



**MARSHALLTOWN
MORE THAN EVER**

**CITY OF MARSHALLTOWN CITY COUNCIL AGENDA
CITY HALL COUNCIL CHAMBERS
10 WEST STATE STREET
JANUARY 12, 2026, 5:30 PM**

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Cahill, Fonseca, Mitchell, Nichols, Schneider, Thompson, Yepez-Gomez

D. PUBLIC COMMENT

Members of the public may make comments on any item that was not on the agenda during this time. The speaker shall approach the microphone and state their name and address. Comments shall be limited to three (3) minutes unless a longer comment is authorized by the Mayor. The speaker shall direct comments to the Mayor and the Council as a whole.

The Mayor and Council may provide a response to a public comment, but shall not engage in discussion or debate on items raised by members of the public. No action may be taken on items raised in public comments to comply with open meeting laws.

E. MAYOR, COUNCIL AND ADMINISTRATOR COMMENTS

1. Boards and Commissions Milestone Service Recognition

5 Years of Service

Deborah Ewoldt, Solid Waste Commission

Deirdre Gruendler, Planning and Zoning Commission

Ruzan Morrison, Library Board of Trustees

10 Years of Service

Kelli Thurston, Board of Adjustment

John Mahlstede, Building Board of Appeals

45 Years of Service

Jon Boston, Planning and Zoning Commission

F. CONSENT AGENDA

1. Approve Minutes 12/22/25 Meeting and Bill List \$1,990,513.88
2. Approve Alcohol License Renewals
3. Approval Alcohol License Ownership Amendments - Walgreens and Walmart
4. Appoint Marco Yepez-Gomez to the Solid Waste Commission of Marshall County (replacing Mike Ladehoff)
5. Approve November 2025 Financial Statements
6. Receipt of Building and Trade Permit Report — November
7. Receipt of Building and Trade Permit Report — December
8. Resolution Approving an Agreement for Tobacco Enforcement Services Between the City of Marshalltown, Iowa, and the Iowa Alcoholic Beverages Division, State of Iowa, Created Pursuant to Chapter 28E.12 of the Iowa Code
9. Resolution Approving the 2026 Bolton and Menk Professional Services Agreement for General Engineering Services

G. RESOLUTIONS

1. Resolution Authorizing the City of Marshalltown to Submit a U.S. Environmental Protection Agency (EPA) Brownfields Assessment Grant
2. Public Hearing and Resolution Approving a Real Estate Purchase Agreement and Providing for the Conveyance and Transfer of Title for the City-Owned Property at 20 East Main Street

H. DISCUSSION

1. TIG Distributing, Inc. - Development Agreement and Clarification of Employment Commitments
2. Evaluation of Carnegie Building Modifications as an Alternative to City Hall HVAC Improvements
3. On-Street Angle Parking
4. FY27 Property Tax Valuations
5. FY27 General Fund Budget
6. Capital Improvement Plan - Funds 030 and 032

I. 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.

**CITY COUNCIL PROCEEDINGS
DECEMBER 22, 2025**

Mayor Greer called the meeting to order at 5:30 pm, December 22, 2025, at the City Hall Council Chambers, 10 W State Street, and led the pledge of allegiance. Roll call-Present: Fonseca (via Go-To-Meeting), Kell, Ladehoff, Mitchell, Nichols (via Go-To-Meeting), Schneider, Thompson. Public comments for items not on the agenda were provided. Mayor, Council, and Administrator comments were provided. Years of service were recognized for: Geri Larson-30 years; Bob Ranson-30 years; Cody Schmidt-10 years; Wyatt Shelangoski-10 years; Derick Garcia-5 years; Jonna Mayer-5 years; Andrew Weispfenning-5 years. Oath of office was completed for newly elected officials Sue Cahill-At Large, Marco A. Yopez-Gomez-1st Ward, and Mike Ladehoff-Mayor, and reelected official Jeff Schneider-At Large (Greg Nichols-3rd Ward was sworn in on December 8th at City Hall). Mayor Greer was recognized for his 8 years as Mayor, and Councilor Kell for 4 years on the council.

CONSENT AGENDA

Motion by Jeff Schneider, second by Mike Ladehoff to approve the consent agenda approve less item 9: Approve Minutes 12/08/25 Meeting and Bill List \$2,426,933.16; Approve Alcohol License Renewals - Marshalltown Arts & Civic Center, 709 S Center St; Tannin, 125 E Main St, Unit B; Hampton Inn & Suites, 20 Iowa Ave W; Mojitos Bar & Grill, 3303 S Center St; Kwik Star #607, 814 S 6th St; Approve Alcohol License Amendments - Ownership Update for Aldi, Premise Update for Kwik Star #607; Approve October 2025 Financial Statements; Resolution Suspending Civil Service Commission and City Council Approval of Civil Service Police Officer New Hire Lists; Resolution Declaring Certain Property Surplus Property and Authorizing Disposal Thereof from the Police Department; Resolution Approving Contract Change Order #1 for the 4th Street and Hughes Street Emergency Storm Sewer Repair Project, SMW25001, an Increase of \$26,123.20; Resolution Approving Lease Between the City of Marshalltown, Iowa, and Marshalltown Softball Association, Inc.; Resolution Amending Resolution 2025-208 Authorizing the Transfer of Funds from Fund 364 (2022 Bond) to Fund 362 (2020A Bond); Resolution Setting a Public Hearing for the Conveyance and Transfer of Title for the City-Owned Property at 20 East Main Street. Motion carried 7-0.

Motion by Gary Thompson, second by Mark Mitchell, to approve Resolution Approving City Fee Schedule. Public comment was provided asking how the fee schedule is managed. Motion carried 7-0.

REPORTS

David Hicks, Director of Youth and Shelter Services of Marshall County, provided the MPACT Quarterly Update Report. There have been 204 calls for service from January through November 2025, involving 446 people. The top three issues continue to be mental health, homelessness, and family conflict. During these calls, officers were able to return to the field after the initial response on 203 of the 204 calls. Advocates have conducted 646 follow-ups involving 1,101 people. There have been 43 nights of hotel stays arranged through United Way and private donors.

RESOLUTIONS

Deb Millizer, Housing and Community Development Director, advised that the City received two proposals in response to the second request for proposal issued for grant administration for the CDBR-DR housing grant. Staff scored both proposals and recommended selecting East Central Iowa Council of Government, which has completed 21 CDBG grants with no findings. Motion by Jeff Schneider, second by Mike Ladehoff, to approve Resolution Approving a Professional Administrative Services Agreement with East Central Iowa Council of Governments for the Community Development Block Grant - Disaster Recovery Housing Program. Motion carried 7-0.

Motion by Jeff Schneider, second by Barry Kell, to approve Resolution Approving the Use of Council-Designated Local Option Sales Tax Revenues for One Year of Costs of the FLOCK Camera System. Councilor Nichols expressed concern about the sustainability of utilizing council-designated local option sales tax revenue for the system, and does not feel we should do the expansion at this time. Public comment was provided. Motion carried 6- 1, Greg Nichols dissenting.

Motion by Barry Kell, second by Mike Ladehoff, to approve Resolution Authorizing the Police Department to Contract with Flock Safety for Public Safety Camera Services. Chris Jones, Police Chief, advised that the contract includes a new termination clause in case of legislative changes. The contract will be for 2 years at \$190,000 per year, with additional installation costs for the expansion. Jordan Gaffney, Marshall County Attorney, submitted a letter of support for the program. Motion carried 5-2, Mark Mitchell, Greg Nichols dissenting.

DISCUSSION

Carol Webb, City Administrator, advised that the city currently has unspent general obligation bonds from 2021, 2022, and 2023. Staff have identified deferred maintenance needs across city facilities that are ineligible for funding with existing bonds. The council may reallocate available bond proceeds for these projects to support the council's goals of city property

maintenance and spending down bond funds. Council would need to complete a reverse referendum to authorize the use of proceeds for general corporate purpose projects. Voters may petition to require a public vote. Motion by Jeff Schneider, second by Greg Nichols, to proceed with the reverse bond referendum for the reallocation of bond funds for deferred city facility maintenance projects. Public comment was provided. Motion carried 7-0.

Motion by Gary Thompson, second by Jeff Schneider, to postpone the TIG Distributing, Inc. Development Agreement and Clarification of Employment Commitments item until the January 12, 2026, meeting. Motion carried 7-0.

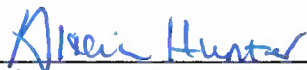
CLOSED SESSION

Motion by Mark Mitchell, second by Jeff Schneider, to enter into closed session pursuant to Section 21.5, subsection 1, paragraph c, of the Code of Iowa, to discuss strategy with counsel in matters where litigation is imminent, where its disclosure would be likely to prejudice or disadvantage the city in that litigation. The City of Marshalltown has an attorney-client relationship with Lynch Dallas P.C., by Council Resolution 2022-161, approved 06/13/22. There may be council action by motion following the closed session if directed by the city's attorney. Motion carried 7-0. The council entered into closed session at 6:46 pm. Motion by Greg Nichols, second by Jeff Schneider, to exit closed session. Motion carried 7-0. No action was taken following the closed session.

ADJOURNMENT

The meeting was adjourned at 7:13 pm.

Respectfully Submitted,



Alicia Hunter, City Clerk

CITY OF MARSHALLTOWN, IOWA

Joel Greer, Mayor

ATTEST:

Alicia Hunter, City Clerk

BILL LIST 01/12/26

Advertising

Trending.Media/2 163.00

Consulting & Professional Fees

Bernie.Lowe/3 5,348.49
Bolton&Menk.Inc/1 16,638.54
Calhoun-Burns/1 8,998.30
CIVICPLUS.INC/1 2,250.00
FOX Strand/1 8,312.25
Health.Partners/1 11,715.48
I.L.E.A./1 700.00
Iowa.One.Call/3 310.90
Lynch.Dallas.PC/3 3,725.60
Marshall.Co.Art/1 32,500.00
McClure.Engrg/1 26,413.15
Snyder & Assoc/1 7,958.80
YSS Grants Bill/3 47,997.20

Contracts

Allmax Software/1 7,093.00
ARL/1 7,499.08
BCI Burke Co/1 11,120.91
BDH/27 7,884.34
BG.HVAC.INC/2 586.00
City.Laundrying/2 320.06
CIVICPLUS.INC/1 2,250.00
Cloudiance Inc./2 1,050.00
Construct/1 127,286.11
Cummins.Service/1 524.91
Edge Commercial/2 133,774.38
EO Johnson Co/2 81.75
Granicus LLC/1 2,493.75
Hanke,R/1 105.50
Happy.Softw/3 20,719.49
IA.Dpt.Safety/1 376.50
Ind.Ag.Services/1 919.65
Iowa.Hometown.S/15 4,158.00
Johnson Feed/8 16,031.77
Magnetic Foren/1 8,330.00
Marshall.Co.Aud/1 2,500.00
Mtnw.Alarm.Inc./1 357.50
Mtnw.Wtrwrks/2 62.74
Prairie Waste/1 226.60
Premier.Equip/1 74.64
QMG.Inc./1 485.86
Racom.Corp/1 830.07
Safe Building/1 3,060.00
Schendel.Pest.C/1 52.04
Thermo Systems/3 5,100.00
TotalAdmin.Serv/6 1,943.56
Treasurer-ISU/1 9,004.32
Veenstra & Kimm/1 6,284.00
Wendler Inc/1 41,031.00
WRH Inc/1 13,400.00

Fines & Service Charges

I.R.S./1 2,353.07

Medical

Bernie.Lowe/2 2,484.31
Covenant Workpl/1 432.25
HARTFORD.ACCTS/2 7,217.40
Health.Partners/7 233,370.26
Medimpact Healt/4 1,534.81
St.Lukes.Health/1 42.00

Payroll.Net

Payroll/1 431,535.06

Refund/Reimbursed

Alliant.Energy/3 -219.10
F&J Racing/1 290.06
Health.Partners/2 -60,131.24
Kunkel, Larry/1 76.08

Rents/Leases

201 E Main MT/13 4,694.00
6 Pack Propert/1 371.00
A.White/1 265.00
Ackley.Housing/6 1,369.00
Arrowhead Homes/1 337.00
BJ&J.LLC/1 277.00
BLOOD,A/1 412.00
Blue Fund I/1 311.00
Borota,K/2 722.00
Brinkmeyer, Rob/1 305.00
Brodin,C/1 67.00
Brown, Larry/1 343.00
Brummel, Michae/1 105.00
BTG Rental LLC/1 230.00
Buckaroo.LLC/2 999.00
CIRSI/7 542.00
Clock Tower Sen/10 3,478.00
CMHC.INVEST/1 192.00
Conzalez, Renat/1 621.00
Crestview Apts/23 8,434.00
D.D.Rentals/6 2,374.00
Daters, Toni Ra/1 360.00
Douglas Ter Apt/4 1,992.00
Ealy, Carol/1 83.00
EPC LLC/2 716.00
Etter, Connie/1 650.00
Eubanks,C/1 296.00
Flores, Antonio/1 285.00
Friendly.Valley/3 326.00
Gorrell, Joseph/1 650.00
Gray,D/2 972.00
Hala,J/5 1,549.00
Hatch,R/2 1,643.00
HAVELKA,B/1 696.00
HESSENIUS,R/1 832.00
Hilltop.Village/2 475.00
Ho Phi Nguyen/1 550.00
House Harvester/1 299.00
HOWARD,J/1 164.00
Inman, Jeffrey/1 142.00
JBI.COOP.Assn/5 2,160.00

BILL LIST 01/12/26

JDL.Rental.Coop/1	490.00	Heart.of.Iowa/15	3,905.90
Jimenez, Luis/1	358.00	Hogeland.Auto.P/6	1,540.00
Judge, John/1	353.00	HydraQuip/1	805.87
Judge,M/10	2,766.00	IMON/1	134.99
Kading Prop LLC/4	2,517.00	Jara, Laura/1	30.00
Kramer, Marcia/1	388.00	Jetco Inc/1	7,195.50
Lawthers.Prop.M/1	143.00	Karl of Mtown/1	304.20
Linton, Tyler/2	660.00	Kreimeyer,Brian/1	67.00
LJWS Farms LLC/1	311.00	Language Line/1	159.46
Lopez, Jaime/1	455.00	Legg,R/1	40.00
LUENSE,B/6	2,857.00	Louis, Marie/1	7.00
Lusoma LLC/2	626.00	Mattingly, Ruth/1	40.00
Manus&Michelle/1	288.00	McAtee.Tire/1	388.00
Marion Manor I/1	260.00	Menards/5	242.94
MD Kruse Enter/1	90.00	Mobotrex.Inc./1	250.00
Miller, Shane/1	267.00	Patton,Camille/1	46.00
Moore, Michelle/1	317.00	Petermeier,J/1	40.00
Mtown Lofts LLC/17	5,827.00	Quality.Srvcs.C/1	924.00
Mtown/Westtown/19	5,865.00	Ranson, Robert/1	40.00
North.Tama.Hsg/1	51.00	Rasmusson.Svc/2	132.60
Oetker,D/3	453.00	Renaud, Rachell/1	35.00
Park.Elms,LLC/5	1,995.00	SanDiegoHousing/1	54.04
Plymat Jr, Will/1	546.00	Scharnweber.Wtr/1	27.00
Premier.RE.Mgmt/6	2,788.00	ShoBiz,Minutema/1	15.75
PremierIowaCity/5	1,580.00	Squires,Chris/1	86.00
Pyramid Propert/3	761.00	Stiegelmeier, C/1	10.00
RA.Rental.Prop/3	1,250.00	T-Mobile/39	1,715.54
Redborg,Kirsten/1	384.00	UPH-Pay Process/1	168.00
Reed,T/1	430.00	Verizon.Wireles/2	41.21
Rice, Quinton/1	403.00	Wallace, Yianna/1	41.00
River.Birch/3	1,951.00	Wirth, Tammy/1	28.00
River.Oaks/4	1,798.00	Wolfe.Eye.Clinic/4	105.00
RMB Cooperative/1	1,000.00	Ziegler/1	514.13
Rural Revival/1	335.00	Sewer	
SanDiegoHousing/1	2,648.00	Mtwn.Wtrwrks/1	93.32
Schmidt,M/2	1,072.00	Supplies/Parts	
Sweet Pea/2	813.00	AdlandEngraving/1	180.85
Swiff, Scott/1	430.00	Ann.Alteration/1	15.00
Tallcorn.Tower/12	3,229.00	Arnold.Motor/12	1,287.93
TAYLOR,M/1	350.00	BDH/24	8,387.42
TOWN.APARTMENT/2	703.00	Carrico.Aq.Rs/1	178.69
TTLC.Hsg/3	1,832.00	City.Laundering/4	421.69
Walker, Angela/1	312.00	Electric.Supply/2	16.14
Worsfold Farm/1	370.00	Entenmann.Rovin/1	283.85
Service/Repairs		Galls.LLC/8	841.93
Appliance.Dr/2	214.90	Gervich.Sons/3	485.00
Arnold.Motor/2	114.55	Gillig.LLC/1	95.50
Axon.Ent/1	4,073.76	Hawkins Inc/1	3,213.24
Cline, Troy/1	630.00	Heiman.Fire.Eq/1	525.46
Cntrl.IA.Machin/1	150.00	IA.Prison.Ind/5	979.70
Critical Hire/1	350.00	Jetco Inc/1	3,700.00
Electric.Supply/4	1,180.76	Karl of Mtown/1	130.42
First Data Corp/2	134.51	Kimball Midwest/3	3,324.81
Galls.LLC/1	7.99	Kriss.Premium/2	715.16
Greazel, Lance/1	40.00	McAtee.Tire/1	752.00

BILL LIST 01/12/26

Menards/6	237.73
Microbac Lab/1	117.50
Midland.Scienti/3	2,588.12
Morse.Equip/1	2,518.23
Nutrien.Ag.Sol/3	2,340.00
Office.Express/2	771.50
QMG.Inc./1	849.07
Quality.Srvcs.C/1	2,261.70
Racom.Corp/1	375.65
Rasmusson.Svc/2	158.05
ShoBiz,Minutema/1	164.00
Spahn.Rose.Lmbr/1	250.12
Streichers Inc/5	1,433.00
Thiesens.Supply/12	1,183.71
Thompsons True/1	37.99
Titan.Machinery/2	95.16
Vajgrt.R/1	183.18
Van Maanen Elec/1	104.16
Vanwall Equip/2	327.26
WW.Grainger/2	92.20
Travel/Training	
Allen, Justin/1	10.00
Utilities	
Alliant.Energy/77	40,047.30
I.R.U.A./1	179.44
Mtwn.Wtrwrks/10	684.40
WoodRiver.Enrgy/3	6,907.74
Wage Assignment	
American.Educa./1	64.41
Collection.Svs./4	1,018.29
DENCO/1	25.00
I.M.W.C.A/1	11,837.00
I.P.E.R.S./9	158,746.22
I.R.S./6	120,700.55
IA.Treasurer/2	18,322.02
M.F.P.R.S.I./6	216,882.56
Mission Square/11	14,444.96
Nunez,Margarita/2	60.00
Polk.Co.Sheriff/1	711.65
TotalAdmin.Serv/49	8,170.26
United.Way/3	1,310.84
Total/829	1,990,513.88

BILL LIST 01/12/26

Account Number	Vendor Name	Description (Item)	Amount
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 321.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 447.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 449.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 455.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 475.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 158.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 237.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 258.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 315.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 416.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 445.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 273.00
184.5030.5242.000	201 E Main MT LLC	Rent assistance	\$ 445.00
184.5030.5242.000	6 Pack Properties LLC	Rent assistance	\$ 371.00
184.5030.5242.000	Ackley Housing Inc	Rent assistance	\$ 216.00
184.5030.5242.000	Ackley Housing Inc	Rent assistance	\$ 189.00
184.5030.5242.000	Ackley Housing Inc	Rent assistance	\$ 249.00
184.5030.5242.000	Ackley Housing Inc	Rent assistance	\$ 249.00
184.5030.5242.000	Ackley Housing Inc	Rent assistance	\$ 320.00
184.5030.5242.000	Ackley Housing Inc	Rent assistance	\$ 146.00
001.1050.5600.000	Adland Engraving	Fire dept name tags	\$ 180.85
001.1010.5464.000	Allen, Justin	meal during training	\$ 10.00
001.1030.5481.000	Alliant Energy	25 N Center St Civil Defense Sirens	\$ 100.00
001.1099.4875.000	Alliant Energy	gas refund	\$ (27.18)
001.1099.5481.000	Alliant Energy	909 S 2nd St Fire & Police Bldg	\$ 6,354.21
001.1099.5482.000	Alliant Energy	909 S 2nd St Fire & Police Bldg	\$ 546.67
001.2020.5481.000	Alliant Energy	NE corner S 1st Ave / Church St parking lot	\$ 106.40
001.2080.5481.000	Alliant Energy	2651 170th St Runway lights	\$ 206.00
001.2080.5481.000	Alliant Energy	2651 170th St TEMP	\$ 538.13
001.4010.5481.000	Alliant Energy	Library - 105 W Boone St	\$ 2,238.80
001.4010.5481.000	Alliant Energy	corrected electric	\$ 25.26
001.4030.5481.000	Alliant Energy	311 E Anson St Park	\$ 25.71
001.4030.5481.000	Alliant Energy	802 S 3rd St Skate Park	\$ 207.06
001.4030.5481.000	Alliant Energy	corrected electric	\$ 0.36
001.4030.5481.000	Alliant Energy	802 S 3rd St Skate Park	\$ 26.06
001.4030.5481.000	Alliant Energy	915 S 4th Ave Anson Park	\$ 28.84
001.4030.5481.000	Alliant Energy	corrected electric	\$ 0.15
001.4030.5481.000	Alliant Energy	108 N 2nd Ave Alley - Farmers Market	\$ 33.92
001.4030.5481.000	Alliant Energy	Highland Acres Rd	\$ 39.78
001.4030.5481.000	Alliant Energy	Broadmore Assistance League	\$ 14.16
001.4030.5481.000	Alliant Energy	220 N 13th St Rest room	\$ 52.49
001.4030.5481.000	Alliant Energy	N 13th St	\$ 86.06
001.4030.5481.000	Alliant Energy	Arnolds Park	\$ 13.17
001.4030.5481.000	Alliant Energy	516 N 3rd St Elks Park	\$ 26.68
001.4030.5481.000	Alliant Energy	500 Plaza Hts Rd	\$ 57.86
001.4030.5481.000	Alliant Energy	S 3rd Ave Kiwanis Park	\$ 33.65
001.4045.5481.000	Alliant Energy	212 Washington St Aquatic Center	\$ 292.48
001.4065.4875.000	Alliant Energy	gas refund	\$ (127.95)
001.4065.5481.000	Alliant Energy	10 W State St COLISEUM	\$ 3,572.88
001.4065.5481.000	Alliant Energy	electric corrected	\$ 114.44
001.4065.5482.000	Alliant Energy	10 W State St COLISEUM	\$ 1,030.02
001.6050.5481.000	Alliant Energy	24 N Center St Municipal Bldg	\$ 770.12
001.6051.4875.000	Alliant Energy	gas refund	\$ (63.97)
001.6051.5481.000	Alliant Energy	corrected electric charge	\$ 19.34
001.6051.5481.000	Alliant Energy	36 N Center St- Carnegie Bldg	\$ 1,554.39
001.6051.5482.000	Alliant Energy	36 N Center St- Carnegie Bldg	\$ 566.47
110.2030.5481.000	Alliant Energy	407 Player St Bridge Light	\$ 102.95
110.2030.5481.000	Alliant Energy	corrected electric	\$ 1.21
110.2030.5481.000	Alliant Energy	corrected electric	\$ 1.07
110.2030.5481.000	Alliant Energy	17 N Center St metered	\$ 113.93
110.2030.5481.000	Alliant Energy	3098 Lincoln Way sign	\$ 36.24
110.2030.5481.000	Alliant Energy	6 S 2nd St Alley	\$ 55.78
110.2030.5481.000	Alliant Energy	36 W Main St alley	\$ 46.25
110.2030.5481.000	Alliant Energy	106 S Center St metered	\$ 39.52

110.2030.5481.000 Alliant Energy	220 E Main St alley	\$	67.52
110.2030.5481.000 Alliant Energy	corrected electric	\$	0.49
110.2030.5481.000 Alliant Energy	1707 Laurel Dr Viaduct Light	\$	39.80
110.2030.5481.000 Alliant Energy	corrected electric	\$	1.28
110.2030.5481.000 Alliant Energy	404 1/2 S Center St Viaduct	\$	100.02
110.2030.5481.000 Alliant Energy	7 W State St tornado siren	\$	59.41
110.2030.5481.000 Alliant Energy	corrected electric	\$	0.60
110.2030.5481.000 Alliant Energy	36 E Main St Alley	\$	22.69
110.2030.5481.000 Alliant Energy	corrected electric	\$	0.56
110.2030.5481.000 Alliant Energy	120 E Main St Alley	\$	62.21
110.2030.5481.000 Alliant Energy	Market St Bridge lights	\$	89.09
110.2030.5481.000 Alliant Energy	corrected electric	\$	1.11
110.2030.5481.000 Alliant Energy	MARSHALLTOWN	\$	18,698.15
110.2030.5481.000 Alliant Energy	N 13th Street lights	\$	164.46
110.2030.5481.000 Alliant Energy	25 N 13th St	\$	81.59
110.2040.5481.000 Alliant Energy	219 Westwood flashing lights	\$	25.42
110.2040.5481.000 Alliant Energy	E Anson St & 4th Ave	\$	25.42
110.2040.5481.000 Alliant Energy	5 N 5th St & State St	\$	25.42
110.2040.5481.000 Alliant Energy	E Anson St & 3rd Ave	\$	70.24
110.2040.5481.000 Alliant Energy	corrected electric	\$	0.10
110.2040.5481.000 Alliant Energy	N 18th Ave & E Main St	\$	32.66
110.2040.5481.000 Alliant Energy	corrected electric	\$	0.47
110.2040.5481.000 Alliant Energy	S Center St & Boone St	\$	48.75
110.2040.5481.000 Alliant Energy	S Center St & Linn St	\$	36.76
110.2040.5481.000 Alliant Energy	corrected electric	\$	0.30
110.2040.5481.000 Alliant Energy	S Center St & Anson	\$	76.19
110.2040.5481.000 Alliant Energy	W High St & S 6th St	\$	30.57
110.2040.5481.000 Alliant Energy	S 1st Ave & E Anson St	\$	62.92
110.2040.5481.000 Alliant Energy	S 3rd Ave & Linn St	\$	116.40
110.2040.5481.000 Alliant Energy	N Center St & Church St	\$	38.44
110.2040.5481.000 Alliant Energy	S 6th St & Olive St	\$	39.17
110.2040.5481.000 Alliant Energy	Westwood Dr & Center St	\$	39.75
110.2040.5481.000 Alliant Energy	W Meadowlane & Center St	\$	47.40
110.2040.5481.000 Alliant Energy	S Center St & South St	\$	47.24
110.2040.5481.000 Alliant Energy	S Center St & Olive St	\$	55.53
142.4030.5481.000 Alliant Energy	800 S 6th St Softball Diamonds	\$	198.76
610.8016.5481.000 Alliant Energy	S 2nd St & Player St	\$	418.73
610.8016.5481.000 Alliant Energy	N 22nd St	\$	143.17
610.8015.5347.000 Allmax Software Inc	Software maint and support 3/1/26-2/28/27	\$	7,093.00
999.1121.000 American Education Services	Wage Withholding	\$	64.41
001.1090.5331.000 Animal Rescue League	Annual contract taking care of animal City Limits	\$	7,499.08
001.1010.5132.000 ANN'S ALTERATIONS & GIFTS	Police clothing	\$	15.00
610.8015.5410.000 Appliance Doctor	fix washing machine	\$	89.95
610.8015.5410.000 Appliance Doctor	fix washing machine	\$	124.95
001.1050.5600.000 Arnold Motor Supply	Washer fluid	\$	24.86
001.2080.5565.000 Arnold Motor Supply	Airport Equipment Wheel Charger	\$	480.19
001.4010.5410.000 Arnold Motor Supply	Library RTU-2 belt	\$	28.64
001.4010.5410.000 Arnold Motor Supply	Library RTU belts	\$	85.91
110.2010.5600.000 Arnold Motor Supply	winter blades	\$	39.84
110.2040.5565.000 Arnold Motor Supply	Utility bucket truck brake pads	\$	62.59
110.2040.5565.000 Arnold Motor Supply	Utility bucket truck oil & filter	\$	93.03
610.8016.5565.000 Arnold Motor Supply	Wiring kit	\$	25.51
610.8016.5600.000 Arnold Motor Supply	8 QT oil disp w/lid	\$	12.75
610.8016.5600.000 Arnold Motor Supply	8 QT oil disp w/lid	\$	39.58
690.8050.5565.000 Arnold Motor Supply	Bus 011 air dryer cartridges	\$	458.11
740.8065.5565.000 Arnold Motor Supply	Wiring kit	\$	17.60
740.8065.5600.000 Arnold Motor Supply	8 QT oil disp w/lid	\$	8.80
740.8065.5600.000 Arnold Motor Supply	8 QT oil disp w/lid	\$	25.07
184.5030.5242.000 Arrowhead Homes LLC	Rent assistance	\$	337.00
154.1011.5380.000 Axon Enterprise Inc	AXON MPD 2025	\$	4,073.76
001.1099.5342.000 B&G HVAC INC	P&F apparatus bay tube heater service call	\$	125.00
001.1099.5342.000 B&G HVAC INC	P&F Bldg apparatus bay tube heater repair	\$	461.00
140.4030.5750.000 BCI Burke Company	Avec glider and ramp for ages 2-12	\$	11,120.91
001.1010.5347.000 BDH INFORMATION TECHNOLOGY LLC	PD 4500 Veeam Backup & Recovery	\$	57.00
001.1010.5347.000 BDH INFORMATION TECHNOLOGY LLC	PD Covert Internet service	\$	79.34
001.1010.5347.000 BDH INFORMATION TECHNOLOGY LLC	Block time - 20hrs Police dept	\$	1,266.25
001.4010.5347.000 BDH INFORMATION TECHNOLOGY LLC	Block time 10hrs Library	\$	633.13
001.6010.5612.000 BDH INFORMATION TECHNOLOGY LLC	keyboard for mayor	\$	170.00

001.6011.5612.000 BDH INFORMATION TECHNOLOGY LLC	6 keyboards for council members	\$ 815.40
001.6021.5612.000 BDH INFORMATION TECHNOLOGY LLC	Display port, cable to set up computers Finance	\$ 74.28
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Aquatic Ctr remote monitoring & management	\$ 20.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Admin remote monitoring & management	\$ 20.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Parks remote monitoring & management	\$ 30.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Finance remote monitoring & management	\$ 25.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Police remote monitoring & management	\$ 355.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Veeam Monthly subsc Tyler users	\$ 209.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	SIEM server device monitoring service	\$ 200.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Standalone Advanced SPAM/ virus emailing	\$ 175.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Fire dept remote monitoring & management	\$ 160.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Sentinel One Singularity complete advanced EDR	\$ 152.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Library remote monitoring & management	\$ 130.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	City Hall remote monitoring & management	\$ 125.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Housing remote monitoring & management	\$ 65.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	City council remote monitoring & management	\$ 40.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Coliseum remote monitoring & management	\$ 40.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	SIEM infrastructure device monitoring service	\$ 650.00
001.6070.5347.000 BDH INFORMATION TECHNOLOGY LLC	Block time 50hrs General Fund	\$ 3,165.62
001.6070.5612.000 BDH INFORMATION TECHNOLOGY LLC	Additional Dias Monitor in council chambers	\$ 115.14
001.6070.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 262.50
001.6070.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 52.50
001.6070.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 26.25
001.6070.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 26.25
001.6070.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 26.25
001.6070.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 262.50
030.1010.5718.000 BDH INFORMATION TECHNOLOGY LLC	Chief Jones Tablet	\$ 4,155.61
030.6070.5703.000 BDH INFORMATION TECHNOLOGY LLC	surface pro for mayor and keyboards	\$ 1,799.99
110.2010.5347.000 BDH INFORMATION TECHNOLOGY LLC	Public Works remote monitoring & management	\$ 60.00
110.2030.5703.000 BDH INFORMATION TECHNOLOGY LLC	laptop battery	\$ 51.00
110.2040.5703.000 BDH INFORMATION TECHNOLOGY LLC	laptop battery	\$ 51.00
110.2040.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 26.25
110.2060.5347.000 BDH INFORMATION TECHNOLOGY LLC	PW 4500 Veeam Backup & Recovery	\$ 38.00
110.2060.5347.000 BDH INFORMATION TECHNOLOGY LLC	Engineering remote monitoring & management	\$ 75.00
110.2060.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 52.50
110.2060.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 26.25
110.2060.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 26.25
110.2060.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 105.00
110.2060.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 52.50
181.3040.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 52.50
610.8015.5347.000 BDH INFORMATION TECHNOLOGY LLC	WPCP remote monitoring & management	\$ 75.00
610.8015.5347.000 BDH INFORMATION TECHNOLOGY LLC	WPCP 4500 Veeam Backup & Recovery	\$ 19.00
610.8015.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 52.50
610.8016.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 52.50
690.8050.5347.000 BDH INFORMATION TECHNOLOGY LLC	Transit remote monitoring & management	\$ 20.00
740.8065.5703.000 BDH INFORMATION TECHNOLOGY LLC	Replace Carnegie UPS	\$ 52.50
881.1010.5230.000 BERNIE LOWE & ASSOC Inc	paid medical claims	\$ 215.81
881.1010.5339.000 BERNIE LOWE & ASSOC Inc	paid medical claims	\$ 1,897.75
881.1050.5230.000 BERNIE LOWE & ASSOC Inc	paid medical claims	\$ 72.68
881.1050.5339.000 BERNIE LOWE & ASSOC Inc	paid medical claims	\$ 586.56
884.7010.5230.000 BERNIE LOWE & ASSOC Inc	ACA services 1/1/26-1/1/27	\$ 5,060.00
184.5030.5242.000 BJ&J LLC	Rent assistance	\$ 277.00
184.5030.5242.000 Blood, Alex	Rent assistance	\$ 412.00
184.5030.5242.000 Blue Fund I	Rent assistance	\$ 311.00
364.4030.5233.000 Bolton & Menk Inc	Design Water Plaza	\$ 16,638.54
184.5030.5242.000 Borota, Kent	Rent assistance	\$ 310.00
184.5030.5242.000 Borota, Kent	Rent assistance	\$ 412.00
184.5030.5242.000 Brinkmeyer, Robert	Rent assistance	\$ 305.00
184.5030.5242.000 Brodin, Chris	Rent assistance	\$ 67.00
184.5030.5242.000 Brown, Larry	Rent assistance	\$ 343.00
184.5030.5242.000 Brummel, Michael	Rent assistance	\$ 105.00
184.5030.5242.000 BTG Rental LLC	Rent assistance	\$ 230.00
184.5030.5242.000 Buckaroo LLC	Rent assistance	\$ 478.00
184.5030.5242.000 Buckaroo LLC	Rent assistance	\$ 521.00
340.4030.5233.000 CALHOUN-BURNS AND ASSOCIATES, INC	Construction Phase Engr - IRET B2-B5	\$ 8,998.30
139.4045.5607.000 Carrico Aquatic Resources Inc	Pool chemicals	\$ 178.69
110.2010.5410.000 Central Iowa Machine Shop Inc	4 plates	\$ 150.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent assistance	\$ 14.00

184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent assistance	\$ 70.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent assistance	\$ 90.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent assistance	\$ 110.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent assistance	\$ 122.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent assistance	\$ 64.00
184.5030.5242.000 CENTRAL IOWA RESIDENTIAL SERV INC	Rent assistance	\$ 72.00
110.2010.5342.000 CITY LAUNDERING COMPANY	cleaning and insurance	\$ 160.04
110.2010.5342.000 CITY LAUNDERING COMPANY	cleaning and insurance	\$ 160.02
110.2010.5600.000 CITY LAUNDERING COMPANY	supplies	\$ 141.09
110.2010.5600.000 CITY LAUNDERING COMPANY	supplies	\$ 200.60
690.8050.5132.000 CITY LAUNDERING COMPANY	Transit dept - uniform cleaning	\$ 40.00
690.8050.5132.000 CITY LAUNDERING COMPANY	Transit dept - uniform cleaning	\$ 40.00
001.4040.5230.000 CivicPlus Inc	AudioEye for Civic Rec	\$ 2,250.00
001.6070.5347.000 CivicPlus Inc	AudioEye for Website	\$ 2,250.00
001.1075.5262.000 Cline, Troy	Nuisance snow removals	\$ 630.00
184.5030.5242.000 Clock Tower Senior LP	Rent assistance	\$ 288.00
184.5030.5242.000 Clock Tower Senior LP	Rent assistance	\$ 392.00
184.5030.5242.000 Clock Tower Senior LP	Rent assistance	\$ 346.00
184.5030.5242.000 Clock Tower Senior LP	Rent assistance	\$ 333.00
184.5030.5242.000 Clock Tower Senior LP	Rent assistance	\$ 329.00
184.5030.5242.000 Clock Tower Senior LP	Rent assistance	\$ 466.00
184.5030.5242.000 Clock Tower Senior LP	Rent assistance	\$ 244.00
184.5030.5242.000 Clock Tower Senior LP	Rent assistance	\$ 685.00
184.5030.5242.000 Clock Tower Senior LP	Rent assistance	\$ 175.00
184.5030.5242.000 Clock Tower Senior LP	Rent assistance	\$ 220.00
001.6070.5347.000 Cloudiance Inc.	Additional 25 Zimbra standard licenses	\$ 800.00
001.6070.5347.000 Cloudiance Inc.	Zimbra support for 25 licenses	\$ 250.00
184.5030.5242.000 CMHC Investments LLC	Rent assistance	\$ 192.00
999.1121.000 Collection Services Center	Child Support	\$ 139.77
999.1121.000 Collection Services Center	Child Support	\$ 423.86
999.1121.000 Collection Services Center	Child Support	\$ 60.24
999.1121.000 Collection Services Center	Child Support	\$ 394.42
364.4030.5342.000 CONSTRUCT INC	TRL24001-2 6th St Trailhead and Ped Bridge Contra	\$ 127,286.11
884.7010.5337.000 Covenant Workplace Solutions	Janueary EAP services	\$ 432.25
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ (276.00)
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 424.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 430.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 439.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 424.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 424.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 445.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 449.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 650.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 424.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 420.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 62.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 192.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 221.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 226.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 366.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 455.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 455.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 414.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 487.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 412.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 455.00
184.5030.5242.000 Crestview Apts LLC	Rent assistance	\$ 436.00
001.1050.5151.000 Critical Hire PLC	Pre-employment psychological evaluation	\$ 350.00
001.1099.5344.000 CUMMINS Sales & Service	P&f generator maintenance inspection	\$ 524.91
184.5030.5242.000 D & D RENTALS INC	Rent assistance	\$ 615.00
184.5030.5242.000 D & D RENTALS INC	Rent assistance	\$ 549.00
184.5030.5242.000 D & D RENTALS INC	Rent assistance	\$ 380.00
184.5030.5242.000 D & D RENTALS INC	Rent assistance	\$ 161.00
184.5030.5242.000 D & D RENTALS INC	Rent assistance	\$ 600.00
184.5030.5242.000 D & D RENTALS INC	Rent assistance	\$ 69.00
184.5030.5242.000 Daters, Toni Rae	Rent assistance	\$ 360.00
999.1166.000 DENCO Highway Construction Corp	Parking ticket paid twice	\$ 25.00
184.5030.5242.000 Douglas Terrace Apartments LLC	Rent assistance	\$ 685.00

184.5030.5242.000 Douglas Terrace Apartments LLC	Rent assistance	\$ 264.00
184.5030.5242.000 Douglas Terrace Apartments LLC	Rent assistance	\$ 343.00
184.5030.5242.000 Douglas Terrace Apartments LLC	Rent assistance	\$ 700.00
184.5030.5242.000 Ealy, Carol	Rent assistance	\$ 83.00
364.4030.5342.000 Edge Commercial LLC	Interactive Water Feature	\$ 2,926.93
364.4030.5342.000 Edge Commercial LLC	Water Plaza Construction Contract	\$ 130,847.45
001.1099.5410.000 Electric Supply of Marshalltown	P & F bldg exterior light	\$ 282.22
001.4065.5410.000 Electric Supply of Marshalltown	Coliseum exterior light fixture	\$ 710.82
001.4065.5410.000 Electric Supply of Marshalltown	HVAC repairs to Coliseum	\$ 200.75
110.2030.5718.000 Electric Supply of Marshalltown	Coax stripper and crimper	\$ 8.07
110.2040.5718.000 Electric Supply of Marshalltown	Coax stripper and crimper	\$ 8.07
364.4030.5410.000 Electric Supply of Marshalltown	Linn Creek Trail head camera install	\$ (13.03)
001.1010.5132.000 ENTENMANN ROVIN COMPANY	Police badges	\$ 283.85
001.6021.5344.000 EO Johnson Co Inc	Finance copies 9/26-12/25/2025	\$ 81.30
184.5030.5344.000 EO Johnson Co Inc	Housing copies Contract KB-CONT3935-01	\$ 0.45
184.5030.5242.000 EPC LLC	Rent assistance	\$ 359.00
184.5030.5242.000 EPC LLC	Rent assistance	\$ 357.00
184.5030.5242.000 Etter, Connie	Rent assistance	\$ 650.00
184.5030.5242.000 Eubanks, Chad	Rent assistance	\$ 296.00
610.8015.5980.000 F&J Racing	Sewer refund plumbing issue	\$ 290.06
001.4010.5215.000 First Data Corporation	Library credit card fees	\$ 27.55
001.6021.5215.000 First Data Corporation	Finance credit card fees	\$ 106.96
184.5030.5242.000 Flores, Antonio	Rent assistance	\$ 285.00
615.8015.5233.000 FOX Strand	WPC21001 WPCP Hwks & Dig Const Ph 11/1/25-11/30/25	\$ 8,312.25
184.5030.5242.000 FRIENDLY VALLEY APARTMENTS INC	Rent assistance	\$ 161.00
184.5030.5242.000 FRIENDLY VALLEY APARTMENTS INC	Rent assistance	\$ 101.00
184.5030.5242.000 FRIENDLY VALLEY APARTMENTS INC	Rent assistance	\$ 64.00
001.1010.5132.000 Galls LLC	Police clothing	\$ 74.98
001.1010.5132.000 Galls LLC	Police clothing	\$ 96.60
001.1010.5132.000 Galls LLC	Police clothing	\$ 50.04
001.1050.5132.000 Galls LLC	Fire dept employee clothing	\$ 191.62
001.1050.5132.000 Galls LLC	Fire dept employee clothing	\$ 206.79
001.1050.5132.000 Galls LLC	Fire dept employee clothing	\$ 182.29
001.1050.5132.000 Galls LLC	Fire dept boots	\$ (152.00)
001.1050.5132.000 Galls LLC	Fire dept employee clothing	\$ 191.61
001.1050.5360.000 Galls LLC	returne shipping label	\$ 7.99
110.2010.5600.000 GERVICH & SONS INC	Street dept stock steel	\$ 429.00
610.8016.5600.000 GERVICH & SONS INC	steel for manhole lid lifters	\$ 33.60
740.8065.5600.000 GERVICH & SONS INC	steel for manhole lid lifters	\$ 22.40
690.8050.5565.000 GILLIG LLC	Bus 131, 5 cables	\$ 95.50
184.5030.5242.000 Gonzalez, Renato	Rent assistance	\$ 621.00
184.5030.5242.000 Gorrell, Joseph	Rent assistance	\$ 650.00
001.1075.5347.000 Granicus LLC	Granicus SmartGov	\$ 2,493.75
184.5030.5242.000 Gray, Dennis	Rent assistance	\$ 489.00
184.5030.5242.000 Gray, Dennis	Rent assistance	\$ 483.00
610.8015.5450.000 Greazel, Lance	Monthly cell phone stipend	\$ 40.00
184.5030.5242.000 Hala, Janet	Rent assistance	\$ 167.00
184.5030.5242.000 Hala, Janet	Rent assistance	\$ 168.00
184.5030.5242.000 Hala, Janet	Rent assistance	\$ 324.00
184.5030.5242.000 Hala, Janet	Rent assistance	\$ 424.00
184.5030.5242.000 Hala, Janet	Rent assistance	\$ 466.00
142.4030.5344.000 HANKE, RICKIE L	winterize 6th St Diamond ice machine	\$ 105.50
181.3040.5347.000 HAPPY SOFTWARE INC	HAPPY Software	\$ 2,009.73
184.5030.5347.000 HAPPY SOFTWARE INC	HAPPY Software	\$ 16,860.81
184.5030.5347.000 HAPPY SOFTWARE INC	HAPPY Software	\$ 1,848.95
884.7010.5337.000 HARTFORD- PRIORITY ACCTS	January Insurance premium	\$ 6,699.31
913.1013.5337.000 HARTFORD- PRIORITY ACCTS	January Insurance premium	\$ 518.09
184.5030.5242.000 Hatch, Roger	Rent assistance	\$ 428.00
184.5030.5242.000 Hatch, Roger	Rent assistance	\$ 1,215.00
184.5030.5242.000 HAVELKA, BILL S	Rent assistance	\$ 696.00
610.8015.5600.000 Hawkins Inc	WPCP Chlorine tablets	\$ 3,213.24
884.6021.4875.000 Health Partners	claims 12/11-12/17	\$ (59,928.57)
884.6021.4875.000 Health Partners	Claims, stop/loss credits 12/18-12/24	\$ (202.67)
884.7010.5230.000 Health Partners	Monthly fees and premiums	\$ 11,715.48
884.7010.5337.000 Health Partners	Monthly fees and premiums	\$ 35,531.52
884.7010.5339.000 Health Partners	claims, stop/loss credits 12/11-12/17	\$ 98,553.56
884.7010.5339.000 Health Partners	claims 12/11-12/17	\$ 3,909.86
884.7010.5339.000 Health Partners	Claims, stop/loss credits 12/18-12/24	\$ 49,938.36

