOR EQUIPMENT (<5,000)		

Description

NEW: VEHICLE IT EQUIPMENT, $5,000 FY 21-22 - $5,000 FY 23-24 - $5,000 FY 25-26 - $5,000 FY 27-28: $10,000

Justification

Maintain critically important vehicle IT equipment used for law enforcement reporting functions.

Prior	Expenditures	2025	2026	2027	2028	2029	Total	Future
28,903	Equip/Vehicles/Furnishings	0	5,000	0	5,000	5,000	**15,000**	5,000
	Total	**0**	**5,000**	**0**	**5,000**	**5,000**	**15,000**	

Prior	Funding Sources	2025	2026	2027	2028	2029	Total	Future
28,903	030 - CIP FUND	0	5,000	5,000	5,000	5,000	**20,000**	5,000
	Total	**0**	**5,000**	**5,000**	**5,000**	**5,000**	**20,000**	

Budget Impact

Spend $5,000 every other year to update cameras, printers and scanners.

Budget Items	2025	2026	2027	2028	2029	Total
5718.000: MINOR EQUIPMENT <5,000	0	5,000	0	10,000	0	**15,000**
Total	**0**	**5,000**	**0**	**10,000**	**0**	**15,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	VEH RPLCMT
Project Name	VEHICLE REPLACEMENT

Total Project Cost	$2,676,489	Department	POLICE
Type	Equipment	Category	0301010 CIP- POLICE
Priority	Critical	Status	Active
Useful Life	4 years	Division	PATROL
Location	policedept	Object	5749.000 OTHER CAPITAL EQUIPMENT >5,000

Description

FY 13-14 - Replace 3 marked police vehicles, TOTAL: $90,000 *Total: $87,630.27 FY 14-15 - Replace 3 marked police vehicles, TOTAL: $111,000 *Total: $102,679.03 FY 15-16 - Replace 3 marked police vehicles, TOTAL: $120,000 *Total: $95,629.77 FY 16-17 - Replace 3 marked police vehicles, TOTAL: $110,000 *Replaced 2 vehicles + costs uncovered by insurance for replacement of totaled vehicle,Total: $62,598.17 --- FY 17-18 - Replace 3 marked police vehicles, TOTAL BUDGET: $120,000, TOTAL SPENT: $115,851.42 New squad: 2017 Ford Explorer, VIN: 1FM5K8AR9HGD57655 (Trade-in: 2009 Ford Crown Vic, VIN: 2FAHP71V39X126763, $2,000) New squad: 2017 Ford Explorer, VIN: 1FM5K8AR7HGD57654 (Trade-in: 2014 Chevrolet Caprice, VIN: 6G3NS5U23EL950466, $9,500) New squad: 2017 Ford Explorer, VIN: 1FM5K8AR0HGD57656 (Trade-in: 2014 Chevrolet Caprice, VIN: 6G3NS5U27EL978149, $9,500) FY 18-19 - Replace 2 marked police vehicles Purchase: 2019 Ford Explorer, VIN: 1FM5K8AR7KGA12163 $39,932.75 Purchase: 2019 Ford Explorer, VIN: 1FM5K8AR9KGA12164 $45,165.24 Purchase: 2010 Ford F150 (Detective vehicle) $20,962 FY 19-20 - Replace 3 marked police vehicles, $120,000. Trade-in to be determined. Estimated trade value $5,000 per vehicle. Purchase: 2020 Ford Explorer, VIN: 1FM5K8AW3LGA97042, $48,336.34 (Car 510) Purchase: 2020 Ford Explorer, VIN: 1FM5K8AW5LGA97043, $49,836.34 (Car 527) FY 20-21 - Replace two patrol vehicles with 2 2021 new patrol vehicles, purchase one used 2019 detective vehicle $125,000. 26-Jan Jensen -$11,000.00 Trade in 2016 Charger 26-Jan Jensen -$5,600.00 Trade in 2017 Ford Explorer 26-Jan Jensen $33,888.00 Purchase 2021 Ford Explorer (VIN:1FM5K8AB4MGA96402) 26-Jan Jensen $33,888.00 Purchase 2021 Ford Explorer (VIN:1FM5K8AB2MGA96401) 26-Apr $230.00 Floor Mats 26-Mar $645.71 Trunk Caddies 9-Feb BDH $6,969.02 Set up MDTs 9-Mar S & S Body Shop $200.00 Parts 9-Mar S & S Body Shop $500.00 Car 504 lettering 9-Mar S & S Body Shop $400.00 Wrap doors in white 9-Feb BDH $498.00 Warranties 12-May Racom $28,748.90 Installation of equipment into both new vehicles 25-May Jensen $34,899.00 Purchase 2019 Ford Edge (VIN: 2FMPK4AP5KBB04654) 25-May Jensen -$7,500.00 Trade in 2011 Dodge Nitro 25-May Jense -$900.00 Trade in 1992 G10 total $115,866.63 FY 21-22 - Replace 2 marked police vehicles, $110,000. Trade-in to be determined. Estimated trade value $5,000 per vehicle. BDH $3,761.90 Computer Setup BDH $3,761.90 Computer Setup C Tech $754.40 Flip Lid Box C Tech $754.40 Flip Lid Box Hannam Automotive $1,100.00 503 Wrap and Letters/Removal Hannam Automotive $1,100.00 531 Wrap and Letters/Removal Jensen -$8,000.00 Trade in 2012 Chevrolet Tahoe Jensen $34,155.00 Purchase 2021 Ford Explorer Jensen -$17,500.00 Trade in 2015 Chevrolet Tahoe Jensen $34,155.00 Purchase 2021 Ford Explorer jensen -$8,500.00 Trade in 2014 Dodge Caravan Jensen $32,595.00 Purchase 2018 Ford Edge Keltek $14,916.47 Car parts and installation/de-installation Keltek $15,098.31 Car parts and installation/de-installation total $108,152.38 FY 22-23 - Replace 3 police vehicles, $130,000. Trade-in to be determined. Estimated trade value $5,000 per vehicle. FY 23-24 - Replace 3 police vehicles, $150.000. Trade-in to be determined. Estimated trade value $5,000 per vehicle. FY 24-25 - Replace 3 squad cars, 1 K9 vehicle $193,000. Trade-in to be determined. FY 25-26 - Replace 3 squad cars, 1 Det vehcle, $200,000. Trade-in to be determined. FY 26-27- Replace 1 squad car, 1 det vehicle, purchase SWAT bus, $225,000. Trade-in to be determined. FY 27-28- Replace3 squad cars, 1 Det vehcle, $200,000. Trade-in to be determined. FY 28-29- Replace3 squad cars, 1 Det vehcle, $225,000. Trade-in to be determined.

Justification

This project is for fleet maintenance replacement for marked squads. Each replacement will have a trade-in, estimated value of $5,000.

Prior	Expenditures		2025	2026	2027	2028	2029	Total	Future
1,276,489	Equip/Vehicles/Furnishings		200,000	225,000	225,000	250,000	250,000	**1,150,000**	250,000
		Total	**200,000**	**225,000**	**225,000**	**250,000**	**250,000**	**1,150,000**	

Prior	Funding Sources		2025	2026	2027	2028	2029	Total	Future
1,274,641	030 - CIP FUND		200,000	225,000	225,000	250,000	250,000	**1,150,000**	250,000
		Total	**200,000**	**225,000**	**225,000**	**250,000**	**250,000**	**1,150,000**	

Budget Items		2025	2026	2027	2028	2029	Total
5750.000: OTHER CAPITAL EQUIPMENT=>5,000		200,000	200,000	225,000	200,000	225,000	**1,050,000**
	Total	**200,000**	**200,000**	**225,000**	**200,000**	**225,000**	**1,050,000**

Project #	V3514
Project Name	Bucket Truck - USED

Total Project Cost	$59,995	Contact	Heather Thomas
Department	STREET DIVISION	Type	Equipment
Category	1102010 RUT-STR MAINTENANCE	Priority	Important
Status	Active	Useful Life	15 years

Description

Purchased USED 2015 Dodge Ram 4500 Bucket Truck for $59,995. Council Approval Resolution 2024-159: July 9, 2024

The utility division owns a 2000 Ford F450 Aerial Ladder Truck. Previously in 2022, we had a part go down and learned the lift apparatus no longer had any US based suppliers/dealers for that equipment. We were able to locate a replacement part internationally and work through currency exchange to get the equipment back in service. In 2023, the ladder truck was inspected through American Test Center and findings were that several parts and functionality of the truck were no longer in compliance with OSHA safety standards (OSHA 1910.178 and ANSI A92.2-1969). In looking into what parts were needed to bring the truck into compliance, we learned that many of the parts are now obsolete and even finding them internationally would be a challenge. For these reasons, we began looking at other options and explored used equipment. We are recommending to surplus our old 2000 Ford F450 Aerial Ladder Truck (Asset 5422).

The primary users of the truck are streets and parks for clearing brush and trimming trees. Due to the nature of work, a used truck is preferred as the potential for scrapes and dings when off-road on the levee, trail, and alleys is unavoidable. Utility and WPC have also on occasion borrowed the truck for their needs as well. A user group was informally established to determine important features, look for, view/test, and compare used trucks. It was important to locate a truck with a more common boom company so that part availability would be readily available in the US; one of the companies that is most widely used in this space is Altec.

The group located a truck locally (former owned/used by PC Partners and recently refurbished by a certified aerial equipment inspector) that they have viewed and tested:

- 2015 Ram 4500/ Crew Cab 4WD - $59,995
- 155k miles, automatic transmission, 6.7L Cummins diesel engine, 36' Altec boom
- All 6 new tires and bucket has a side door for safe entry/exit rather than climbing up and over on steps Has a built-in 6000-watt generator. No major body damage or rust.

They looked for comparable trucks and reported that they were struggling to find used 4WD which was important due to the remote/off road applications the city will need it for. They also preferred a diesel engine over gas. While not needed, a crew cab has the benefit of minimizing trucks needed to mobilize during clearing operations as we typically run 3-4 people on a crew when in the remote areas. The found truck would have space to have necessary chainsaws and other equipment stored with/on the truck when in use.

We also surplus'd the 2000 Ford F450 Aerial Ladder Truck. We intend to Gov Deal the old ladder truck - this has not yet been completed.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	59,995	0	0	0	0	**59,995**
Total	**59,995**	**0**	**0**	**0**	**0**	**59,995**

Funding Sources	2025	2026	2027	2028	2029	Total
030 - CIP FUND	29,998	0	0	0	0	**29,998**
110 - ROAD USE TAX $	29,998	0	0	0	0	**29,998**
Total	**59,994**	**0**	**0**	**0**	**0**	**59,994**

Budget Impact

030.4030.5750 (This came out of P&R CIP Fund 030 allowance)

110.2010.5750

The price of this used bucket truck is $59,995. It is proposed to be split 50% streets and 50% parks. For the Park's 50% share – they will utilize a portion of their $50,000 budget from the CIP levy (Fund 030). For Street's 50% share, the City's Capital Improvement Plan (approved for FY24-28) had previously included a $40,000 budget in FY25 for replacing a ¾ Ton truck. This will be pushed back to allow for some other CIP purchases that were not planned for, including RUT share of this purchase. Funds will come from the RUT Fund (Fund 110) and adequate funds exist in the Fund balance for this purchase. Our existing ladder truck that will be designated surplus is owned by Utility so those funds will also help offset street divisions RUT expense.

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	E3942
Project Name	Dual A/C Machine - City Mechanic Equipment

Total Project Cost	$25,000	Contact	Heather Thomas
Department	STREET DIVISION	Type	Equipment
Category	1102010 RUT-STR MAINTENANCE	Priority	Important
Status	Active	Useful Life	15 years
Division	STREET		

Description

Starting in 2021 on, the A/C in vehicles will require a different re-claimer machine for Freon and our current 2007 Rand unit will not be able to be used on the newer vehicles/equipment. Currently, the most vehicles that this equipment has been needed are the police vehicles. We anticipate more and more of the newer vehicles - in other departments will also need this. Based on past needs, we anticipate our mechanic sees 3 to 4 city vehicles a year that would need this machine. Outsourcing this requires a $175 diagnostic and a vac/charge of $110/hr. If coil change is needed, that is almost 10 hours of work. The street mechanic estimates this equipment will have a 4 year pay back for the city. We are looking at a PolarTek Dual A/C Reclaimer Machine, or similar.