884.7010.5339.000 Health Partners	claims 12/18-12/24	\$ 3,919.05
884.7010.5339.000 Health Partners	claims, stop/loss credits 12/25-12/31	\$ 38,447.83
884.7010.5339.000 Health Partners	claims 12/25-12/31	\$ 3,070.08
001.1099.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Police & Fire Bldg	\$ 2,229.09
001.4045.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Aquatic Center	\$ 10.00
001.4065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Coliseum	\$ 31.00
001.6050.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Flat rate 3204, 3390, 3399	\$ 0.40
001.6050.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	e-bill incentive credit	\$ (1.00)
001.6050.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	City Hall	\$ 244.09
110.2010.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$ 86.04
610.8015.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Jan 26 direct connect internet PW/WPCP	\$ 524.07
610.8015.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$ 86.04
610.8016.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Jan 26 direct connect internet PW/WPCP	\$ 314.44
610.8016.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$ 51.63
740.8065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$ 51.63
740.8065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	Jan 26 direct connect internet PW/WPCP	\$ 209.63
740.8065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	\$ 34.42
740.8065.5450.000 HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	\$ 34.42
001.1050.5132.000 HEIMAN FIRE EQUIPMENT INC	Fire dept extreme boots	\$ 525.46
184.5030.5242.000 HESSENIUS, ROBERT	Rent assistance	\$ 832.00
184.5030.5242.000 Hilltop Village Inc	Rent assistance	\$ 253.00
184.5030.5242.000 Hilltop Village Inc	Rent assistance	\$ 222.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 297.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 382.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 237.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 265.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 227.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 214.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 122.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 278.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 274.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 251.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 418.00
184.5030.5242.000 Historic Tallcorn Towers LLP	Rent assistance	\$ 264.00
184.5030.5242.000 Ho Phi Nguyen	Rent assistance	\$ 550.00
184.5030.5242.000 House Harvesters LLC	Rent assistance	\$ 299.00
184.5030.5242.000 Howard, Jammie	Rent assistance	\$ 164.00
110.2010.5410.000 HydraQuip	yellow tilt cylinder off a 12M3 cat road grader	\$ 805.87
001.1010.5230.000 ILEA	MMPI Admin and Evals for October 2025	\$ 700.00
001.1099.5450.000 IMON Communications LLC	Police and Fire internet	\$ 134.99
999.1111.000 IMWCA	Workers Comp installment7	\$ 11,837.00
610.8015.5342.000 INDEPENDENT AG SERVICES LLC	Fall 25 Biosolids soil sampling	\$ 919.65
184.5030.5242.000 Inman, Jeffrey	Rent assistance	\$ 142.00
001.6021.4540.000 INTERNAL REVENUE SERVICE	Qtr 3 late 941 deposit	\$ 2,353.07
999.1101.000 INTERNAL REVENUE SERVICE	Bi-Weekly Federal Taxes	\$ 39,182.65
999.1101.000 INTERNAL REVENUE SERVICE	Bi-Weekly Federal Taxes	\$ 22,519.71
999.1103.000 INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Social Security	\$ 33,967.44
999.1103.000 INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Social Security	\$ 7,517.34
999.1107.000 INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Medicare	\$ 11,539.57
999.1107.000 INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Medicare	\$ 5,973.84
001.1010.5344.000 Iowa Dept of Public Safety	Oct-Dec 2025 Iowa System	\$ 376.50
001.1010.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 61.80
001.2080.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 600.00
001.4010.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 396.00
001.4010.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 648.00
001.4030.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 92.70
001.4030.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 120.00
001.4065.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 648.00
001.6051.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 648.00
110.2010.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 61.80
110.2010.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 240.00
610.8015.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 216.30
610.8016.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 92.70
690.8050.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 240.00
740.8065.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 61.80
750.8070.5344.000 Iowa Hometown Security INC	Annual Fire Alarm & Security monitoring of bldgs	\$ 30.90
110.2040.5230.000 IOWA ONE CALL	Utility Div IA One call charges	\$ 22.50
610.8016.5230.000 IOWA ONE CALL	Sewer dept services	\$ 173.04

740.8065.5230.000	IOWA ONE CALL	Sewer dept services	\$ 115.36
001.1099.5611.000	IOWA PRISON INDUSTRIES	Building filters	\$ 310.13
001.4010.5611.000	IOWA PRISON INDUSTRIES	Building filters	\$ 347.33
001.4065.5611.000	IOWA PRISON INDUSTRIES	Building filters	\$ 206.21
001.6050.5611.000	IOWA PRISON INDUSTRIES	Building filters	\$ 58.02
001.6051.5611.000	IOWA PRISON INDUSTRIES	Building filters	\$ 58.01
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 42,156.59
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 265.89
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 9,469.17
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 44,998.67
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 265.39
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 8,139.18
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 44,013.97
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 8.28
999.1106.000	IOWA PUBLIC EMPLOYEE'S RETIREMENT SYSTEM	PRIOR MONTH IPERS CONTRIBUTIONS	\$ 9,429.08
001.2080.5483.000	Iowa Regional Utilities Association	Airport water usage	\$ 179.44
184.5030.5246.000	Jara, Laura	Rent assistance	\$ 30.00
184.5030.5242.000	JB I COOP ASSOCIATION	Rent assistance	\$ 451.00
184.5030.5242.000	JB I COOP ASSOCIATION	Rent assistance	\$ 520.00
184.5030.5242.000	JB I COOP ASSOCIATION	Rent assistance	\$ 415.00
184.5030.5242.000	JB I COOP ASSOCIATION	Rent assistance	\$ 355.00
184.5030.5242.000	JB I COOP ASSOCIATION	Rent assistance	\$ 419.00
184.5030.5242.000	JDL Rentals Cooperative	Rent assistance	\$ 490.00
610.8015.5410.000	Jetco Inc	sludge loadout controller (install/program/test)	\$ 7,195.50
610.8015.5718.000	Jetco Inc	New sludge loadout controller	\$ 3,700.00
184.5030.5242.000	Jimenez, Luis	Rent assistance	\$ 358.00
110.2050.5622.000	Johnson Feed Inc	Road Salt	\$ 1,973.90
110.2050.5622.000	Johnson Feed Inc	Road Salt	\$ 1,908.63
110.2050.5622.000	Johnson Feed Inc	Road Salt	\$ 2,231.17
110.2050.5622.000	Johnson Feed Inc	Road Salt	\$ 2,234.20
110.2050.5622.000	Johnson Feed Inc	Road Salt	\$ 1,925.33
110.2050.5622.000	Johnson Feed Inc	Road Salt	\$ 1,897.25
110.2050.5622.000	Johnson Feed Inc	Road Salt	\$ 1,926.09
110.2050.5622.000	Johnson Feed Inc	Road Salt	\$ 1,935.20
184.5030.5242.000	Judge, John	Rent assistance	\$ 353.00
184.5030.5242.000	Kading Properties LLC	Rent assistance	\$ 782.00
184.5030.5242.000	Kading Properties LLC	Rent assistance	\$ 738.00
184.5030.5242.000	Kading Properties LLC	Rent assistance	\$ 443.00
184.5030.5242.000	Kading Properties LLC	Rent assistance	\$ 554.00
001.1010.5410.000	Karl of Marshalltown	PD vehicle coolant tank and repairs	\$ 304.20
001.1010.5565.000	Karl of Marshalltown	PD vehicle coolant tank and repairs	\$ 130.42
110.2010.5600.000	Kimball Midwest	Street shop supplies	\$ 1,246.26
110.2010.5600.000	Kimball Midwest	Street dept shop supplies	\$ 913.46
110.2010.5600.000	Kimball Midwest	Street dept shop supplies	\$ 1,165.09
184.5030.5242.000	Kramer, Marcia	Rent assistance	\$ 388.00
110.2010.5251.000	Kreimeyer, Brian	CDL	\$ 67.00
001.6050.5600.000	KRISS PREMIUM PRODUCTS INC	boiler chemicals for City Hall and YSS	\$ 357.58
001.6050.5600.000	KRISS PREMIUM PRODUCTS INC	boiler chemicals for City Hall and YSS	\$ 357.58
610.8015.5980.000	Kunkel, Larry	Sewer refund plumbing issue	\$ 76.08
001.1010.5431.000	Language Line Services Inc	Over the phone interpretations	\$ 159.46
184.5030.5242.000	Lawthers Property Management	Rent assistance	\$ 143.00
110.2010.5450.000	Legg, Richard	Monthly cell phone stipend	\$ 40.00
001.1075.5359.000	LHogeland Auto Plaza LLC	Nuisance tows	\$ 440.00
001.1075.5359.000	LHogeland Auto Plaza LLC	Nuisance tow	\$ 220.00
001.1075.5359.000	LHogeland Auto Plaza LLC	Nuisance tow	\$ 220.00
001.1075.5359.000	LHogeland Auto Plaza LLC	Nuisance tow	\$ 220.00
001.1075.5359.000	LHogeland Auto Plaza LLC	Nuisance tow	\$ 220.00
001.1075.5359.000	LHogeland Auto Plaza LLC	Nuisance tow	\$ 220.00
184.5030.5242.000	Linton, Tyler	Rent assistance	\$ 368.00
184.5030.5242.000	Linton, Tyler	Rent assistance	\$ 292.00
184.5030.5242.000	LJWS Farms LLC	Rent assistance	\$ 311.00
184.5030.5242.000	Lopez, Jaime	Rent assistance	\$ 455.00
184.5030.5246.000	Louis, Marie	Rent assistance	\$ 7.00
184.5030.5242.000	Luense, Brant	Rent assistance	\$ 212.00
184.5030.5242.000	Luense, Brant	Rent assistance	\$ 347.00
184.5030.5242.000	Luense, Brant	Rent assistance	\$ 650.00
184.5030.5242.000	Luense, Brant	Rent assistance	\$ 661.00
184.5030.5242.000	Luense, Brant	Rent assistance	\$ 727.00

184.5030.5242.000 Luense, Brant	Rent assistance	\$ 260.00
184.5030.5242.000 Lusoma LLC	Rent assistance	\$ 397.00
184.5030.5242.000 Lusoma LLC	Rent assistance	\$ 229.00
001.1075.5234.000 Lynch Dallas PC	Nuisance/ enforcement 11/17-12/12	\$ 2,486.60
001.6040.5234.000 Lynch Dallas PC	General Matters 11/18-12/11	\$ 774.00
001.6040.5234.000 Lynch Dallas PC	Real Estate 208 Leo St	\$ 465.00
001.1010.5741.000 Magnetic Forensics LLC	Digital forensics, incident response	\$ 8,330.00
184.5030.5242.000 Manus & Michelle Property Management	Rent assistance	\$ 288.00
184.5030.5242.000 Marion Manor I Apartments	Rent assistance	\$ 260.00
121.5900.5230.000 Marshall County Arts & Culture Alliance	Placemaking and Band Qtr 1 CY26	\$ 32,500.00
001.6040.5331.000 Marshall County Auditor	Prosecution of offenses	\$ 2,500.00
142.4030.5344.000 MARSHALLTOWN ALARM INC	S 6th St Diamonds monthly phone line testing	\$ 357.50
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 455.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 539.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 302.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 685.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 1,067.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 624.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 302.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 217.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 253.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 5.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 73.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 175.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 190.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 198.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 285.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 206.00
184.5030.5242.000 Marshalltown Lofts, LLC	Rent assistance	\$ 251.00
001.1099.5483.000 Marshalltown Water Works	Police & Fire dept water	\$ 29.44
001.4030.5483.000 Marshalltown Water Works	Riverview Park water	\$ 17.51
001.4030.5483.000 Marshalltown Water Works	City RV Dump water	\$ 20.99
001.4030.5483.000 Marshalltown Water Works	water	\$ 28.06
001.4030.5483.000 Marshalltown Water Works	water	\$ 20.99
001.4030.5483.000 Marshalltown Water Works	Riverview Hydrant 1001 Woodland St	\$ 14.03
001.4041.5342.000 Marshalltown Water Works	Lab tests - pool	\$ 14.00
001.4065.5483.000 Marshalltown Water Works	Coliseum water and sewer	\$ 107.60
001.4065.5488.000 Marshalltown Water Works	Coliseum water and sewer	\$ 93.32
142.4030.5483.000 Marshalltown Water Works	water	\$ 386.90
142.4030.5483.000 Marshalltown Water Works	water	\$ 29.44
142.4030.5483.000 Marshalltown Water Works	water	\$ 29.44
355.1075.5342.000 Marshalltown Water Works	20 E Main St asbestos abatement	\$ 48.74
184.5030.5246.000 Mattingly, Ruth	Rent assistance	\$ 40.00
690.8050.5410.000 MCATEE TIRE SALES & SERVICE INC	Transit Pick up tires	\$ 388.00
690.8050.5565.000 MCATEE TIRE SALES & SERVICE INC	Transit Pick up tires	\$ 752.00
312.2080.5233.000 McClure Engineering Co	Airport Master Plan 11/30/25-12/27/25	\$ 26,413.15
184.5030.5242.000 MD Kruse Enterprise	Rent assistance	\$ 90.00
881.1050.5339.000 Medimpact Healthcare Systems Inc	paid medical claim	\$ 746.71
881.1050.5339.000 Medimpact Healthcare Systems Inc	paid medical claim and fee	\$ 33.68
881.1050.5339.000 Medimpact Healthcare Systems Inc	paid medical claim and fees	\$ 747.92
881.1050.5339.000 Medimpact Healthcare Systems Inc	admin fee	\$ 6.50
001.4030.5611.000 MENARDS	anti-freeze, grease	\$ 19.57
001.4030.5611.000 MENARDS	Batteries	\$ 9.98
001.4045.5611.000 MENARDS	Lifeguard chair repairs	\$ 110.36
001.4045.5611.000 MENARDS	Life guard chair repairs	\$ 55.46
001.4065.5410.000 MENARDS	Lumber and supplies	\$ 181.37
001.4065.5410.000 MENARDS	21pc Colbalt drill bit set	\$ 44.89
001.6051.5410.000 MENARDS	Carnegie bldg repairs	\$ 2.19
001.6051.5600.000 MENARDS	Carnegie Bldg custodial supplies	\$ 26.48
110.2010.5410.000 MENARDS	PWB door sweep	\$ 7.24
110.2010.5600.000 MENARDS	Lithium batteries	\$ 15.88
690.8050.5410.000 MENARDS	PWB door sweep	\$ 7.25
610.8015.5603.000 Microbac Laboratories Inc	LAB analysis Dig #3	\$ 117.50
610.8015.5603.000 MIDLAND SCIENTIFIC INC	LAB hydroxy lamine hydrochloride solution	\$ 61.28
610.8015.5603.000 MIDLAND SCIENTIFIC INC	LAB buffer solution	\$ 432.44
610.8015.5603.000 MIDLAND SCIENTIFIC INC	LAB -Orion dual star meter	\$ 2,094.40
184.5030.5242.000 Mike Judge	Rent assistance	\$ 214.00
184.5030.5242.000 Mike Judge	Rent assistance	\$ 336.00

184.5030.5242.000 Mike Judge	Rent assistance	\$ 292.00
184.5030.5242.000 Mike Judge	Rent assistance	\$ 289.00
184.5030.5242.000 Mike Judge	Rent assistance	\$ 198.00
184.5030.5242.000 Mike Judge	Rent assistance	\$ 125.00
184.5030.5242.000 Mike Judge	Rent assistance	\$ 197.00
184.5030.5242.000 Mike Judge	Rent assistance	\$ 321.00
184.5030.5242.000 Mike Judge	Rent assistance	\$ 391.00
184.5030.5242.000 Mike Judge	Rent assistance	\$ 403.00
184.5030.5242.000 Miller, Shane	Rent assistance	\$ 267.00
999.1131.000 Mission Square Retirement- 303417	Mission Square Retirement - Plan #303417	\$ 1,300.33
999.1131.000 Mission Square Retirement- 303417	ICMA DEFERRED COMP - Plan #303417	\$ 231.74
999.1131.000 Mission Square Retirement- 303417	Mission Square Retirement - Plan #303417ICMA DEF C	\$ 6,327.00
999.1131.000 Mission Square Retirement- 303417	ICMA DEF COMP	\$ 230.76
999.1131.000 Mission Square Retirement- 303417	Mission Square Retirement - Plan #705230	\$ 1,149.00
999.1131.000 Mission Square Retirement- 303417	Mission Square Retirement - Plan #705230	\$ 1,660.38
999.1131.000 Mission Square Retirement- 303417	Mission Square Retirement - Plan #303417ICMA DEF C	\$ 1,325.00
999.1131.000 Mission Square Retirement- 303417	ICMA DEF COMP	\$ 269.23
999.1131.000 Mission Square Retirement- 303417	Mission Square Retirement - Plan #705230	\$ 156.08
999.1131.000 Mission Square Retirement- 303417	Mission Square Retirement - Plan #705230	\$ 1,175.00
999.1131.000 Mission Square Retirement- 303417	Mission Square Retirement - Plan #705230	\$ 620.44
110.2040.5410.000 MOBOTREX INC	pedestrian light pole base	\$ 250.00
184.5030.5242.000 Moore, Michelle	Rent assistance	\$ 317.00
610.8015.5600.000 MORSE EQUIPMENT COMPANY LLC	Air filters for SBR & Compressor	\$ 2,518.23
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 390.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 359.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 377.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 380.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 288.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 385.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 390.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 346.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 278.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 390.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 166.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 248.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 239.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 390.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 227.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 289.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 324.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 231.00
184.5030.5242.000 Mtown/ Westown LLLP	Rent assistance	\$ 168.00
999.1105.000 MUNICIPAL FIRE & POLICE RETIREMENT	PRIOR MONTH MFPRSI CONTRIBUTIONS	\$ 34,245.57
999.1105.000 MUNICIPAL FIRE & POLICE RETIREMENT	PRIOR MONTH MFPRSI CONTRIBUTIONS	\$ 38,446.89
999.1105.000 MUNICIPAL FIRE & POLICE RETIREMENT	PRIOR MONTH MFPRSI CONTRIBUTIONS	\$ 33,254.78
999.1105.000 MUNICIPAL FIRE & POLICE RETIREMENT	PRIOR MONTH MFPRSI CONTRIBUTIONS	\$ 38,159.66
999.1105.000 MUNICIPAL FIRE & POLICE RETIREMENT	PRIOR MONTH MFPRSI CONTRIBUTIONS	\$ 34,177.17
999.1105.000 MUNICIPAL FIRE & POLICE RETIREMENT	PRIOR MONTH MFPRSI CONTRIBUTIONS	\$ 38,598.49
184.5030.5242.000 NORTH TAMA HOUSING, INC	Rent assistance	\$ 51.00
999.1166.000 Nunez, Margarita Flores De	overpaid parking ticket	\$ 30.00
999.1166.000 Nunez, Margarita Flores De	paid parking ticket twice	\$ 30.00
001.1010.5565.000 Nutrien AG Solutions Inc	Police dept Mobil super oil	\$ 1,152.00
001.2080.5571.000 Nutrien AG Solutions Inc	Airport Maintenance Equipment - Diesel	\$ 598.00
610.8015.5600.000 Nutrien AG Solutions Inc	WPCP Mobil SHC 634	\$ 590.00
184.5030.5242.000 Oetker, Debra	Rent assistance	\$ 55.00
184.5030.5242.000 Oetker, Debra	Rent assistance	\$ 68.00
184.5030.5242.000 Oetker, Debra	Rent assistance	\$ 330.00
001.1010.5600.000 OFFICE EXPRESS	Police dept supplies	\$ 422.50
001.6900.5600.000 OFFICE EXPRESS	5000 window envelopes	\$ 349.00
184.5030.5242.000 Park Elms LLC	Rent assistance	\$ 405.00
184.5030.5242.000 Park Elms LLC	Rent assistance	\$ 107.00
184.5030.5242.000 Park Elms LLC	Rent assistance	\$ 385.00
184.5030.5242.000 Park Elms LLC	Rent assistance	\$ 432.00
184.5030.5242.000 Park Elms LLC	Rent assistance	\$ 666.00
184.5030.5246.000 Patton, Camille	Rent assistance	\$ 46.00
Payroll Payroll	Payroll #27 12.31.25	\$ 431,535.06
001.6025.5450.000 Petermeier, Jill	Monthly cell phone stipend	\$ 40.00
184.5030.5242.000 Plymat Jr , William	Rent assistance	\$ 546.00

999.1121.000	Polk County Sheriff	Wage Withholding	\$	711.65
610.8015.5342.000	Prairie Waste Solutions	Grit/ screening removal	\$	226.60
184.5030.5242.000	Premier Iowa City IA LLC	Rent assistance	\$	86.00
184.5030.5242.000	Premier Iowa City IA LLC	Rent assistance	\$	254.00
184.5030.5242.000	Premier Iowa City IA LLC	Rent assistance	\$	392.00
184.5030.5242.000	Premier Iowa City IA LLC	Rent assistance	\$	193.00
184.5030.5242.000	Premier Iowa City IA LLC	Rent assistance	\$	655.00
184.5030.5344.000	Premier Office Equipment	Housing contract and copies	\$	74.64
184.5030.5242.000	Premier Real Estate Mgmnt	Rent assistance	\$	730.00
184.5030.5242.000	Premier Real Estate Mgmnt	Rent assistance	\$	722.00
184.5030.5242.000	Premier Real Estate Mgmnt	Rent assistance	\$	1.00
184.5030.5242.000	Premier Real Estate Mgmnt	Rent assistance	\$	414.00
184.5030.5242.000	Premier Real Estate Mgmnt	Rent assistance	\$	476.00
184.5030.5242.000	Premier Real Estate Mgmnt	Rent assistance	\$	445.00
184.5030.5242.000	Pyramid Property Solutions Inc	Rent assistance	\$	35.00
184.5030.5242.000	Pyramid Property Solutions Inc	Rent assistance	\$	322.00
184.5030.5242.000	Pyramid Property Solutions Inc	Rent assistance	\$	404.00
001.1010.5565.000	QMG Inc	Police vehicle windshield	\$	849.07
001.4010.5342.000	QMG Inc	Library north side window	\$	485.86
110.2010.5410.000	QUALITY SERVICES CORPORATION	Street #31 REPLACED BOTH REAR LEAF SPRINGS, U-BOLT	\$	924.00
110.2010.5565.000	QUALITY SERVICES CORPORATION	Street #31 REPLACED BOTH REAR LEAF SPRINGS, U-BOLT	\$	2,261.70
184.5030.5242.000	R & A Rental Properties LLC	Rent assistance	\$	203.00
184.5030.5242.000	R & A Rental Properties LLC	Rent assistance	\$	592.00
184.5030.5242.000	R & A Rental Properties LLC	Rent assistance	\$	455.00
001.1099.5342.000	RACOM CORPORATION	antenna, adapter, install, hybrid coupler	\$	830.07
110.2010.5600.000	RACOM CORPORATION	LI-ION battery, inspect radio	\$	375.65
610.8015.5450.000	Ranson, Robert	monthly cell phone stipend	\$	40.00
110.2010.5410.000	Rasmusson Service Center	Diagnostic on 2020 Chevy transmission	\$	12.60
110.2010.5410.000	Rasmusson Service Center	Diagnostic on 2020 Chevy transmission	\$	120.00
110.2060.5565.000	Rasmusson Service Center	Engr Dodge Starting Issues Diagnostic	\$	145.00
110.2060.5565.000	Rasmusson Service Center	Engr Dodge Starting Issues Diagnostic	\$	13.05
184.5030.5242.000	Redborg, Kirsten	Rent assistance	\$	384.00
184.5030.5242.000	Reed, Tony	Rent assistance	\$	430.00
184.5030.5246.000	Renaud, Rachelle	Rent assistance	\$	35.00
184.5030.5242.000	Rice, Quinton	Rent assistance	\$	403.00
184.5030.5242.000	River Birch Apts	Rent assistance	\$	780.00
184.5030.5242.000	River Birch Apts	Rent assistance	\$	331.00
184.5030.5242.000	River Birch Apts	Rent assistance	\$	840.00
184.5030.5242.000	River Oaks Apartments	Rent assistance	\$	790.00
184.5030.5242.000	River Oaks Apartments	Rent assistance	\$	155.00
184.5030.5242.000	River Oaks Apartments	Rent assistance	\$	366.00
184.5030.5242.000	River Oaks Apartments	Rent assistance	\$	487.00
184.5030.5242.000	RMB Cooperative	Rent assistance	\$	1,000.00
184.5030.5242.000	Rural Revival Properties LLC	Rent assistance	\$	335.00
001.1071.5342.000	Safe Building	Rental Inspection Service Agreement FY26/27	\$	3,060.00
184.5030.5238.000	SanDiego Housing Commission	Admin Fee10126	\$	54.04
184.5030.5242.000	SanDiego Housing Commission	Rent assistance	\$	2,648.00
610.8015.5380.000	SCHARNWEBER WATER CONDITIONING INC	WPCP water conditioner lease	\$	27.00
001.1010.5342.000	SCHENDEL PEST CONTROL INC	Police dept monthly service	\$	52.04
184.5030.5242.000	Schmidt, Michael T	Rent assistance	\$	372.00
184.5030.5242.000	Schmidt, Michael T	Rent assistance	\$	700.00
690.8050.5360.000	Sho Biz Inc dba Minuteman	Transit FedEx to Thermo King	\$	15.75
690.8050.5370.000	Sho Biz Inc dba Minuteman	2000 Single pass cards	\$	164.00
364.4030.5233.000	Snyder & Associates Inc	Eng fees for Linn Creek Dist Thead thru 11/30/25	\$	7,958.80
110.2050.5600.000	SPAHN & ROSE LUMBER CO	lumber for snowboards on dumptruck boxes	\$	250.12
184.5030.5246.000	Squires, Christina	Rent assistance	\$	86.00
690.8050.5339.000	St Lukes Health Resources	paid medical claims	\$	42.00
184.5030.5246.000	Stiegelmeier, Curtis	Rent assistance	\$	10.00
001.1010.5132.000	STREICHERS INC	ID patches and name cloths	\$	34.00
001.1010.5132.000	STREICHERS INC	ID patches	\$	56.00
001.1010.5132.000	STREICHERS INC	Bullet proof vest, tactical assault carrier	\$	300.00
030.1010.5718.000	STREICHERS INC	Bullet proof vest, tactical assault carrier	\$	521.50
151.1010.5718.000	STREICHERS INC	Bullet proof vest, tactical assault carrier	\$	521.50
184.5030.5242.000	Sweet Pea	Rent assistance	\$	616.00
184.5030.5242.000	Sweet Pea	Rent assistance	\$	197.00
184.5030.5242.000	Swift, Scott	Rent assistance	\$	430.00
184.5030.5242.000	Taylor, Mike	Rent assistance	\$	350.00
001.1010.5600.000	THEISENS SUPPLY INC	hand warmers	\$	45.15

001.1010.5610.000 THEISENS SUPPLY INC	Police dept ammo	\$ 72.61
001.1050.5718.000 THEISENS SUPPLY INC	Fire dept floor jack	\$ 311.97
110.2010.5132.000 THEISENS SUPPLY INC	Street employee clothing	\$ 59.99
110.2010.5132.000 THEISENS SUPPLY INC	Street dept gloves	\$ 29.98
110.2010.5132.000 THEISENS SUPPLY INC	Street dept employee clothing	\$ 329.93
110.2010.5132.000 THEISENS SUPPLY INC	Street employee clothing	\$ 119.98
110.2010.5132.000 THEISENS SUPPLY INC	Street employee clothing	\$ (59.99)
110.2010.5132.000 THEISENS SUPPLY INC	Street employee clothing	\$ 67.98
110.2010.5718.000 THEISENS SUPPLY INC	pressure gauge, high flow pump	\$ 191.97
610.8016.5600.000 THEISENS SUPPLY INC	Sewer dept shop supplies	\$ 8.48
740.8065.5600.000 THEISENS SUPPLY INC	Sewer dept shop supplies	\$ 5.66
001.1099.5342.000 Thermo Systems	P&F Bldg RTU-2 repairs	\$ 2,620.00
001.1099.5342.000 Thermo Systems	P&F Bldg RTU-2 service call	\$ 616.00
001.1099.5342.000 Thermo Systems	P&F Bldg rooftop heating/ cooling units service	\$ 1,864.00
110.2010.5718.000 Thompsons True Value	Resin float	\$ 37.99
610.8016.5565.000 TITAN MACHINERY, INC.	hydraulic hose for New Case backhoe	\$ 57.10
740.8065.5565.000 TITAN MACHINERY, INC.	hydraulic hose for New Case backhoe	\$ 38.06
001.1010.5450.000 T-Mobile	Monthly fees	\$ 52.50
001.1010.5450.000 T-Mobile	Police dept cell services	\$ 1,204.71
001.1070.5450.000 T-Mobile	Asst Housing director	\$ 10.55
001.1070.5450.000 T-Mobile	Housing Director	\$ 4.93
001.1071.5450.000 T-Mobile	Asst Housing director	\$ 1.76
001.1071.5450.000 T-Mobile	Rental inspections	\$ 35.18
001.1071.5450.000 T-Mobile	Housing Director	\$ 4.93
001.1071.5450.000 T-Mobile	Rental iPad	\$ 21.57
001.1075.5450.000 T-Mobile	Nuisance	\$ 35.18
001.1075.5450.000 T-Mobile	Nuisance and Parking	\$ 17.59
001.1075.5450.000 T-Mobile	Asst Housing director	\$ 10.56
001.1075.5450.000 T-Mobile	Housing Director	\$ 4.93
001.2020.5450.000 T-Mobile	Nuisance and Parking	\$ 17.59
001.2020.5450.000 T-Mobile	Housing Director	\$ 4.93
001.2020.5450.000 T-Mobile	Asst Housing director	\$ 1.76
001.4030.5450.000 T-Mobile	Parks director	\$ 35.18
001.5040.5450.000 T-Mobile	Asst Housing director	\$ 10.55
001.5040.5450.000 T-Mobile	Housing Director	\$ 4.93
001.6021.5450.000 T-Mobile	RETURNED PHONES 10/08	\$ 93.24
001.6021.5450.000 T-Mobile	old iPad no name	\$ 18.83
001.6021.5450.000 T-Mobile	courtesy credit	\$ (217.22)
110.2010.5450.000 T-Mobile	Mechanic iPad	\$ 21.57
110.2010.5450.000 T-Mobile	Sign shop iPad	\$ 21.57
110.2040.5450.000 T-Mobile	Utility	\$ 35.18
110.2060.5450.000 T-Mobile	PW iPad	\$ 6.04
110.2060.5450.000 T-Mobile	Survey GPS equipment	\$ 31.35
110.2060.5450.000 T-Mobile	Engineering hot spot	\$ 31.35
110.2060.5450.000 T-Mobile	PW Director	\$ 35.18
181.3040.5450.000 T-Mobile	Housing Director	\$ 2.46
184.5030.5450.000 T-Mobile	Housing Director	\$ 8.07
610.8015.5450.000 T-Mobile	WPCP operator	\$ 35.18
610.8016.5450.000 T-Mobile	Sewer dept hot spot	\$ 18.81
610.8016.5450.000 T-Mobile	Sewer dept hotspot	\$ 18.81
610.8016.5450.000 T-Mobile	Sewer dept Supervisor	\$ 21.11
610.8016.5450.000 T-Mobile	PW iPad	\$ 9.27
740.8065.5450.000 T-Mobile	Sewer dept Supervisor	\$ 14.07
740.8065.5450.000 T-Mobile	Sewer dept hotspot	\$ 12.54
740.8065.5450.000 T-Mobile	Sewer dept hot spot	\$ 12.54
740.8065.5450.000 T-Mobile	PW iPad 641-861-6411	\$ 6.26
001.6900.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	\$ 1,457.67
610.8015.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	\$ 215.95
610.8016.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	\$ 64.79
690.8050.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	\$ 80.98
740.8065.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	\$ 43.19
913.1013.5342.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	\$ 80.98
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 5,611.37
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 1,045.80
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 0.08
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 0.08
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 0.16
999.1128.000 TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$ 0.08

999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.04
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.02
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.16
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	1,091.65
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	416.66
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	\$	0.08
184.5030.5242.000	Town Apartments Corporation	Rent assistance	\$	419.00
184.5030.5242.000	Town Apartments Corporation	Rent assistance	\$	284.00
999.1102.000	TREASURER STATE OF IOWA	Bi-Weekly Payroll SIT	\$	11,988.05
999.1102.000	TREASURER STATE OF IOWA	Bi-Weekly Payroll SIT	\$	6,333.97
121.2011.5342.000	Treasurers Office-ISU	Solid Waste study	\$	9,004.32
690.8050.5210.000	Trending Media Inc	Transit advertising	\$	115.00
690.8050.5210.000	Trending Media Inc	Transit advertising-KFJB	\$	48.00
184.5030.5242.000	TTLCoop Housing	Rent assistance	\$	874.00
184.5030.5242.000	TTLCoop Housing	Rent assistance	\$	710.00
184.5030.5242.000	TTLCoop Housing	Rent assistance	\$	248.00
999.1112.000	UNITED WAY	UNITED WAY	\$	545.92
999.1112.000	UNITED WAY	UNITED WAY	\$	545.92
999.1112.000	UNITED WAY	UNITED WAY	\$	219.00
001.1010.5151.000	Unity Point Health- Payment Processing	stress test MFPRSI physical	\$	168.00
110.2010.5600.000	Vajgrt, Roger	100lb propane	\$	183.18
001.2080.5600.000	Van Maanen Electric Inc	beacon light bulbs	\$	104.16
001.4030.5562.000	VANWALL EQUIPMENT INC	John Deere 1025R fuel filter replaced	\$	197.50
001.4030.5562.000	VANWALL EQUIPMENT INC	Parks mower parts	\$	129.76
001.1070.5342.000	Veenstra & Kimm Inc	Building permit fees	\$	6,284.00
001.1071.5450.000	VERIZON WIRELESS	Nuisance and Rental inspections iPad	\$	20.60
001.1075.5450.000	VERIZON WIRELESS	Nuisance and Rental inspections iPad	\$	20.61
184.5030.5242.000	Walker, Angela	Rent assistance	\$	312.00
184.5030.5246.000	Wallace, Yianna	Rent assistance	\$	41.00
615.8015.5342.000	Wendler Inc	WPC24001 WPCP Sludge Thick Cons 10/1/25-12/31/25	\$	41,031.00
184.5030.5242.000	White, Amalia	Rent assistance	\$	265.00

184.5030.5246.000 Wirth, Tammy	Rent assistance	\$ 28.00
610.8015.5151.000 WOLFE EYE CLINIC P C	hearing test	\$ 35.00
610.8015.5151.000 WOLFE EYE CLINIC P C	hearing test	\$ 35.00
610.8016.5151.000 WOLFE EYE CLINIC P C	hearing test	\$ 21.00
740.8065.5151.000 WOLFE EYE CLINIC P C	hearing test	\$ 14.00
001.1099.5482.000 WoodRiver Energy LLC	Police & Fire Bldg 11672	\$ 5,246.23
001.4010.5482.000 WoodRiver Energy LLC	Library gas #7078	\$ 1,617.51
001.4045.5482.000 WoodRiver Energy LLC	SWIMMING POOL 7077	\$ 44.00
184.5030.5242.000 Worsfold Farm LLC	Rent assistance	\$ 370.00
615.8015.5342.000 WRH Inc	WPC21001 Headworks Project 10/1/25-10/31/25	\$ 13,400.00
110.2010.5600.000 WW GRAINGER	Trash bags	\$ 46.10
690.8050.5600.000 WW GRAINGER	Trash bags	\$ 46.10
389.1010.5230.000 YSS Grants Billing	YSS MPACT Services	\$ 20,306.65
389.1010.5230.000 YSS Grants Billing	YSS MPACT Services	\$ 13,452.42
389.1010.5230.000 YSS Grants Billing	YSS MPACT Services	\$ 14,238.13
110.2010.5410.000 Ziegler Inc	Street #147 Replace - Fuel Inj Valve/Nozzle	\$ 514.13
TOTAL		\$ 1,990,513.88



**MARSHALLTOWN
MORE THAN EVER**

**Mike Ladehoff, 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
Meeting Date: January 12, 2026
Re: Approve November 2025 Financial Statements

Strategic Plan Objective:

N/A

Recommended:

Staff recommends approving the November 2025 monthly financial statements.

Budget Impact:

N/A

Description/Background:

The Finance Department has prepared and reconciled the November 2025 financial statements for your review. The budgeted amounts shown are based on the FY26 adopted budget that was approved in April 2025.

The attached reports include the following:

- Fund Balance Report, which includes the beginning balance at 6/30/25, the year-to-date revenues and expenses for 5 months and the ending fund cash balance at 11/30/25.
- Cash & Investments Report, which includes current balances and interest rates for all city investments.
- Monthly Budget Report, which reflects monthly and year-to-date revenues and expenses by each fund and then in summary. If the YTD Activity amount is less than the YTD Budget amount, it will show as unfavorable for revenues and favorable for expenses.

Items of interest this month:

- \$326,207.73 was received from the Friends of the Library as a donation towards the library's interior remodeling project.
- Utility Excise Tax was received in the amount of \$773,551.09 into various funds. The

General Fund's share was \$451,972.84.

- Fund 364 includes payments of \$448,622.71 for E Main Center to 3rd Ave & Center Church to State project.
- Bond payments of \$911,620.25 were made from funds 200 and 610.
- TIF development agreement payments of \$621,185.66 were made from fund 125.

Attachments:

1. NOVEMBER 2025 FINANCIAL STATEMENTS

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - GENERAL FUND	\$ 3,687,037.61	\$ 8,155,893.60	\$ 7,890,330.19	\$ 3,952,601.02
010 - CASH FLOW RESERVE FUND	\$ 3,582,377.04	\$ 57,742.88	\$ -	\$ 3,640,119.92
011 - INSURANCE DEDUCTIBLE RESERVE FUND	\$ 262,153.76	\$ 4,225.55	\$ -	\$ 266,379.31
030 - CAPITAL RESERVE	\$ -	\$ 248,330.31	\$ 248,330.31	\$ -
031 - CAPITAL RSRV-BLDG MAINT	\$ 225,445.42	\$ 3,391.24	\$ 25,080.27	\$ 203,756.39
032 - CIP LARGE VEHICLE/EQUIPMENT	\$ 223,209.00	\$ -	\$ -	\$ 223,209.00
110 - ROAD USE TAX	\$ 12,070,509.71	\$ 1,910,149.69	\$ 877,759.28	\$ 13,102,900.12
111 - ROAD USE TAX INSURANCE RESERVE	\$ 78,411.35	\$ 1,263.88	\$ -	\$ 79,675.23
112 - EMPLOYEE BENEFITS FUND	\$ 3,148,567.55	\$ 1,507,200.86	\$ 844,107.81	\$ 3,811,660.60
117 - POLICE/FIRE RETIREMENT	\$ 599,694.98	\$ 627,906.55	\$ 330,691.72	\$ 896,909.81
119 - EMERGENCY FUND	\$ -	\$ 0.70	\$ -	\$ 0.70
121 - LOCAL OPTION SALES TAX	\$ 4,914,894.35	\$ 1,576,249.92	\$ 965,008.80	\$ 5,526,135.47
125 - TAX INCREMENT FINANCING	\$ 667,980.78	\$ 742,754.89	\$ 636,185.66	\$ 774,550.01
126 - TIF-LMI	\$ 8,887.42	\$ 143.25	\$ -	\$ 9,030.67
130 - CITY TORT LIABILITY	\$ 65,616.88	\$ 132,325.96	\$ 36,773.06	\$ 161,169.78
132 - GRANTS-STATE/LOCAL AGENCIES	\$ 4,980.86	\$ 40.46	\$ -	\$ 5,021.32
133 - UNDESIGNATED FEDERAL GRANTS	\$ (6,761.00)	\$ 43,648.63	\$ 275,383.63	\$ (238,496.00)
139 - PLEASANT HILL POOL FOUNDATION	\$ -	\$ -	\$ 686.43	\$ (686.43)
140 - PARK & REC DONATION FUND	\$ (129,286.78)	\$ 296,262.08	\$ 26,129.09	\$ 140,846.21
141 - MTOWN TENNIS ASSOC	\$ -	\$ -	\$ -	\$ -
142 - SOFTBALL ASSOCIATION FUND	\$ (15,021.02)	\$ 37,571.06	\$ 23,641.95	\$ (1,091.91)
144 - LIVE HEALTHY IOWA	\$ 10,258.36	\$ 165.35	\$ -	\$ 10,423.71
145 - TORNADO GENERAL	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00
149 - FEMA - WINDS	\$ 345,665.10	\$ 34,308.17	\$ -	\$ 379,973.27
150 - LOCAL PD GRANTS	\$ (5,091.86)	\$ 25,455.88	\$ 25,609.66	\$ (5,245.64)
151 - DEPT OF JUSTICE GRANTS	\$ -	\$ 1,630.68	\$ 1,630.68	\$ -
152 - POLICE UNDESIGNATED GRANTS	\$ (12,706.29)	\$ 49,456.29	\$ 60,607.66	\$ (23,857.66)
153 - POLICE DEPT DONATION FUND	\$ 88,661.56	\$ 5,527.66	\$ 8,711.13	\$ 85,478.09
154 - AUTOMATED TRAFFIC ENFORCEMENT	\$ 177,943.37	\$ 100,123.61	\$ 40,180.00	\$ 237,886.98
156 - FIRE DEPT DONATION FUND	\$ 51,165.68	\$ 1,317.97	\$ 4,706.45	\$ 47,777.20
160 - ECONOMIC DEVELOPMENT GIFT	\$ 60,217.74	\$ 648.26	\$ 20,000.00	\$ 40,866.00
161 - SURETY DEPOSITS/SUBDIVIDER	\$ 12,563.02	\$ 202.49	\$ -	\$ 12,765.51
170 - LIBRARY DONATION FUND	\$ 158,487.86	\$ 444,673.65	\$ 129,774.21	\$ 473,387.30
177 - SEIZED ASSETS (POLICE)	\$ 15,950.01	\$ 197.41	\$ -	\$ 16,147.42
181 - #7 HUD LEAD GRANT	\$ (319,687.39)	\$ 219,993.08	\$ 649,901.13	\$ (749,595.44)
184 - VOUCHERS - 002, 003	\$ 366,360.74	\$ 668,452.12	\$ 608,362.60	\$ 426,450.26
189 - #6 HUD LEAD GRANT/NOW STATE FUNDS ONLY	\$ 165,416.60	\$ 3,094.74	\$ 17.00	\$ 168,494.34
200 - GO BONDS DEBT FUND	\$ 180,550.86	\$ 2,202,407.80	\$ 734,133.75	\$ 1,648,824.91
300 - CIP COLLECTION FUND	\$ 732,895.95	\$ 395,634.28	\$ 238,964.68	\$ 889,565.55
312 - AIRPORT PROJECT FUND	\$ 46,003.45	\$ 84,703.46	\$ 50,642.60	\$ 80,064.31
320 - SPECIAL ASSESSMENT PROJECTS	\$ (14,510.95)	\$ -	\$ -	\$ (14,510.95)
340 - BIKE PATH PROJECT FUND	\$ (12,485.37)	\$ -	\$ 70,154.65	\$ (82,640.02)
341 - TREES FOREVER PROJECT	\$ 12,681.09	\$ 3,915.47	\$ -	\$ 16,596.56
355 - Dangerous & Dilapidated (included GO bonds)	\$ 212,814.78	\$ 17,175.05	\$ 211,294.50	\$ 18,695.33
362 - 2020 GO BONDS	\$ -	\$ -	\$ 47,505.66	\$ (47,505.66)
363 - 2021 GO BONDS	\$ 4,918,858.85	\$ 78,504.04	\$ 69,003.49	\$ 4,928,359.40
364 - 2022 GO BONDS	\$ 6,777,883.17	\$ 1,034,560.31	\$ 6,682,655.74	\$ 1,129,787.74
365 - 2023 GO BONDS	\$ 10,489,073.68	\$ 169,069.17	\$ -	\$ 10,658,142.85
389 - AMERICAN RESCUE PLAN	\$ 258,188.48	\$ -	\$ 26,416.30	\$ 231,772.18
610 - WATER POLLUTION CONTROL	\$ -	\$ 1,689,835.09	\$ 1,689,835.09	\$ -
611 - WPCP REVENUE	\$ 26,782,039.10	\$ 3,967,915.99	\$ 1,988,765.81	\$ 28,761,189.28
614 - WPCP CAPITAL IMPROVEMENT RSRV	\$ 1,227,771.41	\$ 19,789.95	\$ -	\$ 1,247,561.36
615 - WPCP PLANT & IMPROVEMENTS	\$ (5,000.00)	\$ 300,576.79	\$ 606,996.80	\$ (311,420.01)
617 - SANITARY SEWER NEW CONSTRUCTN	\$ 197,038.85	\$ 99.00	\$ -	\$ 197,137.85
618 - WPCP INSURANCE RESERVE (WAS TORNADO)	\$ 208,200.44	\$ 3,355.90	\$ -	\$ 211,556.34
690 - TRANSIT OPERATING	\$ 1,523,561.13	\$ 309,573.28	\$ 422,691.15	\$ 1,410,443.26
691 - TRANSIT INSURANCE RESERVE	\$ 26,361.23	\$ 424.90	\$ -	\$ 26,786.13
740 - STORM SEWER UTILITY	\$ 2,837,092.96	\$ 655,299.99	\$ 344,562.61	\$ 3,147,830.34
750 - COMPOSTING FACILITY	\$ 229,729.59	\$ 67,422.54	\$ 22,571.70	\$ 274,580.43
760 - P&R CONCESSIONS ENTERPRISE	\$ 2,036.37	\$ 31,729.00	\$ 42,765.48	\$ (9,000.11)
881 - OCCUPATIONAL INSURANCE ESCROW	\$ 317,839.22	\$ 78,862.96	\$ 8,565.39	\$ 388,136.79
884 - GROUP HEALTH INSURANCE ESCROW	\$ 826,474.93	\$ 1,765,269.65	\$ 1,495,106.58	\$ 1,096,638.00
886 - WORKMAN'S COMP DEDUCTIBLE FUND	\$ 37,706.35	\$ 607.68	\$ 19.00	\$ 38,295.03
913 - 911 COMMISION	\$ (7,353.65)	\$ 582,037.29	\$ 717,070.30	\$ (142,386.66)
	<u>\$ 88,349,354.33</u>	<u>\$ 30,359,118.46</u>	<u>\$ 29,199,330.00</u>	<u>\$ 89,509,142.79</u>

MARSHALLTOWN

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CASH AND INVESTMENTS AS OF 11/30/25

Account	Name	Ending Balance	Interest Rate
BalObject: 0110 - P&R Deposits			
<u>999.0110.100</u>	First Interstate Bank P&R Deposits	66,815.00	2.79
	Total BalObject: 0110 - P&R Deposits :	66,815.00	
BalObject: 0111 - Operating			
<u>999.0111.100</u>	First Interstate Bank Operating	361,031.00	2.79
	Total BalObject: 0111 - Operating:	361,031.00	
BalObject: 0113 - Payroll			
<u>999.0113.100</u>	First Interstate Bank Payroll	450,000.00	2.79
	Total BalObject: 0113 - Payroll:	450,000.00	
BalObject: 0115 - HUD Admin			
<u>999.0115.100</u>	First Interstate Bank HUD Admin	393,324.84	2.79
	Total BalObject: 0115 - HUD Admin:	393,324.84	
BalObject: 0116 - HUD HAP			
<u>999.0116.100</u>	First Interstate Bank HUD HAP	44,492.55	2.79
	Total BalObject: 0116 - HUD HAP:	44,492.55	
BalObject: 0117 - Police			
<u>999.0117.100</u>	First Interstate Bank Police	15,622.42	2.79
	Total BalObject: 0117 - Police:	15,622.42	
BalObject: 0117 - ACH			
<u>999.0118.100</u>	First Interstate Bank ACH	1,000.00	2.79
	Total BalObject: 0118 -ACH	1,000.00	
BalObject: 0120 - PETTY CASH			
<u>001.0120.000</u>	PETTY CASH - RECORDS	100.00	0.00
<u>144.0120.000</u>	PETTY CASH-TRACK MEET		0.00
<u>750.0120.000</u>	PETTY CASH	500.00	0.00
<u>760.0120.000</u>	PETTY CASH	-	0.00
	Total BalObject: 0120 - PETTY CASH:	600.00	
BalObject: 0121 - PETTY CASH-SWIMMING POOLS			
<u>001.0121.000</u>	PETTY CASH-SWIMMING POOLS	-	0.00
	Total BalObject: 0121 - PETTY CASH-SWIMMING	-	
BalObject: 0122 - PETTY CASH-CITY CLERK			
<u>001.0122.000</u>	PETTY CASH-CITY CLERK	200.00	0.00
	Total BalObject: 0122 - PETTY CASH-CITY CLERK:	200.00	
Page 1:2			
BalObject: 0123 - PETTY CASH-LIBRARY			
<u>001.0123.000</u>	PETTY CASH-LIBRARY	100.00	0.00
	Total BalObject: 0123 - PETTY CASH-LIBRARY:	100.00	

Account	Name	Ending Balance	Interest Rate
BalObject: 0124 - PETTY CASH-LIBRARY			
<u>001.0124.000</u>	PETTY CASH-LIBRARY	200.00	0.00
	Total BalObject: 0124 - PETTY CASH-LIBRARY:	200.00	
BalObject: 0125 - PETTY CASH-PARK			
<u>001.0125.000</u>	PETTY CASH-PARK	225.00	0.00
	Total BalObject: 0125 - PETTY CASH-PARK:	225.00	
BalObject: 0126 - PETTY CASH-COLISEUM CONCESSIONS			
<u>001.0126.000</u>	PETTY CASH-COLISEUM CONCESSIONS	300.00	0.00
	Total BalObject: 0125 - PETTY CASH-COLISEUM:	300.00	
BalObject: 0130 - CASH HELD BY INSUR ADMIN			
<u>885.0130.000</u>	CASH HELD BY INSUR ADMIN	1.00	0.00
	Total BalObject: 0130 - CASH HELD BY INSUR ADMIN:	1.00	
BalObject: 0215 - IPAIT MONEY MARKET			
<u>999.0215.000</u>	IPAIT MONEY MARKET	27,385,004.07	3.723
	Total BalObject: 0215 - IPAIT MONEY MARKET:	27,385,004.07	
BalObject: 0216 - FIRST INTERSTATE BANK MM			
<u>999.0216.000</u>	First Interstate Bank MM	4,692,637.94	2.79
	Total BalObject: 0216 - FIRST INTERSTATE BANK MM:	4,692,637.94	
BalObject: 0243 - GNB INV			
<u>365.0243.000</u>	GNB CD		
<u>999.0243.000</u>	GNB CD	31,042,315.62	3.72-4.28
	Total BalObject: 0243 - GNB INV	31,042,315.62	
BalObject: 0246 - PINNACLE INV			
<u>365.0246.000</u>	PINNACLE CD		3.80-4.50
<u>999.0246.000</u>	PINNACLE CD	25,022,438.36	
	Total BalObject: 0246 - PINNACLE CD	25,022,438.36	
BalObject: 0265 - IPAIT CD			
<u>999.0265.000</u>	IPAIT CD	-	0.000
	Total BalObject: 0265 - IPAIT CD	-	
BalObject: 0999 - POOLED CASH			
<u>999.0999.000</u>	POOLED CASH - prepaid work comp and outstanding AP	32,834.99	
	Total BalObject: 0999 - POOLED CASH:	32,834.99	
Page 2:2	TOTAL	89,509,142.79	



Monthly Budget Report - Marshalltown

Group Summary

For Fiscal: 2025-2026 Period Ending: 11/30/2025

Account Typ...	November Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 001 - GENERAL FUND					
Revenue	1,317,168.89	8,606,999.30	8,155,893.60	-451,105.70	20,657,436.00
Expense	1,359,387.85	8,604,363.10	7,890,330.19	714,032.91	20,657,436.00
Total Fund: 001 - GENERAL FUND:	-42,218.96	2,636.20	265,563.41	262,927.21	0.00
Fund: 010 - CASH FLOW RESERVE FUND					
Revenue	8,626.84	122,962.45	57,742.88	-65,219.57	295,192.00
Total Fund: 010 - CASH FLOW RESERVE FUND:	8,626.84	122,962.45	57,742.88	-65,219.57	295,192.00
Fund: 011 - INSURANCE DEDUCTIBLE RESERVE FUND					
Revenue	631.30	41,666.65	4,225.55	-37,441.10	100,000.00
Total Fund: 011 - INSURANCE DEDUCTIBLE RESERVE FUND:	631.30	41,666.65	4,225.55	-37,441.10	100,000.00
Fund: 030 - CAPITAL RESERVE					
Revenue	32,411.67	278,345.80	248,330.31	-30,015.49	668,030.00
Expense	32,411.67	278,322.90	248,330.31	29,992.59	668,030.00
Total Fund: 030 - CAPITAL RESERVE:	0.00	22.90	0.00	-22.90	0.00
Fund: 031 - CAPITAL RSRV-BLDG MAINT					
Revenue	482.89	36,455.55	3,391.24	-33,064.31	87,528.00
Expense	0.00	83,402.45	25,080.27	58,322.18	200,166.00
Total Fund: 031 - CAPITAL RSRV-BLDG MAINT:	482.89	-46,946.90	-21,689.03	25,257.87	-112,638.00
Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT					
Revenue	0.00	43,731.25	0.00	-43,731.25	104,955.00
Expense	0.00	98,125.00	0.00	98,125.00	235,500.00
Total Fund: 032 - CIP LARGE VEHICLE/EQUIPMENT:	0.00	-54,393.75	0.00	54,393.75	-130,545.00
Fund: 110 - ROAD USE TAX					
Revenue	372,002.45	1,940,323.25	1,910,149.69	-30,173.56	4,656,776.00
Expense	117,262.01	2,269,227.80	877,759.28	1,391,468.52	5,446,164.00
Total Fund: 110 - ROAD USE TAX:	254,740.44	-328,904.55	1,032,390.41	1,361,294.96	-789,388.00
Fund: 111 - ROAD USE TAX INSURANCE RESERVE					
Revenue	188.82	11,453.75	1,263.88	-10,189.87	27,500.00
Total Fund: 111 - ROAD USE TAX INSURANCE RESERVE:	188.82	11,453.75	1,263.88	-10,189.87	27,500.00
Fund: 112 - EMPLOYEE BENEFITS FUND					
Revenue	324,587.35	1,063,318.70	1,507,200.86	443,882.16	2,551,965.00
Expense	0.00	1,625,764.85	844,107.81	781,657.04	3,903,397.00
Total Fund: 112 - EMPLOYEE BENEFITS FUND:	324,587.35	-562,446.15	663,093.05	1,225,539.20	-1,351,432.00

Monthly Budget Report - Marshalltown

For Fiscal: 2025-2026 Period Ending: 11/30/2025

Account Typ...	November Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 117 - POLICE/FIRE RETIREMENT					
Revenue	136,024.96	594,255.35	627,906.55	33,651.20	1,426,213.00
Expense	0.00	565,970.15	330,691.72	235,278.43	1,358,872.00
Total Fund: 117 - POLICE/FIRE RETIREMENT:	136,024.96	28,285.20	297,214.83	268,929.63	67,341.00
Fund: 119 - EMERGENCY FUND					
Revenue	0.00	0.00	0.70	0.70	0.00
Total Fund: 119 - EMERGENCY FUND:	0.00	0.00	0.70	0.70	0.00
Fund: 121 - LOCAL OPTION SALES TAX					
Revenue	13,096.57	1,792,787.50	1,576,249.92	-216,537.58	4,302,690.00
Expense	2,817.66	2,404,691.50	965,008.80	1,439,682.70	5,772,684.00
Total Fund: 121 - LOCAL OPTION SALES TAX:	10,278.91	-611,904.00	611,241.12	1,223,145.12	-1,469,994.00
Fund: 125 - TAX INCREMENT FINANCING					
Revenue	152,576.92	580,517.05	742,754.89	162,237.84	1,393,241.00
Expense	621,185.66	818,184.95	636,185.66	181,999.29	1,963,644.00
Total Fund: 125 - TAX INCREMENT FINANCING:	-468,608.74	-237,667.90	106,569.23	344,237.13	-570,403.00
Fund: 126 - TIF-LMI					
Revenue	21.40	11,942.30	143.25	-11,799.05	28,673.00
Total Fund: 126 - TIF-LMI:	21.40	11,942.30	143.25	-11,799.05	28,673.00
Fund: 130 - CITY TORT LIABILITY					
Revenue	381.96	17,083.30	132,325.96	115,242.66	41,000.00
Expense	21,548.59	16,666.65	36,773.06	-20,106.41	40,000.00
Total Fund: 130 - CITY TORT LIABILITY:	-21,166.63	416.65	95,552.90	95,136.25	1,000.00
Fund: 132 - GRANTS-STATE/LOCAL AGENCIES					
Revenue	11.90	162,500.00	40.46	-162,459.54	390,000.00
Expense	0.00	249,792.05	0.00	249,792.05	599,501.00
Total Fund: 132 - GRANTS-STATE/LOCAL AGENCIES:	11.90	-87,292.05	40.46	87,332.51	-209,501.00
Fund: 133 - UNDESIGNATED FEDERAL GRANTS					
Revenue	930.00	176,361.20	43,648.63	-132,712.57	423,267.00
Expense	1,648.00	176,351.50	275,383.63	-99,032.13	423,267.00
Total Fund: 133 - UNDESIGNATED FEDERAL GRANTS:	-718.00	9.70	-231,735.00	-231,744.70	0.00
Fund: 139 - PLEASANT HILL POOL FOUNDATION					
Expense	85.00	0.00	686.43	-686.43	0.00
Total Fund: 139 - PLEASANT HILL POOL FOUNDATION:	85.00	0.00	686.43	-686.43	0.00
Fund: 140 - PARK & REC DONATION FUND					
Revenue	1,700.20	174,062.05	296,262.08	122,200.03	417,749.00
Expense	11,693.04	256,957.35	26,129.09	230,828.26	616,698.00
Total Fund: 140 - PARK & REC DONATION FUND:	-9,992.84	-82,895.30	270,132.99	353,028.29	-198,949.00

Monthly Budget Report - Marshalltown

For Fiscal: 2025-2026 Period Ending: 11/30/2025

Account Typ...	November Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 141 - MTOWN TENNIS ASSOC					
Revenue	0.00	8.30	0.00	-8.30	20.00
Total Fund: 141 - MTOWN TENNIS ASSOC:	0.00	8.30	0.00	-8.30	20.00
Fund: 142 - SOFTBALL ASSOCIATION FUND					
Revenue	22,550.04	19,035.25	37,571.06	18,535.81	45,703.00
Expense	1,104.60	19,030.95	23,641.95	-4,611.00	45,703.00
Total Fund: 142 - SOFTBALL ASSOCIATION FUND:	21,445.44	4.30	13,929.11	13,924.81	0.00
Fund: 144 - LIVE HEALTHY IOWA					
Revenue	24.70	3,144.15	165.35	-2,978.80	7,546.00
Expense	0.00	3,143.00	0.00	3,143.00	7,544.00
Total Fund: 144 - LIVE HEALTHY IOWA :	24.70	1.15	165.35	164.20	2.00
Fund: 149 - FEMA - WINDS					
Revenue	0.00	0.00	34,308.17	34,308.17	0.00
Total Fund: 149 - FEMA - WINDS:	0.00	0.00	34,308.17	34,308.17	0.00
Fund: 150 - LOCAL PD GRANTS					
Revenue	5,245.92	24,990.00	25,455.88	465.88	60,000.00
Expense	5,245.89	24,990.00	25,609.66	-619.66	60,000.00
Total Fund: 150 - LOCAL PD GRANTS:	0.03	0.00	-153.78	-153.78	0.00
Fund: 151 - DEPT OF JUSTICE GRANTS					
Revenue	0.00	8,714.40	1,630.68	-7,083.72	20,923.00
Expense	0.00	8,665.25	1,630.68	7,034.57	20,800.00
Total Fund: 151 - DEPT OF JUSTICE GRANTS:	0.00	49.15	0.00	-49.15	123.00
Fund: 152 - POLICE UNDESIGNATED GRANTS					
Revenue	10,128.00	32,086.25	49,456.29	17,370.04	77,007.00
Expense	16,698.77	32,074.70	60,607.66	-28,532.96	77,007.00
Total Fund: 152 - POLICE UNDESIGNATED GRANTS:	-6,570.77	11.55	-11,151.37	-11,162.92	0.00
Fund: 153 - POLICE DEPT DONATION FUND					
Revenue	4,302.58	1,333.30	5,527.66	4,194.36	3,200.00
Expense	4,595.65	5,977.15	8,711.13	-2,733.98	14,350.00
Total Fund: 153 - POLICE DEPT DONATION FUND:	-293.07	-4,643.85	-3,183.47	1,460.38	-11,150.00
Fund: 154 - AUTOMATED TRAFFIC ENFORCEMENT					
Revenue	15,926.25	108,333.30	100,123.61	-8,209.69	260,000.00
Expense	8,645.00	155,386.30	40,180.00	115,206.30	373,000.00
Total Fund: 154 - AUTOMATED TRAFFIC ENFORCEMENT:	7,281.25	-47,053.00	59,943.61	106,996.61	-113,000.00
Fund: 156 - FIRE DEPT DONATION FUND					
Revenue	113.23	1,249.95	1,317.97	68.02	3,000.00
Expense	117.01	10,122.45	4,706.45	5,416.00	24,298.00
Total Fund: 156 - FIRE DEPT DONATION FUND:	-3.78	-8,872.50	-3,388.48	5,484.02	-21,298.00

Monthly Budget Report - Marshalltown

For Fiscal: 2025-2026 Period Ending: 11/30/2025

Account Typ...	November Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 160 - ECONOMIC DEVELOPMENT GIFT					
Revenue	96.85	416.65	648.26	231.61	1,000.00
Expense	0.00	0.00	20,000.00	-20,000.00	0.00
Total Fund: 160 - ECONOMIC DEVELOPMENT GIFT:	96.85	416.65	-19,351.74	-19,768.39	1,000.00
Fund: 161 - SURETY DEPOSITS/SUBDIVIDER					
Revenue	30.25	77.05	202.49	125.44	185.00
Total Fund: 161 - SURETY DEPOSITS/SUBDIVIDER:	30.25	77.05	202.49	125.44	185.00
Fund: 170 - LIBRARY DONATION FUND					
Revenue	328,046.58	176,864.55	444,673.65	267,809.10	424,475.00
Expense	14,543.31	347,808.15	129,774.21	218,033.94	834,740.00
Total Fund: 170 - LIBRARY DONATION FUND:	313,503.27	-170,943.60	314,899.44	485,843.04	-410,265.00
Fund: 177 - SEIZED ASSETS (POLICE)					
Revenue	32.89	1,457.80	197.41	-1,260.39	3,500.00
Expense	0.00	2,499.15	0.00	2,499.15	6,000.00
Total Fund: 177 - SEIZED ASSETS (POLICE):	32.89	-1,041.35	197.41	1,238.76	-2,500.00
Fund: 181 - #7 HUD LEAD GRANT					
Revenue	6.09	1,003,299.75	219,993.08	-783,306.67	2,408,883.00
Expense	78,385.68	1,003,599.45	649,901.13	353,698.32	2,408,883.00
Total Fund: 181 - #7 HUD LEAD GRANT:	-78,379.59	-299.70	-429,908.05	-429,608.35	0.00
Fund: 184 - VOUCHERS - 002, 003					
Revenue	126,343.37	603,512.40	668,452.12	64,939.72	1,448,431.00
Expense	112,554.60	606,505.40	608,362.60	-1,857.20	1,455,690.00
Total Fund: 184 - VOUCHERS - 002, 003:	13,788.77	-2,993.00	60,089.52	63,082.52	-7,259.00
Fund: 189 - #6 HUD LEAD GRANT/NOW STATE FUNDS ONLY					
Revenue	484.32	0.00	3,094.74	3,094.74	0.00
Expense	0.00	0.00	17.00	-17.00	0.00
Total Fund: 189 - #6 HUD LEAD GRANT/NOW STATE FUNDS ONLY:	484.32	0.00	3,077.74	3,077.74	0.00
Fund: 200 - GO BONDS DEBT FUND					
Revenue	298,347.37	3,030,404.95	2,202,407.80	-827,997.15	7,273,085.00
Expense	732,933.75	3,046,736.60	734,133.75	2,312,602.85	7,312,168.00
Total Fund: 200 - GO BONDS DEBT FUND:	-434,586.38	-16,331.65	1,468,274.05	1,484,605.70	-39,083.00
Fund: 300 - CIP COLLECTION FUND					
Revenue	85,461.05	307,532.80	395,634.28	88,101.48	738,079.00
Expense	32,411.67	322,077.05	238,964.68	83,112.37	772,985.00
Total Fund: 300 - CIP COLLECTION FUND:	53,049.38	-14,544.25	156,669.60	171,213.85	-34,906.00
Fund: 311 - RISE STREET GRANTS					
Revenue	0.00	142,091.20	0.00	-142,091.20	341,019.00
Expense	0.00	142,040.60	0.00	142,040.60	341,018.00
Total Fund: 311 - RISE STREET GRANTS:	0.00	50.60	0.00	-50.60	1.00

Monthly Budget Report - Marshalltown

For Fiscal: 2025-2026 Period Ending: 11/30/2025

Account Typ...	November Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 312 - AIRPORT PROJECT FUND					
Revenue	189.75	427,708.30	84,703.46	-343,004.84	1,026,500.00
Expense	18,092.50	469,374.95	50,642.60	418,732.35	1,126,500.00
Total Fund: 312 - AIRPORT PROJECT FUND:	-17,902.75	-41,666.65	34,060.86	75,727.51	-100,000.00
Fund: 340 - BIKE PATH PROJECT FUND					
Revenue	0.00	681,250.00	0.00	-681,250.00	1,635,000.00
Expense	4,340.00	681,249.95	70,154.65	611,095.30	1,635,000.00
Total Fund: 340 - BIKE PATH PROJECT FUND:	-4,340.00	0.05	-70,154.65	-70,154.70	0.00
Fund: 341 - TREES FOREVER PROJECT					
Revenue	39.33	14,916.60	3,915.47	-11,001.13	35,800.00
Expense	0.00	16,666.65	0.00	16,666.65	40,000.00
Total Fund: 341 - TREES FOREVER PROJECT:	39.33	-1,750.05	3,915.47	5,665.52	-4,200.00
Fund: 350 - GO BONDS CAPITAL PROJECTS					
Revenue	0.00	83.30	0.00	-83.30	200.00
Expense	0.00	4,235.40	0.00	4,235.40	10,165.00
Total Fund: 350 - GO BONDS CAPITAL PROJECTS:	0.00	-4,152.10	0.00	4,152.10	-9,965.00
Fund: 355 - Dangerous & Dilapidated (included GO bonds)					
Revenue	44.31	4,377.45	17,175.05	12,797.60	10,510.00
Expense	5,520.00	49,998.85	211,294.50	-161,295.65	120,000.00
Total Fund: 355 - Dangerous & Dilapidated (included GO bonds):	-5,475.69	-45,621.40	-194,119.45	-148,498.05	-109,490.00
Fund: 362 - 2020 GO BONDS					
Expense	0.00	0.00	47,505.66	-47,505.66	0.00
Total Fund: 362 - 2020 GO BONDS:	0.00	0.00	47,505.66	-47,505.66	0.00
Fund: 363 - 2021 GO BONDS					
Revenue	11,679.88	301,167.85	78,504.04	-222,663.81	722,803.00
Expense	18,273.75	1,074,494.05	69,003.49	1,005,490.56	2,578,786.00
Total Fund: 363 - 2021 GO BONDS:	-6,593.87	-773,326.20	9,500.55	782,826.75	-1,855,983.00
Fund: 364 - 2022 GO BONDS					
Revenue	2,677.52	4,656,057.75	1,034,560.31	-3,621,497.44	11,174,539.00
Expense	849,089.09	6,190,959.05	6,682,655.74	-491,696.69	14,858,302.00
Total Fund: 364 - 2022 GO BONDS:	-846,411.57	-1,534,901.30	-5,648,095.43	-4,113,194.13	-3,683,763.00
Fund: 365 - 2023 GO BONDS					
Revenue	25,259.08	41,666.65	169,069.17	127,402.52	100,000.00
Expense	0.00	3,807,963.70	0.00	3,807,963.70	9,139,113.00
Total Fund: 365 - 2023 GO BONDS:	25,259.08	-3,766,297.05	169,069.17	3,935,366.22	-9,039,113.00
Fund: 389 - AMERICAN RESCUE PLAN					
Expense	0.00	65,000.00	26,416.30	38,583.70	156,000.00
Total Fund: 389 - AMERICAN RESCUE PLAN:	0.00	65,000.00	26,416.30	38,583.70	156,000.00

Monthly Budget Report - Marshalltown

For Fiscal: 2025-2026 Period Ending: 11/30/2025

Account Typ...	November Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Fund: 610 - WATER POLLUTION CONTROL					
Revenue	485,242.25	3,512,255.00	1,689,835.09	-1,822,419.91	8,429,412.00
Expense	485,242.25	3,511,835.55	1,689,835.09	1,822,000.46	8,429,412.00
Total Fund: 610 - WATER POLLUTION CONTROL:	0.00	419.45	0.00	-419.45	0.00
Fund: 611 - WPCP REVENUE					
Revenue	832,495.62	3,455,208.15	3,967,915.99	512,707.84	8,292,500.00
Expense	483,596.18	5,942,238.30	1,988,765.81	3,953,472.49	14,261,412.00
Total Fund: 611 - WPCP REVENUE:	348,899.44	-2,487,030.15	1,979,150.18	4,466,180.33	-5,968,912.00
Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV					
Revenue	2,956.64	20,833.30	19,789.95	-1,043.35	50,000.00
Total Fund: 614 - WPCP CAPITAL IMPROVEMENT RSRV:	2,956.64	20,833.30	19,789.95	-1,043.35	50,000.00
Fund: 615 - WPCP PLANT & IMPROVEMENTS					
Revenue	0.00	1,930,000.00	300,576.79	-1,629,423.21	4,632,000.00
Expense	188,228.50	1,930,000.00	606,996.80	1,323,003.20	4,632,000.00
Total Fund: 615 - WPCP PLANT & IMPROVEMENTS:	-188,228.50	0.00	-306,420.01	-306,420.01	0.00
Fund: 616 - SANITARY SEWER REHAB PROJECT					
Revenue	0.00	458,333.30	0.00	-458,333.30	1,100,000.00
Expense	0.00	458,333.30	0.00	458,333.30	1,100,000.00
Total Fund: 616 - SANITARY SEWER REHAB PROJECT:	0.00	0.00	0.00	0.00	0.00
Fund: 617 - SANITARY SEWER NEW CONSTRUCTN					
Revenue	33.00	2,916.65	99.00	-2,817.65	7,000.00
Total Fund: 617 - SANITARY SEWER NEW CONSTRUCTN:	33.00	2,916.65	99.00	-2,817.65	7,000.00
Fund: 618 - WPCP INSURANCE RESERVE (WAS TORNADO)					
Revenue	501.37	41,650.00	3,355.90	-38,294.10	100,000.00
Total Fund: 618 - WPCP INSURANCE RESERVE (WAS TORNADO):	501.37	41,650.00	3,355.90	-38,294.10	100,000.00
Fund: 690 - TRANSIT OPERATING					
Revenue	38,660.74	520,892.70	309,573.28	-211,319.42	1,250,143.00
Expense	79,692.83	575,927.70	422,691.15	153,236.55	1,382,604.00
Total Fund: 690 - TRANSIT OPERATING:	-41,032.09	-55,035.00	-113,117.87	-58,082.87	-132,461.00
Fund: 691 - TRANSIT INSURANCE RESERVE					
Revenue	63.48	0.00	424.90	424.90	0.00
Total Fund: 691 - TRANSIT INSURANCE RESERVE:	63.48	0.00	424.90	424.90	0.00
Fund: 740 - STORM SEWER UTILITY					
Revenue	138,313.71	564,773.30	655,299.99	90,526.69	1,355,456.00
Expense	69,117.36	697,273.05	344,562.61	352,710.44	1,673,709.00
Total Fund: 740 - STORM SEWER UTILITY:	69,196.35	-132,499.75	310,737.38	443,237.13	-318,253.00
Fund: 750 - COMPOSTING FACILITY					
Revenue	17,393.34	28,958.20	67,422.54	38,464.34	69,500.00
Expense	1,877.63	29,982.45	22,571.70	7,410.75	71,960.00

Account Typ...		November Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
Total Fund: 750 - COMPOSTING FACILITY:		15,515.71	-1,024.25	44,850.84	45,875.09	-2,460.00
Fund: 760 - P&R CONCESSIONS ENTERPRISE						
Revenue		10.68	20,000.00	31,729.00	11,729.00	48,000.00
Expense		439.80	18,963.35	42,765.48	-23,802.13	45,520.00
Total Fund: 760 - P&R CONCESSIONS ENTERPRISE:		-429.12	1,036.65	-11,036.48	-12,073.13	2,480.00
Fund: 881 - OCCUPATIONAL INSURANCE ESCROW						
Revenue		14,401.58	0.00	78,862.96	78,862.96	0.00
Expense		1,060.74	0.00	8,565.39	-8,565.39	0.00
Total Fund: 881 - OCCUPATIONAL INSURANCE ESCROW:		13,340.84	0.00	70,297.57	70,297.57	0.00
Fund: 884 - GROUP HEALTH INSURANCE ESCROW						
Revenue		345,870.64	0.00	1,765,269.65	1,765,269.65	0.00
Expense		356,966.48	0.00	1,495,106.58	-1,495,106.58	0.00
Total Fund: 884 - GROUP HEALTH INSURANCE ESCROW:		-11,095.84	0.00	270,163.07	270,163.07	0.00
Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND						
Revenue		90.76	0.00	607.68	607.68	0.00
Expense		0.00	0.00	19.00	-19.00	0.00
Total Fund: 886 - WORKMAN'S COMP DEDUCTIBLE FUND:		90.76	0.00	588.68	588.68	0.00
Fund: 913 - 911 COMMISION						
Revenue		134,282.45	0.00	582,037.29	582,037.29	0.00
Expense		133,310.89	0.00	717,070.30	-717,070.30	0.00
Total Fund: 913 - 911 COMMISION:		971.56	0.00	-135,033.01	-135,033.01	0.00
Report Total:		-561,933.67	-10,900,606.75	1,159,788.46	12,060,395.21	-26,172,394.00

Fund Summary

Fund	November Activity	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Total Budget
001 - GENERAL FUND	-42,218.96	2,636.20	265,563.41	262,927.21	0.00
010 - CASH FLOW RESERVE FUND	8,626.84	122,962.45	57,742.88	-65,219.57	295,192.00
011 - INSURANCE DEDUCTIBLE RE	631.30	41,666.65	4,225.55	-37,441.10	100,000.00
030 - CAPITAL RESERVE	0.00	22.90	0.00	-22.90	0.00
031 - CAPITAL RSRV-BLDG MAINT	482.89	-46,946.90	-21,689.03	25,257.87	-112,638.00
032 - CIP LARGE VEHICLE/EQUIPM	0.00	-54,393.75	0.00	54,393.75	-130,545.00
110 - ROAD USE TAX	254,740.44	-328,904.55	1,032,390.41	1,361,294.96	-789,388.00
111 - ROAD USE TAX INSURANCE	188.82	11,453.75	1,263.88	-10,189.87	27,500.00
112 - EMPLOYEE BENEFITS FUND	324,587.35	-562,446.15	663,093.05	1,225,539.20	-1,351,432.00
117 - POLICE/FIRE RETIREMENT	136,024.96	28,285.20	297,214.83	268,929.63	67,341.00
119 - EMERGENCY FUND	0.00	0.00	0.70	0.70	0.00
121 - LOCAL OPTION SALES TAX	10,278.91	-611,904.00	611,241.12	1,223,145.12	-1,469,994.00
125 - TAX INCREMENT FINANCING	-468,608.74	-237,667.90	106,569.23	344,237.13	-570,403.00
126 - TIF-LMI	21.40	11,942.30	143.25	-11,799.05	28,673.00
130 - CITY TORT LIABILITY	-21,166.63	416.65	95,552.90	95,136.25	1,000.00
132 - GRANTS-STATE/LOCAL AGE	11.90	-87,292.05	40.46	87,332.51	-209,501.00
133 - UNDESIGNATED FEDERAL G	-718.00	9.70	-231,735.00	-231,744.70	0.00
139 - PLEASANT HILL POOL FOUN	-85.00	0.00	-686.43	-686.43	0.00
140 - PARK & REC DONATION FUI	-9,992.84	-82,895.30	270,132.99	353,028.29	-198,949.00
141 - MTOWN TENNIS ASSOC	0.00	8.30	0.00	-8.30	20.00
142 - SOFTBALL ASSOCIATION FU	21,445.44	4.30	13,929.11	13,924.81	0.00
144 - LIVE HEALTHY IOWA	24.70	1.15	165.35	164.20	2.00
149 - FEMA - WINDS	0.00	0.00	34,308.17	34,308.17	0.00
150 - LOCAL PD GRANTS	0.03	0.00	-153.78	-153.78	0.00
151 - DEPT OF JUSTICE GRANTS	0.00	49.15	0.00	-49.15	123.00
152 - POLICE UNDESIGNATED GR.	-6,570.77	11.55	-11,151.37	-11,162.92	0.00
153 - POLICE DEPT DONATION FL	-293.07	-4,643.85	-3,183.47	1,460.38	-11,150.00
154 - AUTOMATED TRAFFIC ENFC	7,281.25	-47,053.00	59,943.61	106,996.61	-113,000.00
156 - FIRE DEPT DONATION FUND	-3.78	-8,872.50	-3,388.48	5,484.02	-21,298.00
160 - ECONOMIC DEVELOPMENT	96.85	416.65	-19,351.74	-19,768.39	1,000.00
161 - SURETY DEPOSITS/SUBDIVI	30.25	77.05	202.49	125.44	185.00
170 - LIBRARY DONATION FUND	313,503.27	-170,943.60	314,899.44	485,843.04	-410,265.00
177 - SEIZED ASSETS (POLICE)	32.89	-1,041.35	197.41	1,238.76	-2,500.00
181 - #7 HUD LEAD GRANT	-78,379.59	-299.70	-429,908.05	-429,608.35	0.00
184 - VOUCHERS - 002, 003	13,788.77	-2,993.00	60,089.52	63,082.52	-7,259.00
189 - #6 HUD LEAD GRANT/NOW	484.32	0.00	3,077.74	3,077.74	0.00
200 - GO BONDS DEBT FUND	-434,586.38	-16,331.65	1,468,274.05	1,484,605.70	-39,083.00
300 - CIP COLLECTION FUND	53,049.38	-14,544.25	156,669.60	171,213.85	-34,906.00
311 - RISE STREET GRANTS	0.00	50.60	0.00	-50.60	1.00
312 - AIRPORT PROJECT FUND	-17,902.75	-41,666.65	34,060.86	75,727.51	-100,000.00

Monthly Budget Report - Marshalltown

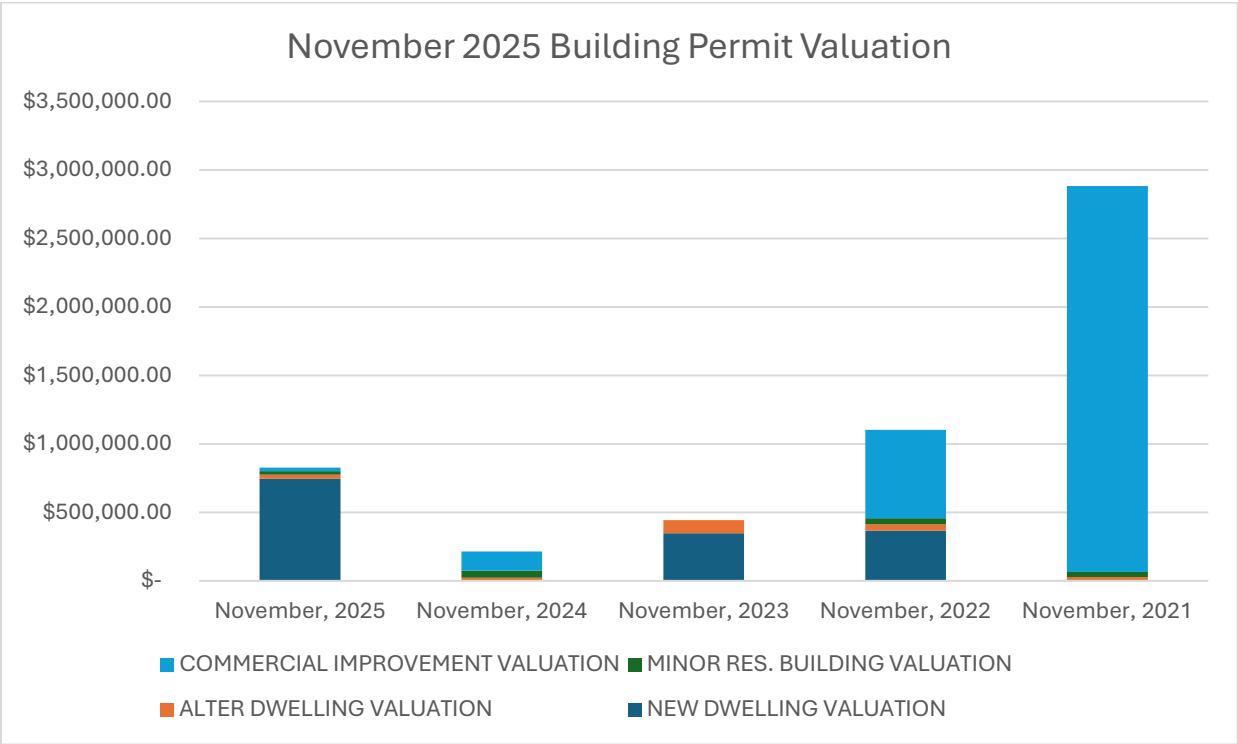
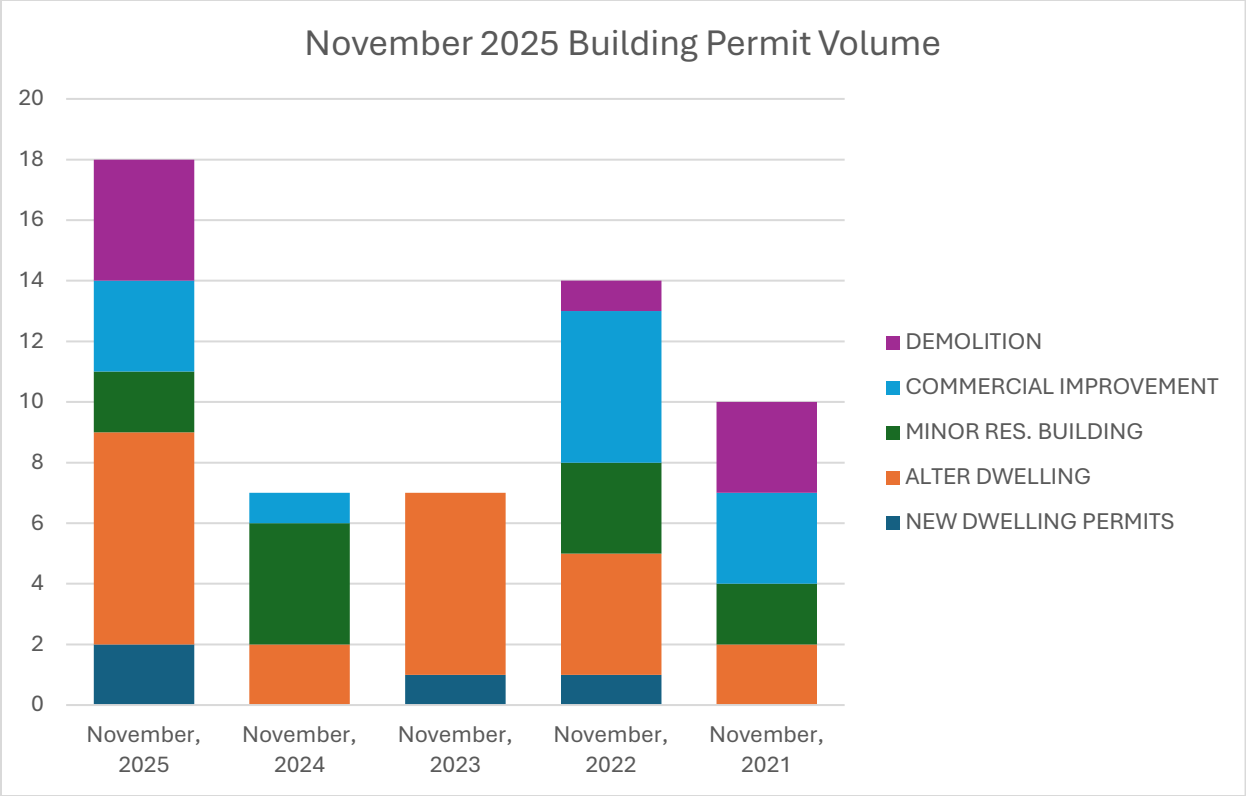
For Fiscal: 2025-2026 Period Ending: 11/30/2025

340 - BIKE PATH PROJECT FUND	-4,340.00	0.05	-70,154.65	-70,154.70	0.00
341 - TREES FOREVER PROJECT	39.33	-1,750.05	3,915.47	5,665.52	-4,200.00
350 - GO BONDS CAPITAL PROJEC	0.00	-4,152.10	0.00	4,152.10	-9,965.00
355 - Dangerous & Dilapidated (ir	-5,475.69	-45,621.40	-194,119.45	-148,498.05	-109,490.00
362 - 2020 GO BONDS	0.00	0.00	-47,505.66	-47,505.66	0.00
363 - 2021 GO BONDS	-6,593.87	-773,326.20	9,500.55	782,826.75	-1,855,983.00
364 - 2022 GO BONDS	-846,411.57	-1,534,901.30	-5,648,095.43	-4,113,194.13	-3,683,763.00
365 - 2023 GO BONDS	25,259.08	-3,766,297.05	169,069.17	3,935,366.22	-9,039,113.00
389 - AMERICAN RESCUE PLAN	0.00	-65,000.00	-26,416.30	38,583.70	-156,000.00
610 - WATER POLLUTION CONTRI	0.00	419.45	0.00	-419.45	0.00
611 - WPCP REVENUE	348,899.44	-2,487,030.15	1,979,150.18	4,466,180.33	-5,968,912.00
614 - WPCP CAPITAL IMPROVEMI	2,956.64	20,833.30	19,789.95	-1,043.35	50,000.00
615 - WPCP PLANT & IMPROVEM	-188,228.50	0.00	-306,420.01	-306,420.01	0.00
616 - SANITARY SEWER REHAB PF	0.00	0.00	0.00	0.00	0.00
617 - SANITARY SEWER NEW COM	33.00	2,916.65	99.00	-2,817.65	7,000.00
618 - WPCP INSURANCE RESERVE	501.37	41,650.00	3,355.90	-38,294.10	100,000.00
690 - TRANSIT OPERATING	-41,032.09	-55,035.00	-113,117.87	-58,082.87	-132,461.00
691 - TRANSIT INSURANCE RESER	63.48	0.00	424.90	424.90	0.00
740 - STORM SEWER UTILITY	69,196.35	-132,499.75	310,737.38	443,237.13	-318,253.00
750 - COMPOSTING FACILITY	15,515.71	-1,024.25	44,850.84	45,875.09	-2,460.00
760 - P&R CONCESSIONS ENTERP	-429.12	1,036.65	-11,036.48	-12,073.13	2,480.00
881 - OCCUPATIONAL INSURANCI	13,340.84	0.00	70,297.57	70,297.57	0.00
884 - GROUP HEALTH INSURANCI	-11,095.84	0.00	270,163.07	270,163.07	0.00
886 - WORKMAN'S COMP DEDUC	90.76	0.00	588.68	588.68	0.00
913 - 911 COMMISSION	971.56	0.00	-135,033.01	-135,033.01	0.00
Report Total:	-561,933.67	-10,900,606.75	1,159,788.46	12,060,395.21	-26,172,394.00

BUILDING REPORT FOR THE MONTH OF NOVEMBER 2025

MARSHALLTOWN
IOWA

PERMIT NUMBER	OWNER OF IMPROVEMENT	LOCATION OF IMPROVEMENT	TYPE OF IMPROVEMENT	NEW DWELLING / OF UNITS	#	ALTER DWELLING	MINOR RES. BUILDING	COMMERCIAL IMPROVEMENT	FEE
DEMO-011696-2025	EMILIO ALONSO OCHOA	116 N CENTER ST	DEMOLITION - MULTIFAMILY RESIDENTIAL						\$ 50.00
BLDC-011573-2025	GABRIELA VARGAS AVALOS, DANIEL VARGAS GONZALEZ, SILVESTRE VARGAS GONZALEZ, AND VINCENTE VARGAS SANCHEZ	17 N 1ST ST	ADDITION					\$ 10,220.40	\$ 187.00
BLDR-011630-2025	NEW ERA DEVELOPMENT LLC	807 WOODSIDE DR	NEW CONSTRUCTION - SINGLE FAMILY DETACHED	\$ 353,746.32	1				\$ 3,407.00
BLDR-011673-2025	JAR REALTY INC	2629 KNOLLWAY DR	NEW CONSTRUCTION - SINGLE FAMILY DETACHED	\$ 391,594.24	1				\$ 3,635.00
BLDR-011671-2025	PAMELA S & HALLIE HUGEN	1807 S 3RD AVE	ALTERATION - CRAWL SPACE ENCAPSULATION			\$ 8,166.40			\$ 159.00
BLDR-011672-2025	MIRNA & ROMAN SANCHEZ	708 N 5TH AVE	ALTERATION - DETACHED GARAGE ROOF RECONSTRUCTION				\$ 9,800.00		\$ 173.00
DEMO-011674-2025	FISHER CONTROLS INTERNATIONAL	1706 GOVERNOR RD	DEMOLITION - INTERIOR						\$ 100.00
BLDR-011700-2025	DAVID E CORY JR & BRENDA L CORY	113 HARMONY DR	ALTERATION - BASEMENT FINISH			\$ 4,547.20			\$ 103.00
BLDR-011701-2025	DAVID E CORY JR & BRENDA L CORY	113 HARMONY DR	ALTERATION - BASEMENT EGRESS WINDOW			\$ 371.20			\$ 75.00
BLDR-011694-2025	STEVEN R AMES	3202 S 12TH ST LOT 34	ACCESSORY STRUCTURE - GARAGE				\$ 16,800.00		\$ 271.00
BLDC-011693-2025	CHRIS R & CINDY M BRODIN	2003 S CENTER ST	ALTERATION - INTERIOR DOORWAY					\$ 1,172.43	\$ 75.00
BLDR-011640-2025	SB CONSTRUCTION MANAGEMENT & CONSULTING LLC	306 BROMLEY ST	ALTERATION - INTERIOR WALLS & DOORS			\$ 4,861.05			\$ 103.00
BLDR-011730-2025	EDGEBROOK APARTMENTS	1703 EDGEBROOK DR APT A1	ALTERATION - FIRE REPAIR			\$ 6,143.20			\$ 131.00
BLDR-011746-2025	ST MARYS CATHOLIC CHURCH	9 W LINN ST	ALTERATION - INTERIOR REMODEL			\$ 4,396.08			\$ 103.00
BLDC-011735-2025	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	1315 W MAIN ST	ACCESSORY STRUCTURE - BLEACHERS & PRESS BOX					\$ 13,580.00	\$ 229.00
DEMO-011697-2025	SANTILAN HOLDINGS LLC	705 IOWA AVE W	DEMOLITION - COMMERCIAL						\$ 100.00
DEMO-011729-2025	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	1205 W LINN ST	DEMOLITION - SINGLE FAMILY DETACHED						\$ 50.00
BLDR-011691-2025		1007 W NEVADA ST	ADDITION - DECK			\$ 630.00			\$ 75.00
TOTALS:				\$ 745,340.56	2	\$29,115.13	\$26,600.00	\$24,972.83	\$9,026.00
TOTAL IMPROVEMENT AMOUNT:								\$826,028.52	
				Permits	Units	Permits	Permits	Permits	Demo Permits
*Work started without a permit - fee is doubled				2	2	7	2	3	4
# OF PERMITS:				2	2	7	2	3	4