July 2022 cost of $16,052; budget $18,000. While heavier on PD vehicles now, we anticipate over the course of the equipment the following split from the departments/divisions that will get the most use: 55% streets, 25% pd, 20% parks. PD/Parks to be paid from Fund 030

12/23 - Project delayed from FY24 CIP to FY26 due to Street Division having unplanned equipment failures and needing to swap funds in order to replace failed equipment.

12/24- Street Div staff are confirming current pricing for FY26 purchase. Budgetary quote at $25k. (Increased from previous $18k budget)

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	25,000	0	0	0	**25,000**
Total	**0**	**25,000**	**0**	**0**	**0**	**25,000**

Funding Sources	2025	2026	2027	2028	2029	Total
110 - ROAD USE TAX $	0	13,750	0	0	0	**13,750**
030 - CIP FUND	0	11,250	0	0	0	**11,250**
Total	**0**	**25,000**	**0**	**0**	**0**	**25,000**

Project #	PWB_Print
Project Name	Public Works Building - Front Printer/Copier

Total Project Cost	$5,000	Contact	Heather Thomas
Department	STREET DIVISION	Type	Maintenance
Category	1102010 RUT-REVENUE ACCOUNTS	Priority	Very Important
Status	Active	Useful Life	5 years

Description

There is a printer in the front office area of Public Works Building. This previously served Street Superintendent, Parks Supervisor, and Data Management Coordinator. Data Management Coordinator position was relocated to City Hall. Transit Administrator was relocated from back transit area to upfront. Existing copier/printer is through Koch Office Group. It is an IM C3000, purchased in 2019. They recommend a 5-year cycle replacement. Some in City Hall are Ricohs. Due to lower print volume, we would like to stretch cycle longer. Put in FY26 budget.

12/24 - Printer still working as intended. Keep in FY26 budget; however, wait to replace until need arises. There are two printers in the PWB, this one up front and one back in Transit. Should one fail, the other could be set up to provide printing until one could be replaced. Updated to reduce Parks printing %, made 80/20 street/parks.

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	0	5,000	0	0	0	**5,000**
Total	**0**	**5,000**	**0**	**0**	**0**	**5,000**

Funding Sources	2025	2026	2027	2028	2029	Total
110 - ROAD USE TAX $	0	4,000	0	0	0	**4,000**
030 - CIP FUND	0	1,000	0	0	0	**1,000**
Total	**0**	**5,000**	**0**	**0**	**0**	**5,000**

Budget Impact

01/25/24 update: Heather, sorry for the delay. I have been a road warrior all week and am just getting back into the office to catch up. Based on the usage on the machine, I would right size it from a 30ppm (IM C3000) to a 25ppm (IM C2510). That replacement with the same configuration would be a purchase price in the area of $4400. Current Service contract rates would be a base rate of $20 per month, which covers 1000 black & white and 200 color copies. Overages would be billed at $.008 per page of b/w and .06 per page of color. Although, at the current usage averages, I don't suspect there would be many overages, if any. These numbers are as of today and are only for informational purposes. Official calculations would need to be presented in the form of a proposal. That said, the numbers do not change very often (maybe once a year) and if they do it is relatively unnoticeable in the totals.

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	UTIL_A
Project Name	Repeater at High Street Tower (for radio coms)

Total Project Cost	$48,000	Department	UTILITY (ELEC/FACIL) DIVISION
Type	Equipment	Category	0012040 GEN'L-TRAFFIC SAFETY
Priority	Important	Status	Active
Useful Life	10 years	Division	UTILITY

Description

The existing repeater @ High Street belonging to the City Public Works has been end of life'd by the manufacturer, we can continue to support it for approx. 3-5 years, but as time goes on parts will be harder and harder to come by. I would like to start talking about replacing/upgrading the repeater sooner rather than later given current supply/demand issues. (Unsure when this statement was first made and by who - HAT) Talked to Dave D 12/2021, repeater seems to be working at High St (on water tower). Use for streets, sewer radio communications. - We recently replaced the Community Schools Transit repeater and the cost was just shy of $7000 and that equipment, a Tait TB9000 repeater (100w and DMR capable) is what Dave would suggest for replacing the Harris MASTR III that is current in use.

Talked to RACOM 12/203 - Both PW and Transit Repeaters Need Upgraded. Likely $20k each at bare minimum. Will continue to evaluate alternative connections (but those would come with additional costs) Likely phase the project. Stay analog now but get repeaters that are DMR capable. Repeater 1 - Street, San/Stm, Util, Bldg, P&R Repeater 2 - Transit

12/24 - been operating so have kept running until they have issues. This was shown in FY25 - add 20% and split between Fy25/26 as it will likely need to progress this next calendar year

Expenditures	2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings	40,000	8,000	0	0	0	**48,000**
Total	**40,000**	**8,000**	**0**	**0**	**0**	**48,000**

Funding Sources	2025	2026	2027	2028	2029	Total
690 - TRANSIT	20,000	4,000	0	0	0	**24,000**
110 - ROAD USE TAX $	10,400	2,080	0	0	0	**12,480**
030 - CIP FUND	3,600	720	0	0	0	**4,320**
612 - WPCP REVENUE FUND	3,600	720	0	0	0	**4,320**
740/741 - STORM WATER	2,400	480	0	0	0	**2,880**
Total	**40,000**	**8,000**	**0**	**0**	**0**	**48,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	ARP_J
Project Name	Detention Basin - Tile Repair

Total Project Cost	$20,000	Department	AIRPORT
Type	Maintenance	Category	0012080 GEN'L-AIRPORT
Priority	Very Important	Status	Active
Useful Life	20 years	Division	AIRPORT

Description

There is a failing tile line at the airport that is under a detention basin berm. The depth of the tile in relation to the berm exceeds our in-house equipment. It is creating a suck-hole that needs to be repaired. The tile line which leaves the city's property goes into a neighboring farm field and it could be plugging the downstream tile on the neighbor's field. This is the VOR Access Road, The reason it was put in was because of water flow issues in general at the airport. Believe it was 2011 timeframe. The Contractor was Bryngelson (Brycon). Marshalltown Aviation believes CGA did the design. Marshalltown Aviation does not like this detention basin as it has several areas that they are unable to mow. Marshalltown Aviation would be find if this basin/berm went away. Need to look into it further. The tile line needs repaired, but the reason it will be so expensive is because it is under the embankment. Need to televise the line and determine where the break/issue is.