TRADE PERMIT REPORT FOR THE MONTH OF NOVEMBER 2025

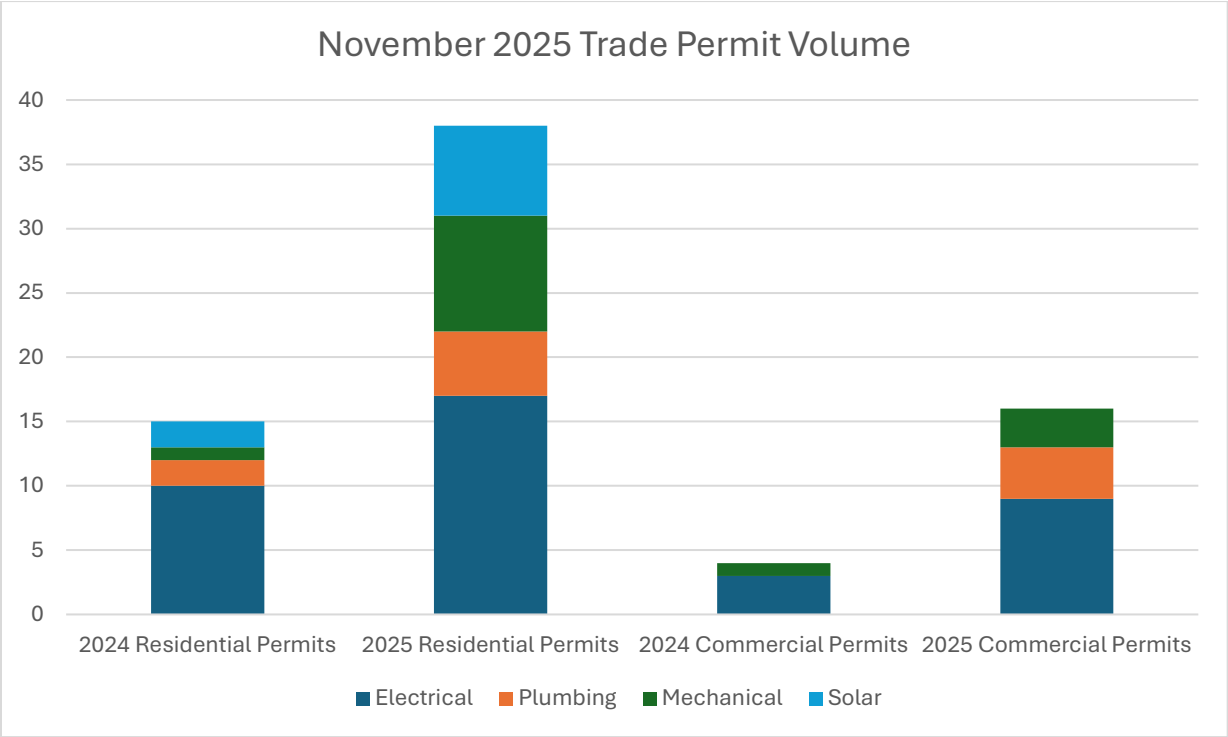
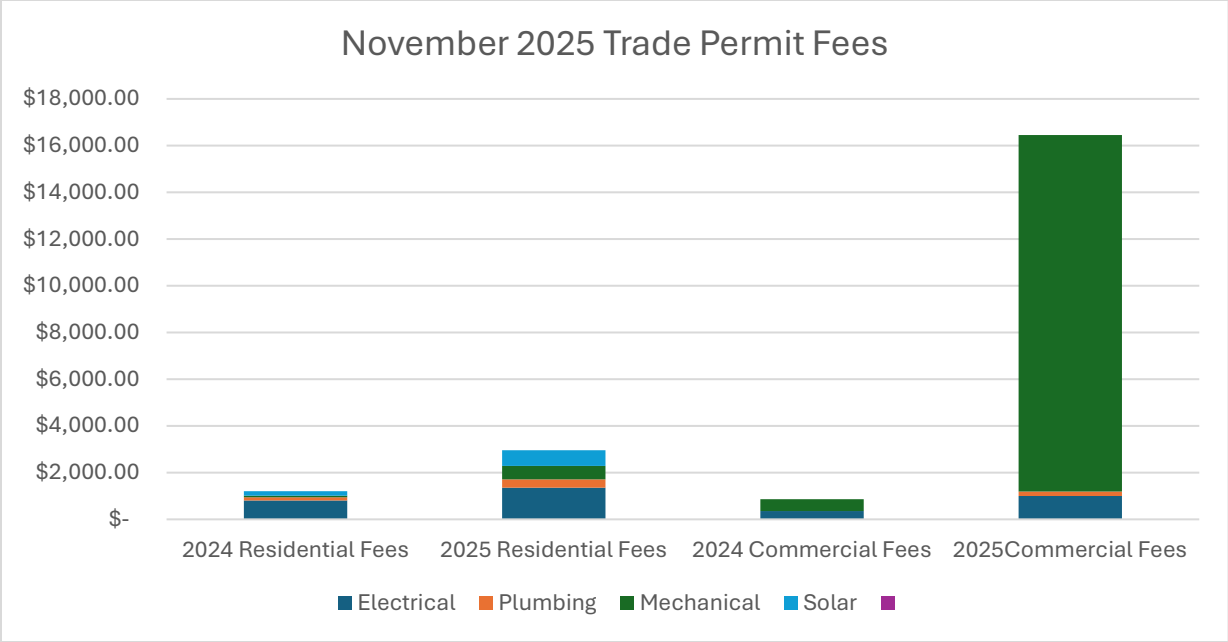
MARSHALLTOWN

IOWA

PERMIT NUMBER	LOCATION OF IMPROVEMENT	RESIDENTIAL/ COMMERCIAL	PERMIT TYPE (ELEC., PLUMB., MECH. OR SOLAR)	VALUATION	FEE
ELER-011667-2025	907 E STATE ST	RESIDENTIAL	ELECTRICAL		\$ 85.00
PLMR-011670-2025	507 IOWA AVE W	COMMERCIAL	PLUMBING	\$ 15,000.00	\$ 120.00
ELEC-011614-2025	507 IOWA AVE W	COMMERCIAL	ELECTRICAL	\$ 10,000.00	\$ 95.00
ELEC-011615-2025	507 IOWA AVE W	COMMERCIAL	ELECTRICAL	\$ 15,000.00	\$ 120.00
ELER-011599-2025	503 EASTVIEW RD	RESIDENTIAL	SOLAR		\$ 95.00
ELER-011600-2025	1202 S 1ST ST	RESIDENTIAL	SOLAR		\$ 95.00
ELER-011601-2025	103 SANTA BARBARA DR	RESIDENTIAL	SOLAR		\$ 95.00
ELER-011566-2025	1116 W OLIVE ST	RESIDENTIAL	ELECTRICAL		\$ 85.00
MECH-011655-2025	814 JACKSON ST	RESIDENTIAL	MECHANICAL		\$ 62.00
MECH-011668-2025	210 S 15TH AVE	RESIDENTIAL	MECHANICAL		\$ 62.00
MECH-011669-2025	311 S 14TH AVE	RESIDENTIAL	MECHANICAL		\$ 62.00
ELEC-011665-2025	2003 S CENTER ST	COMMERCIAL	ELECTRICAL	\$ 1,000.00	\$ 50.00
ELER-011678-2025	1408 E STATE ST	RESIDENTIAL	SOLAR		\$ 95.00
MECH-011690-2025	402 SUNSET LN	RESIDENTIAL	MECHANICAL		\$ 62.00
ELER-011699-2025	1111 W STATE ST	RESIDENTIAL	SOLAR		\$ 95.00
ELEC-011714-2025	802 S 3RD ST	COMMERCIAL	ELECTRICAL	\$ 190,000.00	EXEMPT
ELER-011457-2025	2310 STRATFORD LN	RESIDENTIAL	SOLAR		\$ 95.00
ELEC-011474-2025	1011 IOWA AVE W	COMMERCIAL	ELECTRICAL	\$ 2,500.00	\$ 60.00
ELEC-011578-2025	1734 COUNTRY CLUB LN	COMMERCIAL	ELECTRICAL	\$ 40,000.00	\$ 245.00
ELER-011480-2025	1303 GREENBRIER LN	RESIDENTIAL	ELECTRICAL		\$ 85.00
PLMC-011612-2025	36 W MAIN ST	COMMERCIAL	PLUMBING	\$ 11,932.00	\$ 105.00
MECH-011662-225	402 N 10TH ST	COMMERCIAL	MECHANICAL	\$ 14,374.00	\$ 120.00
PLMC-011663-2025	402 N 10TH ST	COMMERCIAL	PLUMBING	\$ 19,274.00	\$ 145.00
ELER-011613-2025	109 W HIGH ST	RESIDENTIAL	ELECTRICAL		\$ 85.00
MECH-011627-2025	402 N 10TH AVE	COMMERCIAL	MECHANICAL	\$ 3,000,000.00	\$ 15,045.00
PLMR-011722-2025	402 SUNSET LN	RESIDENTIAL	PLUMBING		\$ 62.00
MECH-011511-2025	2701 ARNOLD DR	RESIDENTIAL	MECHANICAL		\$ 62.00
ELEC-011718-2025	2999 E MAIN ST	COMMERCIAL	ELECTRICAL	\$ 2,000.00	\$ 55.00
PLMC-011731-2025	709 W MADISON ST	COMMERCIAL	PLUMBING	\$ 3,200.00	\$ 65.00
PLMR-011708-2025	1026 S 8TH AVE	RESIDENTIAL	PLUMBING		\$ 62.00
PLMR-011732-2025	409 1/2 SUMMIT ST	RESIDENTIAL	PLUMBING		\$ 62.00
PLMR-011733-2025	1106 E MAIN ST	RESIDENTIAL	PLUMBING		\$ 85.00
MECH-011739-2025	207 PINE ST	RESIDENTIAL	MECHANICAL		\$ 62.00
ELER-011741-2025	2210 STRATFORD LN	RESIDENTIAL	ELECTRICAL		\$ 85.00
ELEC-011742-2025	36 W MAIN ST	COMMERCIAL	ELECTRICAL	\$ 8,000.00	\$ 85.00
ELER-011747-2025	402 UNION ST	RESIDENTIAL	ELECTRICAL		\$ 85.00
PLMR-011748-2025	402 UNION ST	RESIDENTIAL	PLUMBING		\$ 85.00
MECH-011749-2025	402 UNION ST	RESIDENTIAL	MECHANICAL		\$ 85.00
ELER-011393-2025	305 N 7TH ST	RESIDENTIAL	ELECTRICAL		\$ 85.00
ELER-011395-2025	1408 S 2ND ST	RESIDENTIAL	ELECTRICAL		\$ 85.00
ELER-011500-2025	205 PLAZA HEIGHTS RD	RESIDENTIAL	ELECTRICAL		\$ 85.00
ELER-011658-2025	504 N 13TH AVE	RESIDENTIAL	ELECTRICAL		\$ 85.00
ELER-011659-2025	310 N 13TH AVE	RESIDENTIAL	ELECTRICAL		\$ 85.00
ELER-011677-2025	1109 PRAIRIE LN	RESIDENTIAL	ELECTRICAL		\$ 85.00
MECH-011555-2025	411 E BOONE ST	RESIDENTIAL	MECHANICAL		\$ 62.00
MECH-011598-2025	1009 S 9TH AVE	RESIDENTIAL	MECHANICAL		\$ 62.00
MECH-011522-2025	310 COLUMBUS DR	COMMERCIAL	MECHANICAL	\$ 11,000.00	\$ 100.00
ELEC-011657-2025	2003 S CENTER ST	COMMERCIAL	ELECTRICAL	\$ 15,000.00	\$ 120.00

ELEC-011754-2025	615 W LINCOLN WAY	COMMERCIAL	ELECTRICAL	\$	25,000.00	\$	170.00
ELER-011737-2025	306 W SOUTHRIDGE RD	RESIDENTIAL	SOLAR			\$	95.00
ELER-011534-2025	504 W BOONE ST	RESIDENTIAL	ELECTRICAL			\$	62.00
ELER-011538-2025	111 W STATE ST	RESIDENTIAL	ELECTRICAL			\$	62.00
ELER-011656-2025	603 N 5TH AVE	RESIDENTIAL	ELECTRICAL			\$	62.00
ELER-011753-2025	712 E MAIN ST	RESIDENTIAL	ELECTRICAL			\$	62.00
ELER-011721-2025	113 HARMONY DR	RESIDENTIAL	ELECTRICAL			\$	85.00

	Residential Permits	Residential Value	Residential Fees	Commercial Permits	Commercial Value	Commercial Fees	Total Fees
Electrical	17	\$ -	\$ 1,353.00	9	\$ 308,500.00	\$ 1,000.00	\$ 2,353.00
Plumbing	5	\$ -	\$ 356.00	4	\$ 49,406.00	\$ 185.00	\$ 541.00
Mechanical	9	\$ -	\$ 581.00	3	\$ 3,025,374.00	\$ 15,265.00	\$ 15,846.00
Solar	7	\$ -	\$ 665.00	-	\$ -	\$ -	\$ 665.00
TOTALS	38	\$ -	\$ 2,955.00	16	\$ 3,383,280.00	\$ 16,450.00	\$ 19,405.00

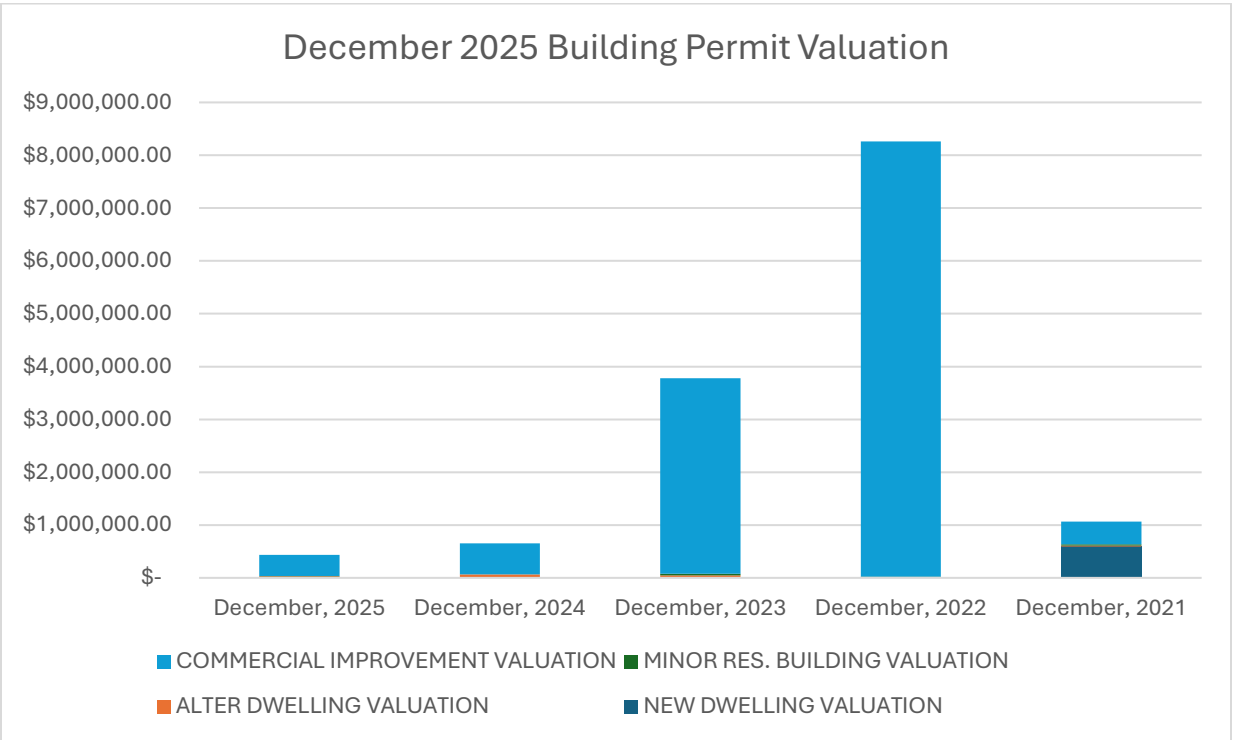
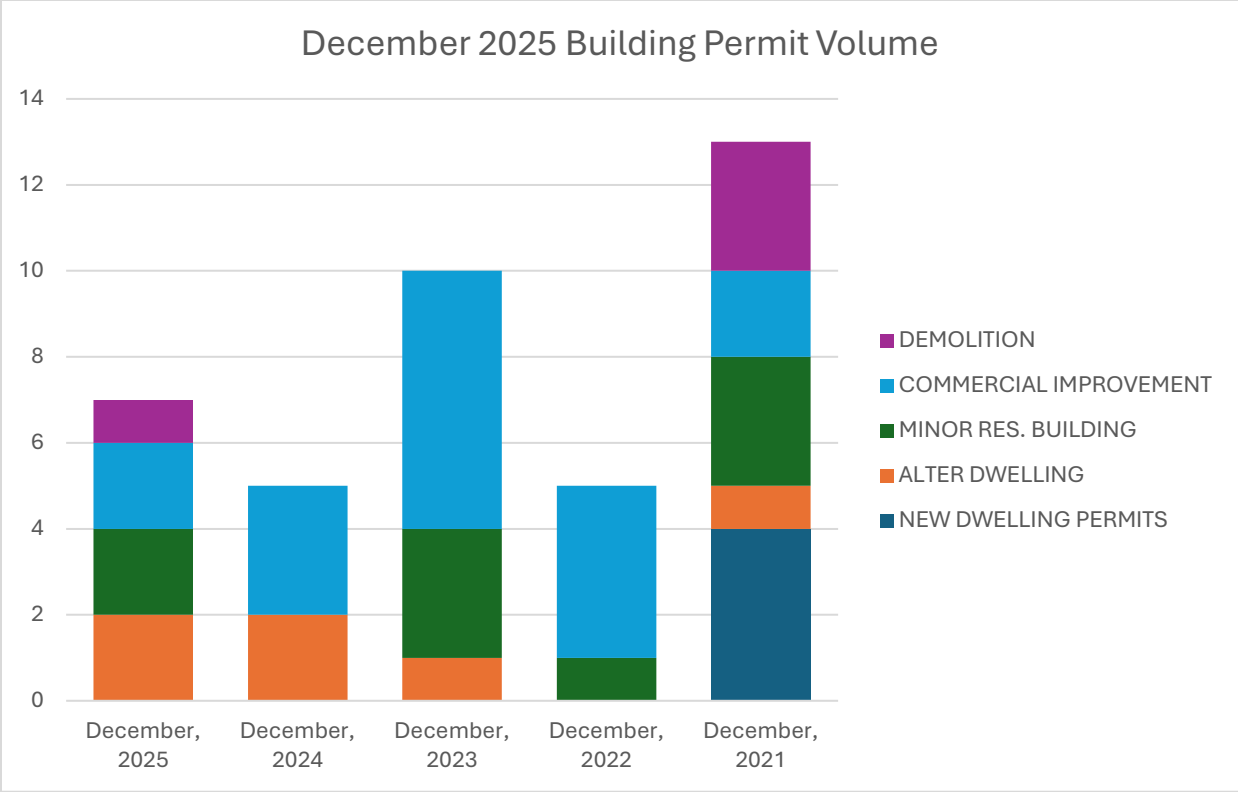


BUILDING REPORT FOR THE MONTH OF DECEMBER 2025

MARSHALLTOWN

IOWA

PERMIT NUMBER	OWNER OF IMPROVEMENT	LOCATION OF IMPROVEMENT	TYPE OF IMPROVEMENT	NEW DWELLING / OF UNITS	#	ALTER DWELLING	MINOR RES. BUILDING	COMMERCIAL IMPROVEMENT	FEE
BLDC-011728-2025	ELMWOOD COUNTRY CLUB	1734 COUNTRY CLUB LN	ACCESSORY STRUCTURE - SWIMMING POOL					\$ 44,100.00	\$ 583.00
BLDR-011692-2025	JOA LAVILLE & TERRY MERCER	106 N 15TH ST	ACCESSORY STRUCTURE ALTERATION				\$ 3,600.00		\$ 89.00
BLDR-011719-2025	LAURA A EILERS & DANIEL J EILERS	2003 GETHMANN DR	ACCESSORY STRUCTURE - PERGOLA				\$ 2,145.00		\$ 75.00
BLDR-011782-2025	CHURCH OF CHRIST	1404 S CENTER ST	ALTERATION - REPAIR		\$	17,964.75			\$ 285.00
BLDR-011769-2025	PEGGY L LYNCH	1007 HENRY DR	ADDITION		\$	13,527.20			\$ 229.00
DEMO-011710-2025	CRYSTAL DISTRIBUTION SERVICES INC	816 UNION ST	DEMOLITION						\$ 100.00
BLDC-011798-2025	CITY OF MARSHALLTOWN	105 W BOONE ST	ALTERATION - INTERIOR REMODEL					\$ 355,099.70	EXEMPT
TOTALS:				\$ -	-	\$31,491.95	\$5,745.00	\$399,199.70	\$1,361.00
TOTAL IMPROVEMENT AMOUNT:							\$436,436.65		
				Permits	Units	Permits	Permits	Permits	Demo Permits
*Work started without a permit - fee is doubled				# OF PERMITS:	0	0	2	2	2
									1



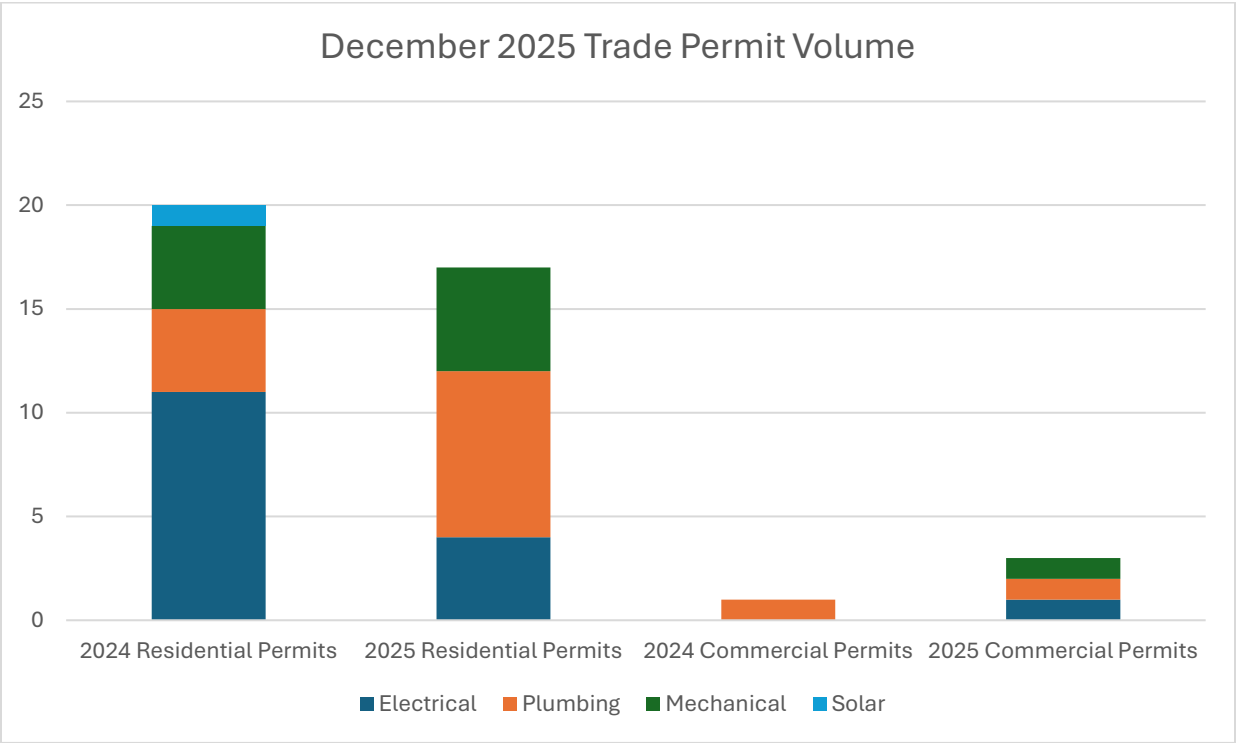
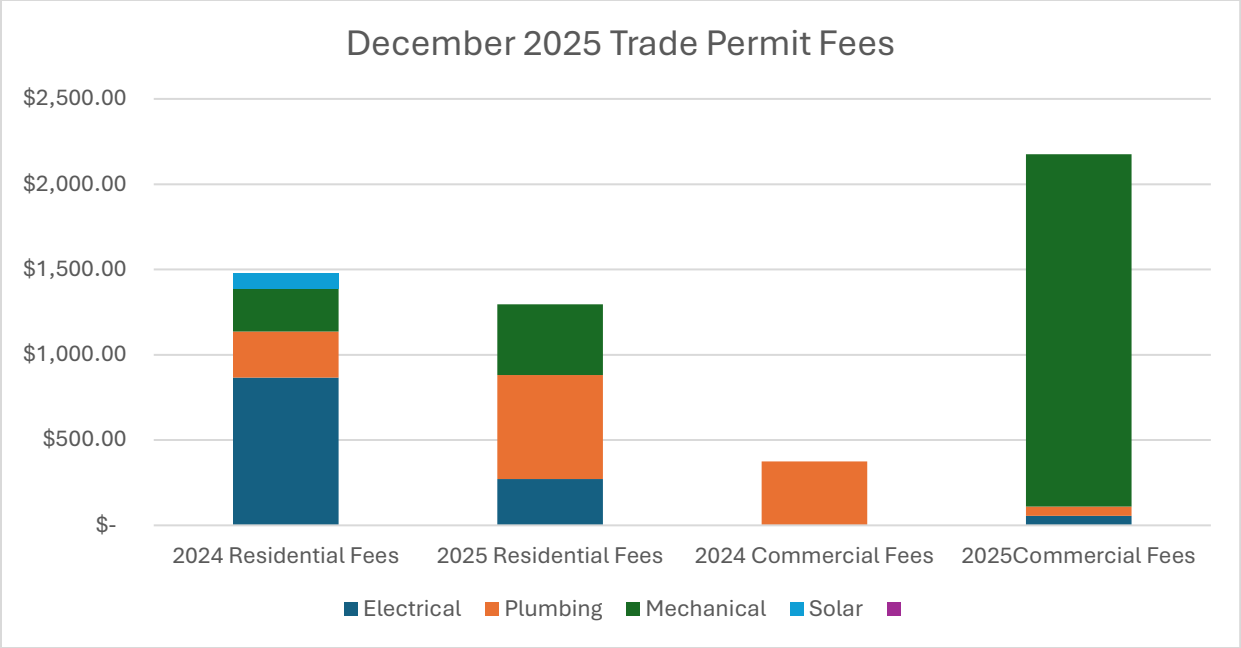
TRADE PERMIT REPORT FOR THE MONTH OF DECEMBER 2025

MARSHALLTOWN

IOWA

PERMIT NUMBER	LOCATION OF IMPROVEMENT	RESIDENTIAL/ COMMERCIAL	PERMIT TYPE (ELEC., PLUMB., MECH. OR SOLAR)	VALUATION	FEE
ELER-011562-2025	9 S 4TH ST	RESIDENTIAL	ELECTRICAL		\$ 62.00
PLMR-011738-2025	2501 S 7TH AVE	RESIDENTIAL	PLUMBING		\$ 62.00
PLMR-011762-2025	1003 S 1ST ST	RESIDENTIAL	PLUMBING		\$ 62.00
PLMR-011745-2025	403 THUNDERBIRD DR	RESIDENTIAL	PLUMBING		\$ 62.00
ELEC-011763-2025	3201 S 6TH ST	COMMERCIAL	ELECTRICAL	\$ 2,000.00	\$ 55.00
MECH-011622-2025	104 S 8TH AVE	COMMERCIAL	MECHANICAL	\$ 403,753.00	\$ 2,065.00
MECH-011709-2025	309 N 5TH ST	RESIDENTIAL	MECHANICAL		\$ 85.00
PLMC-011740-2025	50 LAFRENTZ LN	COMMERCIAL	PLUMBING	\$ 1,780.00	\$ 55.00
PLMR-011559-2025	507 N 3RD AVE	RESIDENTIAL	PLUMBING		\$ 85.00
PLMR-011606-2025	1412 S 5TH ST	RESIDENTIAL	PLUMBING		\$ 85.00
PLMR-011795-2025	111 W STATE ST	RESIDENTIAL	PLUMBING		\$ 85.00
MECH-011796-2025	111 W STATE ST	RESIDENTIAL	MECHANICAL*		\$ 142.00
MECH-011778-2025	8 W SOUTH ST	RESIDENTIAL	MECHANICAL		\$ 62.00
ELER-011775-2025	912 S 5TH AVE	RESIDENTIAL	ELECTRICAL		\$ 85.00
MECH-011788-2025	204 S 5TH ST	RESIDENTIAL	MECHANICAL		\$ 62.00
MECH-011793-2025	2220 EDGEBROOK DR	RESIDENTIAL	MECHANICAL		\$ 62.00
ELER-011770-2025	612 S 9TH ST	RESIDENTIAL	ELECTRICAL		\$ 62.00
ELER-011784-2025	501 N 1ST AVE	RESIDENTIAL	ELECTRICAL		\$ 62.00
PLMR-011787-2025	208 N 3RD ST	RESIDENTIAL	PLUMBING		\$ 85.00
PLMR-011792-2025	2301 NEW SALEM RD	RESIDENTIAL	PLUMBING		\$ 85.00

	Residential Permits	Residential Value	Residential Fees	Commercial Permits	Commercial Value	Commercial Fees	Total Fees
Electrical	4	\$ -	\$ 271.00	1	\$ 2,000.00	\$ 55.00	\$ 326.00
Plumbing	8	\$ -	\$ 611.00	1	\$ 1,780.00	\$ 55.00	\$ 666.00
Mechanical	5	\$ -	\$ 413.00	1	\$ 403,753.00	\$ 2,065.00	\$ 2,478.00
Solar	0	\$ -	\$ -	-	\$ -	\$ -	\$ -
TOTALS	17	\$ -	\$ 1,295.00	3	\$ 407,533.00	\$ 2,175.00	\$ 3,470.00





**MARSHALLTOWN
MORE THAN EVER**

**Mike Ladehoff, 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: Christopher Jones, Police Chief
Meeting Date: January 12, 2026
Re: Resolution Approving an Agreement for Tobacco Enforcement Services
Between the City of Marshalltown, Iowa, and the Iowa Alcoholic Beverages
Division, State of Iowa, Created Pursuant to Chapter 28E.12 of the Iowa Code

Strategic Plan Objective:

Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Recommended:

Staff recommends the City Council approve the FY26 28E Agreement with the Iowa Alcoholic Beverages Division (ABD) for the enforcement of Iowa's tobacco, alternative nicotine and vapor product laws. Staff also recommends the City Council authorize the Chief of Police to sign this agreement.

Budget Impact:

None

Description/Background:

The City of Marshalltown and the Marshalltown Police Department have a long-standing relationship with the Iowa ABD for the enforcement of tobacco laws and public education connected to tobacco regulations in Iowa. Historically, the police department has partnered with Iowa ABD to conduct tobacco compliance checks at all licensed tobacco retail outlets in the city limits of Marshalltown. The attached agreement requires the police department to conduct compliance checks on all Marshalltown tobacco retailers before February 15, 2026. Non-compliant establishments must be checked again before May 15, 2026. The police department believes this is an important public health and public policy initiative. Staff recommends approval of this agreement.

Attachments:

1. 2026-01-12_Resolution Approving 28E for Tobacco Enforcement
2. I Pledge 28-E

RESOLUTION APPROVING AN AGREEMENT FOR TOBACCO ENFORCEMENT SERVICES BETWEEN THE CITY OF MARSHALLTOWN, IOWA, AND THE IOWA ALCOHOLIC BEVERAGES DIVISION, STATE OF IOWA, CREATED PURSUANT TO CHAPTER 28E.12 OF THE IOWA CODE

WHEREAS, the City of Marshalltown, Iowa, has negotiated an Agreement for Tobacco Enforcement Services pursuant to Chapter 28E of the Iowa Code, with the Iowa Alcoholic Beverages Division, State of Iowa; and

WHEREAS, the City Council of Marshalltown finds this Agreement for Services is in the best interest of the City.

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

Section 1. That the attached Agreement for Services is hereby approved in all respects and particulars.

Section 2. The Agreement for Services shall begin on October 1, 2025, and continue through June 30, 2026, and remain in effect until either party terminates the Agreement by written notice at least 20 days prior to the date of cancelation.

Section 3. That the Chief of Police is hereby authorized and directed to execute said Agreement for Services on behalf of the City of Marshalltown, and the City Clerk is authorized and directed to file this Agreement for Services with the Secretary of State, as required by law.

Passed this 12th day of January, and signed this _____ day of January 2026.

CITY OF MARSHALLTOWN, IOWA

Mike Ladehoff, Mayor

ATTEST:

Alicia Hunter, CMC, City Clerk



Dear I-PLEDGE Partner,

The Iowa Department of Revenue (the Department) invites you to participate in the I-PLEDGE Tobacco, Alternative Nicotine, and Vapor Product Enforcement Program.

What should you do?

Become an I-PLEDGE partner for FY2026 (July 1, 2025 - June 30, 2026):

- review the enclosed 28E Agreement
- verify the contact information for your agency
- sign and submit the agreement

Once the agreement is fully executed, a copy of the agreement and the *I-PLEDGE Tobacco, Alternative Nicotine, and Vapor Product Enforcement Handbook* will be available on the GovConnectIowa Law Enforcement Portal.

What you should know:

Within the Law Enforcement portal, the Department will assign a list of retailers to your agency. One compliance check at each tobacco, alternative nicotine, and vapor product retailer during FY2026 is required, with an additional compliance check conducted on any retailer that fails the first check. The 28E Agreement details the dates by which compliance checks need to be performed.

Iowa law reflects the federal minimum age to purchase. The state minimum age to purchase tobacco, alternative nicotine, and vapor products is 21 years of age. Underage purchasers from the age of 16 to 20 years old may be used in the program. If using multiple underage purchasers to perform compliance checks, please ensure that a representative mix of 16 to 20 year old underage purchasers are used when feasible.

Alternative nicotine and vapor products are age-restricted pursuant to Iowa Code section 453A.2 and are therefore included in the I-PLEDGE program. Attempts to purchase alternative nicotine and vapor products may be conducted at any retailer that sells these products.

Questions?

Contact 515-281-7434 or iapledge@iowa.gov with questions regarding the enclosed agreement.

Sincerely,

Jessica Ekman

Jessica Ekman, Executive Officer
Alcohol & Tax Compliance Division

28E AGREEMENT FOR TOBACCO, ALTERNATIVE NICOTINE AND VAPOR PRODUCT ENFORCEMENT

This agreement ("Agreement") is made and entered into on the Effective Date by and between the Iowa Department of Revenue ("IDR"), and MARSHALLTOWN POLICE DEPARTMENT ("Department"), collectively referred to as "Parties." The parties agree as follows:

SECTION 1. IDENTITY OF PARTIES

- 1.1 **IDR.** IDR is an agency of the State of Iowa which is authorized, pursuant to Iowa Code chapter 453A and a contract with the Iowa Department of Health and Human Services, to provide enforcement for Iowa's tobacco, alternative nicotine, and vapor products laws. IDR's address for the purposes of this Agreement is: 1918 SE Hulsizer Road, Ankeny, Iowa 50021.
- 1.2 **Department.** The Department operates a duly-recognized Iowa law enforcement agency. The Department's address is: 909 S 2ND ST MARSHALLTOWN IA 50158-3217.

SECTION 2. PURPOSE. Parties have entered into this Agreement for the purpose of providing and funding tobacco, alternative nicotine, and vapor product enforcement activities in compliance with Iowa Code section 453A.2. The legal authority for this Agreement is Iowa Code chapter 28E, Iowa Code section 453A.2, and BHTHPTR26036 Contract between the Iowa Department of Health and Human Services and Iowa Department of Revenue.

SECTION 3. TERM. The term of the Agreement shall be from the aforementioned date through June 30, 2026, unless earlier terminated in accordance with the terms of the Agreement.

SECTION 4. FILING. Pursuant to Iowa Code section 28E.8, IDR shall electronically file the Agreement with the Iowa Secretary of State, after the Parties have executed the Agreement.

SECTION 5. RESPONSIBILITIES OF THE PARTIES.

5.1 **Responsibilities of the Department.**

- 5.1.1 **Local Tobacco, Alternative Nicotine and Vapor Product Enforcement.** The Department shall provide tobacco, alternative nicotine, and vapor product enforcement of Iowa Code chapter 453A.
- 5.1.2 **Compliance Checks.**
 - 5.1.2.1 "Compliance Check" or "Compliance Checks" means activity to enforce tobacco, alternative nicotine, and vapor product laws in accordance with Iowa Code section 453A.2 within the jurisdiction of the Department. Compliance Check also may include enforcement of Iowa Code section 453A.2 within additional jurisdictions upon agreement of the Parties. IDR shall make available to the Department the location of each tobacco, alternative nicotine, and vapor product permit holder subject to a Compliance Check by the Department at <https://govconnect.iowa.gov/TAP/LawEnforcement/>.
 - 5.1.2.2 The Department shall perform one (1) **Compliance Check** of each tobacco, alternative nicotine and vapor product permit holder within the jurisdiction of the Department during the term of the Agreement. Please note that alternative nicotine, and vapor products are age-restricted pursuant to Iowa Code section 453A.2 and are therefore included in the I-pledge program. Attempts to purchase alternative nicotine and vapor products may be conducted at any retailer that sells these products.
 - 5.1.2.3 **The Department shall not begin to conduct any retailer Compliance Checks until October 1st, 2025.**

- 5.1.2.4 The Compliance Check shall be completed and submitted for reimbursement to IDR by **February 15, 2026**. The Department should try to complete a Compliance Check of all seasonal businesses, such as golf courses, marinas, and bait shops, before the businesses close for the 2025 business year, but not before October 1, 2025. If the Department is unable to complete the Compliance Checks on seasonal businesses prior to the businesses close for the 2025 business year, the Department shall work with IDR to establish a plan for completing these Compliance Checks.
- 5.1.2.5 The Department shall conduct a second Compliance Check on any retailer that is found to be non-compliant during the first inspection. The second Compliance Check on the non-compliant retailer shall be completed and entered no later than **May 15, 2026**.
- 5.1.2.6 Clerks that fail Compliance Checks shall be ticketed criminally.
- 5.1.2.7 The Department shall, within seven (7) business days, notify the retail owner or manager of any violation. Within seventy-two (72) hours of the Department issuing a citation for a violation of Iowa Code § 453A.2(1) to a permit-holder or employee of a permit-holder, the Department must notify the local permit-issuing authority that issued the tobacco, alternative nicotine, and vapor product permit to the retailer where the offense was committed.
- 5.1.2.8 If the Department fails to complete and submit reimbursement for Compliance Checks to IDR by **February 15, 2026**, IDR will consult with the Department to establish a plan for completing the remaining Compliance Checks. In the event that the Department fails to execute the agreed upon plan, the Department agrees that IDR may authorize the Iowa State Patrol or other law enforcement agency to conduct any remaining Compliance Checks.
- 5.1.3 **Underage Purchaser Volunteers**. Utilization of underage purchaser volunteers is strongly encouraged, where feasible. The Department may compensate the underage purchasers involved in the Compliance Checks in a manner consistent with Section 6. Underage purchasers from the age of sixteen to twenty years old may be utilized in the program. Keep in mind that the federal government (SYNAR) ***will not allow underage purchasers under the age of sixteen*** to be used to conduct Compliance Checks. Please ensure that the officers assigned to conduct the Compliance Checks do not work with an underage purchaser younger than age of sixteen. If utilizing multiple underage purchasers to perform Compliance Checks, please ensure that a representative mix of 16, 17, 18, 19 and 20 year old underage purchasers are used when feasible.
- 5.1.4 **Routine Enforcement**. In addition to conducting Compliance Checks, the Department agrees to regularly enforce underage tobacco, alternative nicotine and vapor product laws by ticketing underage offenders.
- 5.1.5 **Civil Proceedings**. The Department shall cooperate with city, county, and state prosecutors if civil permit proceedings are initiated against a tobacco, alternative nicotine, and vapor product permit holder. The Department shall also cooperate in proceedings against cited clerks and underage persons. Cooperation shall include, but shall not be limited to, sharing investigative reports and copies of issued citations, as well as providing witness statements and testimony.
- 5.1.6 **Compliance Reports**. The Department shall provide monthly reports to IDR in the manner prescribed by IDR.
- 5.1.7 **Miscellaneous**. The Department shall be responsible for the day-to-day administration of its tobacco, alternative nicotine, and vapor product enforcement activities. The Department shall provide all office space, equipment, and personnel necessary to conduct tobacco, alternative nicotine, and vapor product enforcement activities under the Agreement. The Department is solely responsible for the selection, hiring, disciplining, firing, and compensation of its officers.

5.2 **Responsibilities of IDR.**

- 5.2.1 **Enforcement Guidance.** IDR shall provide guidance on tobacco, alternative nicotine, and vapor product enforcement to the Department, if needed, and cooperate with the Department in the performance of the Agreement.
- 5.2.2 **Payment.** IDR shall pay the Department in the manner described in Section 6 of this Agreement.
- 5.2.3 **Cooperation.** If IDR believes that any officer of the Department fails to perform duties in a manner that is consistent with the Agreement, IDR shall notify the Department. The Department shall then take such action as necessary to investigate and, if appropriate, discipline or reassign the officer away from tobacco, alternative nicotine, and vapor product enforcement activities. IDR shall have no authority to discipline or reassign an officer, except that IDR shall have the authority to stipulate that a particular officer not be assigned to provide services under the Agreement.
- 5.2.4 **Insurance, Benefits, and Compensation.** IDR shall not provide for, nor pay, any employment costs of the Department's officers including, but not limited to, worker's compensation, unemployment insurance, health insurance, life insurance, and any other benefits or compensation, nor make any payroll payments with respect to the Department's officers. IDR shall have no liability whatsoever for all such employment costs or other expenses relating to, or for the benefit of, the Department's officers.

SECTION 6. PAYMENT TO DEPARTMENT.

- 6.1 **Method of Payment.** In consideration for providing the services required by the Agreement, the Department shall be paid on a flat fee basis of seventy-five dollars (\$75) per reported Compliance Check. The flat fee payment for each Compliance Check constitutes the full and exclusive remuneration for the Compliance Checks. For example, compensation of underage purchasers is the sole responsibility of the Department and is to be paid from the flat fee payment.
- 6.2 **Eligible Claims.** Compliance Checks that are conducted on or after October 1, 2025 are eligible for payment provided that the results are reported in accordance with Section 5. Any Compliance Checks that were funded by a non-departmental entity are not eligible for payment.
- 6.3 **Allocations.** The costs of the services referred to in Section 6.1 shall be allocated as follows:
- 6.3.1 **Sole Activity.** Money paid to the Department, pursuant to the Agreement, shall be used to fund overtime of full- or part-time peace officer positions solely for tobacco, alternative nicotine and vapor product enforcement activities described in the Agreement. Money also shall be used for compensation, if any, of underage purchasers. In addition, the Department may use money paid pursuant to the Agreement for reasonable Department expenditures, including, but not limited to, officer training and equipment, provided that such expenditures do not impair the Department's ability to perform tobacco, alternative nicotine and vapor product enforcement activities.
- 6.4 **Payment in Arrears.** IDR shall verify the Department's performance and compliance with this Agreement before making payment. IDR shall pay all approved invoices in arrears and in conformance with Iowa Code section 8A.514. IDR may pay in less than sixty (60) days, but an election to pay in less than sixty (60) days shall not act as an implied waiver of Iowa Code section 8A.514. Unless otherwise agreed in writing by the Parties, the Department shall not be entitled to receive any other payment or compensation from IDR or the State of Iowa for any Compliance Checks not compliant with this Agreement. The Department shall be solely responsible for paying all costs, expenses, and charges it incurs in connection with its performance under this Agreement.

SECTION 7. ADMINISTRATION OF AGREEMENT. IDR and the Department shall jointly administer the Agreement.

SECTION 8. NO SEPARATE ADMINISTRATIVE ENTITY. No new or separate legal or administrative entity is created by the Agreement.

SECTION 9. NO PROPERTY ACQUIRED. IDR and the Department, in connection with the performance of

the Agreement, shall acquire no real or personal property.

SECTION 10. TERMINATION.

- 10.1 **Termination for Convenience.** Following twenty (20) days written notice, either party may terminate the Agreement, in whole or in part, for convenience without the payment of any penalty or incurring any further obligation to the non-terminating party. Following termination for convenience, the non-terminating party shall be entitled to compensation, upon submission of invoices and proper proof of claim, for services provided under the Agreement to the terminating party up to and including the date of termination.
- 10.2 **Termination Due to Lack of Funds or Change in the Law.** Notwithstanding anything in this Agreement to the contrary, and subject to the limitations set forth below, IDR shall have the right to terminate this Agreement without penalty and without any advance notice as a result of any of the following:
- 10.2.1 The legislature or governor fail in the sole opinion of IDR to appropriate funds sufficient to allow IDR to either meet its obligations under this Agreement or to operate as required and to fulfill its obligations under this Agreement;
 - 10.2.2 If funds are de-appropriated, reduced, not allocated, or receipt of funds is delayed, or if any funds or revenues needed by IDR to make any payment hereunder are insufficient or unavailable for any other reason as determined by IDR in its sole discretion;
 - 10.2.3 If IDR's authorization to conduct its business or engage in activities or operations related to the subject matter of this Agreement is withdrawn or materially altered or modified;
 - 10.2.4 If IDR's duties, programs or responsibilities are modified or materially altered;
 - 10.2.5 If there is a decision of any court, administrative law judge, or an arbitration panel or any law, rule, regulation, or order is enacted, promulgated, or issued that materially or adversely affects IDR's ability to fulfill any of its obligations under this Agreement. IDR shall provide the Department with written notice of termination pursuant to this section.
- 10.3 **Termination for Cause.** The occurrence of any one or more of the following events shall constitute cause for any party to declare another party in default of its obligations under the Agreement:
- 10.3.1 Failure to observe and perform any covenant, condition or obligation created by the Agreement;
 - 10.3.2 Failure to make substantial and timely progress toward performance of the Agreement;
 - 10.3.3 Failure of the party's work product and services to conform with any specifications noted herein;
 - 10.3.4 Infringement of any patent, trademark, copyright, trade dress or any other intellectual property right.
- 10.4 **Notice of Default.** If there occurs a default event under Section 10.3, the non- defaulting party shall provide written notice to the defaulting party requesting that the breach or noncompliance be immediately remedied. In the event that the breach or noncompliance continues to be evidenced ten days beyond the date specified in the written notice, the non-defaulting party may either:
- 10.4.1 Immediately terminate the Agreement without additional written notice; or,
 - 10.4.2 Enforce the terms and conditions of the Agreement and seek any available legal or equitable remedies.

SECTION 11. CONTACT PERSON. At the time of execution of the Agreement, each party shall designate, in writing, a Contact Person to serve until the expiration of the Agreement or the designation of a substitute Contact Person. During the term of the Agreement, each Contact Person shall be available to meet, as otherwise mutually agreed, to plan the services being provided under the Agreement.

SECTION 12. CONTRACT ADMINISTRATION.

- 12.1 **Amendments**. The Agreement may be amended in writing from time to time by mutual consent of the parties. All amendments to the Agreement must be fully executed by the parties.
- 12.2 **Third Party Beneficiaries**. There are no third party beneficiaries to the Agreement. The Agreement is intended only to benefit IDR and the Department.
- 12.3 **Choice of Law and Forum**. The laws of the State of Iowa shall govern and determine all matters arising out of or in connection with this Agreement without regard to the conflict of law provisions of Iowa law. Any and all litigation commenced in connection with this Agreement shall be brought and maintained solely in Polk County District Court for the State of Iowa, Des Moines, Iowa, or in the United States District Court for the Southern District of Iowa, Central Division, Des Moines, Iowa, wherever jurisdiction is appropriate. This provision shall not be construed as waiving any immunity to suit or liability including without limitation sovereign immunity in State or Federal court, which may be available to IDR or the State of Iowa.
- 12.4 **Assignment and Delegation**. The Agreement may not be assigned, transferred, or conveyed in whole or in part without the prior written consent of the other party.
- 12.5 **Integration**. The Agreement represents the entire Agreement between the parties and neither party is relying on any representation that may have been made which is not included in the Agreement.
- 12.6 **Headings or Captions**. The paragraph headings or captions are for identification purposes only and do not limit nor construe the contents of the paragraphs.
- 12.7 **Not a Joint Venture**. Nothing in the Agreement shall be construed as creating or constituting the relationship of a partnership, joint venture, association of any kind or agent and principal relationship between the parties. Each party shall be deemed an independent contractor acting toward the expected mutual benefits. No party, unless otherwise specifically provided for herein, has the authority to enter into any contract or create an obligation or liability on behalf of, in the name of, or binding upon the other party to the Agreement.
- 12.8 **Supersedes Former Agreements**. The Agreement supersedes all prior Agreements between IDR and the Department for the services provided in connection with the Agreement.
- 12.9 **Waiver**. Except as specifically provided for in a waiver signed by duly authorized representatives of IDR and the Department, failure by any party at any time to require performance by the other party or to claim a breach of any provision of the Agreement shall not be construed as affecting any subsequent breach, the right to require performance with respect thereto, or to claim a breach with respect thereto.
- 12.10 **Notices**. Any and all notices, designations, consents, offers, acceptances, or any other communication provided for herein shall be given in writing by a reliable carrier which shall be addressed to the person listed below at the address specified. From time to time, the Parties may change the name and address of an individual designated to receive notice. Such change of the designated person shall be in writing to the other Party and as provided herein. Such change shall not require an amendment to this Agreement. Each such notice shall be deemed to have been provided:
- 12.10.1 At the time it is actually received; or,
- 12.10.2 Within one day in the case of overnight hand delivery, courier or services such as Federal Express with guaranteed next day delivery; or,
- 12.10.3 Within five (5) days after it is deposited in the U.S. Mail in the case of registered U.S. Mail.