Per Council Discussion 01/29/24 - delay

12/24 - Delay project to FY27, now that we have engineer selection on board - focus on master plans / understanding runway needs first.

Expenditures	2025	2026	2027	2028	2029	Total
Construction	0	0	20,000	0	0	**20,000**
Total	**0**	**0**	**20,000**	**0**	**0**	**20,000**

Funding Sources	2025	2026	2027	2028	2029	Total
031 - BUILDING MAINTENANCE	0	0	20,000	0	0	**20,000**
Total	**0**	**0**	**20,000**	**0**	**0**	**20,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	CARN_F
Project Name	Basement Plaster Repair

Total Project Cost	$7,500	Contact	Heather Thomas
Department	CARNEGIE & COLISEUM BUILDINGS	Type	Maintenance
Category	0016051 CARNEGIE BUILDING	Priority	Important
Status	Active	Useful Life	20 years
Division	BUILDING		

Description

The basement of Carnegie sustained water damage, especially along the north wall and northeast corner (under the stairs). A drain tile was installed with the State Street reconstruction project tied to a new sump pump that was installed in the Engineering Lab. This project is to repair the damaged plaster in the basement of Carnegie. Estimate 7,500

Expenditures	2025	2026	2027	2028	2029	Total
Maintenance	0	7,500	0	0	0	**7,500**
Total	**0**	**7,500**	**0**	**0**	**0**	**7,500**

Funding Sources	2025	2026	2027	2028	2029	Total
031 - BUILDING MAINTENANCE	0	7,500	0	0	0	**7,500**
Total	**0**	**7,500**	**0**	**0**	**0**	**7,500**

Budget Impact

FRANCHISE FEE POTENTIAL

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	CARN_C
Project Name	Carnegie Security Updates - For Council Mtgs

Total Project Cost	$50,000	Department	CARNEGIE & COLISEUM BUILDINGS
Type	Improvement	Category	0016051 CARNEGIE BUILDING
Priority	Important	Status	Active
Useful Life	15 years	Division	BUILDING

Description

Staff desire to seal off the remainder of Carnegie Building (and City Hall) from the Council Chambers during council meetings. Currently - any member of the public could get anywhere inside if they were attending meetings. This would likely include a alarmed gate/door near the council restrooms, potential changes to elevator programming, and change in procedures for locked doors at each floor. A budget item was in FY23; however, only cameras were installed. This was updated and delayed fo FY24.

01/16/23 - Improvements pushed from FY24 to FY25 due to Fund 031 budgeting Elevator reprogramming needs further evaluation. Budget $20k for door/gate & $30k for elevator.

01/29/24 Update - Council Discussion - Delay Project based on 031 Fund

12/27/24 - Left $50k place holder in budget for discussion. JP recommends this project be prioritized - mentioned there was a past incident that had someone in the basement without authorization. No coordination work with elevator companies has occurred to determine extend of needed improvements. May need to involve Fire Marshall as there are some concerns about blocking off certain exit routes. Without changing elevator controls, we'd need to look at doorway controls at basement, housing main door, adding a door/gate near Housing behind first door, adding a door/gate near Council Restrooms, and adding doorway controls at the second door into engineering. These doors would need to allow passage in an emergency.

01/14/25 - Per direction at today's Department Head Budget Meeting, push back to FY27

Expenditures	2025	2026	2027	2028	2029	Total
Construction	0	0	50,000	0	0	**50,000**
Total	**0**	**0**	**50,000**	**0**	**0**	**50,000**

Funding Sources	2025	2026	2027	2028	2029	Total
031 - BUILDING MAINTENANCE	0	0	50,000	0	0	**50,000**
Total	**0**	**0**	**50,000**	**0**	**0**	**50,000**

Project #	COL 22-001
Project Name	Coliseum Generator

Total Project Cost	$251,292	Contact	Geoff Hubbard
Department	CARNEGIE & COLISEUM BUILDINGS	Type	Equipment
Category	0304065 CIP-COLISEUM	Priority	Important
Status	Active	Useful Life	15 years
Division	BUILDING		

Description

The Coliseum is outfitted with hookups for a permanent generator to be placed on the southwest corner of the building. The Coliseum is a key facility for disaster response and planning, and can be used for sheltering and other purposes with a generator that will operate the entire building. Initial plans were to provide hookups for a portable generator but the derecho brought about the reality that a portable generator could not be easily located. This project provides the best case scenario for the long term use of the Coliseum in disaster response.

- Project was bid, due to 62 week lead time - construction will likely not be until FY24 Construction
- Budget 244050
- Engineering 7242
- The City received a grant from FEMA for a total of $135,000.
- The City also had funds budgeted in the Building Maintenance Fund, which are being used to cover the cost of the engineering for the project as well as uncovered costs.
- The City also received a donation from United Way to cover expenses related to the generator, which is the shown amount coming from the Parks and Rec Donation Fund (140).

[01/2025 Update]

HT - reviewed project expenses; updated expenses/funding/schedule. Project extends into FY25. Transfer Switch issues remains unresolved with no estimate for repair. Budget shown has only $3,655.90 in contingency to allow for additional repair.

Prior	Expenditures		2025	2026	2027	2028	2029	Total
232,612	Equip/Vehicles/Furnishings		18,680	0	0	0	0	**18,680**
		Total	**18,679**	**0**	**0**	**0**	**0**	**18,679**

Prior	Funding Sources		2025	2026	2027	2028	2029	Total
243,218	031 - BUILDING MAINTENANCE		8,074	0	0	0	0	**8,074**
		Total	**8,073**	**0**	**0**	**0**	**0**	**8,073**

Budget Impact

Home Fund 133.4065

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	CARN_A
Project Name	Drain Tile Install Along State St

Total Project Cost	$25,000	Contact	Heather Thomas
Department	CARNEGIE & COLISEUM BUILDINGS	Type	Improvement
Category	0016051 CARNEGIE BUILDING	Priority	Important
Status	Active	Useful Life	20 years
Division	BUILDING		

Description

Consider installing drain tile along Carnegie Building while sidewalk is torn out for State St project. There is a sump pump that it could be tied to located in the Engineering Concrete Cylinder Area in the basement. A portion of this will be included / change ordered into State Street project while another part will be to hire a separate Plumber to connect to the sump pump.