Party: IDR

Name: Jessica Ekman

Title: Tobacco Program Coordinator

Address: 1918 SE Hulsizer Road

City, State Zip Code: Ankeny, Iowa 50021

Phone Number: (515) 281-7434

E-mail Address: jessica.ekman@iowa.gov

Party:

Name:

Title:

Address:

City, State Zip Code:

Phone Number:

E-mail Address:

- 12.11 **Cumulative Rights**. The various rights, powers, options, elections and remedies of any party provided in the Agreement, shall be construed as cumulative and not one of them is exclusive of the others or exclusive of any rights, remedies, or priorities allowed any party by law, and shall in no way affect or impair the right of any party to pursue any other equitable or legal remedy to which any party may be entitled as long as any default remains in any way un-remedied, unsatisfied, or un-discharged.
- 12.12 **Severability**. If any provision of the Agreement is determined by a court of competent jurisdiction to be invalid or unenforceable, such determination shall not affect the validity or enforceability of any other part or provision of the Agreement.
- 12.13 **Time is of the Essence**. Time is of the essence with respect to the performance of the terms of the Agreement.
- 12.14 **Authorization**. Each party to the Agreement represents and warrants to the other that:
- 12.14.1 It has the right, power, and authority to enter into and perform its obligations under the Agreement.
- 12.14.2 It has taken all requisite action (corporate, statutory or otherwise) to approve execution, delivery, and performance of the Agreement, and the Agreement constitutes a legal, valid, and binding obligation upon itself in accordance with its terms.
- 12.15 **Successors in Interest**. All the terms, provisions, and conditions of the Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors, assigns, and legal representatives.
- 12.16 **Record Retention and Access**. The Department shall maintain accurate, current, and complete records of the financial activity of this Agreement which sufficiently and properly document and calculate all charges billed to IDR throughout the term of this Agreement and for a period of at least three years following the date of final payment or completion of any required audit (whichever is later). If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the three-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular three-year period, whichever is later. The Department shall permit IDR, the Auditor of the State, or any other authorized representative of the State and, where federal funds are involved, the Comptroller General of the United States or any other authorized representative of the United States government, to access and examine, audit, excerpt, and transcribe any pertinent books, documents, papers, electronically or optically stored and created records, or other records of the Department relating to invoices or

payments or any other documentation or materials pertaining to this Agreement, wherever such records may be located. The Department shall not impose a charge for audit or examination of the Department's books and records. Based on the audit findings, IDR reserves the right to address the Department's board or other managing entity regarding performance and expenditures.

- 12.17 **Additional Provisions**. The parties agree that any Addendum, Rider, or Exhibit, attached hereto by the parties, shall be deemed incorporated herein by reference.
- 12.18 **Further Assurances and Corrective Instruments**. The parties agree that they shall, from time to time, execute, acknowledge, and deliver, or cause to be executed, acknowledged, and delivered, such supplements hereto and such further instruments as may reasonably be required for carrying out the expressed intention of the Agreement.

SECTION 13. EXECUTION.

IN WITNESS WHEREOF, in consideration of the mutual covenants set forth above and for other good and valuable consideration, the receipt, adequacy and legal sufficiency of which are hereby acknowledged, the parties have entered into the Agreement and have caused their duly authorized representatives to execute the Agreement.

Iowa Department of Revenue

MARSHALLTOWN POLICE DEPARTMENT

Name:

Name:

Title:

Title:

Signature Date:

Signature Date:



**MARSHALLTOWN
MORE THAN EVER**

**Mike Ladehoff, 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: Carol Webb, City Administrator
Meeting Date: January 12, 2026
Re: Resolution Approving the 2026 Bolton and Menk Professional Services Agreement for General Engineering Services

Strategic Plan Objective:

Plan and fund improvements to the City's infrastructure and buildings.

Recommended:

Staff recommends approval.

Budget Impact:

Expenditures under this agreement are funded from operating budgets. The contract amount is not to exceed \$24,500.

Description/Background:

On-call engineering services support staff when professional services are needed that are not included in standard contracts in specific projects. In addition, vacancies in the City's engineering positions have increased the workload on other staff members within the Engineering department. On-call contracts support staff in delivering on a variety of projects. The on-call agreement affords a reduced hourly rate for the first 40 hours of work performed under the agreement in a month.

Attachments:

1. Resolution 2026 General Engineering Services Bolton & Menk
2. Marshalltown Engineering services Agreement 2026

**RESOLUTION APPROVING THE 2026 BOLTON AND MENK
PROFESSIONAL SERVICES AGREEMENT FOR GENERAL
ENGINEERING SERVICES**

WHEREAS, the City of Marshalltown has requested to continue to utilize Bolton and Menk for general engineering services; and

WHEREAS, Bolton and Menk has submitted a Professional Services Agreement on an hourly basis to assist the City in handling day-to-day general engineering items not associated with a particular project at a reduced rate up to 40 hours per month for an amount not to exceed \$24,500.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA: that the Professional Services Agreement with Bolton and Menk for General Engineering Services is hereby approved and the Mayor is directed to execute the Agreement.

Passed this ____ day of ____ 2026, and signed this ____ day of ____ 2026.

CITY OF MARSHALLTOWN, IOWA

Mike Ladehoff, Mayor

ATTEST:

Alicia Hunter, City Clerk

2026 AGREEMENT FOR PROFESSIONAL SERVICES

GENERAL ENGINEERING SERVICES

CITY OF MARSHALLTOWN, IOWA

This Agreement, made this ____ day of _____ 2026, by and between City of Marshalltown, 24 N. Center Street, Marshalltown, Iowa 50158, hereinafter referred to as CLIENT, and BOLTON & MENK, INC., 1519 Baltimore Dr., Ames, IA 50010, hereinafter referred to as CONSULTANT.

WITNESS, whereas the CLIENT requires professional General Engineering Services in conjunction with various City projects and whereas the CONSULTANT agrees to furnish the various professional services required by the CLIENT.

NOW, THEREFORE, in consideration of the mutual covenants and promises between the parties hereto, it is agreed:

SECTION I - CONSULTANT'S SERVICES

- A. The CONSULTANT agrees to perform General Engineering Services requested by the CLIENT as described in Section III-A of this Agreement.
- B. Upon mutual agreement of the parties hereto, Additional Project Engineering Services may be authorized by separate work order as outlined in Section III – B of this Agreement.

SECTION II - THE CLIENT'S RESPONSIBILITIES

- A. The CLIENT shall promptly compensate the CONSULTANT in accordance with Section III of this Agreement.
- B. The CLIENT shall place any and all previously acquired information in its custody at the disposal of the CONSULTANT for its use. Such information shall include but shall not be limited boundary surveys, topographic surveys, preliminary sketch plan layouts, building plans, drainage reports, abstracts, deed descriptions, tile maps and layouts, aerial photos, utility agreements, environmental reviews, and zoning limitations. The CONSULTANT may rely upon the accuracy and sufficiency of all such information in performing services unless otherwise instructed, in writing, by CLIENT.
- C. The CLIENT will guarantee access to and make all provisions for entry upon both public and private portions of the project and pertinent adjoining properties.
- D. The CLIENT will give prompt notice to the CONSULTANT whenever the CLIENT observes or otherwise becomes aware of any defect in the proposed project.

- E. The CLIENT shall designate a liaison person to act as the CLIENT'S representative with respect to services to be rendered under this Agreement. Said representative shall have the authority to transmit instructions, receive instructions, receive information, interpret and define the CLIENT'S policies with respect to the project and CONSULTANT'S services.

Carol Webb – City Administrator Heather Thomas – Public Works Director
City of Marshalltown 24 N. Center Street Marshalltown, IA 50158 Phone: (641) 754-5701

- F. The CLIENT shall provide such legal, accounting, independent cost estimating and insurance counseling services as may be required for completion of the consultant services described in this agreement.
- G. The CLIENT will obtain any and all regulatory permits required for the proper and legal execution of the project.
- H. The CLIENT will hire, when requested by the CONSULTANT, an independent test company to perform laboratory and material testing services, and soil investigation that can be justified for the proper design and construction of the project. The CONSULTANT shall assist the CLIENT in selecting a testing company. Payment for testing services shall be made directly to the testing company by the CLIENT and is not part of this Agreement.

SECTION III - COMPENSATION FOR SERVICES

- A. **Basic Services.** Bolton & Menk, Inc. proposes to serve the City of Marshalltown on an hourly basis. Therefore, to assist the City in handling day-to-day general engineering items not associated with a particular project it is proposed to perform these tasks at reduced rate of \$100/hour for the Consultant City Engineer and other professional engineers for non-project related services up to 40 hours per month for a maximum contract amount up to \$24,500 annually.

As this applies to non-project related items, the savings is generally related to expenditures from the general fund budget of the City. In addition, there is only a one (1) hour charge to the City for attendance at City Council Meetings, if attendance is requested by the Client.

For work requested in excess of 40 hours per month, standard hourly billing rates shall apply.

- B. **Project Engineering Services.** When requested by the Client, Bolton & Menk will develop, by Work Order, a scope of services and estimate of hours to complete each project phase. This information will be the basis for developing a not-to-exceed fee for projects.

Billings are based on hours spent at rates in effect for the individuals performing the work. The hourly rates for Principals, Senior Associates, Associates and members of the staff vary according to skill and experience. These rates shall apply for projects for the period through December 31, 2026 and may be adjusted annually thereafter to account for changed labor costs, inflation or changed overhead conditions.

Hourly rates include labor, general business and other normal and customary expenses associated with operating a professional business. Unless otherwise agreed, the above rates include vehicle and personal expenses, mileage, telephone, survey stakes and routine expendable supplies; and no separate charges will be made for these activities and materials. Expenses beyond the agreed scope of services and non-routine expenses, such as large quantities of prints, extra report copies, out-sourced graphics and photographic reproductions, document recording fees, outside professional and technical assistance and other items of this general nature, will be invoiced separately, upon client approval. Rates and charges do not include sales tax, if applicable.

The CLIENT will compensate the CONSULTANT in accordance with the attached schedule of fees effective through December 31, 2026 for the time spent in performance of Agreement services.

IV - GENERAL

- A. **Standard of Care.** Professional services provided under this Agreement will be conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the Consultant's profession currently practicing under similar conditions. No warranty, express or implied, is made.
- B. **Change in Project Scope.** In the event the CLIENT changes or is required to change the scope of the project from that described in Section I and/or the applicable addendum, and such changes require Additional Services by the CONSULTANT, the CONSULTANT shall be entitled to additional compensation at the applicable hourly rates. The CONSULTANT shall give notice to the CLIENT of any Additional Services, prior to furnishing such additional services. The CLIENT may request an estimate of additional cost from the CONSULTANT, and upon receipt of the request, the CONSULTANT shall furnish such, prior to authorization of the changed scope of work.
- C. **Limitation of Liability.** CONSULTANT shall indemnify, defend, and hold harmless CLIENT and its officials, agents and employees from any loss, claim, liability, and expense (including reasonable attorneys' fees and expenses of litigation) arising from, or based in the whole, or in any part, on any negligent act or omission by CONSULTANT'S employees, agents, or subconsultants. In no event shall CLIENT be liable to CONSULTANT for consequential, incidental, indirect, special, or punitive damages.

CLIENT shall indemnify, defend, and hold harmless CONSULTANT and its employees from any loss, claim, liability, and expense (including reasonable attorneys' fees and expenses of litigation) arising from, or based in the whole, or in any part, on any negligent act or omission by CLIENT'S employees, agents, or consultants. In no event shall CONSULTANT be liable to CLIENT for consequential, incidental, indirect, special, or punitive damages.

Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the CLIENT or the CONSULTANT. The CONSULTANT'S services under this Agreement are being performed solely for the CLIENT'S benefit, and no other entity shall have any claim against the CONSULTANT because of this Agreement or the performance or nonperformance of services provided hereunder. The CLIENT agrees to include a provision in all contracts with contractors and other entities involved in this project to carry out the intent of the paragraph.

- D. **Insurance.** The CONSULTANT agrees to maintain, at the CONSULTANT'S expense, statutory worker's compensation coverage.

The CONSULTANT also agrees to maintain, at CONSULTANT'S expense, general liability insurance coverage insuring CONSULTANT against claims for bodily injury, death or property damage arising out of CONSULTANT'S general business activities (including automobile use). The liability insurance policy shall provide coverage for each occurrence in the minimum amount of \$1,000,000.

During the period of design and construction of the project, the CONSULTANT also agrees to maintain, at CONSULTANT'S expense, Professional Liability Insurance coverage insuring CONSULTANT against damages for legal liability arising from an error, omission or negligent act in the performance of professional services required by this agreement, providing that such coverage is reasonably available at commercially affordable premiums. For purposes of this agreement, "reasonably available" and "commercially affordable" shall mean that more than half of the design professionals practicing in this state in CONSULTANT'S discipline are able to obtain coverage. The professional liability insurance policy shall provide coverage for each occurrence in the amount of \$1,000,000 and annual aggregate of \$1,000,000 on a claims-made basis.

Upon request of CLIENT, CONSULTANT shall provide CLIENT with certificates of insurance, showing evidence of required coverages.

- E. **Opinions or Estimates of Construction Cost.** Where provided by the CONSULTANT as part of Exhibit I or otherwise, opinions or estimates of construction cost will generally be based upon public construction cost information. Since the CONSULTANT has no control over the cost of labor, materials, competitive bidding process, weather conditions and other factors affecting the cost of construction, all cost estimates are opinions for general information of the CLIENT and the CONSULTANT does not warrant or guarantee the accuracy of construction cost opinions or estimates. The CLIENT acknowledges that costs for project financing should be based upon contracted construction costs with appropriate contingencies.
- F. **Construction Services.** It is agreed that the CONSULTANT and its representatives shall not be responsible for the means, methods, techniques, schedules or procedures of construction selected by the contractor or the safety precautions or programs incident to the work of the contractor.
- G. **Use of Electronic/Digital Data.** Because of the potential instability of electronic/digital data and susceptibility to unauthorized changes, copies of documents that may be relied upon by CLIENT are limited to the printed copies (also known as hard copies) that are signed or sealed by CONSULTANT. Except for electronic/digital data which is specifically identified as a project deliverable by this AGREEMENT or except as otherwise explicitly provided in this AGREEMENT, all electronic/digital data developed by the CONSULTANT as part of the PROJECT is acknowledged to be an internal working document for the CONSULTANT'S purposes solely and any such information provided to the CLIENT shall be on an "AS IS" basis strictly for the convenience of the CLIENT without any warranties of any kind. As such, the CLIENT is advised and acknowledges that use of such information may require substantial modification and independent verification by the CLIENT (or its designees). Provision of electronic/digital data, whether required by this Agreement or provided as a convenience to the Client, does not include any license of software or other systems necessary to read, use or reproduce the information. It is the responsibility of the CLIENT to verify compatibility with its

system and long-term stability of media. CLIENT shall indemnify and hold harmless CONSULTANT and its Subconsultants from all claims, damages, losses, and expenses, including attorneys' fees arising out of or resulting from third party use or any adaptation or distribution of electronic/digital data provided under this AGREEMENT, unless such third party use and adaptation or distribution is explicitly authorized by this AGREEMENT.

- H. **Reuse of Documents.** Drawings and Specifications and all other documents (including electronic and digital versions of any documents) prepared or furnished by CONSULTANT pursuant to this AGREEMENT are instruments of service in respect to the Project and CONSULTANT shall retain an ownership interest therein. Upon payment of all fees owed to the CONSULTANT, the CLIENT shall acquire an ownership interest in all identified deliverables, including Plans and Specifications, for any reasonable use relative to the Project and the general operations of the CLIENT. CLIENT may make and disseminate copies for information and reference in connection with the use and maintenance of the Project by the CLIENT. However, such documents are not intended or represented to be suitable for reuse by CLIENT or others on extensions of the Project or on any other project and any reuse other than that specifically intended by this AGREEMENT will be at CLIENT'S sole risk and without liability or legal exposure to CONSULTANT.
- I. **Confidentiality.** CONSULTANT agrees to keep confidential and not to disclose to any person or entity, other than CONSULTANT'S employees and subconsultants any information obtained from CLIENT not previously in the public domain or not otherwise previously known to or generated by CONSULTANT. These provisions shall not apply to information in whatever form that comes into the public domain through no fault of CONSULTANT; or is furnished to CONSULTANT by a third party who is under no obligation to keep such information confidential; or is information for which the CONSULTANT is required to provide by law or authority with proper jurisdiction; or is information upon which the CONSULTANT must rely for defense of any claim or legal action.
- J. **Period of Agreement.** This Agreement will remain in effect until 12/31/2024 or such other explicitly identified completion period, after which time the Agreement may be extended upon mutual agreement of both parties.
- K. **Payments.** If CLIENT fails to make any payment due CONSULTANT for services and expenses within thirty days after date of the CONSULTANT'S invoice, a service charge of one and one-half percent (1.5%) per month or the maximum rate permitted by law, whichever is less, may be charged on any unpaid balance. In addition after giving seven days' written notice to CLIENT, CONSULTANT may, without waiving any claim or right against the CLIENT and without incurring liability whatsoever to the CLIENT, suspend services and withhold project deliverables due under this Agreement until CONSULTANT has been paid in full all amounts due for services, expenses and charges.
- L. **Termination.** This Agreement may be terminated by either party for any reason or for convenience by either party upon seven (7) days written notice.

In the event of termination, the CLIENT shall be obligated to the CONSULTANT for payment of amounts due and owing including payment for services performed or furnished to the date and time of termination, computed in accordance with Section III of this Agreement.

- M. **Contingent Fee.** The CONSULTANT warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONSULTANT to solicit or secure this Contract, and that it has not paid or agreed to pay any company or person, other than a

bona fide employee, any fee, commission, percentage, brokerage fee, gift or any other consideration, contingent upon or resulting from award or making of this Agreement.

- N. **Non-Discrimination.** The provisions of any applicable law or ordinance relating to civil rights and discrimination shall be considered part of this Agreement as if fully set forth herein.

The CONSULTANT is an Equal Opportunity Employer and it is the policy of the CONSULTANT that all employees, persons seeking employment, subcontractors, subconsultants and vendors are treated without regard to their race, religion, sex, color, national origin, disability, age, sexual orientation, marital status, public assistance status or any other characteristic protected by federal, state or local law.

- O. **Controlling Law.** This Agreement is to be governed by the law of the State of Iowa.
- P. **Dispute Resolution.** CLIENT and CONSULTANT agree to negotiate all disputes between them in good faith for a period of 30 days from the date of notice of dispute prior to proceeding to formal dispute resolution or exercising their rights under law. Any claims or disputes unresolved after good faith negotiations shall first be submitted to mediation, using a mutually acceptable Neutral Third Party and mutually agreeable mediation process. If the mediation is unsuccessful in resolving the dispute, the parties may mutually agree to submit to another method of dispute resolution or submit the dispute to a court of competent jurisdiction.
- Q. **Survival.** All obligations, representations and provisions made in or given in Section IV of this Agreement will survive the completion of all services of the CONSULTANT under this Agreement or the termination of this Agreement for any reason.
- R. **Severability.** Any provision or part of the Agreement held to be void or unenforceable under any law or regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon CLIENT and CONSULTANT, who agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

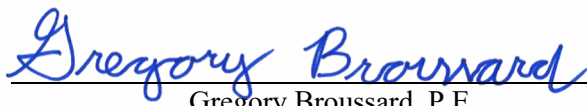
SECTION V - SIGNATURES

THIS INSTRUMENT embodies the whole agreement of the parties, there being no promises, terms, conditions or obligation referring to the subject matter other than contained herein. This Agreement may only be amended, supplemented, modified or canceled by a duly executed written instrument signed by both parties.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in their behalf.

CLIENT: City of Marshalltown, Iowa

CONSULTANT: Bolton & Menk, Inc.



Gregory Broussard, P.E.
Principal

Date

1/16/2026

Date



**MARSHALLTOWN
MORE THAN EVER**

**Mike Ladehoff, 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: Deb Millizer, Housing & Community Development Director
Meeting Date: January 12, 2026
Re: Resolution Authorizing the City of Marshalltown to Submit a U.S. Environmental Protection Agency (EPA) Brownfields Assessment Grant

Strategic Plan Objective:

Reapplying for the EPA Brownfields Assessment Grant supports a continuing goal to address environmental conditions, reduce blight, and move priority sites toward redevelopment. This work signals responsible stewardship, steady progress, and public confidence in Marshalltown's future.

Recommended:

Approve Resolution authorizing preparation and submittal of the U.S. Environmental Protection Agency Brownfields Assessment Grant application for 500,000 dollars. Authorize staff to accept the award, if granted, and sign the necessary agreement to execute the award.

Budget Impact:

The application requests 500,000 dollars in EPA Brownfields Assessment Grant funds. This action creates no General Fund expenditure at the application stage. The grant does not require a local match. Grant funds pay for eligible consultant services, environmental site assessments, reuse planning, and community engagement. Existing departmental budgets cover City staff time for oversight and reporting.

Description/Background:

The City of Marshalltown plans to submit an application to the United States Environmental Protection Agency for a Brownfields Assessment Grant in the amount of 500,000 dollars. The resolution authorizes City staff and the Mayor to prepare and submit the application. The resolution also authorizes staff to accept the award, if granted, and sign the agreement needed to execute the award.

The application focuses on the Linn Creek District target area, including downtown and the Highway 14 corridor. Brownfield properties in this area slow reinvestment when environmental conditions remain unknown. The proposed grant would fund Phase I environmental site assessments, Phase II sampling where needed, asbestos and lead-based paint-related

investigations tied to future reuse, reuse planning, and community engagement. Staff will use a prioritization rubric and will coordinate with property owners and partners to select additional sites.

Marshalltown has prior success using EPA assessment funding. The City received an EPA Brownfield Hazardous Substances and Petroleum Assessment Grant during the period October 2007 through September 2012. The City later received an EPA Brownfield Community Wide Assessment Grant for 300,000 dollars, with a grant period ending May 31, 2025. Under these awards, the City completed 13 Phase I assessments covering 16 properties, completed 5 Phase II assessments covering 8 properties, completed supplemental investigations for asbestos-containing material at 5 properties and lead-based paint at 4 properties, completed a community engagement report for two downtown sites, and maintained required reporting in EPA ACRES. The new application extends this work to support additional property assessments and redevelopment planning in priority areas.

Attachments:

1. 2026-01-12_Resolution Authorizing to Submit an EPA Brownfields Assessment Grant
2. FY26 Marshalltown Narrative Draft 1.2026

RESOLUTION AUTHORIZING THE CITY TO SUBMIT AN U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA) BROWNFIELDS ASSESSMENT GRANT

WHEREAS, the Environmental Protection Agency (EPA) established the Brownfields Assessment Grant Program and has announced funding availability under said Program for community-wide assessment grants; and

WHEREAS, the City is an eligible applicant with a proven track record of successfully implemented funding under said Program; and

WHEREAS, the environmental assessment associated with demolition, acquisition, and private redevelopment will be required for smart, successful, and safe redevelopment; and

WHEREAS, the City will target outreach efforts in areas along Linn Creek; and

WHEREAS, said Program is a source of funding for environmental assessments and there is not a match requirement; and

WHEREAS, said Program has a current application closing date of January 28, 2026; and

WHEREAS, the City Council has reviewed the request and found it to be in the best interest of the City.

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

Section 1. The City staff and Mayor are hereby authorized to prepare and submit a Brownfield Assessment Grant application in the amount of \$500,000.

Section 2. The Council hereby authorizes staff to accept the award if granted and sign necessary agreement to execute an award.

Passed this 12th day of January and signed this _____ day of January 2026.

CITY OF MARSHALLTOWN, IOWA

Mike Ladehoff, Mayor

ATTEST:

Alicia Hunter, City Clerk

(1) PROJECT AREA DESCRIPTION AND PLANS FOR REVITALIZATION

Target Area and Brownfields

a. Overview of Brownfields Challenges and Description of Target Area: The City of Marshalltown, located in central Iowa and comprising 19.31 square miles of land, was first settled in 1851 and incorporated in 1863. Marshalltown is the population center (27,491 residents) and county seat of Marshall County (total population of 39,971), according to the American Community Survey 2023 5-year estimates. At the turn of the 20th century, Iowa led the nation in agricultural products and ranked 17th in manufactured products. Modern industrialism transformed the economic and social life of Iowa and especially Marshalltown. During this time, the community had the nickname “Little Pittsburgh” because of the town’s burgeoning business and industry. In 1899, Marshalltown manufactured products exceeding \$1 million in value. As Iowa became the nation’s foremost supplier of butcher stock, new packing centers arose across the state and in Marshalltown. Marshalltown became globally recognized with the creation of companies like Fisher Governor, now Emerson Processing Management/Fisher Controls Division; Lennox Furnace Company, now Lennox Industries; and MARSHALLTOWN Trowel, now MARSHALLTOWN Company.

Like many mid-sized Midwest communities, during the late 1970s, consolidation and headquarter relocation decisions were made to position the companies in communities with more direct global access and areas that would attract financial resources to accelerate growth. This was then followed by the farm crisis of the 1980s, resulting in historic underinvestment in Marshalltown. Over the past 30 years, the community has lost high-paying, white-collar jobs; this includes nearly 500 since 2020. Which is shown with Marshalltown have a per capita income 68 percent lower than the United States’ (\$29,271 versus \$43,313) according to Census Reporter. These losses have resulted in a concentration of vacant, deteriorating, and/or underutilized buildings (over 50) through the Iowa Highway 14 (Hwy 14) corridor, downtown and in the Linn Creek district.

The Linn Creek District is the target area for this community-wide assessment grant. The Linn Creek District target area is bound by State Street to the north, Linn Creek to the east, 6th Street to the west and Anson Street in the south. The target area includes portions of the downtown and the HWY 14 corridor. The city’s Fiscal Year 2021 U.S. EPA Brownfield Grant identified an initial 55 brownfield sites within this area and according to the Platform for Exploring Environmental Records, the target area has 249 potential brownfield sites, contributing to the area’s blight, high vandalism, and high unemployment rates (highest in the state at 4.8% (Iowa Workforce Development)). Past and current land uses of the target area include industrial, commercial, institutional, downtown-mixed use, medical, office, and residential. According to the Federal Emergency Management Agency (FEMA), Marshall County has had 20 disaster declarations since 1953, of which 60% of those declarations have occurred since 2004. More recently, Marshalltown has experienced several devastating disasters. In May 2024, the area was hit by a severe storm that brought 70 mile per hour winds and quarter-sized hail. In August 2020, Marshalltown was heavily impacted by the Midwest derecho that had recorded wind gusts of 114 miles per hour (category 2 hurricane force winds) and damaged nearly 1,000 properties throughout the city. This came as the downtown was still rebuilding from the July 2018 catastrophic EF-3 tornado. In response to the devastation of the tornadoes, the city quickly mobilized energy and funds into planning, rebuilding, and revitalization. These efforts produced the Marshalltown Downtown Master Plan (DMP) in conjunction with the Hwy 14 (3rd Avenue) Corridor Plan (Hwy 14 Plan); and the Comprehensive Plan 2030 (Comprehensive Plan), building on the 2008 Linn Creek Master Plan. Even after years of disinvestment, and natural disaster events, Marshalltown is positioned to assist new populations of Americans in wealth creation by providing opportunities for investment in our community. These challenged sites present major hurdles that, without supportive resources, may be insurmountable to overcome. With support of the U.S. EPA Brownfield Grant, these can be leveraged for tremendous gain that will transform derelict areas into vibrant community assets that provide quality jobs.

Marshalltown Community-Wide Assessment Grant Narrative

b. Description of the Priority Brownfield Site(s): Marshalltown's Linn Creek District has three priority sites that were identified by the public during the development of the adopted long range plans (e.g., DMP, Hwy 14 Plans, 2008 Linn Creek Master Plan, etc.) as sites that if redeveloped would serve as catalysts for target area redevelopment. Each site is within close proximity to established residential neighborhoods with high poverty rates (nearly 20%, ACS 2023 5 year estimate) within the target area. **Site #1: Unity Point Hospital and McFarland Clinics (Medical Campus)** - Consists of 12 acres (16 parcels) of medical buildings and parking lots that have been aggregated over the last century. In 2019, the hospital and clinic announced relocation to the southside medical park (outside the target area) that left three buildings totaling 382,000 square feet vacant. Kansas State University Technical Assistance for Brownfields (KSU TAB) assisted the city with more pointed site reuse activities and how to prepare and market the site for an appropriate developer. The loss of the medical services outside of the target area is significant, and redevelopment of this site is critical to the vitality of the area. An area that was once vibrant and a draw to the target area is now a neglected deterrent. Since then, portions of the medical campus have been sold, while others have not. The largest area of concern is the former hospital. This section was sold in 2022 to a private entity, with no investment or maintenance into the property by the current private owner since it was purchased. During this time the owner has become delinquent in utility and tax bills. In addition, the property has also experienced a fire line break; and subsequent fire which resulted in over \$1 million of damage. Limited attempts to secure the site, has made it an easy target for criminal activity. Recurring vandalism has caused additional damage to the building and has siphoned extensive time and resources from the Marshalltown Police Department. The city has initiated code enforcement of the site, and in response the site owner presented the city with a redevelopment concept for the complex and signed a site access agreement for participation in the Brownfield Assessment Program, should the city be awarded funding. Based on past use, suspected contaminants include heavy metals, underground storage tanks, low level radioactive waste, asbestos containing materials (ACM), lead based paint (LBP), and poly aromatic hydrocarbons (PAHs). **Site #2: 207 Market Street** – The property is located in an industrial district in the central portion of Marshalltown. The 0.13-acre site vacant facility was constructed in 1900. It contains a 4,800 square foot building with a small parking lot. The site has a history of being used for manufacturing and warehousing of agricultural implements. Most recently, the property was used as the Keen Edge, a knife-sharpening business, that closed in 2020 and has been vacant since. The adjacent parcels consist of commercial businesses, vacant parcels, and a railyard. This site is suspected to be potentially impacted by heavy petroleum, PAHs, arsenic, and polychlorinated biphenyls from nearby railroad operations as well as volatile organic compounds and heavy metals from the industrial operations that occurred in the area. In addition, LBP and ACM are suspected in the site's building materials. The public right-of-way (grassy area between street and sidewalk) of the site is within a FEMA area with reduced flood risk due to levee. **Site #3: 702 South Third Ave** - Once home to Letts-Fletcher and later the Western Grocer Mills complex, where a power plant was housed in the center of the company's signature canning facility. This 13.94-acre complex of eight structures is in significant disrepair and is a ghost of its former self. The site received extensive damage from the derecho, and has continued to physically decline, adding deterioration and blight to the area. The city's trail system crosses Linn Creek at the northeast corner of this heavy industrial property and then follows the eastern border. A mix of commercial and industrial uses are located west of this parcel with residential areas located south and east. This site is suspected to contain heavy metals, fuel oil, ACMs, LBP, and PAHs. Portions of the site are in a FEMA Zone X area that has a reduced flood risk due to levee. The current owner has had difficulty seeking a tenant for the site and is open to redevelopment of the site.

c. Identifying Additional Sites: As mentioned previously, community members identified 55 brownfield sites, and a secondary brownfields inventory will also be conducted for the target area as part of the project. The city will continue to utilize the established brownfields rubric that includes ranking sites on the following: (1) site eligibility for assessment based on U.S. EPA requirements; (2) site significance relative to achieving existing planning/reuse strategies and priorities; (3) willingness of property owners to partner with the city on environmental studies and provide access; (4) marketability of the site and the potential for redevelopment

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emphasizing multi-family, residential, commercial, and community stabilization; (5) extent or perception of contamination threatening public health and/or the environment and/or redevelopment; (6) anticipated impact from site reuse to the target area. The city will work with the procured qualified environmental professional (QEP) and established brownfields stakeholder group to review and prioritize sites according to the rubric.

Revitalization of the Target Area

d. Reuse Strategy and Alignment with Revitalization Plans: All three priority sites were identified in the city's Comprehensive Plan 2030, DMP, Hwy 14 Corridor Study, and/or the Linn Creek aster Plan. **Site #1 Medical Campus:** Prior to the medical campus relocation the city completed the DMP, which included an extensive community engagement process that identified the site as a mixed-use development with multi-family residential, a festival park, conference center, and boutique hotel. Needed items include environmental site assessments (ESAs), cleanup planning, and site marketing to implement the redevelopment plan for the site. Hwy 14 is the primary north/south route through Marshalltown and anchors the Medical Campus and Main Street District. According to the Iowa Department of Transportation (IDOT) the average daily traffic count for this segment of Hwy 14 is 10,600 vehicles. The city has been working with IDOT on roadway improvements along the corridor. With the Medical Campus sitting vacant, and the loss of 300 employees downtown, it has become consequential to redevelop this site. While the redevelopment plan anticipates creating only 50 new jobs, it will function as a catalyst, drawing additional commercial development within the target area. Part of the implementation plan includes assessing the one-way streets which feed into the south part of the Medical Campus along with streetscaping and parking improvements. The city has committed over \$13 million since 2020 on improving downtown infrastructure. Additionally, the city contracts with the Marshalltown Area Chamber of Commerce for economic development. In 2024, the Chamber commissioned a market study specifically pertaining to the medical campus as it relates to a proposed hotel. **Site #2 207 Market Street:** The Hwy 14 Corridor Plan's goal of improved residential, retail/commercial property identifies economic development and targets the uses/businesses that will draw people in as a strategy to achieve this goal. According to the plan, the site offers a prime opportunity for redevelopment and urban infill opportunities and supports the community's response that addressing vacant/run down buildings is the most important need within the corridor. While this site is ideal for first floor commercial and upper story residential, additional reuse planning and environmental site assessments are needed. **Site #3 702 South Third Avenue:** The Hwy 14 Plan identified the site as a high opportunity site for redevelopment. It identified potential reuses as a more human-centered land use that will be engaging for trail users and recreational tourism. Items included mixed-use development with commercial, such as a brewery or restaurants on the first floor and residential on the upper floors. The plan has the parcel being subdivided to extend the street grid to better support infill development. This site was damaged heavily from the derecho, accelerating the need for site reuse, as it continues to sit damaged and vacant that poses a health and safety hazard to the community and surrounding neighborhood. Environmental site assessment (ESAs), cleanup planning, and site reuse planning are needed to implement the redevelopment plans on the site.

e. Outcomes and Benefits of Reuse Strategy: Reinvestment of the priority sites will result in an expanded tax base, additional employment opportunities, and vibrant recreational opportunities/tourism within the target area. Marshalltown understands that the benefits of brownfield reuse are increased commercial/retail, recreational options; and improved living conditions that attract additional development in impacted areas. According to the Iowa Economic Development Authority's Economic Impact on Main Street Iowa, for every vacant or underutilized site, it costs the community \$222,340 annually. The city's previous Brownfield Assessment Grant has identified 55 additional brownfield sites within the target area, which costs the city \$12,228,700 annually. There are multiple brownfield properties within the target area that have the potential for reuse, including the three priority sites. If only five of 18 parcels that make up the three priority sites have a conservative reinvestment of \$250,000 each, an economic input of \$1,680,069 would be brought back into the community, according to IMPLAN economic software. This small reinvestment would support nearly 14

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jobs providing \$747,793 in labor income to the area. In addition, \$200,000 in tax revenue will be added as a result. An Economic Impact Assessment completed as part of the city's previous Brownfield Assessment Grant, found that the \$700,000 in EPA funding received since 2007 has created **\$28 million** in direct economic output and **\$9.4 million** in indirect and induced economic output. This has resulted in an estimated **370 jobs** being supported. Based on publicly available information, the Economic Impact Assessment also estimates that **\$18.8 million** in private and other institutional dollars have been leveraged since 2007 for the redevelopment of sites assisted with EPA Brownfield funding. The city would like to continue building on this success with additional brownfields funding.

Strategy for Leveraging Resources

f. Resources Needed for Site Reuse: Revitalization of the target area could not occur without the utilization of public-private partnerships. Since 2018, these partnerships have implemented nearly \$20 million in projects within the target area. This includes private dollars, state funding like Community Catalyst Program, and federal funding like Housing Urban Development Lead Hazard Reduction, the HOME and Community Development Block Grant, and, EPA 128(a) and; the Low Income Housing Tax Credit program for building redevelopment. In addition, the city has secured and utilized FEMA 403 Demo Assistance, EDA, and American Rescue Plan Act funding for infrastructure development and demolition. The city will continue to utilize local resources like the Rebuild Marshalltown Fund and Tax Increment Financing to support the redevelopment of brownfield sites. The city will continue to leverage funding to maximize resources through the following potential sources:

Cleanup Funding:

- Iowa Economic Development Authority Brownfield and Grayfield Redevelopment Tax Credits

Redevelopment Funding:

- Iowa Business and Tax Advantages for Redevelopment New Jobs Tax Credit
- U.S. Department of Agriculture
- Small Business Administration
- Kansas State Technical Assistance for Brownfields (K-State TAB)
- State and Federal Historic Preservation Tax Credits
- Cultural and Entertainment District Tax Credit Program
- Iowa Economic Development Authority Workforce Housing Tax Credit Program

g. Use of Existing Infrastructure: The target area and priority sites are situated in an already developed part of Marshalltown. This provides benefits from existing nearby infrastructure, including sanitary sewer, water, natural gas, electricity, fiber-optic cables, and paved streets that will be able to accommodate the proposed development. Redevelopment of the target area will enhance sustainability, resiliency, and reduce redevelopment costs.

(2) COMMUNITY NEED AND COMMUNITY ENGAGEMENT

Community Need

a. The Community's Need for Funding: Devastation from the 2018 tornado, COVID-19 Pandemic, 2020 derecho, and 2024 severe storm events have caused the city to lose millions of dollars in property valuations, with the target area being the hardest hit. Without the EPA grant assistance, Marshalltown will be severely limited in its abilities to assess, clean up, and implement reuse of these priority brownfield sites, delaying an economic upturn for a city in need and hindering the progress the city has made with its most recent EPA Brownfield Assessment Grant. The recent passing of Iowa House File 718; property tax reform law along with the State of Iowa's phase-out of state commercial property tax backfill and a reduction on the residential rollback, continues to put pressure on the city's budget. In Fiscal Year 2026 the city is expected to have \$1.3 million shortfall. The ongoing costs for policing and re-securing the numerous brownfield sites put further strain on the budget. Marshalltown is a low-income community with a median household income of \$68,854

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compared to the U.S. rate of \$77,719, particularly in the target area, where per capita income is about 74 percent of the census Marshalltown Micropolitan Area; and 60 percent of the amount of the state's (2023 ACS 5-Year), preventing the city from raising property taxes. Without additional brownfield funding, these residents will continue to endure the negative health effects and blight controlling this area.

b. Health or Welfare of Sensitive Populations: The sensitive populations for the target area include children at 32%, and elderly residents at 17%. Over 50% of the housing within the target area was built prior to 1960, meaning that most children in the target area continue to be exposed to LBP and asbestos hazards. Additionally, typical contaminants found at brownfield sites are known to cause elevated blood lead levels, respiratory problems, and reproductive issues. The sensitive populations within the target area will continue to experience a disproportionate share of adverse health and environmental effects if conditions remain unchanged. In addition, many of the brownfield sites in the target area are near daycare facilities, schools, and areas with older residents. Due to many of the brownfield sites not being secured or being a potential source of airborne pollutants/contaminants, they represent additional threats to sensitive populations in the area. This U.S. EPA Brownfield Assessment Grant will provide the city with a secure funding source to continue to proactively investigate the real threats posed by the priority properties and, if necessary, help protect these sensitive populations from ACM, LBP, heavy metals, petroleum, PAHs, and PCBs.

- According to Iowa Department of Public Health's Iowa Public Health Tracking program, within Marshall County, where Marshalltown is located, roughly 3.5% of the 1,161 children screened were confirmed to have an elevated blood lead level.
- According to the IDPHT program, Marshall County (smallest geographic unit available) had 107 emergency department visits and 7 hospitalizations for asthma in 2023.

c. Greater Than Normal Incidence of Disease and Adverse Health Conditions: According to the County Health Rankings & Roadmap Program, Marshall County is ranked 84th of Iowa's 99 counties in terms of health factors (1 best to 99 worst). The rankings include health factors such as high school graduation rates, obesity, smoking, unemployment, access to healthy foods, the quality of air and water, income, and teen births. Potential exposure to numerous contaminants via direct contact, inhalation of airborne particulates, and vapor intrusion pathways negatively impact area individuals. The proposed EPA grant funding will allow the city to assess the extent of suspected contamination levels and address exposure pathways. The direct impact of the individual brownfield sites is currently unknown, but recent health studies indicate exposure to carcinogens in the greater Marshalltown area is higher than other communities and counties in Iowa (see below). This is a substantial concern as many of the potential contaminants associated with the priority brownfield sites are known to cause cancer (asbestos, lead, petroleum, PCBs, and PAHs).

- Marshall County ranks 46th out of Iowa's 99 counties for cancer incidence rate, according to the National Cancer Institute (NCI) State Cancer Profiles.
- NCI lists the Marshall County cancer incidence rate at 499.0 per 100,000 which is higher than both the State of Iowa (491.8 per 100,000), and national levels (444.4 per 100,000) for the period between 2017 to 2021 (<http://statecancerprofiles.cancer.gov>).

As evident, the target area contains a considerable concentration of facilities, especially the priority sites, that have the potential to adversely impact nearby populations and the environment. The referenced circumstances make it critical for the city to continue protecting the health of all residents living near brownfield sites. Revitalizing the target area will truly benefit sensitive populations through reducing exposure to contamination and blight while creating jobs and expanding the local tax base. This will provide residents of the target area with improved community health and mobility.

d. Economically Impoverished/Disproportionately Impacted Populations: The numerous weather disasters the city has experienced over the last decade, and shifts in the economy have led to numerous target area vacant properties. According to EnviroAtlas 82 percent of households in the target area are below the quality-of-life threshold for income. The U.S. Housing and Urban Development's Low- and Moderate-Income Area Data

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mapper, over 50 percent of the target is low or moderate income, this is higher than the city (41%), and county (38%). This makes residents more susceptible to contaminant exposure pathways and adverse conditions. This area contains current and former industrial sites including a large railroad corridor and several vacant commercial properties, which have increased due to the tornado and derecho the city experienced. These sites provide an ongoing contamination pathway exposure source from petroleum, PAHs, arsenic, PCDs, heavy metals, LBP, and ACM. This program will serve as the catalyst for the implementation of the Linn Creek Master Plan, that will allow Marshalltown to turn the target area into a community asset not detracting, while reducing the environmental burden, decreasing the number of vacant and blighted buildings, building recreational tourism, and creating good paying jobs for residents, while increasing the tax base for the entire community.

Community Engagement:

e. Project Involvement:/f. Project Roles: Marshalltown's Brownfields Program community partners are deeply invested in Marshalltown and serve a diverse range of the target area residents. The group is comprised of representatives of local businesses, housing, downtown, education, health, and funding. This group of stakeholders are essential to reaching the goals of the Marshalltown Brownfield program.

Project Partners & Roles	
Marshalltown Chamber of Commerce	
Mission:	Actively seeks to lead the way in making the Marshalltown area a better place for everyone to live, work, learn, and play
Contact:	John Hall, President & CEO; jhall@marshalltown.org
Role:	The Chamber will actively assist with community outreach and education. Will also help make connections between city officials and developers.
Marshalltown Central Business District	
Mission:	To foster a safe, inviting, and inclusive downtown.
Contact:	Danielle Lakin, Executive Director; director@marshalltownmainstreet.org
Role:	Will help with the secondary brownfields site inventory and community engagement efforts.
Region 6 Resource Partners	
Mission:	To provide member governments with professional expertise in the areas of community development, grant writing and administration, housing assistance, community and transportation planning, public transit, and access to federal and state transportation funding.
Contact:	Marty Wymore, Executive Director; Mwymore@Region6resources.org
Role:	Provide guidance during the reuse planning process and identify potential funding sources.
The Martha-Ellen Tye Foundation	
Mission:	Provide support for and work with programs, projects, and organizations that are striving to make a better life for the people of Marshalltown.
Contact:	Heidi Pierson Dalal, Executive Director; heidi@marthaellentyefoundation.org
Role:	Financial support for the implementation of the Hwy 14, DMP, and redevelopment of the target area.
Marshalltown Community School District	
Mission:	Nurture students to become intellectually and personally empowered for citizenship in a changing world.
Contact:	Theron Schutte, Superintendent; tschutte@marshalltown.k12.ia.us
Role:	Assist with outreach and reuse planning activities.

The City of Marshalltown will also utilize resources and expertise from the EPA Region 7 and Iowa DNR Brownfields teams and KSU TAB as needed.

g. Incorporating Community Input: Marshalltown will build on the success of its most recent community-wide assessment grant. Previous community engagement measures utilized outside the box measures like a booth at

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the city's Bee Ridiculous Day street festival and a community survey. The city will update the Community Involvement Plan to include project specific milestones and measures. The community engagement process will identify outcomes for the priority sites while helping create a backlog of additional sites for the expanded target area brownfield inventory. The proposed process will include the city, project partners, and QEP conducting outreach to inform and solicit input from stakeholders, private investment entities (i.e. developers, realtors, banks, etc.) and the public to achieve an area-wide reuse/cleanup plan for the priority sites that will build off of the Linn Creek Master Plan, Hwy 14 Plan, and DMP planning efforts. The plans will help attract developers to the three priority sites. The city will implement the following outreach methods during the community engagement process: Host four open house (in-person or virtually) events at varying times and multiple venues within the target area (churches, schools, hospital, etc.), to keep citizens engaged in the process. The city's dedicated brownfield website will provide program information and allow for public feedback/comments. The program will create project specific brochures for public education distributed by project partners. Annual presentations at city council meetings to provide project updates and allow for additional community input will occur. The project will utilize various methods to inform the public of upcoming events/meetings (newspaper, radio, flyers, website, social media, etc.). Translation of program information will occur, when possible, to reach non-English speaking residents. The city uses Google Translate for the website and has a Spanish speaking office manager within the housing department that will be available for the open houses. Evaluation of the outcomes that receive the most consensus for each priority site by the community will occur by the QEP to determine the feasibility (environmental, financial, etc.). Outcomes deemed feasible will be prioritize for each priority site through additional community input, brownfield reuse and cleanup plans, and City Council consideration. These outcomes will be shared via the program website, community engagement meetings, and at City Council meetings.