12/23 - Update cost per DD from $15k to $25k

12/24 - Work was completed as part of State Street Reconstruction Project (STR 21-004). I don't see where Finance pulled/applied the expense in FY24. Emailed Finance to ask if they will make that a FY24 JE or if I should delay this expense/revenue to FY25. Finance indicated they could not apply the refund to the project when expense was incurred (FY24), it would need to be shown as FY25

Prior	Expenditures	2025	2026	2027	2028	2029	Total
25,000							

Funding Sources	2025	2026	2027	2028	2029	Total
031 - BUILDING MAINTENANCE	25,000	0	0	0	0	**25,000**
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Budget Impact

12/24 - Finance didn't get JE completed in FY24. Show revenue coverage delayed 1 year to be in FY25

Project #	CARN_E
Project Name	New Entryway Carpet - P&R / Carnegie Entrance

Total Project Cost	$5,000	Contact	Heather Thomas
Department	CARNEGIE & COLISEUM BUILDINGS	Type	Maintenance
Category	0316051 Bldg Maint - Carnegie Building	Priority	Important
Status	Active	Useful Life	15 years
Division	UTILITY		

Description

The carpet tiles in the Entryway of Park & Rec / Carnegie Building are starting to show some wear. Need to plan / budget for replacement.

We just need to purchase material; removal/installation will be done by in-house staff in the Facility/Electrical Division.

Expenditures	2025	2026	2027	2028	2029	Total
Buildings	0	5,000	0	0	0	**5,000**
Total	**0**	**5,000**	**0**	**0**	**0**	**5,000**

Funding Sources	2025	2026	2027	2028	2029	Total
031 - BUILDING MAINTENANCE	0	5,000	0	0	0	**5,000**
Total	**0**	**5,000**	**0**	**0**	**0**	**5,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	CARN_D
Project Name	Roof Stairway Dental Limestone Sealant

Total Project Cost	$20,000	Department	CARNEGIE & COLISEUM BUILDINGS
Type	Maintenance	Category	0016051 CARNEGIE BUILDING
Priority	Important	Status	Active
Useful Life	20 years	Division	BUILDING

Description

The roof near the roof stairwell has several facades shown that has deteriorated limestone molding. Needs rebuilt with synthetic/epoxy. Could try coating it as it is not visible from roadway or sidewalk. Noticed in CY22. Try to address by FY25. Budget - $ 20,000

12/24 - David got one estimate @ $18,340.

Expenditures		2025	2026	2027	2028	2029	Total
Maintenance		20,000	0	0	0	0	**20,000**
	Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Funding Sources		2025	2026	2027	2028	2029	Total
031 - BUILDING MAINTENANCE		20,000	0	0	0	0	**20,000**
	Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Budget Impact

FRANCHISE FEE POTENTIAL

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	CH0023
Project Name	City Hall New Boiler

Total Project Cost	$160,000	Department	CITY HALL
Type	Improvement	Category	0016050 GEN'L-CITY HALL
Priority	Critical	Status	Active
Useful Life	20 years	Division	BUILDING

Description

City Hall at 24 North Center Street shares some systems with YSS at 22 North Center Street, including a boiler system. This project is for the future replacement of that boiler. At this time, an agreement with YSS allows us to maintain that connection. Separating the City Hall from a boiler system in another building provides a clear break as to who is responsible for what. No problems have occurred at this time. Currently have A/C in basement for 1st floor and on roof for 2nd floor. One option would be to change out those units to be dual heat/cool Estimate $200k. Other option would be so add new boiler under new Finance space - retain radiators, etc. Estimate $150k for new boiler (with hot water heat) for city hall only.

01/18/24 - Additional heating concerns were mentioned in relation to the City Clerk's office having no heat. Discussion about looking into adding to this project to put heat in that office. Recommend there be some sizing and layout consultation ahead of the project, in FY25, to account for that and get a more accurate cost estimate. This was added.

12/24 - This project has not yet progressed in CY24, outside of adding baseboard heat as a temporary solution in the city clerk's office. We will see if we can get HVAC design firm on board in early 2025 to put together cost estimates.

Expenditures		2025	2026	2027	2028	2029	Total
Construction		0	150,000	0	0	0	**150,000**
Planning & Design Engineering		10,000	0	0	0	0	**10,000**
	Total	**10,000**	**150,000**	**0**	**0**	**0**	**160,000**

Funding Sources		2025	2026	2027	2028	2029	Total
031 - BUILDING MAINTENANCE		10,000	150,000	0	0	0	**160,000**
	Total	**10,000**	**150,000**	**0**	**0**	**0**	**160,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	CH0026
Project Name	Old Chamber Room Conversion

Total Project Cost	$45,000	Department	CITY HALL
Type	Improvement	Category	0016050 GEN'L-CITY HALL
Priority	Less Important	Status	Active
Useful Life	20 years	Division	BUILDING

Description

Convert old council chambers to usable conference room with IT/Screen Set-Up. New Ceiling Tile New Lights Carpet Baseboard Window Trim Painting IT for Phone/Computer-TV

Per Department Head Budget Discussion 01/14/25, delay project until FY28

Expenditures	2025	2026	2027	2028	2029	Total
Buildings	0	0	0	45,000	0	**45,000**
Total	**0**	**0**	**0**	**45,000**	**0**	**45,000**

Funding Sources	2025	2026	2027	2028	2029	Total
031 - BUILDING MAINTENANCE	0	0	0	45,000	0	**45,000**
Total	**0**	**0**	**0**	**45,000**	**0**	**45,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	CH0025
Project Name	Replace City Hall Wood Exterior Doors

Total Project Cost	$25,000	Department	CITY HALL
Type	Maintenance	Category	0016050 GEN'L-CITY HALL
Priority	Important	Status	Active
Useful Life	20 years	Division	BUILDING

Description

Exterior Doors into new finance area, basement, old 1st floor break room are all wooded. Replace frames / doors.

Expenditures	2025	2026	2027	2028	2029	Total
Buildings	0	0	0	25,000	0	**25,000**
Total	**0**	**0**	**0**	**25,000**	**0**	**25,000**

Funding Sources	2025	2026	2027	2028	2029	Total
031 - BUILDING MAINTENANCE	0	0	0	25,000	0	**25,000**
Total	**0**	**0**	**0**	**25,000**	**0**	**25,000**

Project #	CH0009
Project Name	Replace Windows

Total Project Cost	$54,000	Contact	Heather Thomas
Department	CITY HALL	Type	Maintenance
Category	0316050 Bldg Maint - City Hall	Priority	Very Important
Status	Active	Useful Life	30 years
Division	CITY HALL	Object	5410.000 REPAIRS/MAINT

Description

City Hall has a number of original windows which are not energy efficient and contribute to loss of heating and cooling. Estimated 27 Original Windows Remaining as of 12/2022

Replacing the windows provides a more comfortable work environment while also controlling heating and cooling costs by saving energy. Estimate $2k / window. $54k Pushed from FY25 to FY27 in Dec 2022

Expenditures	2025	2026	2027	2028	2029	Total
Maintenance	0	0	54,000	0	0	**54,000**
Total	**0**	**0**	**54,000**	**0**	**0**	**54,000**

Funding Sources	2025	2026	2027	2028	2029	Total
031 - BUILDING MAINTENANCE	0	0	54,000	0	0	**54,000**
Total	**0**	**0**	**54,000**	**0**	**0**	**54,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	PWB_C
Project Name	Equipment Bay Floor Sealant

Total Project Cost	$18,500	Department	CITY WIDE BUILDING MAINTENANCE
Type	Maintenance	Category	1102010 RUT-STR MAINTENANCE
Priority	Important	Status	Active
Useful Life	10 years	Division	BUILDING

Description

As a preventative maintenance effort, we recommend resealing the concrete in the equipment bay of PWB where street and P&R equipment is stored. While equipment is washed, the salt is hard on concrete. This effort will help it last longer. We would propose to do it with in house staff. Material costs are estimated as follows: Application Rate 1 Gallon / 150 SF 37,000 SF Needs 250 Gallons, Buy Tote which is 265 Gallons Price Quote in 11/23 was $63/Gallon. Add 8% inflation = $68/gallon $18,020 Budget $18,500

01/29/24 Council Discussion - Delay

10/24 - Heather obtained estimate from Mid Iowa Enterprises for them to provide salt protection. Price at $0.27/SF for just the coat. Based on 37,000 sf, comes to $9,990. Prep work would still be needed.

12/24 - There are several higher priority building improvements in the public works/transit/parks campus. Focus on the wash bay and grandstand work first. Let's consider delaying until the wash bay improvements are completed and then add that area in as well. Push from FY26 to FY27. Hold budget at $18,500

Expenditures	2025	2026	2027	2028	2029	Total
Buildings	0	0	18,500	0	0	**18,500**
Total	**0**	**0**	**18,500**	**0**	**0**	**18,500**

Funding Sources	2025	2026	2027	2028	2029	Total
110 - ROAD USE TAX $	0	0	13,875	0	0	**13,875**
031 - BUILDING MAINTENANCE	0	0	4,625	0	0	**4,625**
Total	**0**	**0**	**18,500**	**0**	**0**	**18,500**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	PWB_E
Project Name	Public Works Barn - Cellular Booster

Total Project Cost	$10,000	Contact	Heather Thomas
Department	CITY WIDE BUILDING MAINTENANCE	Type	Improvement
Priority	Important	Status	Active
Useful Life	10 years		

Description

The street barn that houses street division, electrical division, transit division, and some of parks division/equipment does not allow cell coverage in certain areas. The use of cell phones by city staff for work purposes is ever increasing as we do not have all employees with radios and those that do have them, they are not carried at all times. We've met with BDH to inquire what adding a cellular booster would take to provide coverage within. An initial quote from one of their suppliers was over $5k for just the upfront / office location equipment; however, the supplier would not provide additional information without a signed contract. BDH is continuing to explore other equipment options. We request to budget for $10k for this work.

We propose the following split:

- 45% Street Div
- 40% Transit
- 10% Parks (Shown as Fund 031, but could also be 001.4030.5776)
- 5% Electrical - Traffic Signal

Expenditures	2025	2026	2027	2028	2029	Total
Buildings	0	10,000	0	0	0	**10,000**
Total	**0**	**10,000**	**0**	**0**	**0**	**10,000**

Funding Sources	2025	2026	2027	2028	2029	Total
110 - ROAD USE TAX $	0	5,000	0	0	0	**5,000**
690 - TRANSIT	0	4,000	0	0	0	**4,000**
031 - BUILDING MAINTENANCE	0	1,000	0	0	0	**1,000**
Total	**0**	**10,000**	**0**	**0**	**0**	**10,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	PWB_A
Project Name	Wash Bay Renovations

Total Project Cost	$160,000	Contact	Heather Thomas
Department	CITY WIDE BUILDING MAINTENANCE	Type	Maintenance
Category	1102010 RUT-STR MAINTENANCE	Priority	Important
Status	Active	Useful Life	20 years
Division	BUILDING		

Description

The city's wash bay located at the public works facility is used by all departments. The inside walls were lined with steel when the facility was built and they have corroded and rusted away. The walk through doors are rusted out at the bottom and the mechanical parts are at/nearing the end of life. Proposed project to reskin the inside of the wash bay with a pvc type material (more resistant to the salt), replace pedestrian doors, and replace the guts of the wash bay facility - as needed. Plan would be for city staff, mostly from PW-Streets, PW-Sewer, and PW-Facility/Utility, to provide the labor for the reskin portion. Desire to do in the winter when staff are more available (and avoid a snow storm)! $75,000 is place-holder. This is believed to cover the gut replacements and provide for the material for the reskin and pedestrian door replacement.

12/23 - Further review and investigation indicated the steel columns need replace which will increase the scope of the project and require a Contractor. Add $50k and extend project into FY25

12/24 - City hired Tometich in FY24 to review the steel column. Tometich was very delayed in review and did not get a sketch put together to allow for the project to start in FY24. We have not yet been billed for that concept design work. Building Division reviewed intricacies of the need to now support the column and has also noticed deterioration in the overhead door railings/support system and sprinkler lines. The tube heater is also rusted through. The following scope is proposed to be added: two overhead doors w/ railing @ $10k each, opener @ $2k each, tube heater @ $6k, and sprinkler pipe replacement (est $5k - still working on quote). Total add = $35k. Keep project splitting/spanning from FY25 to FY26.