(3) TASK DESCRIPTIONS, COST ESTIMATES, AND MEASURING PROGRESS

Description of Tasks/Activities and Outputs

a. Project Implementation/b. Anticipated Project Schedule/c. Task/Activity Lead/d. Outputs:

Task 1: Cooperative Agreement Oversight (5% of total budget)
a. Implementation: EPA Funded Activities: The city will conduct Cooperative Agreement oversight including general grant administration, QEP procurement and oversight; ACRES, quarterly, annual, and final reports; and, budget and invoice reconciliation. The QEP will assist in completing required reports. Non-EPA-Funded Activities: Creation of Cooperative Agreement Workplan
b. Project Schedule: Quarterly reports due quarters January, April, July, October each year; Annual reports due in October each year; Final project closeout report due 120-days after end of the cooperative agreement period of performance.
c. Lead: Project Director with assistance from QEP
d. Outputs: Workplan; Quarter Progress Reports (16); Annual Reports (4); Final Programmatic Performance Report (1); Monthly Draws (48); RFP for QEP Procurement (1)
Task 2: Community Engagement (5% of total budget)
a. Implementation: Community outreach measures will be implemented to inform and solicit input from stakeholders, citizens, and private investment entities to achieve redevelopment plans (based off community buy in and goals). City staff will also attend a national brownfield conference to gain knowledge of new engagement methods.
b. Project Schedule: Website – Quarter 1; Community Involvement Plan (CIP) – Quarter 1; Brochure – Quarter 2; Open House Events – Quarters 3, 8, 11, 14; City Council Updates – Quarters 4, 8, 12, 16
c. Lead: Project Director with assistance from QEP
d. Outputs: CIP; Program brochure; Four open house events; Update brownfield website; Annual city council presentation (4 total); Social media posts (as needed throughout the project);
Task 3: Site Specific Work (61% of Budget)

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a. Implementation: ESAs for the priority sites and other sites selected from the secondary brownfield inventory include 15 Phase I ESAs, seven Phase II ESAs, eight Supplemental (ACM/LBP) Phase II ESAs, and one Cleanup Plans. These task costs include QEP, assessment activities, reporting expenses, and other eligible site-specific activities. The generic project specific quality assurance project plan (QAPP) for the project will be completed by the QEP. Site eligibility determinations will be completed by the city with assistance from the QEP and will be sent to EPA for approval prior to ESA work commencing. Information obtained during the ESAs will be used to evaluate sites for cleanup and determine which site(s) a cleanup plan should be completed for. The QEP will complete an analysis of brownfield cleanup alternatives for one site determined by the city and will work closely with IDNR to evaluate cleanup alternatives and enrollment in Iowa's Land Recycling Program (Voluntary Cleanup Program). Redevelopment alternatives will emphasize the use of risk-based cleanup options (e.g. institutional/engineered controls and exposure reduction remediation). The city will oversee the QEP to ensure all standards are being met.

b. Project Schedule: Draft QAPP – Quarter 1; Site Eligibility determinations to EPA for priority sites – Quarter 1; Priority sites Phase I ESAs – Quarters 2 – 6; Priority Site Phase II ESAs & Supplemental Phase II ESAs (ACM/LBP) – Quarters 3 – 12; Secondary site Phase I ESAs, Phase II ESAs, and Supplemental Phase II ESAs – Quarters 2 – 15; Cleanup Plan – Quarters 12 – 14.

c. Lead: Project Director with assistance from QEP

d. Outputs: Project QAPP (1); Phase I ESAs (15); Sampling and Analysis Plan (8); Phase II ESAs (7); Supplement Phase II ESAs (ACM/LBP) (8); Cleanup Plan (1)

Task 4: Planning (29% of total budget)

a. Implementation: The creation of three site specific plans or one area wide plan, including secondary brownfield site inventory. Planning activities will include design charrettes with project stakeholders to develop viable and sustainable redevelopment solutions. An inventory of priority sites has been completed; however, input from project partners, citizens and community members will establish a secondary brownfield inventory.

b. Project Schedule: Secondary Brownfield Inventory: Quarters 3 – 7; Reuse Planning: Quarters 9 – 14

c. Lead: Project Director with assistance from QEP

d. Outputs: Secondary Brownfield Inventory (1); Three Site Specific Reuse Plans or One Area Wide Plan

e. Cost Estimates:

Budget Categories		Project Tasks (\$)				Total
		Task 1	Task 2	Task 3	Task 4	
Direct Costs	Personnel ¹	\$5,460	\$3,455	\$11,675	\$5,120	\$25,710
	Fringe Benefits ¹	\$7,315	\$4,620	\$15,625	\$6,850	\$34,410
	Travel ²		\$5,000	-	-	\$5,000
	Equipment	-	-	-	-	-
	Supplies ³	-	-	\$1,000	\$2,480	\$3,480
	Contractual ⁴	\$12,225	\$13,025	\$277,500	\$128,000	\$430,750
	Construction	-	-	-	-	-
	Other ⁵		\$650	-	-	\$650
Total Direct Cost		\$25,000	\$26,750	\$305,800	\$142,450	\$500,000
Indirect Costs		-	-	-	-	-
Total Budget		\$25,000	\$26,750	\$305,800	\$142,450	\$500,000

Personnel & Fringe Benefits¹: The city has an average staff hourly rate with benefits of \$89.20 for a total of 674 hours (\$60,120.80) (round down). Task 1: Estimated 120 hours on grant reporting, draws, and QEP coordination. Task 2: Estimated 80 hours on community engagement efforts; Task 3: Estimated 260 hours meeting with property owners, completing property eligibility requests, reviewing ESAs and cleanup plans; Task 4: Estimated 114 hours involved with the three site reuse plans or one area wide plan, including pulling data, stakeholder groups, and plan(s) review. Hourly rates are between \$55.14 to \$57.47 per hour. Fringe

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benefits include 7.65% FICA, 9.44% IPERS (retirement), 0.1425% Workers comp, 40% Health insurance (57.2325%)
Travel ² : Airline tickets - \$1,500 (2 people x \$750 each); Mileage to airport - \$125.00 (188 miles x 0.67 per mile (round down)); Airport Parking - \$100 (5 days x \$20); Hotel - \$2,500 (2 rooms x \$250 per night for 5 nights); Meals - \$775 (based on the federal per diem rate of \$65 per day x 6 days for two people (round down)) (Total: \$5,000); Travel will be spilt between Task 1 and Task 2.
Equipment: Not applicable
Supplies ³ : Includes one surface pro or tablet for brownfield site inventories and planning activities for a total of \$2,000; The remaining \$1,480 will be utilized for planning supplies (mailers, postage, easel pads, pens, paper, etc.); \$1,000 will come out of Task 3 for ½ tablet (brownfield inventory work) and \$2,480 will come out of Task 4 for ½ tablet (planning meetings) and supplies for planning meetings.
Contractual ⁴ : Task 1 – Approximately 6 hours a quarter (100 hours total at \$125 per hour) for QEP to assist with quarterly reporting, ACRES, annual reports, status meetings, etc. Task 2 – Approximately 102 hours to develop/update the brownfield website, program brochure, CIP, and public open house and city council presentations. 15 Phase I ESAs at an average of \$4,000 each (\$60,000 total); 7 Sampling & Analysis Plans & Phase II ESAs at an average of \$15,000 (\$105,000 total); 8 Supplemental Phase II ESAs (ACM/LBP) at an average of \$10,000 (\$80,000 total); One cleanup plan at an average of \$32,500. Task 4: 2 site reuse plans for an average of \$42,600 and one detailed brownfields inventory (42,800) or one area wide plan for an average of \$128,000 which would include market study and detailed brownfields inventory.
Construction: Not applicable
Other ⁵ : Registration for two participants to attend the national brownfield conference at \$325 each.
Indirect Costs: Not applicable.

f. Plan to Measure and Evaluate Environmental Progress and Results: To ensure project requirements, milestones and timeline are met, the city and QEP will meet bi-weekly to evaluate the project's progress and adherence to the proposed schedule. In addition, the city will maintain regular communication with the EPA project officer. If needed, the city will host brownfield status meetings with the EPA, QEP, IDNR (as needed), and project stakeholders to evaluate and redirect the program as well as develop a corrective action plan to meet project milestones, if the project falls behind. All funds will be accounted for and set up within the city's fiscal management software as its own project. This will allow for detailed project accounting categories to ensure grant funds are spent as intended, providing transparency and accountability. Mechanisms that will be utilized to track program progress include an excel spreadsheet, monthly QEP status reports, and quarterly reports, which will detail progress in meeting scope of work, goals, and objectives. ACRES will be updated and maintained as property information changes. The project spreadsheet will continue to be utilized and updated after the grant has been concluded, so the city can accurately keep track of milestones and update ACRES accordingly.

(4) PROGRAMMATIC CAPABILITY AND PAST PERFORMANCE

Programmatic Capability

a. Organizational Capacity:/b. Organizational Structure:/c. Description of Key Staff: The City of Marshalltown has extensive experience successfully implementing numerous state and federal grants including U.S. EPA Brownfields Grants and U.S. HUD Lead Hazard Reduction Grants. The city's project director will be the housing and community development director (HCD), Debbie Millizer, who will be responsible for overseeing the grant, spearheading all community engagement, and will work with brownfield site property owners on redevelopment and assessment effort. In addition, the HCD is also responsible for overseeing building and trade permits; rental inspections; code enforcement; and the management of other grant programs like the U.S. Department of Housing and Urban Development (HUD) Lead Hazard Reduction Grant and the HUD Section 8 Housing Program, which provides for open communication and the most up to date/accurate development outlook. Ms. Millizer has been with the city for over a year but previously served as the Director of the

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Marshalltown Central Business District for over five years. The City of Marshalltown's employees, including the finance director, city administrator, and public works director will support Ms. Millizer. Ms. Diana Steiner, city finance director, has 39 years of accounting experience and will provide a supporting role in fiscal management of the grant. Mrs. Carol Webb, city administrator, has over 25 years of leadership, management, and public sector experience, including federal grant management, and will provide support in completion, reporting, and community engagement. Ms. Heather Thomas, PE, public works director, assisted with the city's previous Brownfield Assessment Grant in the interim period while the HCD Director roll has been vacant and has over 10 years of experience in site development to include environmental assessments/remediation to bring projects to fruition.

e. Acquiring Additional Resources: The City of Marshalltown will acquire additional technical expertise and resources through the service of a qualified EPA brownfield experienced QEP, subject to a competitive selection process adhering to federal requirements. The QEP will assist with project management, community engagement, cleanup planning, and preform site assessment activities. The City of Marshalltown has implemented this resource acquisition process successfully on their previous brownfield assessment grants resulting in achievement of all cooperative agreement objectives and has a significant history collaborating closely with the executive officer of the Iowa Brownfield Program to provide technical expertise and advice.

Past Performance and Accomplishments:

Currently Has or Previously Received an EPA Brownfield Grant: (1) Accomplishments:/ (2) Compliance with Grant Requirements: The City of Marshalltown has been previously awarded an EPA Assessment Grant in 2007 and an EPA Assessment Grant in 2021.

EPA Brownfield Community-Wide Assessment Grant \$300,000 (10-1-2021 – May 31, 2025): The grant completed the following activities:

- Procured and hired a QEP; attended 2022 Annual Brownfield Conference.
- Completed 13 Phase I ESAs (16 properties) and 5 Phase II ESAs (8 properties).
- Supplemental Phase II ESAs have been completed for ACM (5 properties) and LBP (4 properties).
- One Community Engagement Report has been completed for two downtown sites.
- Sites and site work entered sites into ACRES and updated, as needed.
- An Economic Impact Analysis to estimate the dollar value of economic activity from activities conducted as part of previous Brownfield Assessment Grants.
- All quarterly, annual, and closeout reports have been submitted, with the grant being officially closed out. All reporting/programmatic requirements happened timely.

EPA Brownfield Hazardous Substances & Petro Assessment Grant – \$400k 10/2007 – 9/2012: The grant completed the following activities:

- Procured and hired a QEP; attended 2008 & 2009 Annual Brownfield Conference.
- Completed Phase I ESAs on 20 parcels and Phase II ESAs on 15 parcels.
- Sites and site work entered sites into ACRES and updated, as needed.
- Several cleanup planning initiatives were completed post-ESA activities, including review of analytical data to determine additional testing in addition to identifying additional funds for reuse initiatives for affordable housing.
- All quarterly, annual, and closeout reports have been submitted, with the grant being officially closed out. All reporting/programmatic requirements happened timely.



**MARSHALLTOWN
MORE THAN EVER**

**Mike Ladehoff, 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: Deb Millizer, Housing & Community Development Director
Meeting Date: January 12, 2026
Re: Public Hearing and Resolution Approving a Real Estate Purchase Agreement and Providing for the Conveyance and Transfer of Title for the City-Owned Property at 20 East Main Street

Strategic Plan Objective:

The Strategic Plan Objective for this item is to promote downtown revitalization and economic development by advancing the reuse and redevelopment of an underutilized property at 20 E Main Street, encouraging private investment in the downtown district, supporting small business growth and entrepreneurship, improving the aesthetic and structural integrity of a key Main Street building, and contributing to the vibrancy and walkability of downtown Marshalltown

Recommended:

Staff recommends Council hold the public hearing on the proposed sale of the City-owned property at 20 E Main Street to Phillip N Curtis and Elisabeth A Curtis for 10,000 dollars. After receiving public comment, staff recommends Council approve the resolution authorizing the sale and conveyance, approve the real estate purchase agreement, and authorize the Mayor and City Clerk to execute closing documents.

Budget Impact:

Direct costs include the legal notice publication fee and staff time. Sale proceeds total 10,000 dollars, subject to closing adjustments outlined in the purchase agreement. The City prepares the quit claim deed at City expense.

Description/Background:

The City acquired 20 E Main Street through the Iowa Code chapter 657A abandoned building process. The property remains vacant and requires rehabilitation for productive reuse.

The City issued a request for proposals for private redevelopment. Phillip N Curtis and Elisabeth A Curtis submitted a redevelopment proposal through Happily Ever Crafted- In Stitches. Staff negotiated a real estate purchase agreement for the sale of the property to the Curtises for

10,000 dollars.

The purchase agreement conveys the property by quit claim deed and sells the property in existing condition. Closing will occur on a date agreed to by the parties, with an outside deadline of February 28, 2026. The buyers are responsible for all permits, approvals, and inspections required for redevelopment work.

The purchase agreement includes redevelopment requirements and milestones tied to the deed recording date. Construction must commence within six months after the deed is filed with the Marshall County Recorder, defined in the agreement as the Commencement Date. First floor redevelopment must be completed within twenty four months of the Commencement Date. Second floor redevelopment must be completed within sixty months of the Commencement Date. The purchase agreement also requires a new code-compliant staircase to the second floor designed and constructed by a licensed professional.

A structural evaluation dated July 30, 2025 found the mezzanine unsafe for occupancy in current condition and identified structural improvements required for future use. The purchase agreement requires a licensed structural engineer to evaluate the mezzanine. The agreement allows removal if a licensed structural engineer determines the mezzanine is not safe to retain, or if retention is not cost-effective. Reuse of the mezzanine remains an option after structural improvements and after a licensed structural engineer deems the mezzanine safe for the intended use.

The purchase agreement requires the buyers to retain an Iowa licensed architect or Iowa licensed professional engineer, at buyer expense, to complete a written building code compliance review for the property and the planned uses, plus a phased redevelopment plan. The buyers must provide copies to the City within ninety days of the Commencement Date. The review must address, at minimum, occupancy classification by area and phase, means of egress, stair requirements, accessibility requirements, fire and life safety requirements, structural requirements affecting the mezzanine and second floor access, and related mechanical, electrical, and plumbing code impacts under the 2021 International Building Code as adopted by the City and other adopted codes enforced by the City.

The purchase agreement requires a written progress report to the City every six months until redevelopment is complete. The quit claim deed includes a right of reversion as security for performance of the redevelopment requirements. To exercise the right of reversion, the City will issue a written notice to cure providing thirty days to complete the specified work. If the buyers fail to cure, the buyers must execute documents required to transfer title back to the City. The reversion right ends upon completion of the required work, or seven years after the Commencement Date, assuming litigation between the parties is not pending.

Project Objectives and Performance Benchmarks

1. Close the sale by February 28, 2026.

2. Commence construction within six months after deed recording.
3. Provide the code compliance review and phased redevelopment plan within ninety days of the Commencement Date.
4. Provide a written progress report every six months until redevelopment is complete.
5. Complete first floor redevelopment within twenty-four months of the Commencement Date.
6. Complete second floor redevelopment within sixty months of the Commencement Date.

Attachments:

1. Purchase Agreement (20 E Main St) (SCL 12.19.25) Final
2. 2026-01-12_Resolution Approving Sale of 20 E Main

REAL ESTATE PURCHASE AGREEMENT

This Real Estate Purchase Agreement (“Agreement”) is entered by and between the **CITY OF MARSHALLTOWN, IOWA**, an Iowa municipal corporation (“SELLER”), and **PHILLIP N. CURTIS and ELISABETH A. CURTIS, husband and wife**, as joint tenants with full rights of survivorship and not as tenants in common (“BUYERS”), as of the date of last signature set forth below (“Effective Date”).

SELLER is the owner of that real property (“Property”) situated in the City of Marshalltown, Marshall County, Iowa, locally known as 20 E. Main Street, Marshalltown, Iowa, and legally described as follows:

THE WEST 20 FEET OF LOT 10, BLOCK 10, IN THE ORIGINAL TOWN OF MARSHALL, MARSHALL COUNTY, IOWA

SELLER agrees to sell and BUYERS agree to purchase the Property, together with any easements and appurtenant servient estates, and subject to any easements of record for public utilities or roads; any zoning restrictions; restrictive covenants, and/or mineral reservations of record, if any, upon the following terms and conditions:

1. **PURCHASE PRICE.** The Purchase Price shall be Ten Thousand and 00/100 Dollars (\$10,000.00) upon performance of SELLER’S obligations and satisfaction of BUYERS’ contingencies with adjustment for such closing costs as are customary or otherwise provided for in this Agreement, to be added to or deducted from this amount.

2. **REDEVELOPMENT REQUIREMENTS AND MILESTONES.** BUYERS shall redevelop the property, at BUYERS’ expense, in accordance with the following timeline and conditions, subject to such reasonable extension(s) to which BUYERS and SELLER may mutually agree, in writing:

- A. Construction must commence within six (6) months of the date the deed conveying the Property from SELLER to BUYER is filed with the Marshall County Recorder (“Commencement Date”).
- B. First floor redevelopment shall be completed within twenty-four (24) months of the Commencement Date.
- C. Second floor redevelopment shall be completed within sixty (60) months of the Commencement Date.
- D. A licensed structural engineer shall evaluate the Property’s mezzanine. If not safe or cost-effective to retain, removal is permitted. Whether it is cost-effective to retain the mezzanine shall be determined by BUYERS in BUYERS’ discretion.
- E. A new code-compliant staircase to the second floor shall be designed and constructed by a licensed professional.

- F. BUYER shall, at BUYER expense, retain an Iowa Licensed architect or Iowa licensed professional engineer to complete a written building code compliance review for the Property and Buyer's intended uses of the Property and a phased redevelopment plan and provide copies of the same to SELLER within ninety (90) days of the Commencement Date. The review shall address, at minimum, occupancy classification by area and phase, means of egress, stair requirements, accessibility requirements, fire and life safety requirements, structural requirements affecting the mezzanine and second floor access, and any related mechanical, electrical and plumbing code impacts, under the 2021 International Building Code as adopted by the City of Marshalltown and other adopted codes enforced by the City.
- G. BUYERS shall submit a written progress report to the City every six (6) months until redevelopment is complete.
- H. BUYERS are eligible to apply for City Code and Facade Incentive Grants, subject to application and program guidelines with the understanding funding is not guaranteed.
- I. BUYERS shall procure all permits, approvals, and inspections as required by law relative to BUYERS' redevelopment of the Property.

3. **RIGHT OF REVERSION.** Notwithstanding anything herein to the contrary, and as security for BUYERS' obligation to complete the Work as provided in the preceding paragraph, the Quit Claim Deed conveying the Property to BUYERS shall contain a right of reversion which may be exercised by SELLER, in its reasonable discretion, if BUYERS fail to develop the Property pursuant to the terms of this Agreement.

To exercise SELLER'S right of reversion, SELLER shall issue BUYERS a written notice to cure providing SELLER thirty (30) days in which to complete the specified Work. Should BUYERS fail to comply with SELLER'S written notice to cure, BUYERS agree to execute and deliver to SELLER, within thirty (30) days of the expiration of BUYERS' period to cure, a Quit Claim Deed and any other documents necessary to convey title to the Property to SELLER. BUYERS further agree to take all reasonable steps to ensure SELLER acquires marketable title to the Property, including without limitation satisfying any lien, mortgage, or other similar debt obligation encumbering the Property. BUYERS acknowledge and understand the exercise of SELLER'S right of reversion shall entitle SELLER to ownership of the Property, as improved by BUYERS, including all improvements and betterments, including fixtures attached to the Property, with no remuneration to BUYERS.

Further, SELLER reserves the right to enforce the terms of this Agreement, including the right of reversion, by instituting a legal action for specific performance and/or to quiet title in SELLER. SELLER shall be entitled to compensation for reasonable attorney fees and court costs in such an action.

SELLER'S reversionary right with respect to the Property shall terminate and be of no further force or effect the earlier of when BUYERS (or its permitted successors, assigns, or

transferees) complete the Work, as herein required, or seven (7) years from the Commencement Date (assuming litigation between the parties is not then pending), in which event SELLER agrees to execute any documents reasonably requested by BUYERS to evidence termination of the City's reversionary right as set forth herein.

4. **REAL ESTATE TAXES.** BUYERS assume the obligation to pay any real estate taxes accrued against the Property and constituting a lien against the Property through the date of closing whether payable at the time of closing or otherwise. It shall be BUYERS' responsibility to confirm potential real estate tax liabilities with the Marshall County Treasurer's Office prior to executing this Agreement. BUYERS shall pay all subsequent real estate taxes to the extent required by law.

5. **SPECIAL ASSESSMENTS.** SELLER is an Iowa municipal corporation, and the Property is exempt from special assessments. BUYERS shall pay all subsequent special assessments to the extent required by law.

6. **RISK OF LOSS AND INSURANCE.** SELLER shall bear the risk of loss or damage to the Property prior to closing or possession, whichever first occurs, provided SELLER shall have the right but not the obligation to repair such damage. In the event the Property is

damaged prior to closing or possession this Agreement shall continue in force and effect until either party rescinds the Agreement after giving thirty (30) days written notice to the other party.

7. **POSSESSION AND CLOSING.** If BUYERS timely perform all obligations, possession of the Property shall be delivered to BUYERS on the date of closing, and any adjustments of rent, insurance, interest, and all charges attributable to SELLER'S possession shall be made as of the date of closing. This transaction shall be considered closed, and BUYERS shall take possession, upon the filing of title transfer documents and receipt of all funds due at closing from BUYERS under this Agreement. Closing shall be held on such date as the parties may mutually agree, but not later than February 28, 2026

8. **CONDITION OF PROPERTY.** SELLER makes no warranties, expressed or implied, as to the condition of the Property and BUYERS shall take possession to the Property "as is." BUYERS acknowledges BUYERS have made a satisfactory inspection of the Property and is purchasing the Property in its existing condition.

9. **DEED.** Upon payment of the Purchase Price, SELLER shall convey the Property to BUYERS by Quit Claim Deed prepared by SELLER at SELLER'S expense.

10. **SURVEY.** BUYERS, at their expense, may have the Property surveyed and certified by a registered land surveyor prior to closing.

11. **ENVIRONMENTAL MATTERS.** SELLER warrants to the best of its knowledge and belief there are no abandoned wells, solid waste disposal sites, hazardous wastes or substances or underground storage tanks located on the Property, which require remediation under current governmental standards, and SELLER has done nothing to contaminate the Property with hazardous wastes or substances. SELLER warrants the property is not subject to any local, state or federal judicial or administrative action, investigation or order regarding wells, solid waste disposal sites, hazardous wastes or substances or underground storage tanks.

12. **INSPECTION OF PRIVATE SEWAGE DISPOSAL SYSTEM.** SELLER represents and warrants to BUYERS the Property is not served by a private sewage disposal system, and there are no known private sewage disposal systems on the property.

13. **NOTICE.** Any notice under this Agreement shall be in writing and be deemed served when it is delivered by personal delivery or mailed by certified mail, addressed to the parties at the addresses given below.

14. **GENERAL PROVISIONS.** In the performance of each part of this Agreement, time shall be of the essence. Failure to promptly assert rights herein shall not, however, be a waiver of such rights or a waiver of any existing or subsequent default. This Agreement shall apply to and bind the successors in interest of the parties. This Agreement shall survive the closing. This Agreement contains the entire agreement of the parties and shall not be amended except by a written instrument duly signed by SELLER and BUYERS. Paragraph headings are for convenience of reference and shall not limit or affect the meaning of this Agreement. Words and

phrases herein shall be construed as in the singular or plural number, and as masculine, feminine or neuter gender according to the context.

15. REMEDIES OF PARTIES.

- A. If BUYERS fail to timely perform this Agreement, SELLER may forfeit it as provided in the Iowa Code (Chapter 656), and all payments made shall be forfeited; or, at SELLER'S option, upon thirty (30) days written notice of intention to accelerate the payment of the entire balance because of BUYERS' default (during which thirty days the default is not corrected), SELLER may declare the entire balance immediately due and payable. Thereafter this Agreement may be foreclosed in equity and the Court may appoint a receiver.
- B. If SELLER fails to timely perform this Agreement, BUYERS have the right to have all payments made returned to it and declare this Agreement null and void.
- C. BUYERS and SELLER are also entitled to utilize any and all other remedies or actions at law or in equity available to them, and the prevailing parties shall be entitled to obtain judgment for costs and attorney fees.

16. REAL ESTATE AGENT OR BROKER. Neither party has used the service of a real estate agent or broker in connection with this transaction.

17. CERTIFICATION. BUYERS and SELLER each certify that it is not acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by any Executive Order or the United States Treasury Department as a terrorist, "Specially Designated National and Blocked Person" or any other banned or blocked person, entity, nation or transaction pursuant to any law, order, rule or regulation that is enforced or administered by the Office of Foreign Assets Control; and are not engaged in this transaction, directly or indirectly on behalf of, any such person, group, entity or nation. Each party hereby agrees to defend, indemnify and hold harmless the other party from and against any and all claims, damages, losses, risks, liabilities and expenses (including attorneys' fees and costs) arising from or related to any breach of the foregoing certification.

18. APPROVAL BY CITY COUNCIL. This Agreement shall be expressly contingent upon approval by the City Council for Marshalltown, Iowa.

19. COUNTERPARTS. This Agreement may be executed in several counterparts, each of which, when so executed and delivered, shall be deemed an original, and all of which, when taken together, shall constitute the same instrument, even though all parties are not signatories to the original or the same counterpart. Furthermore, the parties may execute and deliver this Agreement by electronic means such as PDF or a similar format. BUYERS and SELLER agree that delivery of the Agreement by electronic means shall have the same force and effect as delivery of original signatures and that each of the parties may use such electronic signatures as evidence of the execution and delivery of the Agreement by all parties to the same extent as an original signature.

20. **ADDITIONAL PROVISIONS.** None if not listed in an addendum hereto.

21. **EXECUTION.** When and if executed by both SELLER and BUYERS, this Agreement shall become a binding contract.

BUYERS

Dated this _____ day of _____ 2026

Phillip N. Curtis

Elisabeth A. Curtis

Address: 1207 1/2 S 12th Ave
Marshalltown, IA 50158

Telephone: (208) 250-1714

STATE OF IOWA,
MARSHALL COUNTY, SS:

On this _____ day of _____ 2026 before me, the undersigned,
personally appeared **Phillip N. Curtis and Elisabeth A. Curtis** who being duly sworn, executed
the foregoing instrument and affirmed such execution to be their voluntary act and deed.

Notary Public in and for said State

SELLER

CITY OF MARSHALLTOWN, IOWA,
an Iowa municipal corporation

Dated this _____ day of _____ 2026

By: _____
Mike Ladehoff, Mayor

Attest:

Alicia Hunter, City Clerk

Address: City Hall
24 North Center Street
Marshalltown, IA 50158

Telephone: (641) 754-5701

STATE OF IOWA,
MARSHALL COUNTY, SS:

On this _____ day of _____ 2026 before me, the undersigned,

personally appeared **Mike Ladehoff**, as Mayor, and **Alicia Hunter**, as City Clerk, for the City of Marshalltown, an Iowa municipal corporation, who being duly sworn, executed the foregoing instrument and affirmed such execution to be their voluntary acts and deeds on behalf of said municipal corporation, as authorized by the City Council.

Notary Public in and for said State

**RESOLUTION APPROVING A REAL ESTATE PURCHASE AGREEMENT AND
PROVIDING FOR THE CONVEYANCE AND TRANSFER OF TITLE FOR THE CITY
OWNED PROPERTY AT 20 EAST MAIN STREET**

WHEREAS the City of Marshalltown, Iowa is the owner of real property locally known as 20 East Main Street, Marshalltown, Iowa, legally described as: THE WEST 20 FEET OF LOT 10, BLOCK 10, IN THE ORIGINAL TOWN OF MARSHALL, MARSHALL COUNTY; and

WHEREAS the City desires to sell the property to Phillip N. Curtis and Elisabeth A. Curtis, husband and wife, as joint tenants with full rights of survivorship and not as tenants in common, pursuant to a Real Estate Purchase Agreement; and

WHEREAS the purchase price stated in the Real Estate Purchase Agreement is Ten Thousand and 00/100 Dollars (\$10,000.00); and

WHEREAS the Real Estate Purchase Agreement includes redevelopment requirements and milestones, periodic progress reporting, permit and inspection requirements, and a right of reversion in favor of the City as security for performance.

WHEREAS, The City Council held a duly noticed public hearing as part of its regular meeting at 5:30 pm on January 12, 2026, at Marshalltown City Council Chambers, 10 West State Street, Marshalltown, Iowa.

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA, AS FOLLOWS: The City Council approves the Real Estate Purchase Agreement and the conveyance and transfer of title between the City of Marshalltown, Iowa, as Seller, and Phillip N. Curtis and Elisabeth A. Curtis, as Buyers, for the sale of the real property located at 20 E Main Street, Marshalltown, Iowa, legally described above.

Passed this 12nd day of January 2026, and signed this _____ day of January 2026.

CITY OF MARSHALLTOWN, IOWA

Mike Ladehoff, Mayor

ATTEST:

Alicia Hunter, CMC, City Clerk



**MARSHALLTOWN
MORE THAN EVER**

**Mike Ladehoff, 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: Carol Webb, City Administrator
Meeting Date: January 12, 2026
Re: TIG Distributing, Inc. - Development Agreement and Clarification of Employment Commitments

Strategic Plan Objective:

Expand and improve development within the community.

Recommended:

Proceed with approval of a Development Agreement with TIG Distributing, Inc., acknowledging updated information that the project will retain approximately 50 existing jobs rather than create 50 new jobs.

Budget Impact:

The proposed TIF incentive is not to exceed \$1.65 million over a ten-year period, subject to annual appropriation. The TIF incentive proposed will not change as a result of the change in employment commitments.

Description/Background:

On August 11, 2025, City Council approved a Resolution of Support for the use of Tax Increment Financing (TIF) to assist TIG Distributing, Inc. with a significant expansion of its operations at 1702 Rex Ryden Road, located within Marshalltown Urban Renewal Area No. 2.

The proposed project includes:

- A 90,000-square-foot building expansion
- Approximately \$15 million in total private investment
- A minimum assessment agreement of \$9.557 million
- A proposed TIF incentive not to exceed \$1.65 million over ten years, subject to annual appropriation

Clarification on Employment Commitments

Following additional discussions with TIG Distributing during the drafting of the Development Agreement, staff received clarification that the anticipated employment impact of the project is job retention rather than net new job creation.

TIG Distributing has approximately 50 existing employees at its Marshalltown location. The expansion is intended to modernize operations, improve logistics and efficiency, and allow the company to remain competitive, thereby retaining these existing jobs over the long term.

While this differs from the initial understanding that the project would create 50 new jobs, the project continues to provide significant public benefit through substantial private investment, increased taxable valuation, and long-term economic stability.

Next Steps

Council direction is requested on whether to proceed with approval of the Development Agreement with this updated understanding. If Council concurs, staff will schedule the Development Agreement for formal consideration at a future meeting.

Attachments:

1. 2025-08-11_2025-182_SIGNED Resolution for TIF Support for TIG Distributing

**RESOLUTION OF SUPPORT FOR THE USE OF TAX INCREMENT FINANCING
(TIF) FOR THE BUSINESS EXPANSION OF TIG DISTRIBUTING, INC.**

WHEREAS, TIG Distributing, Inc., headquartered in Marshalltown since 1991, has proposed a significant business expansion project at 1702 Rex Ryden Road in the City of Marshalltown, located within Urban Renewal Area No. 2; and

WHEREAS, the proposed project includes an estimated \$15 million investment consisting of a 90,000 square foot building expansion valued at approximately \$12 million and \$3 million in new equipment and machinery; and

WHEREAS, the project is expected to create approximately 50 new jobs in Marshalltown through both new hires and relocations; and

WHEREAS, the project will contribute to the City's strategic objective to expand and improve development in the community, and will increase the taxable valuation within Urban Renewal Area No. 2; and

WHEREAS, to support this major investment and assist in closing a financial gap, TIG Distributing, Inc. has requested Tax Increment Financing assistance in the form of a 10-year sliding scale tax rebate paid solely from the incremental taxes generated by the development property; and

WHEREAS, the proposed incentive structure includes annual rebates with a maximum total payout not to exceed \$1.65 million, subject to annual appropriation, and includes a minimum assessment agreement of \$9.557 million pending approval by the Marshall County Assessor; and

WHEREAS, the City Council finds that the proposed TIF assistance is consistent with the goals and objectives of the Urban Renewal Plan for Urban Renewal Area No. 2 and that the project serves a public purpose by fostering economic development, job creation, and increased property valuation.

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

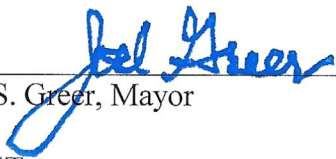
Section 1. The City Council hereby expresses its support for the use of Tax Increment Financing to assist TIG Distributing, Inc. in its proposed business expansion at 1702 Rex Ryden Road, Marshalltown, Iowa.

Section 2. The City Council directs staff to work with TIG Distributing, Inc. to prepare the necessary documents and agreements, including any required amendments to the Urban Renewal Plan, to enable the use of TIF assistance in accordance with Iowa Code Chapter 403.

Section 3. This Resolution shall not be construed as a binding obligation of the City to provide financial assistance but as a formal expression of support for the proposed incentive terms, subject to final Council approval of a development agreement and related legal documents.

Passed this 11th day of August 2025, and signed this 12th day of August 2025.

CITY OF MARSHALLTOWN, IOWA



Joel T.S. Greer, Mayor

ATTEST:



Alicia Hunter, CMC, City Clerk



**MARSHALLTOWN
MORE THAN EVER**

**Mike Ladehoff, 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: Carol Webb, City Administrator, Heather Thomas, Public Works Director
Meeting Date: January 12, 2026
Re: Evaluation of Carnegie Building Modifications as an Alternative to City Hall HVAC Improvements

Strategic Plan Objective:

Address City property maintenance

Recommended:

Staff is seeking City Council direction on whether to proceed with engaging a consultant to evaluate and develop conceptual designs for potential updates to the Carnegie Building and whether Council wishes to further explore this option as a potential alternative to investing in major HVAC and building system upgrades at the City Hall Building.

Budget Impact:

The estimated cost to complete the proposed evaluation/design is \$26,000. The evaluation would be funded by a combination of Fund 031 - building maintenance (\$5,625 remaining from funds allocated to the HVAC Study), and Council-designated LOST funds (\$20,375).

Description/Background:

The purpose of this item is to request City Council direction on whether to proceed with engaging FEH Design to complete a City Hall Space Utilization Study, including an evaluation of the feasibility of relocating City administrative functions from City Hall to the Carnegie Building as an alternative to significant capital investment in City Hall's aging building systems.

BACKGROUND

At the July 14, 2025, City Council meeting, Council reviewed the results of a comprehensive HVAC study for the City Hall Building at 24 N. Center Street. That study identified that the City Hall HVAC systems are at or beyond their useful life, the building lacks modern ventilation, and significant capital investment will be required in the near term. Depending on the option selected, estimated HVAC replacement costs range from approximately \$217,000 to more than \$500,000, exclusive of other known building needs such as window and door replacements, restroom upgrades, electrical separation, and vestibule safety improvements.

When these additional needs are considered, the total potential investment in City Hall over the next several years could reasonably exceed \$500,000–\$800,000. During that discussion, Council expressed interest in better understanding whether continued investment in City Hall—currently housing a relatively small number of staff—was the most strategic long-term use of City resources.

CURRENT FACILITY USE

The City Hall Building currently houses approximately eight (8) staff members, including Finance, Human Resources, the City Administrator, and the City Clerk. While these functions are critical to City operations, the building’s limited flexibility and aging infrastructure require disproportionate capital investment relative to its utilization. The Carnegie Building is a potential alternative location that may allow the City to consolidate administrative functions more efficiently, extend the useful life of City facilities, and reduce long-term capital and operating costs.

FEH DESIGN PROPOSAL OVERVIEW

FEH Design has submitted a proposal to complete a City Hall Space Utilization Study that would evaluate the feasibility of relocating City Hall staff to the Carnegie Building and inform longer-term facility decision-making.

Key elements of the proposed scope include:

- Evaluation of space needs for 8 existing staff and 4 future staff
- Space planning for offices, records storage, HR files, server racks, and general storage
- Conceptual floor plans identifying the advantages and disadvantages of alternatives
- Identification of code, building system, and accessibility considerations
- Development of a preferred concept with a corresponding budget opinion
- Preparation of a final study report and presentation to City Council

The proposal would utilize a multidisciplinary team including:

- FEH Design (architecture and planning)
- Resource Consulting Engineers (mechanical, electrical, and plumbing)
- Garling Construction (construction cost estimating)

The proposed lump-sum fee for the study is \$26,000, with reimbursable expenses billed at cost plus 10% and mileage at the IRS rate. FEH anticipates the work could be completed within several weeks following contract execution.

COUNCIL DIRECTION REQUESTED

Staff is requesting City Council direction on whether to:

- Proceed with engaging FEH Design to complete the City Hall Space Utilization Study; and
- Further explore the Carnegie Building as a potential alternative to major capital investment in City Hall.

Attachments:

1. Marshalltown City Hall - FEH Design Proposal



PROPOSAL FOR CITY HALL SPACE UTILIZATION STUDY



**MARSHALLTOWN
MORE THAN EVER**



FEH DESIGN
ARCHITECTURE / ENGINEERING / INTERIORS

December 30, 2025

Ms. Carol Webb
City of Marshalltown
24 N Center Street
Marshalltown, Iowa 50158

RE: PROFESSIONAL SERVICES FOR A SPACE UTILIZATION STUDY AT CITY HALL

Dear Carol:

We are pleased to submit this proposal for professional services and for the opportunity to work with your growing community. Based on our preliminary meeting with you and our previous experience with similar projects, we have developed an outline Scope of Work to address the components of this project.

Following in this proposal is information about our approach to the project, the anticipated Scope of Work, and the corresponding professional fees.

PROJECT OBJECTIVES

It is our understanding that the City of Marshalltown is looking to complete a study exploring the ability to move city staff from the existing City Hall into the old Carnegie Library. The study would include exploration of spatial placement for 8 existing staff and 4 future staff, records storage, server racks, HR records, and general office storage. Currently, the facility is home to a variety of city staff and departments, including two floors above ground, a basement, and a mezzanine level between the first and second floors.

PROJECT TEAM

We propose utilizing the following FEH Design team of professionals to complete the steps for the proposed project:

Architecture - FEH Design
MEP - RCE Engineering
Construction Estimation - Garling Construction

SCOPE OF SERVICES

Concept Development: FEH will work with the Client and the City of Marshalltown to establish the project goals, and the design team will begin to generate design concepts. Deliverables will include an initial round of conceptual floor plans and review of pertinent advantages and disadvantages of each. FEH will conduct meetings with City representatives to review the concepts to determine a single concept as the preferred concept. Refinement of the preferred concept based upon discussion at the review meeting will be done in preparation for a final report and presentation.

Final Study Report: FEH will work with the project team to create a final study report documenting the evaluation of current conditions, brief overview of the concepts generated and detailed documentation of the preferred concept including a budget opinion.

ABOUT FEH



PRIMARY CONTACT

Cory W. Sharp, AIA, Principal
515 650 9549
coryw@fehdesign.com

AREAS OF FOCUS

Corporate, Education, Libraries,
Municipal, Government

ADDITIONAL SPECIALTIES

Civic, Credit Unions, Commercial,
Historic, Museums, Public Safety,
Recreation, Worship

SERVICES

ARCHITECTURE

Studies, Evaluations,
Design+Build,
New Construction, Additions,
Renovations, Historic Preservation

STRUCTURAL ENGINEERING

Evaluations,
New Construction,
Additions, Renovations

INTERIOR DESIGN

Environmental Branding, Graphic
Design, Furniture, Fixtures,
Equipment (FF&E)

PLANNING + SUPPORT

Facility Assessments
Master Planning
[Spark Session](#); Interactive
Design Workshops
Feasibility Studies
Budget Alignment
Education Planners
Library Planners
Bond Referendum Support

fehdesign.com



WE ARE A COMMUNITY OF ARCHITECTS, ENGINEERS, AND INTERIOR DESIGNERS WITH A PASSION TO CREATE.

Each FEH team member brings unique strengths, and together we are creating vibrant communities through collaborative design. The Midwest is our home with offices located in Sioux City, Des Moines, and Dubuque, Iowa, and Milwaukee, Wisconsin. Our clients are true partners in the design process, involved every step of the way.

Our people are what set us apart. Much like the color purple, where red's energy meets blue's calm, we bring a dynamic blend of talents and personalities that work seamlessly toward one common goal: supporting our clients and the communities they serve.

125+ YEARS OF HISTORY... IN UNDER 125 WORDS

FEH Design's story began in 1898, when founder Andrew H. Foss started designing railroad depots in Minnesota. Over the years, our work expanded to include commercial buildings, libraries, schools, and government projects, all rooted in a commitment to community. We opened our Sioux City office in 1958, Des Moines in 1979, Dubuque in 2011, and Milwaukee in 2012 - growing from a family-owned start to one of the region's longest-standing architecture firms. Today, we're proud of both our history and the culture we've built.

RELEVANT EXPERIENCE

POLK CITY CITY HALL

Polk City, Iowa
New Construction

POLK CITY FIRE DEPT

City of Polk City, Iowa
Renovation

HICKORY GLEN PARK PAVILION

Pleasant Hill, Iowa
New Construction

LE MARS FIRE STATION

Le Mars, Iowa
Conceptual Design, Bond Referendum

CRESTON PUBLIC WORKS

Creston, Iowa
Study/Site Concepts/New Construction

PLEASANT HILL PUBLIC SAFETY BUILDINGS

Pleasant Hill, Iowa
New Construction/Furniture

PLEASANT HILL FIRE STATION

Pleasant Hill, Iowa
Renovations at existing FD/PD/Library

WEST PUBLIC SERVICE CENTER

West Des Moines, Iowa
Master Planning/Study/Conceptual Design,
New Construction

CAMBRIDGE COMMUNITY CENTER

Cambridge, Iowa
Conceptual Design/New Construction

RE/MAX PREFERRED

Downtown Sioux City, Iowa
Building Revival

URBANDALE FIRE STATION #43

Urbandale, Iowa
Schematic Design/New Construction/Fueling
Station
Masonry Repairs

CORY W. SHARP

AIA
PRINCIPAL, PROJECT MANAGER



Bachelor of Architecture
Iowa State University, 2012

Licensed Architect: IA

14 years experience
13 years with FEH

Cory is a sketch artist, a dog lover, an advocate for young professionals, a community high-fiver, and, if you think he can't get any cooler... he's also a drummer in a local band. Cory always brings an energetic and creative perspective to the design process and passion for his work and the community he gets to work in.



RELEVANT EXPERIENCE

POLK CITY CITY HALL

Polk, Iowa

New Construction, Furniture

LIVING HISTORY FARMS

Urbandale, Iowa

New Cultivation Center & Pavilion/Learning
Center Renovation
Signage & Furniture

BONDURANT PARKS + REC EVENTS CENTER

Bondurant, Iowa Adaptive Re-Use
Renovation

ORCHARD PLACE

Des Moines, Iowa

Spark Session, Conceptual Design, Master
Planning

OAK STUDIO TEEN TECH CENTER BY BEST BUY

Oakridge Neighborhood, Des Moines, Iowa
Tenant Build-out

PLAZA FITNESS CENTER

Des Moines, Iowa
Remodel

KEMIN ENZYME FACILITY

Des Moines, Iowa
Expansion

MIDAMERICAN ENERGY COMPANY

DMU -1 Urbandale Interior Finishes & Graphics
Documentation
SCNNS - Sioux City Neal South Interior
Renovations
SCCC - Sioux City Central Campus

IOWA HEARING CENTER

Norwalk, Iowa
New Construction

HOLIDAY INN EXPRESS

Cedar Rapids, Iowa
New Construction Prototype

HANNAH SCHULZ

ASSOCIATE IIDA INTERIOR DESIGNER



University of Northern Iowa
BA in Interior Design 2022

Hawkeye Community College
AA in Liberal Arts 2019

3 years experience
2 year with FEH

Whether it's baking bread, boarding the slopes, or potting new house plants, Hannah is always ready to learn a new skill. With a keen eye for function and form - she is prepared to bring unique ideas and a personal touch to any design.



RELEVANT EXPERIENCE

POLK CITY CITY HALL

Polk City, Iowa
New Construction

POLK CITY FIRE DEPT

Polk City, Iowa
Renovation

HICKORY GLEN PARK BUILDING

Pleasant Hill, Iowa
New Construction

CARROLL STREET MAINTENANCE FACILITY

Carroll, Iowa
Addition/Renovation

CRESTON PUBLIC WORKS

City of Creston, Iowa
New Construction

PLEASANT HILL PUBLIC SAFETY BUILDING

Pleasant Hill, Iowa
New Construction

PLEASANT HILL FIRE STATION

Pleasant Hill, Iowa
Renovations at existing FD/PD/Library

URBANDALE FIRE STATION #43

Urbandale, Iowa
Schematic Design/New Construction/Fueling
Station

HOLIDAY INN EXPRESS

Cedar Rapids, Iowa
New Construction

IOWA HEARING CENTER

Norwalk, Iowa
New Construction

MIDAMERICAN ENERGY

Neil North, Sioux City, Iowa
Neil South, Sioux City, Iowa
Urbandale, Iowa
Canopies/ Renovations/Expansion
Iowa City Service Center

WESTERN IOWA NETWORKS

Carroll, Iowa
New Construction

CHRIS MARTIN

PE
PRINCIPAL STRUCTURAL



Master of Science in
Civil Engineering, 2013
Bachelor of Science in
Civil Engineering, 2012
University of Illinois at
Urbana - Champaign
Professional Engineer
Iowa #25714
12 Years Experience
7 Years with FEH

Chris is dedicated to effective, economical, and constructible structural design. Before joining FEH Design, he worked at an owner's representative project manager - an experience that provides him a unique perspective, having spent time on the other side of the table from design teams. This rising professional is advancing in firm leadership and was recently made a principal shareholder. In the office, Chris is passionate about safety and technology. Outside of work he enjoys exploring National Parks, baking, and building models.