Expenditures	2025	2026	2027	2028	2029	Total
Buildings	50,000	110,000	0	0	0	**160,000**
Total	**50,000**	**110,000**	**0**	**0**	**0**	**160,000**

Funding Sources	2025	2026	2027	2028	2029	Total
690 - TRANSIT	16,667	36,667	0	0	0	**53,334**
031 - BUILDING MAINTENANCE	16,667	36,666	0	0	0	**53,333**
110 - ROAD USE TAX $	16,666	36,667	0	0	0	**53,333**
Total	**50,000**	**110,000**	**0**	**0**	**0**	**160,000**

Project #	LIBsidewalks
Project Name	Sidewalks by library building and Boone St.

Total Project Cost	$55,000	Department	LIBRARY
Type	Unassigned	Category	0014010 GEN'L-LIBRARY
Priority	Not Applicable	Status	Active

Description

Concrete repair and replacement for large sections of the private sidewalks of the library building and the public sidewalk on Boone. The library's sidewalks are heavily traveled by pedestrians who walk, take the bus or drive to the library. There are major slabs that need to be replaced. This was a project on the radar of the prior facility manager and then postponed due to the tornado and Covid. Estimating $45,000 for the project ($35,000 for library and $10,000 for Boone St.)

01/14/25 - Sarah met with David Deemer and Larry Atcher and request several panels of pavement be replaced in the parking lot. Bump estimate from $45k to $55k, put in FY25. ~HT

Justification

Concrete repair and replacement for large sections of the private sidewalks of the library building and the public sidewalk on Boone. The library's sidewalks are heavily traveled by pedestrians who walk, take the bus or drive to the library. There are major slabs that need to be replaced. This was a project on the radar of the prior facility manager and then postponed due to the tornado and Covid. Estimating $45,000 for the project ($35,000 for library and $10,000 for Boone St.)

Expenditures	2025	2026	2027	2028	2029	Total
Construction	55,000	0	0	0	0	**55,000**
Total	**55,000**	**0**	**0**	**0**	**0**	**55,000**

Funding Sources	2025	2026	2027	2028	2029	Total
031 - BUILDING MAINTENANCE	55,000	0	0	0	0	**55,000**
Total	**55,000**	**0**	**0**	**0**	**0**	**55,000**

Budget Impact

$45,000 in expenses ($35,000 for the Library's sidewalks and $10,000 on Boone St.)

2025 thru 2029

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	V0061fir
Project Name	Engine 170 Replacement

Total Project Cost	$950,000	Department	FIRE
Type	Equipment	Category	0301050 CIP-FIRE
Priority	Critical	Status	Active
Useful Life	20 years	Division	FIRE
Object	5749.000 OTHER CAPITAL EQUIPMENT >5,000		

Description

Engine #1 should be replaced at this time with an engine that meets NFPA standards PURCHASE DATE: 11/04/2008 MFG YEAR PURCHASE PRICE: $356,000

Justification

Engine 170 is a 2008 Pierce. In 2023, maintenance costs have been considerable to include heating and a/c. The transmission has been replaced twice. This unit will have 20 years fo service when replaced.

Expenditures		2025	2026	2027	2028	2029	Total
Equip/Vehicles/Furnishings		0	0	0	950,000	0	**950,000**
	Total	**0**	**0**	**0**	**950,000**	**0**	**950,000**

Funding Sources		2025	2026	2027	2028	2029	Total
032 - CIP LARGE VEHICLE/EQUIPMENT		0	0	0	950,000	0	**950,000**
	Total	**0**	**0**	**0**	**950,000**	**0**	**950,000**

Budget Items		2025	2026	2027	2028	2029	Total
5750.000: OTHER CAPITAL EQUIPMENT=>5,000		0	0	0	950,000	0	**950,000**
	Total	**0**	**0**	**0**	**950,000**	**0**	**950,000**

Capital Improvement Plan with descriptions fund 030

Marshalltown, IA

Project #	V0070fir
Project Name	R-177 Replacement

Total Project Cost	$302,500	Department	FIRE
Type	Unassigned	Category	0301050 CIP-FIRE
Priority	Very Important	Status	Active
Useful Life	10 years		

Description

Replacement vehicle for R-177.

Justification

R-177 runs the majority of calls in the department. We have experienced several mechanical issues with the engine and chassis. The vehicle life span was 10 years. Recommend moving forward with purchase as delivery time is 32 - 36 months.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
67,000	Equip/Vehicles/Furnishings	0	235,500	0	0	0	**235,500**
	Total	**0**	**235,500**	**0**	**0**	**0**	**235,500**

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
67,000	032 - CIP LARGE VEHICLE/EQUIPMENT	0	235,500	0	0	0	**235,500**
	Total	**0**	**235,500**	**0**	**0**	**0**	**235,500**

Budget Items	2025	2026	2027	2028	2029	Total
5750.000: OTHER CAPITAL EQUIPMENT=>5,000	0	235,500	0	0	0	**235,500**
Total	**0**	**235,500**	**0**	**0**	**0**	**235,500**

Internal Notes

12/16/24

The chassis has been delivered and is currently being stored in the HQ apparatus bay. We are waiting for the manufacturer to come and deliver the chassis to the factory.

January 14, 2025

City of Marshalltown
24 North Center Street
Marshalltown, IA 50158

Dear Mayor Joel Greer, Members of City Council, and City Administrator, Carol Webb,

On behalf of the Marshalltown Arts & Civic Center (MACC), I am writing to request your support and approval of the proposed Lease Agreement for the Public Use of the Marshalltown Arts & Civic Center. This agreement marks a pivotal step in solidifying MACC's role as a vital civic resource, fostering education, cultural enrichment, and collaboration in our community. We are also seeking your advocacy to highlight the immense value of promoting civic education in Marshalltown, including the free use of public spaces for organizations and individuals dedicated to the betterment of our city.

To highlight some key pieces of this agreement, the proposed $125,000 annual allocation from council-designated local option sales tax funds will support rent, maintenance, staffing and insurance. This amount is structured to decrease after three years, demonstrating a commitment to sustainability while allowing time for MACC to diversify funding sources and expand support. The MACC will provide semi-annual financial reports and an annual summary to maintain accountability and demonstrate the value of this partnership and the investment made.

To further expand our commitment to our community, the MACC conference rooms will be accessible at no cost during business hours to non-profit entities including local service organizations, public schools, and veterans' organizations, specifically defined in the agreement. This provision ensures that the center remains inclusive and accessible for civic and educational activities that represent all our community members.