RELEVANT EXPERIENCE

CITY OF MARSHALLTOWN

Marshalltown, Iowa
City Hall HVAC Study

MCFARLAND CLINIC

Marshalltown, Iowa
Marshalltown Clinic

CITY OF AMES

Ames, Iowa
City Auditorium- HVAC Improvements
Energy Audits (15 buildings)
Ames-ISU Ice Arena- Evap. Cooling Condenser Replacement
City Hall Basement Ventilation Study

CITY OF WEST DES MOINES

West Des Moines, Iowa
City Hall HVAC Study
City Hall HVAC Replacement Library HVAC Upgrades
Law Enforcement Center HVAC Renovation
Fire Station 17, 18, 19 HVAC Renovations
Nature Lodge Renovation
Raccoon River Park Boat House

IOWA STATE UNIVERSITY

Ames, Iowa
Kildee Hall- Air Handling Unit Study & Replacement Project Forker Building- Kinesiology Exercise Intervention Remodel
Hilton Coliseum- MEP Systems Assessment
Memorial Union- 2nd & 3rd Floor Renovation
General Services- AHU Study & Replacement Project
Curtis Hall- Hydronic HVAC Study and Improvement Project Extension 4H- Building Renovation
BioCentury Research Farm- Multiple Studies & Projects Ames National Laboratory- Multiple Projects

WOODBURY COUNTY

Sioux City, Iowa
Courthouse Steam System Study Courthouse Chilled Water Replacement Siouxland District Health HVAC Study Dorothy Pecaut Nature Center HVAC Study Law Enforcement Center HVAC Study Trosper-Hoyt HVAC Study

COREY METZGER

PE

PRINCIPAL, SR MECHANICAL ENGINEER



RESOURCE
CONSULTING
ENGINEERS



Bachelor of Science Mechanical Engineering University of Iowa (2002)

Professional Registration
Iowa, Wisconsin, Nebraska

23 Years Experience

corey.metzger@resourcece.com

Corey Metzger is the founding Principal of Resource Consulting Engineers and has extensive experience managing the design of MEP systems for large and complex projects. He is focused on developing systems that are efficient, maintainable, reliable, cost effective, and constructible, while providing good indoor environmental quality. Corey seeks to move the design of building systems forward at the industry level, not just through the projects he works on. This is demonstrated by his many years of leadership on local and international ASHRAE committees, including the prestigious Society Board of Directors.

ACTIVITIES

ASHRAE, Director At Large, Society Board Of Directors (2023-present)

ASHRAE, Technical Committee 9.7 Member (2015-present)
Chair (2023-present)

ASHRAE, Environmental Health Committee Member (2022-present)

ASHRAE, Technical Activities Committee Member (2022-2023)
Ex Officio Chair (2023-present)

Sporting Nebraska FC: Volunteer Coach 2024-present

RELEVANT EXPERIENCE

CITY OF MARSHALLTOWN

Marshalltown, Iowa
City Hall HVAC Study

MCFARLAND CLINIC

Ames, Iowa
West Ames Clinic Renovation
1220 Duff HVAC Replacement

WATERLOO SALVATION ARMY

Waterloo, Iowa
Kitchen Addition and Remodel

IOWA STATE UNIVERSITY

Ames, Iowa
Beardshear Hall Air Handler Replacement*
Estes Music Hall Air Handler Replacement &
Humidification* Library Storage Facility HVAC
Improvements*
Livestock Infectious Disease Isolation Facility
HVAC Improvements* Zaffarano Hall Air
Handler Replacement*
Morrill Hall Humidification Upgrades* Food
Science Building – Steam Upgrades* Beyer
Hall – New E-Gaming Suite*
Stephens Auditorium – Backstage Heating
Improvements*

**designed while employed by Iowa State
University*

SCOTT JASPER

PE
SR MECHANICAL ENGINEER



RESOURCE
CONSULTING
ENGINEERS



Bachelor of Science
Mechanical Engineering Iowa
State University (1988)

Professional Registration
Iowa

37 Years Experience

scott.jasper@resourcece.com

Scott brings decades of experience in HVAC engineering, facility planning, and project management, with a strong background in designing and optimizing mechanical systems for complex buildings. His leadership in facilities design, construction, and HVAC retro-commissioning makes him an incredible asset to any team. Scott's thoughtful insight and strategic approach to engineering solutions ensure that every project is delivered with excellence along with a mindfulness for budgeting and project delivery.

ACTIVITIES

ASHRAE, Member

RELEVANT EXPERIENCE

CITY OF MARSHALLTOWN

Marshalltown, Iowa
City Hall HVAC Study
Marshalltown Public Library*

CITY OF WEST DES MOINES

West Des Moines, Iowa
Library HVAC Improvements
Law Enforcement Center HVAC Improvements
City Hall Generator Replacement
Raccoon River Park Site Lighting Upgrade

CITY OF AMES

Ames, Iowa
City Auditorium- HVAC Improvements
Energy Audits (15 buildings)

IOWA STATE UNIVERSITY

Ames, Iowa
Kildee Hall- Air Handling Unit Replacement
Projects General Services- AHU Study &
Replacement Project Memorial Union- 2nd
and 3rd Floor Renovation Patterson Hall- Fire
Alarm Upgrade
Patterson Hall- Emergency Distribution
System Improvements Howe Hall- Fire Alarm
Upgrade
Maple-Willow-Larch Recreation Field
Improvements* Vet-Med Child Care Center
FEMA Shelter*
Ames National Laboratory- Multiple Projects

CITY OF PLEASANT HILL

Pleasant Hill, Iowa
Library & Fire Station Renovation* New Public
Safety Building*

CITY OF URBANDALE

Urbandale, Iowa
Police Department Addition and Renovations*
City Hall Generator*

*completed at previous employer

JAMES DEEDS

PE, LEED AP
PRINCIPAL, SR ELECTRICAL ENGINEER



RESOURCE
CONSULTING
ENGINEERS



Masters of Business
Administration
Drake University (2007)
Bachelor of Science
Electrical Engineering
Iowa State University (2000)

Professional Registration
Iowa, Wisconsin

25 Years Experience
james.deeds@resourcece.com

Throughout his career James has earned accolades as a leader in both consulting engineering and company management. He has extensive experience designing and managing projects with ambitious sustainability goals, including multiple LEED platinum, net-zero energy, and renewable energy projects. His diverse market expertise includes higher ed, K-12, government, senior living and multifamily, hospitality, specialty lighting, and campus distribution.

ACTIVITIES

Central Iowa Wind Ensemble Board of Directors, President
(2005-2014 & 2022-present)
West Des Moines Small Business Incubator
Board of Directors, Vice President (2014-2017)

KEY PERSONNEL

EXPERIENCE PROVIDE BY:	
Senior Management	2
Project Managers	6
Estimator	2
Accounting	2
Payroll Office Manager	1
Assistant Project Managers	2
Safety Director	1
Site Superintendents	8

President, Troy Pins - has over 30 years of construction experience and overseas company operations. Troy has a strong background in providing strategic leadership, planning, and execution for the company. Troy will be involved in all aspects of the project oversight.

Estimator, Jacob Lieb — Has over 15 years of construction experience. Previous field experience has been instrumental in his ability to be a master at estimating and planning projects. Jake can take this project from conception through the final cost not to exceed pricing. Jake has estimated/budgeted over 200+ projects. He has experience estimating projects up to \$30 million.

GARLING MISSION

Our clients tell us that one of our strengths is that we really listen to what they have to say, and our buildings indicate that we understand what they need. Part of this comes from the total commitment of partnering the entire process from the first day forward. Our job is not to build what we want, but what you need. This requires that we truly understand what you do, and why your facility needs to succeed.



Garling Construction Inc was started in 1971 in Belle Plaine, IA as a father-and-son operation that performed residential and retail construction work until 1980. The company incorporated in 1978 and then began statewide light commercial work in 1980. Over the next 15 years Garling Construction, Inc. grew with a retail lumberyard and a second office in Cedar Rapids in 1994.

Doug DeMeulenaere joined the company in 1999, and the business continued to expand in the Belle Plaine area as well as Cedar Rapids. Doug achieved the role as Vice President in 2005. Amy DeMeulenaere joined Garling Construction in 2006 as the assistant Controller. When Garling's previous owner retired in 2009, the company was purchased by Doug and Amy. Doug has since acquired the role of Owner/CEO and Amy has been promoted to Controller. Troy Pins joined the company in 2006 and has since been promoted to President. Troy oversees the corporations' operations and is located out of the Cedar Rapids office.

The company is presently manned with 40 employees. Garling Construction is continuing to grow and is committed to project excellence.

THE STORY OF THE LOGO

The circle symbolizes the start and finish of a project and form a ring to demonstrate a commitment to quality and trust.



Three progressive steps represent the Triad System: the Owner; the Architect; and the Contractor. The Triad system is the most efficient and effective system to guarantee the successful outcome of any construction project.



These elements come together in our logo to demonstrate our devotion to excellence and a dedication to offer you the best service possible.



/ RELEVANT EXPERIENCE

POLK CITY FIRE DEPARTMENT + CITY HALL

CITY OF POLK CITY / POLK CITY, IOWA



The City of Polk City retained FEH Design to help create the vision for a new City Hall and Community Center on a recently vacated parcel of land on the City's Square. Their existing facilities were too small, with offices and storage spaces squished into every available area, a Council Chambers area which couldn't hold the amount of public attending the City meetings, and the HVAC system was quickly deteriorating. A new City Hall design was produced which pays homage to the City's history while also demonstrating itself as an innovative example of what the City's future could bring. The new facility includes a Public Lobby, Community Room which seats 180 guests, Council Chambers, Parks & Rec Storage area, as well as office spaces for City Staff and room enough to allow for future staff growth. The facility also provides two public restrooms accessed from the exterior for use by guests visiting the City Square. A unique feature within this design is the combined Council Chambers and Community Room space, with a moveable wall panel partition which allows for flexibility of the space to be used for either function, and/or required security of the Dias desk to be kept separate when needed.

"The new City Hall/Community Room will serve the community for decades, providing adequate space for both the city staff to provide our residents with services, and producing the community with a large gathering space for both public and private events." Chelsea Huisman, City Manager

COMPLETION DATE:
Aug 2024

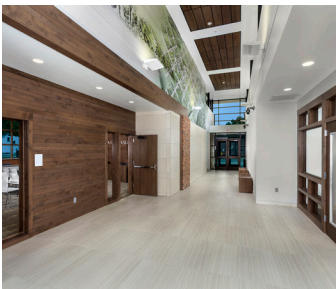
COST OF CONSTRUCTION:
\$5.7 44,543

CLIENT REFERENCE:
Chelsea Huisman, City Manager
515 984 6233
chuisman@polkcityia.gov

/ RELEVANT EXPERIENCE

ALGONA CITY HALL

CITY OF ALGONA / ALGONA, IOWA



FEH Design partnered with the City of Algona to design a modern, efficient City Hall that honors the site's history while meeting the community's evolving needs. The new 8,300 SF main-level facility, with an additional 1,400 SF on the lower level, replaces the original 100-year-old City Hall, which was previously demolished.

The design enhances functionality with improved office space, optimized circulation, and a flexible council chambers featuring a movable wall for adaptable meeting configurations. The exterior blends durability and contemporary aesthetics, utilizing precast concrete panels, thin brick, and fiber cement panels to create a civic presence that reflects Algona's identity.



This new facility serves as a welcoming and efficient hub for city operations, reinforcing FEH Design's commitment to creating spaces that support and strengthen the communities they serve.

COMPLETION DATE:
April 2018

COST OF CONSTRUCTION:
\$ 2,394,593
FFE: \$133,692

CLIENT REFERENCE:
Jacob Tjaden, City Administrator
515 295 2411
jtjaden@ci.algona.ia.us

/ RELEVANT EXPERIENCE

BONDURANT PARKS + REC EVENT CENTER

CITY OF BONDURANT / BONDURANT, IOWA



FEH Design was asked to design the City's new Parks + Rec Event Center to include renovation and upgrades of the building at 101 Grant Street North, which is to be vacated by the Bondurant Fire Department. The new use of the building shall be the new home of the Bondurant Parks and Recreation Department, as well as allow for space for indoor and outdoor Recreation, Program, Meeting & Event space for the Community.

The existing building is the headquarters of the Bondurant Fire Department. This Department plans to vacate this building in 2025 to allow for its transformation into the new home of the Parks and Recreation Department. These spaces shall be remodeled so the building may operate as a space for Parks and Recreation office and Recreation Program areas as well as Community Meeting, Catering and Event space. Priority is being placed on creating an indoor-outdoor connection as it relates to the program and usage of the building, as well as the connections to future City and Cultural developments adjacent to the property which include the Chichaqua Valley Trail, Bondurant Main Street District, and the newly planned Grain District.

COMPLETION DATE:
April 2026 est

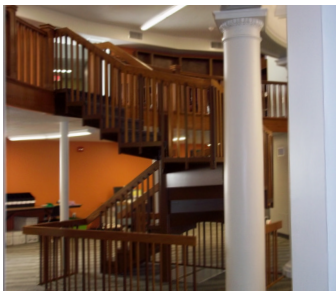
COST OF CONSTRUCTION:
\$ 2,000,000 est

CLIENT REFERENCE:
Marketa Oliver, City Administrator
515 967 2418
moliver@cityofbondurant.com

/ RELEVANT EXPERIENCE

MARSHALLTOWN CITY HALL EXPANSION

CARNEGIE LIBRARY REUSE / MARSHALLTOWN, IOWA



The City of Marshalltown desired to study the feasibility of relocating/expanding existing City Administration functions to the original Public Library facility. The study was to review existing building configuration and systems for the existing City Hall and Library buildings and develop concepts for reconfiguring spaces in each facility to address the City's need for expanded administration areas per program requirements to be developed as part of this study. The study also reviewed the possibility of consolidation of police functions to City Hall, the possible removal of the 1970 addition to the existing Library and potential physical connection between the existing Library and City Hall. Part of a multi-phased master plan to renovate the City of Marshalltown office administration functions, this project entailed the extensive remodeling of the original 1902 Carnegie Library building and 1970's Library addition to convert the structures to City Administration functions. The renovation included complete replacement of HVAC systems, new restrooms, development of a new City Council Chambers and offices for multiple City Departments including Parks and Recreation, City Engineering and Housing/Community Development.

The project also added a bridge connection to the adjacent City Hall building. The project scope was expanded to also include remodeling work in the historic 1920 City Hall. Work inside City Hall included development of a new entrance lobby and new City Clerk's office area.

COMPLETION DATE:
July 2010

COST OF CONSTRUCTION:
\$ 1,306,917

CLIENT REFERENCE:
Carol Webb, City Administrator
641.754.5799 / cwebb@marshalltown-ia.gov
Michelle Spohnheimer (left June 2023)
mspohnheimer@marshalltown-ia.gov

FEE PROPOSAL

SCHEDULE

The FEH Team is available to begin work on your project immediately and anticipates the timeline of the work to be completed a couple weeks after the execution of this contract.

APPROVAL

Design work completed for the project will be reviewed and approved by the Client prior to progressing to the next step(s).

COMPENSATION

FEH Design works with a variety of fee arrangements, including stipulated sum, hourly, percentage of construction cost and/or a combination of these. We try to match the appropriate fee to the project based on the relative merits and complexities. Fees are negotiated on an individual project basis.

For services including the review and Assessment for the City of Marshalltown, we propose a lump-sum fee of \$26,000.

Reimbursable Expenses billed at Cost plus 10% (ie: printing, survey)
Mileage At IRS Rate

AUTHORIZATION

Thank you for giving us the opportunity to submit this Proposal for Professional Services. We look forward to working with you on this very exciting project. Should you find our proposal acceptable, we will produce a formal letter agreement for signature.

Sincerely,



Cory W. Sharp, AIA
Principal Architect



CONTACT

Cory W. Sharp, AIA, Principal

O: (515) 288-2000

D: (515) 650-9549

corys@fehdesign.com



TO: Mayor and City Council
FROM: Heather Thomas, PE – Public Works Director
DATE: January 12, 2026
RE: Discussion – On-Street Angle Parking Configuration

Strategic Plan Objective: No specific strategy ties to this discussion item.

Recommendation: Council requested item; city staff request direction from council. Staff do not recommend eliminating all on-street pull-in angle parking within City limits and replacing them with back-in angle parking.

Budget Impact: Varies dependent upon council direction. Potential costs associated with pavement marking, signage, and publication costs.

Description/Background: During the November 24, 2025 City Council meeting, Councilor Thompson requested an item be brought forward at a future meeting to discuss removing all pull-in angle parking on Marshalltown streets and configuring them to back-in angle parking. This was requested during the third reading of changes to Section 72.102 (B) and 72.109 related to Parking Rules and providing an enforcement mechanism to parking enforcement or officers when vehicles are not parked correctly within back-in angle parking stalls.

To aid in that discussion, we have attached an exhibit showing on-street parking that is currently the pull-in or back-in angle parking configuration within the city limits.

Items for discussion:

- 1) Currently, the City's Code of Ordinance does not dictate which parking configuration is allowed in each on-street location. It only dictates where / when parking is allowed (through Chapter 77 Parking Schedules) and that the allowable configuration for parking is identified by signage or pavement markings with the default allowable configuration being parallel parking (through Chapter 72 Parking Rules). City staff currently have discretion in pavement markings/signage to dictate the configuration.
 - a) While city staff have historically gotten input from Council on configuration, such as with the downtown project or when angle parking was added to Byron St recently, it has not been done so through the Ordinance process. Does council want parking stall configuration be included as an Ordinance or is the current practice acceptable to continue?
 - i) Note: There may be some property specific parking that further communication/clarification would be needed to understand the line between on-street parking and allowed parking in ROW on terraces. Examples –

CITY COUNCIL

Sue Cahill, Melisa Fonseca, Marco A. Yopez-Gomez, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson





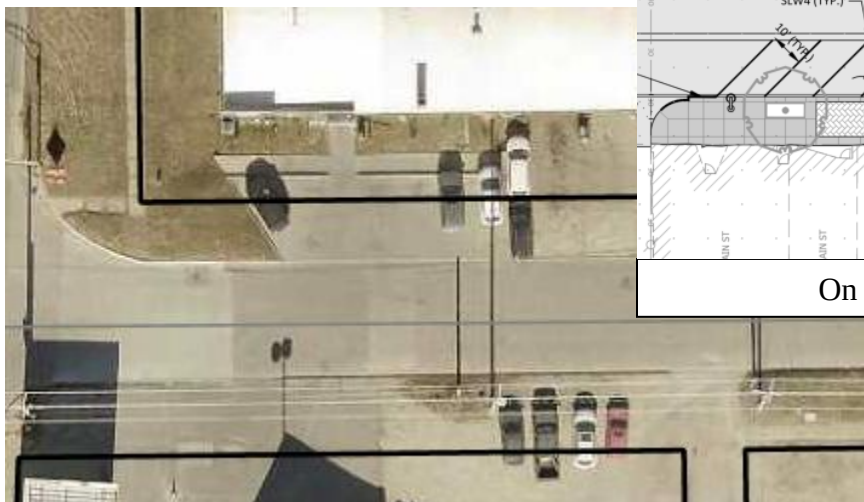
On Street Parking (by Miller Middle) – in middle of street



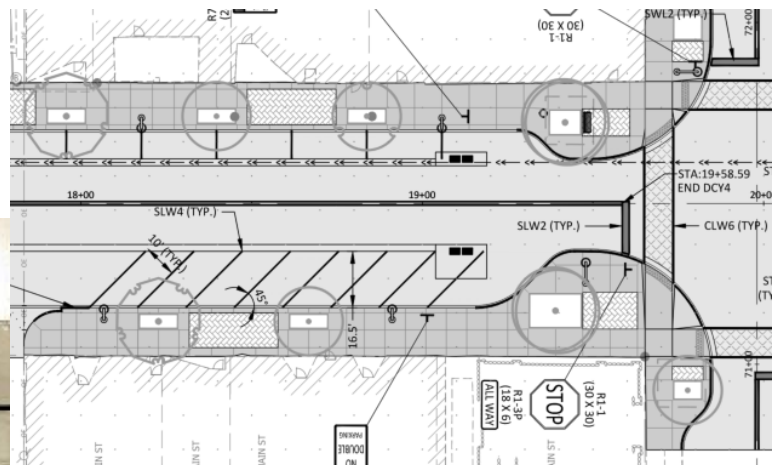
Street Adjacent Parking (by Library)



Alley (ROW) adjacent
[I don't consider this on-street]



Street Adjacent (Private Business)



On Street Parking (Downtown)

CITY COUNCIL

Sue Cahill, Melisa Fonseca, Marco A. Yopez-Gomez, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson



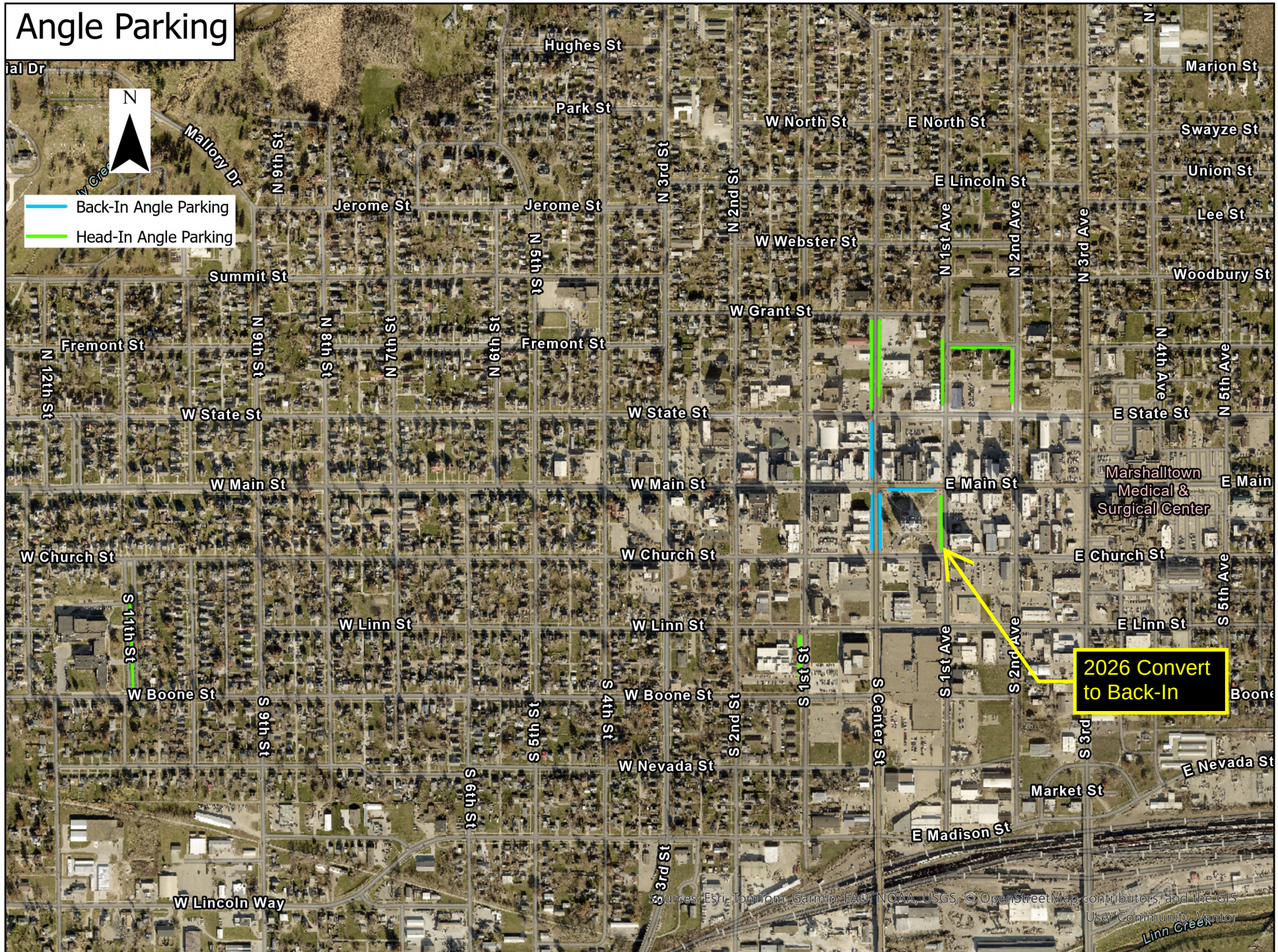
- 2) Back-In Angle Parking. Discussion on request to eliminate all on-street pull-in angle parking.
- a) Considerations:
- i) Exhibit – On Street / Street Adjacent Stalls Painted by City
 - ii) Different areas/ownership – refer to five previous examples
 - (1) Input from School District (Miller Specific):
 - (a) Did not feel back-in angle parking made sense in this location. The safety aspects when adjacent to sidewalks is not realized here with parking in the middle of the street. *This area will be messy for the next couple of years as the construction is going on as well so I don't anticipate us making any changes and/or improvements there until we are done with the new additions in the front of the school, at the least. During that time, those entry doors will not be accessible and we are going to be using alternative doors for entry & exit. Those parking spots are currently used by district employees throughout the day and a few visitors.*
 - iii) Changing configurations – removal of existing paint markings – grinding still looks like paint marks – a change over period where until fading and surface wear take place – elements remain.
 - iv) Changing configurations - @ Library, angle stall curbs are in alignment with parking configuration; switching to back in would reduce # of stalls
 - v) Signage – Visually looking from multiple directions – a change that would need to gotten used to. HC Stall / Time Limits – approach from one direction and back in to the other.
- b) Needed Direction:
- i) Which, if any, pull-in angle parking does council wish to convert to back-in angle parking?

Following council direction, staff will prepare necessary ordinance amendments (if needed) and coordinate with Street Division staff for any pavement marking/signage adjustments. It would not be anticipated that any directed changes would be made until the summer pavement marking season.

CITY COUNCIL

Sue Cahill, Melisa Fonseca, Marco A. Yopez-Gomez, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson







**MARSHALLTOWN
MORE THAN EVER**

**Mike Ladehoff, 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
Meeting Date: January 12, 2026
Re: FY27 Property Tax Valuations

Strategic Plan Objective:

Continually improve and sustain the City's infrastructure, organization and services.

Recommended:

N/A

Budget Impact:

Property tax valuations affect property tax revenues.

Description/Background:

Please refer to the attached reports:

- 1. Comparison valuations by class:** At the top of the page, this report shows 100% of the valuations as provided by the County Assessor. It reflects the changes from the prior year by classification and compares the valuations between fiscal years. Residential and Agriculture had the most growth. The overall increase was 10.78% without gas/electric utilities. Gas and Electric increased by .65%. The next chart shows the taxable valuations. These account for the credits allowed for homestead, military and seniors. Also, the rollback percentages are applied based on what the State sets for each classification:

Residential	44.5345% (FY26: 47.43%)
Agriculture	59.4401% (FY26: 73.8575)
All others	First \$150,000 at residential rate and then 90%

The next step is to compute the consolidated general fund levy (CGFL) that is used for our general fund non-voted permissible tax levies.

- 2. Valuations and levy history:** Since our taxable growth was 3.64%, we have to apply the tier 2 CGFL rate, which means we reduce our growth percentage by approximately 1%.

(Note: this is automatically calculated in the Iowa Department of Management website). In dollars, our CGFL for FY26 was 8,726,114 and for FY27, the maximum is \$8,953,942, which is an increase of only \$227,828.

Attachments:

1. Comparison valuations by class
2. Valuations and levy history FY22 to FY27

City of Marshalltown
VALUATIONS:

Assess Year	100% Valuation Type	100% Residential	100% Ag Land	100% Ag Building	100% Commercial	100% Industrial	100% Railroads	100% Utilities	100% Homestead Exempt	100% Net	100% Gas & Elec Utilities	100% With G&E Utilities
	2025 Non-TIF	1,413,521,958	8,113,070	980,520	333,176,208	107,684,257	6,316,993	70,130	24,675,748	1,845,187,388	474,635,126	2,319,822,514
	2024 Non-TIF	1,237,743,677	6,803,360	641,030	319,771,774	114,305,331	6,458,822	184,279	20,262,776	1,665,645,497	471,575,621	2,137,221,118
Net change		175,778,281	1,309,710	339,490	13,404,434	-6,621,074	-141,829	-114,149	4,412,972	179,541,891	3,059,505	182,601,396
%		14.20%	19.25%	52.96%	4.19%	-5.79%	-2.20%	-61.94%	21.78%	10.78%	0.65%	8.54%

Exemptions:

Homestead
Military (depends on war serves in)
Elderly (70)+

Rollback % to get to taxable valuations:

Residential: 44.53495%
Agriculture: 59.4401%
Commercial, Industrial, Railroad: First \$150,000 of valuation taxed at residential rate and then 90% after that.

Assess Year	Taxable Valuation Type	Residential	Ag Land	Ag Building	Commercial	Industrial	Railroads	Utilities	Exemptions	Net	Gas & Elec Utilities	Total With G&E Utilities
	2025 Non-TIF	623,376,356	4,822,420	582,822	261,446,222	92,761,656	5,685,294	68,727	12,484,857	976,258,640	103,443,460	1,079,702,100
	2024 Non-TIF	583,424,206	5,024,793	473,449	254,158,650	99,367,713	5,812,940	184,279	9,610,918	938,835,112	103,258,731	1,042,093,843
Net change		39,952,150	-202,373	109,373	7,287,572	-6,606,057	-127,646	-115,552	2,873,939	37,423,528	184,729	37,608,257
%		6.85%	-4.03%	23.10%	2.87%	-6.65%	-2.20%	-62.70%	29.90%	3.99%	0.18%	3.61%

Compute Consolidated General Fund Levy (based on tier of growth)

Tier 1: less than 2.75% growth: No impact
Tier 2 2.75-3.99% growth: Reduced @ 1%
Tier 3 4-5.99% growth: Reduced @ 2%
Tier 4 6% or more growth: Reduced @ 3%

City of Marshalltown
Regular Taxable Valuations (excludes TIF and Ag Land)

	AFTER LEGISLATURE CHANGED						
	FY22: January 1, 2020 With Gas & Electric	FY23: January 1, 2021 With Gas & Electric	FY24: January 1, 2022 With Gas & Electric	FY25: January 1, 2023 With Gas & Electric	FY26: January 1, 2024 With Gas & Electric	FY27: January 1, 2025 With Gas & Electric	
Regular Valuations (not debt or ag)	\$ 908,963,073	\$ 925,979,613	\$ 929,248,952	\$ 1,007,332,860	\$ 1,036,595,601	\$ 1,074,296,858	
\$ increase from prior fiscal year	\$ 4,342,472	\$ 17,016,540	\$ 3,269,339	\$ 78,083,908	\$ 29,262,741	\$ 37,701,257	
% increase from prior fiscal year	0.480%	1.872%	0.353%	8.403%	2.905%	3.637%	
Property Taxes for General Fund							
Consolidated General Fund Levy				8,564,576 *	8,726,114	8,953,942	2.61% increase
\$8.10 regular general levy	7,362,601	7,500,435	7,526,917	\$ - *	\$ -	\$ -	
\$.27 Emergency levy	\$ 245,420	\$ 250,014	\$ 250,897	\$ - *	\$ -	\$ -	
Business Prop Tax Credits (GF only)	included in valuations	included in valuations	\$ 242,006	\$ 224,232	\$ 228,125	\$ 228,125	
	<u>\$ 7,608,021</u>	<u>\$ 7,750,449</u>	<u>\$ 8,019,820</u>	<u>\$ 8,788,808</u>	<u>\$ 8,954,239</u>	<u>\$ 9,182,067</u>	
\$ increase from prior fiscal year	\$ 36,346	\$ 142,428	\$ 269,371	\$ 768,988	\$ 165,431	\$ 227,828	
% increase from prior fiscal year	0.480%	1.872%	3.476%	9.589%	1.882%	2.544%	

Business Prop Tax Credits: Prior to FY24, business owners who applied, received a tax credit on their property tax bill. In FY24, they don't receive a credit; rather, the first \$150,000 is taxed at the residential rate and then 90% after that.

The State Legislature has a standing appropriation of up to \$125 million annually to be distributed amongst local governments. Staff budgeted the same amount as last year until Dept of Management updates tool that cities can use.

* now consolidated rate (no special levy for emergency, library, band, MACC levy)



**MARSHALLTOWN
MORE THAN EVER**

**Mike Ladehoff, 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
Meeting Date: January 12, 2026
Re: FY27 General Fund Budget

Strategic Plan Objective:

Continually improve and sustain the City's infrastructure, organization, and services.

Recommended:

Discussion on the General Fund 001 FY27 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 (see separate attachment).

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 FY25, which ended June 30, 2025. The second column shows the original adopted budget for FY26 that was approved April of 2025. The third column is the actual year-to-date activity through December for FY26 (6 months of the fiscal year). The fourth column is a re-estimate for a FY26 budget amendment. The fifth column is a proposed FY27 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 FY27 General Fund budgets were built on the following assumptions:

1. Wages for union contracts were budgeted with step increases on work anniversaries and an increase for cost-of-living adjustments of 4% for Police, 3% Fire, 3% PPME, and 3% UAW effective July 1, 2026.
2. Non-union, non-temporary positions were budgeted for step increases on work anniversaries and cost-of-living adjustments at 3% effective July 1, 2026.
3. Health insurance increased by 3% January 1, 2026 and was budgeted to increase by

20% January 1, 2027. The City pays 85% and the employee pays 15% of the increase. Actual premiums will be determined near the open enrollment period in November 2026. The employer share for General Fund employees are offset by the Employee Benefits tax levy.

4. There was 1 FTE position budgeted to be vacant (Police Patrol Officer).
5. Per the strategic plan, the Communications position was added. Gross pay was budgeted at \$61,295 and is funded 50% by the General Fund and 50% from Enterprise Funds and Road Use Tax. His/her benefits paid from the General Fund/Road Use Tax will be funded by the employee benefit tax levy. Staff are seeking grant opportunities to fund this position.
6. Last fall when presenting the Housing Dept. budgets, Council directed staff to hire a rental housing inspector, building inspector, and building official rather than contract out the work, so these staff positions have now been budgeted.
7. Also, for the Parks & Rec budgets, current staff will be doing more mowing, rather than hiring a contractor to do it.
8. 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.
9. There was a decrease in the Municipal Fire and Police Retirement System of Iowa (City Share decreased from 22.55% to 21.86%; employee rate of 9.675% stayed the same, which is supported by the Police & Fire Retirement tax levy.
10. Road Use Tax of \$1,374,904 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.
11. Mileage is reimbursed at the State rate of \$.50/mile and meals are reimbursed at the State per diem rates.
12. 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 FY27 is budgeted at \$87,435 out of the entire projected backfill of \$167,812. Note: before the phase out started, the City received \$382,000, of which \$221,000 was for the General Fund.
13. The Business Property Tax Replacement Revenue was budgeted at \$412,660 of which \$251,697 is for the General Fund. These amounts could change depending on how much the legislature appropriates this coming session. In addition, Iowa Dept. of Management usually provides a tool for Cities to calculate this, which has not been updated yet.
14. The property, vehicle and liability insurance coverage were re-estimated to increase by 10% in FY26 and another 10% increase is budgeted for FY27. Our actual premium paid in March 2025 was \$703,712, which was an increase of \$43,210 or 7%. In March of 2024, there was a 37% increase. The General Fund portion is supported by the Liability and property insurance levy.
15. The Marshall County Emergency Management will invoice the City \$41,688, which will be funded by the Support of the Local Emergency Management levy, which is a 5% increase.
16. The contract with the Iowa Veterans Home for police services has been locked in at the

same rate as FY26, which is \$39,147. For the fire department, the amount depends on the Fire Department's budget and the IVH's census. \$62,740 was budgeted.

17. Hotel/Motel tax revenues is shown as \$645,000 (shown in function 6021) and payments to the Chamber is shown in function 5900 at \$361,200. The City has a contract to pay 56% of revenues received to the Chamber until June 30, 2028. 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.
18. The MPACT program is currently budgeted with ARPA funds through Dec 2026. The Police Department is researching potential funding streams to continue the program after that.
19. The Economic Development budget is based on the funding level for the MCBF façade, code compliance, and safety 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.
20. Estimates have been made for retirement payouts. For FY27, \$104,227 has been budgeted for RHSA payouts, of which \$95,453 is for General Fund employees. The General Fund employee retirements are supported by the Employee Benefits tax levy.
21. Across the board for all departments, there were increases for ordinary expenses including utilities, maintenance agreements and supplies.
22. The general fund property tax levy is shown in Function 6021 Finance (page 31-32 of Budget Comparison 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 3.64%, the City landed in the second tier (2.75-3.99% growth), which means we had to reduce the rate by approximately 1%. Our consolidated levy rate for the General Fund was 8.41805 in FY26 and for FY27 it will be 8.33470. Since our valuations were higher, we will receive \$227,828 more in revenues compared to FY26. This is not enough to cover our increased expenses.

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of : MARSHALLTOWN County Name: MARSHALL COUNTY
Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	1,074,296,858	2b	970,853,398	
DEBT SERVICE	3a	1,134,229,422	3b	1,030,785,962	
Ag Land	4a	5,405,242			
City Number: 64-611 Last Official Census: 27,591					

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	8.41805	8,726,114	1,036,595,601	3.64
	Limitation Percentage			
	1			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2027	8.33470	8,953,942	2.61	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	8.33470	Consolidated General Fund		5	8,953,942	8,091,772	43	8.33470
		Non-Voted Other Permissible Levies						
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7	429,720	388,341	45	0.40000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11		0	49	0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14	562,062	507,941	52	0.52319
384.12(5)	Amt Nec	Support of a Local Emerg. Mgmt. Comm.		462	41,688	37,669	465	0.03880
		Voted Other Permissible Levies						
28E.22	1.50000	Unified Law Enforcement		24		0	62	0.00000
		Total General Fund Regular Levies (5 thru 24)		25	9,987,412	9,025,723		
384.1	3.00375	Ag Land		26		0	63	0.00000
		Total General Fund Tax Levies (25 + 26)		27	9,987,412	9,025,723		Do Not Add

Before putting in Local Option Sales Tax towards the General Fund, budgeted expenses exceed budgeted revenues by \$1,573,399. In FY26, \$1,076,145 is budgeted to be transferred from LOST. In FY25, the amended budget for the transfer was \$567,844 and we only needed \$303,764.

Options will be discussed with Council.

Attachments:

1. Council Balance Budget Memo
2. Budget Comparison Report for General Fund 001

TO: Mayor and City Council
FROM: Carol Webb, City Administrator
DATE: 1/12/2026
RE: Potential Options to Address Projected General Fund shortfall for FY27

Purpose

The purpose of this memo is to outline the City's projected General Fund budget shortfall for FY27 and present a range of potential options for Council consideration to achieve a more sustainable, long-term approach to a balanced budget beyond reliance on Council-designated Local Option Sales Tax (LOSST).

Background

Preliminary financial projections indicate a General Fund shortfall of approximately \$1.573 million in FY27. In recent budget cycles, Council has balanced the General Fund by transferring Council-designated Local Option Sales Tax revenues. While this approach has been effective in the short term, it presents long-term sustainability concerns.

The City receives approximately \$1.0 million annually in Council-designated LOSST. Using this funding source to close a \$1.573 million recurring gap is not sustainable and reduces Council's flexibility to address strategic priorities traditionally supported by LOSST. In addition, the City is currently at its maximum allowable General Fund property tax levy, limiting the availability of levy increases as a budget-balancing tool. Accordingly, staff is seeking Council direction on alternative or complementary strategies to address the projected shortfall.

Budget Balancing Options for Council Consideration

Option 1: Targeted General Fund Expenditure Adjustments

Council may consider identifying expenditure reductions or deferrals within the General Fund, including:

- Program or service level adjustments
- Employee wage increases and vacancy management
- Deferral of non-essential purchases or initiatives
- Operational efficiencies or restructuring

Considerations:

While expenditure controls are an important part of fiscal stewardship, reductions of this magnitude may affect service levels, staffing capacity, or the City's ability to meet Council goals.

CITY COUNCIL

Melisa Fonseca, Barry Kell, Mike Ladehoff,
Mark Mitchell, Greg Nichols, Jeff Schneider, Gary Thompson



Option 2: Use of General Fund Reserves

Council may consider using a portion of General Fund reserves to help address the FY27 shortfall.

Considerations:

The City's adopted financial policies establish a target General Fund reserve level of 21% of expenditures. Current projections indicate reserves are approximately 18% of expenditures, below the City's policy target. Generally accepted best practices recommend a minimum General Fund balance of approximately 16.7% of actual expenditures to maintain adequate liquidity and financial resilience.

Use of reserves would further reduce the City's reserve level and could approach or fall below recommended minimum thresholds, limiting flexibility to respond to emergencies, economic downturns, or unanticipated costs.

This option may be more appropriate as a short-term or one-time bridge strategy, rather than a recurring solution, and would require a clear plan to restore reserves to policy levels over time.

Option 3: Fee and Charge Review

Council could direct staff to conduct a comprehensive review of user fees, licenses, permits, and service charges to ensure they more fully recover the cost of service.

Considerations:

This approach aligns costs more closely with users of services but may require phased implementation, cost-of-service analysis, and public outreach and would most likely have minimal impact.

Option 4: Adoption of a Utility Franchise Fee

Council may consider adopting a utility franchise fee on electric and/or natural gas utilities, as authorized under Iowa law.

A franchise fee is paid by utilities for the use of public rights-of-way and is typically calculated as a percentage of gross utility revenues within the city. The fee is commonly passed through to utility customers on their bills. A rate up to 5% of gross revenues is allowed by state law. Each 1% generates approximately \$500,000 in revenue for the City. The revenue can only be used for eligible purposes such as public infrastructure, public safety, property tax relief, and general governmental services.

Considerations:

- Provides a recurring revenue source that can help stabilize the General Fund and reduce reliance on LOSST
- May reduce Local Option Sales Tax collections on utility sales, requiring net revenue analysis
- Appears as a separate line item on utility bills, requiring clear public communication
- Subject to potential petition and referendum under state law

Option 5: Combination Approach

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Council may choose to combine multiple strategies, such as:

- Partial or temporary use of General Fund reserves
- Limited, time-bound use of Council-designated LOSST
- Targeted expenditure adjustments
- Phased revenue enhancements (e.g., fees or franchise fee adoption)

This approach could reduce reliance on any single measure while improving long-term fiscal stability.

Next Steps

Staff is seeking Council direction on:

Which options should be analyzed in greater detail and whether Council wishes to explore adoption of a utility franchise fee.