ALIGNMENT WITH MARSHALLTOWN'S 2025-2026 GOALS

MACC is uniquely positioned to assist the City of Marshalltown in achieving several strategic goals:

1. **SUPPORTING ECONOMIC DEVELOPMENT**: By providing a central location for the community, MACC aligns with the city's focus on revitalizing Marshalltown's image as a vibrant and collaborative community. Specifically, with the completion of renovations on the Martha-Ellen Tye Playhouse in late 2025, a project encompassed in the Linn Creek District plans, the MACC will continue to drive opportunities to Marshalltown for a range of audiences.
2. **ENHANCING PUBLIC ENGAGEMENT AND COMMUNICATION**: Our educational and cultural programs bring diverse groups together, fostering connections and improving public communication and involvement—goals specifically highlighted in the city's plan.
3. **ADVANCING DIVERSITY AND INCLUSION**: Operating as a hub, the MACC celebrates the diversity of Marshalltown through programming that engages residents, promoting equity and inclusivity.

WHERE WE'RE HEADED

The legacy of the MACC is strong, but our future is even more powerful.

1. **CIVIC EDUCATION:** The MACC continues to position itself to serve as a conduit between local businesses, schools, and non-profits directing opportunities back to the community.
    a. Provide educational programming that addresses real community needs in real time.
    b. Collaborate with social services organizations to reach marginalized community members and ensure inclusive programming and participation.

    c. Strengthening our community connections will, in turn, increase cultural understanding and empathy and promote shared experiences.
2. **ECONOMIC IMPACT**: Generate positive impact through the facility's assets.
    a. The facility's meeting spaces are vital for local businesses, offering affordable venues for training workshops, corporate events, and networking opportunities that support economic development.
    b. Actively promote and showcase the Fisher Art Collection, ensuring regular rotation and public accessibility to attract tourism and enrich local culture.
    c. Manage and promote the Martha-Ellen Tye Playhouse to maximize its potential as a multipurpose venue.
    d. Attract visitors through program offerings, boosting tourism and generating economic activity for local businesses.
3. **NONPROFIT COLLABORATION:** Serve as a community hub.
    a. Enhance resource efficiency by providing meeting space to local nonprofits, fostering collaboration to enhance service delivery and maximize public benefit.
    b. By promoting collaboration and leading joint initiatives, this will raise awareness and build trust among stakeholders.
    c. Promote local leaders and agencies to amplify opportunities beyond the community and spread awareness of local resources.
    This is investing in Marshalltown from within.

A CALL TO ACTION

We urge the City Council to:

1. Approve the proposed Lease Agreement, recognizing MACC's role as a catalyst for community engagement and growth.
2. Advocate for the promotion of civic education and collaboration by endorsing the free use of public spaces for initiatives aligned with Marshalltown's development goals.
3. Share our collective commitment to making Marshalltown a city that invests in its people, culture, and future.

In conclusion, the approval of this agreement will not only strengthen the MACC's capacity to serve Marshalltown but will also affirm the city's commitment to fostering a vibrant, inclusive, and forward-thinking community. We look forward to partnering with the city to continue making strides toward our shared vision for Marshalltown.

Thank you for your consideration and continued support.

Sincerely,
Kristine Kienzle, Executive Director
Marshalltown Arts & Civic Center

LEASE AGREEMENT FOR THE PUBLIC USE OF THE MARSHALLTOWN ARTS & CIVIC CENTER

WHEREAS, the Marshalltown Arts & Civic Center (MACC), located at 709 South Center Street, is owned by the Fisher Governor Foundation and includes the Marshalltown Arts & Civic Center, and the Martha-Ellen Tye Playhouse along with the grounds the buildings are located on; and

WHEREAS, the operations of the Marshalltown Arts & Civic Center Board of Trustees are overseen by the Marshalltown Arts & Civic Center Board of Trustees, who have partnered with the City of Marshalltown over the past several decades to offer the citizens of Marshalltown cultural and educational opportunities and a community center for events and to foster community pride and progress to recognize the legacy of the Fisher and Tye families and the significant contributions over the years; and

WHEREAS, all parties to include the City of Marshalltown, Fisher Governor Foundation, and the Marshalltown Arts & Civic Center desire to have an Agreement in place to govern the asking for and use of dollars for the rent, maintenance, and insurance of the Marshalltown Arts & Civic Center, recognizing the importance of the commitment to the operations for the facilities and the need for funds to ensure the facilities can be operated as intended over the many years it has functioned as our community asset;

NOW, THEREFORE, BE IT AGREED AS FOLLOWS:

1. The Marshalltown Arts & Civic Center is hereby designated as a civic center for the purposes of Iowa Code Section 384.12(11).

2. For the year beginning July 1, 2025, and ending June 30, 2028, the City of Marshalltown shall allocate $125,000 annually from council-designated local option sales tax for the rent, maintenance, and insurance of the Marshalltown Arts & Civic Center.

3. The Marshalltown Arts & Civic Center Board of Trustees shall ensure the Marshalltown Arts & Civic Center charges no rental fees for the public use of the conference rooms during Marshalltown Arts & Civic Center's business hours. Public use is defined as, but not limited to, use once monthly by non-profit local service organizations/clubs, public schools, veterans' organizations, and other non-profit entities.

4. The Marshalltown Arts & Civic Center Board of Trustees shall supplement these city funds by charging rent through long-term leases of space for the operations of an entity for private use of the building. Private use is defined as, but not limited to, use by organizations, by individuals or groups for personal gatherings, colleges and universities, union meetings, political events, and other for-profit entities.

5. The Marshalltown Arts & Civic Center Board of Trustees shall utilize the funding from the City of Marshalltown to fund maintenance and the day-to-day management of the building and grounds.

6. The City of Marshalltown shall remit equal payments to the Fisher Governor Foundation on a monthly basis.
7. The Marshalltown Arts & Civic Center Board of Trustees shall present an annual report to the City Council no later than December 31st of each year. Semi-annually, they shall provide the city with a report showing the actual revenues and expenditure compared to the annual budget.

Signed this ___________ day of ___________, 2025

City of Marshalltown, Iowa

____

Joel Greer, Mayor

ATTEST:

____

Alicia Hunter, City Clerk

Signed this ___________ day of ___________, 2025

Marshalltown Arts & Civic Center Board of Trustees

____

President

Signed this ___________ day of ___________, 2025

Fisher Governor Foundation

____

President