CITY COUNCIL

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Mark Mitchell, Greg Nichols, Jeff Schneider, Gary Thompson



Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Function: 1010 - Police Operations/Crime Prevention								
Revenue								
001.1010.4292.000	BIKE LICENSE/REGISTRATN	99.00	100.00	99.00	100.00	100.00	0.00	0.00%
001.1010.4326.000	STATE REIMB- IVH POLICE	39,147.00	39,147.00	0.00	39,147.00	39,147.00	0.00	0.00%
001.1010.4330.000	STATE OPER GRANT	300.00	2,775.00	6,050.00	2,775.00	2,775.00	0.00	0.00%
001.1010.4410.000	POLICE SERVICES	6,996.42	7,000.00	3,592.37	7,000.00	7,000.00	0.00	0.00%
001.1010.4411.000	POLICE SECURITY SERVICES	16,620.00	12,000.00	6,120.00	12,000.00	12,000.00	0.00	0.00%
001.1010.4412.000	Police - False Alarm	3,094.80	3,000.00	685.40	3,000.00	3,000.00	0.00	0.00%
001.1010.4498.000	Police - Towing Admin Fee	50.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.1010.4510.000	COURT FINES	6,137.24	20,000.00	3,855.90	20,000.00	20,000.00	0.00	0.00%
001.1010.4515.000	COURT ORDERED-RESTITUTION	25,794.18	4,000.00	8,887.34	7,862.30	4,000.00	-3,862.30	-49.12%
001.1010.4616.000	INT CHRGD - ACCTS REC	823.53	0.00	215.45	194.63	0.00	-194.63	-100.00%
001.1010.4875.000	RFNDS/REIMB: POLICE	23,708.25	4,000.00	5,997.20	4,000.00	4,000.00	0.00	0.00%
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	6.09	0.00	-4.50	0.00	0.00	0.00	0.00%
Total Revenue:		122,776.51	93,022.00	35,498.16	97,078.93	93,022.00	-4,056.93	-4.18%
Expense								
001.1010.5010.010	REGULAR-NON UNION	743,453.60	796,209.00	430,031.32	796,209.00	850,210.00	54,001.00	6.78%
001.1010.5010.020	REGULAR-POLICE UNION	2,589,592.02	2,932,993.00	1,400,179.06	2,932,993.00	3,164,108.00	231,115.00	7.88%
001.1010.5020.010	OVERTIME-NON UNION	461.19	9,200.00	130.28	20,000.00	20,000.00	0.00	0.00%
001.1010.5020.020	OVERTIME-POLICE UNION	240,280.76	150,000.00	168,856.78	150,000.00	150,000.00	0.00	0.00%
001.1010.5021.010	EXTRA DUTY-NON UNION	414.55	500.00	210.00	500.00	500.00	0.00	0.00%
001.1010.5021.020	EXTRA DUTY-POLICE UNION	14,486.67	12,000.00	6,611.79	12,000.00	12,000.00	0.00	0.00%
001.1010.5021.070	EXTRA DUTY OVERTIME	2.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.1010.5050.060	PART-TIME REGULAR	11,984.09	14,376.00	6,642.21	14,376.00	18,474.00	4,098.00	28.51%
001.1010.5056.040	OTHR DEPT-PPME UNION	2,708.06	0.00	932.26	0.00	0.00	0.00	0.00%
001.1010.5057.010	CAR REIMB-NON UNION	4,077.03	4,333.00	2,153.90	4,333.00	4,000.00	-333.00	-7.69%
001.1010.5060.010	TERM PAYOUTS-NON UNION	9,415.68	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5060.020	TERM PAYOUTS-POLICE UNION	3,372.02	0.00	6,666.77	0.00	0.00	0.00	0.00%
001.1010.5061.010	RHSA PAYOUTS-NON UNION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5061.020	RHSA PAYOUTS-POLICE UNION	0.00	19,198.00	0.00	0.00	17,817.00	17,817.00	0.00%
001.1010.5101.010	SOCIAL SECURITY-NON UNION	3,249.65	3,702.00	1,839.18	3,702.00	3,908.00	206.00	5.56%
001.1010.5101.020	SOCIAL SECURITY-POLICE UNIC	7,689.48	11,007.00	4,316.26	11,007.00	11,582.00	575.00	5.22%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	%
001.1010.5101.040	SOCIAL SECURITY-PPME UNION	156.51	0.00	54.59	0.00	0.00	0.00	0.00%
001.1010.5101.060	SOCIAL SECURITY-PT REGULAR	743.07	891.00	411.83	891.00	1,145.00	254.00	28.51%
001.1010.5101.070	SOCIAL SECURITY-PT TEMP	0.12	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5102.010	MEDICARE-NON UNION	10,598.30	11,741.00	6,035.19	11,898.00	12,676.00	778.00	6.54%
001.1010.5102.020	MEDICARE-POLICE UNION	41,115.84	46,574.00	23,139.59	46,574.00	49,722.00	3,148.00	6.76%
001.1010.5102.040	MEDICARE-PPME UNION	36.59	0.00	12.75	0.00	0.00	0.00	0.00%
001.1010.5102.060	MEDICARE-PT REGULAR	173.82	208.00	96.33	208.00	268.00	60.00	28.85%
001.1010.5102.070	MEDICARE-TEMPORARY	0.02	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5111.010	IPERS-NON UNION	5,355.85	5,636.00	3,017.00	5,636.00	5,951.00	315.00	5.59%
001.1010.5111.020	IPERS-POLICE UNION	12,002.14	16,759.00	6,670.38	16,759.00	17,634.00	875.00	5.22%
001.1010.5111.040	IPERS-PPME UNION	255.64	0.00	88.00	0.00	0.00	0.00	0.00%
001.1010.5111.060	IPERS-PT REGULAR	1,131.24	1,357.00	627.00	1,357.00	1,744.00	387.00	28.52%
001.1010.5113.010	RETIREMENT-NON UNION	155,761.42	167,039.00	89,814.46	167,039.00	172,068.00	5,029.00	3.01%
001.1010.5113.020	RETIREMENT-POLICE UNION	571,556.68	654,197.00	308,186.87	654,197.00	675,952.00	21,755.00	3.33%
001.1010.5121.010	GRP INSUR-NON UNION	128,250.61	159,427.00	72,466.92	147,108.00	164,210.00	17,102.00	11.63%
001.1010.5121.020	GRP INSUR-POLICE UNION	526,156.38	703,786.00	262,525.67	649,407.00	764,284.00	114,877.00	17.69%
001.1010.5121.040	GRP INSUR-PPME UNION	1,052.38	0.00	336.10	0.00	0.00	0.00	0.00%
001.1010.5122.000	RETIRES GRP HLTH INS	118,392.51	135,155.00	49,776.16	135,155.00	100,719.00	-34,436.00	-25.48%
001.1010.5123.010	WORKCOMP-NON UNION	10,442.51	10,532.00	5,654.94	10,684.00	11,390.00	706.00	6.61%
001.1010.5123.020	WORKCOMP-POLICE UNION	41,516.73	42,758.00	21,992.77	42,758.00	45,659.00	2,901.00	6.78%
001.1010.5123.040	WORKCOMP-PPME UNION	63.75	0.00	19.39	0.00	0.00	0.00	0.00%
001.1010.5123.060	WORKCOMP-PT REGULAR	268.42	313.00	144.48	313.00	402.00	89.00	28.43%
001.1010.5123.070	WORKCOMP-TEMPORARY	0.02	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5132.000	CLOTHING EXPENSE	31,820.07	30,000.00	31,165.57	45,000.00	45,000.00	0.00	0.00%
001.1010.5151.000	PHYSICALS/IMMUNIZATIONS	2,604.00	4,000.00	6,767.25	7,000.00	4,000.00	-3,000.00	-42.86%
001.1010.5210.000	ADVERTISING & LEGAL PUB	349.80	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
001.1010.5230.000	CONSULTING & PROF FEES	9,104.42	7,000.00	5,859.15	10,000.00	7,000.00	-3,000.00	-30.00%
001.1010.5280.000	DUES, MEMBER, SUBSCRIPTN	28,122.85	28,000.00	20,676.24	28,000.00	28,000.00	0.00	0.00%
001.1010.5290.000	INSURANCE - GENERAL	24,021.85	15,335.00	0.00	15,335.00	16,869.00	1,534.00	10.00%
001.1010.5300.000	INSURANCE - TORT LIAB	55,540.00	65,972.00	0.00	65,972.00	72,569.00	6,597.00	10.00%
001.1010.5321.000	K9 EXPENSES	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00%
001.1010.5342.000	CONTRACT-OUTSIDE HELP	15,169.98	9,000.00	1,743.56	9,000.00	9,000.00	0.00	0.00%
001.1010.5344.000	CONTRACT-MAINTENANCE	17,928.34	23,747.00	5,701.60	23,747.00	27,000.00	3,253.00	13.70%
001.1010.5347.000	CONTRACT-SOFTWARE MAINT	36,755.88	34,000.00	27,423.14	34,000.00	36,000.00	2,000.00	5.88%
001.1010.5359.000	TOWING SERVICES	1,964.00	500.00	1,105.00	500.00	500.00	0.00	0.00%
001.1010.5360.000	POSTAGE & SHIPPING	906.69	700.00	336.74	700.00	700.00	0.00	0.00%
001.1010.5370.000	PRINTING & BINDING	1,312.16	500.00	310.75	500.00	500.00	0.00	0.00%
001.1010.5380.000	RENTS & LEASES	32.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5410.000	REPAIRS & MAINTENANCE	11,471.79	18,000.00	4,012.26	18,000.00	18,000.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget 2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.1010.5431.000	INTERPRETING	8,698.61	7,500.00	1,972.13	7,500.00	7,500.00	0.00	0.00%
001.1010.5450.000	TELEPHONE/OTHR COMMNCTI	17,001.69	8,500.00	9,645.76	17,600.00	17,600.00	0.00	0.00%
001.1010.5451.000	OTHR COMMNCTN/AIR CARDS	3,173.54	9,100.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5460.000	CONFERENCE EXPENSE	17,573.88	15,000.00	9,230.85	15,000.00	20,000.00	5,000.00	33.33%
001.1010.5461.000	TRAVEL-AIRFARE	0.00	0.00	382.60	385.00	0.00	-385.00	-100.00%
001.1010.5462.000	TRAVEL EXPENSE - OTHER	82.50	100.00	367.97	370.00	100.00	-270.00	-72.97%
001.1010.5464.000	TRAVEL-PER DIEM	3,366.65	2,000.00	707.50	2,000.00	2,000.00	0.00	0.00%
001.1010.5465.000	TRAVEL - HOTEL/MOTEL	12,600.26	3,500.00	4,041.15	7,000.00	3,500.00	-3,500.00	-50.00%
001.1010.5470.000	TRAINING-NEW OFFICER	11,700.00	18,000.00	0.00	55,000.00	22,000.00	-33,000.00	-60.00%
001.1010.5471.000	TRAINING	0.00	400.00	0.00	400.00	400.00	0.00	0.00%
001.1010.5472.000	MILEAGE REIMBURSE	806.85	1,700.00	0.00	1,700.00	1,700.00	0.00	0.00%
001.1010.5475.000	RECRUITING EXPENSES	7,441.50	2,500.00	275.00	2,500.00	2,500.00	0.00	0.00%
001.1010.5565.000	VEHICLE OPER/MAINT SPPLY	22,514.02	25,000.00	9,113.33	25,000.00	25,000.00	0.00	0.00%
001.1010.5570.000	VEHICLE GAS	78,220.31	85,000.00	39,052.82	85,000.00	85,000.00	0.00	0.00%
001.1010.5571.000	VEHICLE DIESEL FUEL	0.00	500.00	0.00	500.00	500.00	0.00	0.00%
001.1010.5600.000	OPERATING SUPPLIES	25,379.71	21,500.00	7,917.74	21,500.00	21,500.00	0.00	0.00%
001.1010.5601.000	PROMOTION/PROGRAM SPPLY	1,595.53	2,000.00	2,426.29	2,500.00	3,000.00	500.00	20.00%
001.1010.5605.000	OFFICE SUPPLIES	1,463.25	3,000.00	1,116.97	3,000.00	3,000.00	0.00	0.00%
001.1010.5610.000	AMMUNITION EXPENSE	19,177.94	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00%
001.1010.5612.000	COMPUTER COMPONENTS	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
001.1010.5702.000	MINOR OFFICE FURN/EQUIP	4,900.74	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5703.000	MINOR COMPUTER	3,494.17	2,000.00	147.07	2,000.00	2,000.00	0.00	0.00%
001.1010.5704.000	MINOR SOFTWARE	1,389.15	0.00	249.96	0.00	0.00	0.00	0.00%
001.1010.5718.000	MINOR EQUIP, UNCLASSIFIED	10,304.52	7,500.00	7,092.85	12,500.00	12,500.00	0.00	0.00%
001.1010.5741.000	COMPUTER SOFTWARE > 5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1010.5980.000	REFUNDS/REIMB	-0.61	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		5,744,205.39	6,385,945.00	3,078,481.48	6,377,813.00	6,795,861.00	418,048.00	6.55%
Total Function: 1010 - Police Operations/Crime Prevention:		-5,621,428.88	-6,292,923.00	-3,042,983.32	-6,280,734.07	-6,702,839.00	-422,104.93	6.72%
Function: 1030 - Emergency Mgmt								
Expense								
001.1030.5331.000	PAYMENTS-OTHER ENTITIES	37,812.00	39,703.00	0.00	39,703.00	41,688.00	1,985.00	5.00%
001.1030.5410.000	REPAIRS & MAINTENANCE	59.73	0.00	0.00	0.00	0.00	0.00	0.00%
001.1030.5481.000	ELECTRICITY (SIRENS)	1,966.83	1,980.00	1,037.14	1,980.00	1,980.00	0.00	0.00%
001.1030.5600.000	OPERATING SUPPLIES	387.80	400.00	0.00	400.00	400.00	0.00	0.00%
Total Expense:		40,226.36	42,083.00	1,037.14	42,083.00	44,068.00	1,985.00	4.72%
Total Function: 1030 - Emergency Mgmt:		40,226.36	42,083.00	1,037.14	42,083.00	44,068.00	1,985.00	4.72%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Function: 1040 - Flood Control								
Expense								
001.1040.5485.000	STORM WATER FEES	98.40	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	98.40	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Function: 1040 - Flood Control:	98.40	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 1050 - Fire Department								
Revenue								
001.1050.4278.000	FIRE PERMITS & CONTRACTED	11,205.17	30,000.00	500.00	1,000.00	1,000.00	0.00	0.00%
001.1050.4326.000	STATE REIM - IVH & FIRE MARS	63,640.00	58,158.00	800.00	62,740.00	62,740.00	0.00	0.00%
001.1050.4414.000	FIRE SERVICES/TESTING/INSPEI	45,391.98	30,000.00	47,124.24	50,000.00	40,000.00	-10,000.00	-20.00%
001.1050.4415.000	FIRE-LEAD TESTING/INSPECTN	10.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.1050.4416.000	FIRE-PLAN REV FEES	370.00	1,500.00	420.00	1,500.00	1,500.00	0.00	0.00%
001.1050.4492.000	FIRE MISC CHRGS	10.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.1050.4499.000	FIRE- ILLEGAL BURNING	115.00	750.00	110.00	750.00	750.00	0.00	0.00%
001.1050.4616.000	INT CHRGD - ACCTS REC	1,316.87	0.00	170.07	500.00	500.00	0.00	0.00%
001.1050.4875.000	RFNDS/REIMB: FIRE	1,236.71	50.00	42.00	50.00	50.00	0.00	0.00%
001.1050.4879.000	REBATES	48.71	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	123,344.44	120,658.00	49,166.31	116,740.00	106,740.00	-10,000.00	-8.57%
Expense								
001.1050.5010.010	REGULAR-NON UNION	634,257.87	714,739.00	352,221.52	714,739.00	752,513.00	37,774.00	5.29%
001.1050.5010.030	REGULAR-FIRE UNION	1,589,231.87	1,714,368.00	908,148.38	1,714,368.00	1,781,754.00	67,386.00	3.93%
001.1050.5010.040	REGULAR-PPME UNION	0.00	0.00	113.96	0.00	0.00	0.00	0.00%
001.1050.5020.010	OVERTIME-NON UNION	2,999.22	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
001.1050.5020.030	OVERTIME-FIRE UNION	66,533.28	95,000.00	86,429.08	95,000.00	95,000.00	0.00	0.00%
001.1050.5056.040	OTHR DEPT-PPME UNION	178.38	0.00	199.43	0.00	0.00	0.00	0.00%
001.1050.5061.010	RHSA PAYOUTS-NON UNION	0.00	0.00	0.00	0.00	24,209.00	24,209.00	0.00%
001.1050.5061.030	RHSA PAYOUTS-FIRE UNION	25,909.73	0.00	0.00	12,846.00	0.00	-12,846.00	-100.00%
001.1050.5101.010	SOCIAL SECURITY-NON UNION	2,917.69	3,632.00	1,745.74	3,632.00	3,964.00	332.00	9.14%
001.1050.5101.040	SOCIAL SECURITY-PPME UNION	11.06	0.00	17.91	0.00	0.00	0.00	0.00%
001.1050.5102.010	MEDICARE-NON UNION	8,831.54	10,364.00	4,886.23	10,436.00	10,984.00	548.00	5.25%
001.1050.5102.030	MEDICARE-FIRE UNION	22,194.22	26,236.00	13,505.99	26,236.00	27,213.00	977.00	3.72%
001.1050.5102.040	MEDICARE-PPME UNION	2.59	0.00	4.19	0.00	0.00	0.00	0.00%
001.1050.5111.010	IPERS-NON UNION	5,227.63	5,530.00	3,055.92	5,530.00	6,035.00	505.00	9.13%
001.1050.5111.040	IPERS-PPME UNION	16.84	0.00	29.59	0.00	0.00	0.00	0.00%
001.1050.5113.010	RETIREMENT-NON UNION	131,174.51	148,817.00	72,025.53	148,817.00	150,518.00	1,701.00	1.14%
001.1050.5113.030	RETIREMENT-FIRE UNION	360,119.57	388,819.00	204,949.46	388,819.00	389,474.00	655.00	0.17%
001.1050.5121.010	GRP INSUR-NON UNION	89,130.96	106,985.00	51,662.01	99,772.00	136,121.00	36,349.00	36.43%
001.1050.5121.030	GRP INSUR-FIRE UNION	390,410.52	459,413.00	204,836.91	423,916.00	473,203.00	49,287.00	11.63%

Budget Comparison Report

					Comparison 1	Comparison 1	%
					Budget	to Parent	
					Budget	Budget	
					2025-2026	2026-2027	
					FY26 Amendm...	FY27 Dept	
						Request	
Account Number		2024-2025	2025-2026	2025-2026			
		Total Activity	Total Budget	YTD Activity			
				Through Dec			
001.1050.5121.040	GRP INSUR-PPME UNION	0.00	0.00	141.77	0.00	0.00	0.00%
001.1050.5122.000	RETIREES GRP HLTH INS	86,819.04	96,329.00	39,054.40	96,329.00	84,526.00	-12.25%
001.1050.5123.010	WORKCOMP-NON UNION	29,654.41	33,095.00	16,134.52	33,347.00	34,978.00	4.89%
001.1050.5123.030	WORKCOMP-FIRE UNION	85,300.02	91,011.00	50,027.35	91,011.00	94,401.00	3.72%
001.1050.5123.040	WORKCOMP-PPME UNION	3.98	0.00	6.52	0.00	0.00	0.00%
001.1050.5132.000	CLOTHING EXPENSE	12,166.89	21,000.00	14,812.29	21,000.00	21,000.00	0.00%
001.1050.5151.000	PHYSICALS/IMMUNIZATIONS	1,374.00	7,500.00	0.00	7,500.00	7,500.00	0.00%
001.1050.5216.000	BACKGROUND CHECKS	19.00	0.00	19.00	19.00	19.00	0.00%
001.1050.5251.000	LICENSE & PERMITS	42.25	400.00	0.00	400.00	400.00	0.00%
001.1050.5280.000	DUES, MEMBER, SUBSCRIPTN	4,305.90	2,600.00	1,470.29	2,600.00	2,600.00	0.00%
001.1050.5290.000	INSURANCE - GENERAL	37,643.17	38,977.00	0.00	38,977.00	42,875.00	10.00%
001.1050.5300.000	INSURANCE - TORT LIAB	16,750.00	21,239.00	0.00	21,239.00	23,363.00	10.00%
001.1050.5342.000	CONTRACT-OUTSIDE HELP	13,062.25	0.00	486.00	325.00	325.00	0.00%
001.1050.5344.000	CONTRACT-MAINTENANCE	22,659.18	15,000.00	2,698.02	15,000.00	15,000.00	0.00%
001.1050.5347.000	CONTRACT-SOFTWARE MAINT	23,584.00	28,500.00	0.00	28,500.00	28,500.00	0.00%
001.1050.5347.150	CONTRACT-CMPTR TECH SPPR	0.00	650.00	0.00	650.00	650.00	0.00%
001.1050.5360.000	POSTAGE & SHIPPING	1,197.13	550.00	17.67	550.00	550.00	0.00%
001.1050.5380.000	RENTS & LEASES	0.00	400.00	0.00	400.00	400.00	0.00%
001.1050.5410.000	REPAIRS & MAINTENANCE	13,460.76	7,000.00	7,256.89	10,000.00	10,000.00	0.00%
001.1050.5413.000	VEHICLE REPAIRS & MAINTENA	14,740.28	11,500.00	15,516.71	11,500.00	11,500.00	0.00%
001.1050.5450.000	TELEPHONE/OTHR COMMUNCTI	8,210.37	8,000.00	2,843.93	8,000.00	8,000.00	0.00%
001.1050.5460.000	CONFERENCE EXPENSE	7,075.40	10,000.00	4,965.03	10,000.00	10,000.00	0.00%
001.1050.5464.000	TRAVEL-PER DIEM	0.00	0.00	58.25	0.00	0.00	0.00%
001.1050.5470.000	TRAINING	146.01	1,200.00	1,955.70	1,200.00	1,200.00	0.00%
001.1050.5475.000	RECRUITING EXPENSES	35,091.41	0.00	550.00	0.00	0.00	0.00%
001.1050.5565.000	VEHICLE OPER/MAINT SPPLY	611.95	3,750.00	0.00	3,750.00	3,750.00	0.00%
001.1050.5570.000	VEHICLE GAS	2,797.89	4,200.00	1,991.56	4,200.00	4,200.00	0.00%
001.1050.5571.000	VEHICLE DIESEL FUEL	9,859.02	15,000.00	5,565.08	15,000.00	15,000.00	0.00%
001.1050.5600.000	OPERATING SUPPLIES	9,585.66	9,500.00	4,847.41	9,500.00	9,500.00	0.00%
001.1050.5601.000	PROMOTION/PROGRAM SPPLY	0.00	400.00	0.00	400.00	400.00	0.00%
001.1050.5605.000	OFFICE SUPPLIES	392.02	1,300.00	378.79	1,300.00	1,300.00	0.00%
001.1050.5630.000	EMS SUPPLIES	4,936.55	5,000.00	3,737.78	5,000.00	5,000.00	0.00%
001.1050.5703.000	MINOR COMPUTER	0.00	950.00	0.00	950.00	950.00	0.00%
001.1050.5718.000	MINOR EQUIP, UNCLASSIFIED	4,639.07	10,000.00	5,909.72	10,000.00	10,000.00	0.00%
Total Expense:		3,775,275.09	4,118,954.00	2,084,276.53	4,097,758.00	4,303,875.00	5.03%
Total Function: 1050 - Fire Department:		-3,651,930.65	-3,998,296.00	-2,035,110.22	-3,981,018.00	-4,197,135.00	5.43%
Function: 1070 - Building Inspections							
Revenue							
001.1070.4231.000	HSNG - Demolition Permit	450.00	0.00	1,050.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	%
		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.1070.4261.000	BUILDING PERMITS	130,006.00	155,000.00	149,203.40	180,000.00	180,000.00	0.00	0.00%
001.1070.4262.000	ELECTRICAL PERMITS	38,499.00	26,000.00	26,936.00	40,000.00	40,000.00	0.00	0.00%
001.1070.4263.000	MECHANICAL & GAS PERMITS	17,832.08	19,000.00	20,683.00	24,000.00	24,000.00	0.00	0.00%
001.1070.4264.000	PLAN REVIEW FEES	969.00	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00%
001.1070.4265.000	PLUMBING PERMITS	12,789.49	10,000.00	5,108.11	10,000.00	10,000.00	0.00	0.00%
001.1070.4266.000	DEMOL,MOVING,ENCROACHM	1,039.00	200.00	650.00	1,000.00	1,000.00	0.00	0.00%
001.1070.4616.000	INT CHRGD - ACCTS REC	53.31	0.00	95.26	0.00	0.00	0.00	0.00%
001.1070.4875.000	RFNDS/REIMB: BUILDING	3.38	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		201,641.26	240,200.00	203,725.77	285,000.00	285,000.00	0.00	0.00%
Expense								
001.1070.5010.010	REGULAR-NON UNION	32,753.32	24,237.00	26,738.51	51,395.00	203,208.00	151,813.00	295.38%
001.1070.5030.070	PART-TIME TEMPORARY	2,999.25	0.00	3,316.50	8,200.00	0.00	-8,200.00	-100.00%
001.1070.5101.010	SOCIAL SECURITY-NON UNION	1,878.30	1,503.00	1,530.87	3,186.00	12,599.00	9,413.00	295.45%
001.1070.5101.070	SOCIAL SECURITY-PT TEMP	185.97	0.00	205.63	508.00	0.00	-508.00	-100.00%
001.1070.5102.010	MEDICARE-NON UNION	439.27	351.00	358.06	745.00	2,947.00	2,202.00	295.57%
001.1070.5102.070	MEDICARE-TEMPORARY	43.50	0.00	48.06	119.00	0.00	-119.00	-100.00%
001.1070.5111.010	IPERS-NON UNION	3,091.87	2,288.00	2,524.18	4,852.00	19,183.00	14,331.00	295.36%
001.1070.5111.060	IPERS-PT REGULAR	0.00	0.00	0.00	774.00	0.00	-774.00	-100.00%
001.1070.5111.070	IPERS-PT TEMP	283.12	0.00	313.06	0.00	0.00	0.00	0.00%
001.1070.5121.010	GRP INSUR-NON UNION	8,737.57	6,545.00	4,364.04	12,330.00	64,606.00	52,276.00	423.97%
001.1070.5122.000	RETIREEES GRP HLTH INS	5,766.18	5,364.00	3,084.24	5,364.00	0.00	-5,364.00	-100.00%
001.1070.5123.010	WORKCOMP-NON UNION	107.67	435.00	39.31	923.00	3,533.00	2,610.00	282.77%
001.1070.5123.070	WORKCOMP-TEMPORARY	4.78	0.00	4.73	13.00	0.00	-13.00	-100.00%
001.1070.5210.000	ADVERTISING & LEGAL PUB	1,013.45	0.00	0.00	0.00	0.00	0.00	0.00%
001.1070.5280.000	DUES, MEMBER, SUBSCRIPTN	170.00	400.00	170.00	400.00	400.00	0.00	0.00%
001.1070.5290.000	INSURANCE - GENERAL	425.50	392.00	0.00	392.00	431.00	39.00	9.95%
001.1070.5300.000	INSURANCE - TORT LIAB	819.00	1,272.00	0.00	1,272.00	1,399.00	127.00	9.98%
001.1070.5342.000	CONTRACT-OUTSIDE HELP	184,494.90	174,750.00	150,634.90	240,000.00	40,000.00	-200,000.00	-83.33%
001.1070.5344.000	CONTRACT-MAINTENANCE	0.47	0.00	0.00	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	318.90	500.00	453.74	700.00	2,160.00	1,460.00	208.57%
001.1070.5605.000	OFFICE SUPPLIES	107.72	100.00	0.00	100.00	100.00	0.00	0.00%
001.1070.5980.000	REFUNDS/REIMB	193.00	0.00	372.25	50.00	0.00	-50.00	-100.00%
Total Expense:		243,833.74	218,237.00	194,158.08	331,423.00	350,666.00	19,243.00	5.81%
Total Function: 1070 - Building Inspections:		-42,192.48	21,963.00	9,567.69	-46,423.00	-65,666.00	-19,243.00	41.45%
Function: 1071 - Rental Inspections								
Revenue								
001.1071.4420.000	RENTAL HOUSING INSPECTION	73,056.35	100,000.00	39,142.19	90,000.00	120,000.00	30,000.00	33.33%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.1071.4421.000	REGISTRATION FEES/RENTALS	51,766.93	52,000.00	52,145.00	55,000.00	55,000.00	0.00	0.00%
001.1071.4422.000	RENTAL APPLICATION FEE	7,870.00	10,000.00	4,700.00	10,000.00	10,000.00	0.00	0.00%
001.1071.4616.000	INT CHRGE - ACCS REC	6,383.10	5,000.00	5,223.88	6,000.00	6,000.00	0.00	0.00%
001.1071.4875.000	RFNDS/REIMB:	41.63	200.00	0.00	200.00	200.00	0.00	0.00%
Total Revenue:		139,118.01	167,200.00	101,211.07	161,200.00	191,200.00	30,000.00	18.61%
Expense								
001.1071.5010.010	REGULAR-NON UNION	68,233.09	68,113.00	43,959.21	68,113.00	124,088.00	55,975.00	82.18%
001.1071.5101.010	SOCIAL SECURITY-NON UNION	3,865.61	4,223.00	2,536.47	4,223.00	7,693.00	3,470.00	82.17%
001.1071.5102.010	MEDICARE-NON UNION	904.04	988.00	593.22	988.00	1,799.00	811.00	82.09%
001.1071.5111.010	IPERS-NON UNION	6,441.11	6,430.00	4,149.73	6,430.00	11,714.00	5,284.00	82.18%
001.1071.5121.010	GRP INSUR-NON UNION	14,693.61	18,188.00	7,934.04	16,784.00	41,487.00	24,703.00	147.18%
001.1071.5123.010	WORKCOMP-NON UNION	970.38	1,178.00	585.48	1,178.00	1,799.00	621.00	52.72%
001.1071.5210.000	ADVERTISING & LEGAL PUB	1,013.45	0.00	0.00	0.00	0.00	0.00	0.00%
001.1071.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	50.00	1.91	50.00	50.00	0.00	0.00%
001.1071.5290.000	INSURANCE - GENERAL	918.44	792.00	0.00	792.00	871.00	79.00	9.97%
001.1071.5300.000	INSURANCE - TORT LIAB	732.00	966.00	0.00	966.00	1,063.00	97.00	10.04%
001.1071.5342.000	CONTRACT-OUTSIDE HELP	74,130.00	100,000.00	43,940.00	90,000.00	25,000.00	-65,000.00	-72.22%
001.1071.5344.000	CONTRACT-MAINTENANCE	258.36	250.00	152.84	250.00	250.00	0.00	0.00%
001.1071.5360.000	POSTAGE & SHIPPING	3,411.50	3,000.00	1,585.56	3,000.00	3,500.00	500.00	16.67%
001.1071.5450.000	TELEPHONE/OTHR COMMNCTI	765.90	1,000.00	1,589.34	2,000.00	1,800.00	-200.00	-10.00%
001.1071.5460.000	CONFERENCE EXPENSE	49.99	400.00	0.00	400.00	400.00	0.00	0.00%
001.1071.5565.000	VEHICLE OPER/MAINT SPPLY	36.05	500.00	0.00	500.00	500.00	0.00	0.00%
001.1071.5570.000	VEHICLE GAS	483.73	600.00	159.08	600.00	1,200.00	600.00	100.00%
001.1071.5600.000	OPERATING SUPPLIES	196.21	250.00	52.18	250.00	250.00	0.00	0.00%
001.1071.5605.000	OFFICE SUPPLIES	130.37	200.00	106.81	200.00	200.00	0.00	0.00%
001.1071.5980.000	REFUNDS/REIMB	0.00	0.00	10.00	50.00	50.00	0.00	0.00%
Total Expense:		177,233.84	207,128.00	107,355.87	196,774.00	223,714.00	26,940.00	13.69%
Total Function: 1071 - Rental Inspections:		-38,115.83	-39,928.00	-6,144.80	-35,574.00	-32,514.00	3,060.00	-8.60%
Function: 1072 - Electrial Inspections								
Revenue								
001.1072.4251.000	ELECTRICIAN LICENSES	470.00	200.00	440.00	200.00	200.00	0.00	0.00%
001.1072.4616.000	INT CHRGD - ACCTS REC	75.11	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		545.11	200.00	440.00	200.00	200.00	0.00	0.00%
Expense								
001.1072.5300.000	INSURANCE - TORT LIAB	20.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		20.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 1072 - Electrial Inspections:		525.11	200.00	440.00	200.00	200.00	0.00	0.00%

Budget Comparison Report

		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
Function: 1075 - Code Enforcement								
Revenue								
001.1075.4419.000	CODE ENFORCEMENT FEES	1,300.00	0.00	400.00	1,200.00	1,500.00	300.00	25.00%
001.1075.4492.000	NUISANCE MISC CHRGS	44,385.50	50,000.00	27,175.43	50,000.00	50,000.00	0.00	0.00%
001.1075.4875.000	RFNDS/REIMB: NUISANCE	110.18	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		45,795.68	50,000.00	27,575.43	51,200.00	51,500.00	300.00	0.59%
Expense								
001.1075.5010.010	REGULAR-NON UNION	107,298.69	120,841.00	79,550.28	147,999.00	151,356.00	3,357.00	2.27%
001.1075.5020.010	OVERTIME-NON UNION	0.00	0.00	55.46	0.00	0.00	0.00	0.00%
001.1075.5101.010	SOCIAL SECURITY-NON UNION	6,153.39	7,492.00	4,590.99	9,176.00	9,384.00	208.00	2.27%
001.1075.5102.010	MEDICARE-NON UNION	1,438.99	1,752.00	1,073.77	2,146.00	2,195.00	49.00	2.28%
001.1075.5111.010	IPERS-NON UNION	10,128.88	11,407.00	7,514.89	13,971.00	14,288.00	317.00	2.27%
001.1075.5121.010	GRP INSUR-NON UNION	38,884.83	47,452.00	23,504.59	50,077.00	50,561.00	484.00	0.97%
001.1075.5123.010	WORKCOMP-NON UNION	1,269.25	2,124.00	692.46	2,612.00	1,815.00	-797.00	-30.51%
001.1075.5132.000	CLOTHING EXPENSE	0.00	0.00	64.00	0.00	0.00	0.00	0.00%
001.1075.5151.000	PHYSICALS/IMMUNIZATIONS	69.76	0.00	0.00	0.00	0.00	0.00	0.00%
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	137.50	0.00	0.00	0.00	0.00	0.00	0.00%
001.1075.5234.000	LEGAL EXPENSES	5,693.55	0.00	21,258.63	40,000.00	15,000.00	-25,000.00	-62.50%
001.1075.5261.000	RESIDENTIAL CLEANUP	49,324.62	35,000.00	11,295.00	35,000.00	35,000.00	0.00	0.00%
001.1075.5262.000	RESIDENTIAL SNOW REMOVAL	1,190.00	5,000.00	3,150.00	6,000.00	5,000.00	-1,000.00	-16.67%
001.1075.5263.000	RESIDENTIAL WEED CONTROL	36,271.00	20,000.00	31,290.00	45,000.00	40,000.00	-5,000.00	-11.11%
001.1075.5280.000	DUES, MEMBER, SUBSCRIPTN	70.00	0.00	3.34	70.00	70.00	0.00	0.00%
001.1075.5290.000	INSURANCE - GENERAL	536.44	400.00	0.00	400.00	440.00	40.00	10.00%
001.1075.5300.000	INSURANCE - TORT LIAB	764.00	813.00	0.00	813.00	894.00	81.00	9.96%
001.1075.5344.000	CONTRACT-MAINTENANCE	111.75	0.00	130.25	200.00	200.00	0.00	0.00%
001.1075.5347.000	CONTRACT-SOFTWARE MAINT	34,334.12	12,150.00	0.00	43,500.00	36,300.00	-7,200.00	-16.55%
001.1075.5359.000	TOWING SERVICES	18,400.00	1,000.00	2,640.00	6,000.00	6,000.00	0.00	0.00%
001.1075.5360.000	POSTAGE & SHIPPING	6,716.09	2,500.00	2,966.47	7,000.00	7,000.00	0.00	0.00%
001.1075.5410.000	REPAIRS & MAINTENANCE	0.00	200.00	336.03	400.00	200.00	-200.00	-50.00%
001.1075.5440.000	TAXES PAID	1,920.00	2,000.00	279.00	2,000.00	2,000.00	0.00	0.00%
001.1075.5450.000	TELEPHONE/OTHR COMMNCTI	1,763.10	2,300.00	1,912.74	2,300.00	2,300.00	0.00	0.00%
001.1075.5460.000	CONFERENCE EXPENSE	300.00	150.00	0.00	300.00	300.00	0.00	0.00%
001.1075.5464.000	TRAVEL-PER DIEM	63.46	0.00	0.00	0.00	0.00	0.00	0.00%
001.1075.5483.000	WATER	7.00	500.00	0.00	10.00	10.00	0.00	0.00%
001.1075.5485.000	STORM WATER FEES	427.99	0.00	194.86	500.00	500.00	0.00	0.00%
001.1075.5565.000	VEHICLE OPER/MAINT SPPLY	2,402.52	500.00	0.00	500.00	500.00	0.00	0.00%
001.1075.5570.000	VEHICLE GAS	1,376.25	1,500.00	616.05	1,500.00	1,500.00	0.00	0.00%
001.1075.5600.000	OPERATING SUPPLIES	302.92	200.00	0.00	200.00	200.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.1075.5605.000	OFFICE SUPPLIES	46.64	200.00	367.93	350.00	350.00	0.00	0.00%
001.1075.5702.000	OFFICE FURNITURE	296.39	0.00	0.00	0.00	0.00	0.00	0.00%
001.1075.5703.000	MINOR COMPUTER	373.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		328,072.13	275,581.00	193,486.74	418,124.00	383,463.00	-34,661.00	-8.29%
Total Function: 1075 - Code Enforcement:		-282,276.45	-225,581.00	-165,911.31	-366,924.00	-331,963.00	34,961.00	-9.53%
Function: 1090 - Animal Control								
Expense								
001.1090.5331.000	PAYMENTS-OTHER ENTITIES	86,528.00	89,989.00	52,743.56	89,989.00	93,589.00	3,600.00	4.00%
001.1090.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	1,123.19	2,000.00	2,000.00	0.00	0.00%
Total Expense:		86,528.00	89,989.00	53,866.75	91,989.00	95,589.00	3,600.00	3.91%
Total Function: 1090 - Animal Control:		86,528.00	89,989.00	53,866.75	91,989.00	95,589.00	3,600.00	3.91%
Function: 1099 - Police and Fire Building Exps								
Revenue								
001.1099.4620.000	RENTS - Police/Fire Building	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
001.1099.4875.000	RFNDS/REIMB	20,563.83	16,545.00	6,027.18	16,545.00	16,545.00	0.00	0.00%
Total Revenue:		20,564.83	16,546.00	6,028.18	16,546.00	16,546.00	0.00	0.00%
Expense								
001.1099.5010.010	REGULAR-NON UNION	2,015.81	2,140.00	1,309.89	2,140.00	3,162.00	1,022.00	47.76%
001.1099.5101.010	SOCIAL SECURITY-NON UNION	121.69	133.00	78.01	133.00	196.00	63.00	47.37%
001.1099.5102.010	MEDICARE-NON UNION	28.48	31.00	18.20	31.00	46.00	15.00	48.39%
001.1099.5111.010	IPERS-NON UNION	190.32	202.00	123.66	202.00	299.00	97.00	48.02%
001.1099.5121.010	GRP INSUR-NON UNION	300.14	0.00	296.99	532.00	832.00	300.00	56.39%
001.1099.5123.010	WORKCOMP-NON UNION	45.05	47.00	28.52	47.00	69.00	22.00	46.81%
001.1099.5251.000	POLICE/FIRE BLDG - LICENSE &	75.00	0.00	160.00	335.00	350.00	15.00	4.48%
001.1099.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	0.00	2.13	3.00	5.00	2.00	66.67%
001.1099.5290.000	INSURANCE - GENERAL	46,982.40	55,546.00	0.00	55,546.00	61,101.00	5,555.00	10.00%
001.1099.5300.000	INSURANCE - TORT LIAB	1,041.00	1,191.00	0.00	1,191.00	1,310.00	119.00	9.99%
001.1099.5342.000	CONTRACT-OUTSIDE HELP	23,895.69	15,800.00	11,204.43	20,000.00	20,000.00	0.00	0.00%
001.1099.5344.000	CONTRACT-MAINTENANCE	9,834.58	8,648.00	9,312.12	18,600.00	14,400.00	-4,200.00	-22.58%
001.1099.5347.000	CONTRACT SOFTWARE & TECH	1,526.23	3,600.00	1,455.33	1,600.00	1,600.00	0.00	0.00%
001.1099.5380.000	RENTS & LEASE	0.00	0.00	1,022.00	1,022.00	0.00	-1,022.00	-100.00%
001.1099.5386.000	CONTRACT LAWN CARE	15,642.80	16,500.00	8,987.50	16,500.00	16,500.00	0.00	0.00%
001.1099.5410.000	REPAIRS & MAINTENANCE	9,501.37	17,000.00	15,552.73	23,000.00	17,000.00	-6,000.00	-26.09%
001.1099.5450.000	TELEPHONE/OTHER COMMNC	31,982.97	32,000.00	16,823.46	32,000.00	32,000.00	0.00	0.00%
001.1099.5481.000	ELECTRICITY	94,370.74	102,300.00	58,780.31	102,300.00	102,300.00	0.00	0.00%
001.1099.5482.000	NATURAL GAS	29,840.44	33,000.00	6,542.46	33,000.00	33,000.00	0.00	0.00%
001.1099.5483.000	WATER	1,230.25	0.00	1,437.44	2,100.00	2,100.00	0.00	0.00%
001.1099.5485.000	STORM WATER FEES	4,778.24	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Budget	
					FY26 Amendm...	FY27 Dept	Increase /	
						Request	(Decrease)	
Account Number		2024-2025	2025-2026	2025-2026				
		Total Activity	Total Budget	YTD Activity				
				Through Dec				
001.1099.5488.000	SEWER	112.72	0.00	0.00	0.00	0.00	0.00	0.00%
001.1099.5611.000	BLDG,GRD OPER/MAINT SPLY	1,645.97	1,500.00	929.10	2,000.00	2,000.00	0.00	0.00%
001.1099.5718.000	MINOR EQUIP, UNCLASSIFIED	211.19	0.00	440.95	441.00	300.00	-141.00	-31.97%
Total Expense:		275,373.08	289,638.00	134,505.23	312,723.00	308,570.00	-4,153.00	-1.33%
Total Function: 1099 - Police and Fire Building Exps:		-254,808.25	-273,092.00	-128,477.05	-296,177.00	-292,024.00	4,153.00	-1.40%
Function: 2010 - Roads, Bridges, Sidewalks								
Revenue								
001.2010.4616.000	INT CHRGD - ACCTS REC	0.00	10.00	5.51	10.00	10.00	0.00	0.00%
Total Revenue:		0.00	10.00	5.51	10.00	10.00	0.00	0.00%
Expense								
001.2010.5010.010	REGULAR-NON UNION	93,211.04	100,288.00	52,799.44	100,288.00	104,057.00	3,769.00	3.76%
001.2010.5010.040	REGULAR-PPME UNION	605,063.40	737,185.00	335,023.25	737,185.00	759,033.00	21,848.00	2.96%
001.2010.5020.040	OVERTIME-PPME UNION	7,279.20	0.00	10,890.05	7,500.00	7,500.00	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	1,269.30	0.00	3,567.87	0.00	0.00	0.00	0.00%
001.2010.5101.010	SOCIAL SECURITY-NON UNION	5,606.25	6,218.00	3,192.75	6,218.00	6,452.00	234.00	3.76%
001.2010.5101.040	SOCIAL SECURITY-PPME UNION	35,986.79	45,705.00	20,752.11	46,170.00	47,525.00	1,355.00	2.93%
001.2010.5101.070	SOCIAL SECURITY-PT TEMP	0.00	248.00	0.00	248.00	248.00	0.00	0.00%
001.2010.5102.010	MEDICARE-NON UNION	1,311.16	1,454.00	746.70	1,454.00	1,509.00	55.00	3.78%
001.2010.5102.040	MEDICARE-PPME UNION	8,416.21	10,689.00	4,853.31	10,798.00	11,115.00	317.00	2.94%
001.2010.5102.070	MEDICARE-TEMPORARY	0.00	58.00	0.00	58.00	58.00	0.00	0.00%
001.2010.5111.010	IPERS-NON UNION	8,799.18	9,467.00	4,984.25	9,467.00	9,823.00	356.00	3.76%
001.2010.5111.040	IPERS-PPME UNION	57,805.06	69,590.00	32,837.62	70,298.00	72,361.00	2,063.00	2.93%
001.2010.5121.010	GRP INSUR-NON UNION	16,488.84	19,403.00	8,819.64	18,331.00	19,989.00	1,658.00	9.04%
001.2010.5121.040	GRP INSUR-PPME UNION	188,863.00	233,373.00	91,653.37	215,342.00	240,378.00	25,036.00	11.63%
001.2010.5122.000	RETIRES GRP HLTH INS	34,947.80	39,547.00	16,546.32	39,547.00	37,494.00	-2,053.00	-5.19%
001.2010.5123.010	WORKCOMP-NON UNION	1,720.59	5,068.00	917.97	5,068.00	5,101.00	33.00	0.65%
001.2010.5123.040	WORKCOMP-PPME UNION	29,382.25	31,163.00	14,937.65	31,546.00	31,185.00	-361.00	-1.14%
001.2010.5123.070	WORKCOMP-TEMPORARY	0.00	204.00	0.00	204.00	196.00	-8.00	-3.92%
001.2010.5290.000	INSURANCE - GENERAL	48,879.12	50,531.00	0.00	50,531.00	55,584.00	5,053.00	10.00%
001.2010.5300.000	INSURANCE - TORT LIAB	10,589.00	14,630.00	0.00	14,630.00	16,093.00	1,463.00	10.00%
001.2010.5342.000	CONTRACT-OUTSIDE HELP	22.50	0.00	0.00	0.00	0.00	0.00	0.00%
001.2010.5600.000	OPERATING SUPPLIES	20.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		1,155,660.69	1,378,821.00	602,522.30	1,368,883.00	1,429,701.00	60,818.00	4.44%
Total Function: 2010 - Roads, Bridges, Sidewalks:		-1,155,660.69	-1,378,811.00	-602,516.79	-1,368,873.00	-1,429,691.00	-60,818.00	4.44%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%	
Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget 2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Function: 2012 - Street Construction								
Revenue								
001.2012.4616.000	INT CHRGD - ACCTS REC	2,752.80	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		2,752.80	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 2012 - Street Construction:		2,752.80	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 2020 - Parking								
Revenue								
001.2020.4492.000	MISC CHARGES	2,881.89	1,680.00	1,161.95	2,400.00	2,400.00	0.00	0.00%
001.2020.4520.000	ADM - Parking Violations	107,029.46	100,000.00	36,052.00	100,000.00	100,000.00	0.00	0.00%
001.2020.4620.000	ADM - Parking Lease	600.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2020.4875.000	RFNDS/REIMB:PARKING	63.47	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		110,574.82	101,680.00	37,213.95	102,400.00	102,400.00	0.00	0.00%
Expense								
001.2020.5010.010	REGULAR-NON UNION	35,024.27	49,210.00	23,616.86	49,210.00	53,578.00	4,368.00	8.88%
001.2020.5030.070	PART-TIME TEMPORARY	4,186.58	0.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5101.010	SOCIAL SECURITY-NON UNION	1,980.88	3,051.00	1,376.57	3,051.00	3,322.00	271.00	8.88%
001.2020.5101.070	SOCIAL SECURITY-PT TEMP	259.58	0.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5102.010	MEDICARE-NON UNION	463.24	714.00	321.90	714.00	777.00	63.00	8.82%
001.2020.5102.070	MEDICARE-PT TEMP	60.71	0.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5111.010	IPERS-NON UNION	3,306.25	4,645.00	2,229.47	4,645.00	5,058.00	413.00	8.89%
001.2020.5121.010	GRP INSUR-NON UNION	11,758.25	18,817.00	5,804.48	17,363.00	16,049.00	-1,314.00	-7.57%
001.2020.5123.010	WORKCOMP-NON UNION	55.80	883.00	43.20	883.00	931.00	48.00	5.44%
001.2020.5123.070	WORKCOMP-PT TEMP	100.03	0.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5132.000	CLOTHING EXPENSE	0.00	500.00	90.62	500.00	500.00	0.00	0.00%
001.2020.5151.000	PHYSICALS/IMMUNIZATIONS	69.76	0.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5230.000	CONSULTING & PROF FEES	137.50	140.00	0.00	140.00	140.00	0.00	0.00%
001.2020.5280.000	DUES/MEMBER SUBSCRIP - PAI	0.00	0.00	0.87	1.00	2.00	1.00	100.00%
001.2020.5290.000	INSURANCE - GENERAL	442.47	558.00	0.00	558.00	614.00	56.00	10.04%
001.2020.5300.000	INSURANCE - TORT LIAB	88.00	254.00	0.00	254.00	279.00	25.00	9.84%
001.2020.5342.000	CONTRACT-OUTSIDE HELP	0.00	0.00	1,650.00	1,800.00	1,800.00	0.00	0.00%
001.2020.5344.000	CONTRACT-MAINTENANCE	0.00	750.00	656.00	1,312.00	656.00	-656.00	-50.00%
001.2020.5347.000	PARKING SOFTWARE MAINTEN	527.37	550.00	0.00	550.00	550.00	0.00	0.00%
001.2020.5360.000	POSTAGE & SHIPPING	0.00	10.00	0.00	10.00	10.00	0.00	0.00%
001.2020.5386.000	CONTRACT - LAWN CARE PARK	450.00	0.00	600.00	600.00	600.00	0.00	0.00%
001.2020.5444.000	Electric Fuel User Tax	206.54	192.00	122.23	250.00	250.00	0.00	0.00%
001.2020.5450.000	TELEPHONE/OTHR COMMNCTI	186.09	780.00	511.38	780.00	780.00	0.00	0.00%
001.2020.5481.000	ELECTRICITY	2,270.25	2,616.00	927.41	2,616.00	2,747.00	131.00	5.01%
001.2020.5485.000	STORM WATER FEES	9,588.79	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
001.2020.5565.000	VEHICLE OPER/MAINT SPPLY	3.03	20.00	0.00	20.00	20.00	0.00	0.00%
001.2020.5570.000	VEHICLE GAS	532.90	1,000.00	223.64	500.00	500.00	0.00	0.00%
001.2020.5600.000	OPERATING SUPPLIES	2,088.63	2,100.00	1,853.87	2,850.00	4,900.00	2,050.00	71.93%
001.2020.5703.000	MINOR COMPUTER	175.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.2020.5980.000	REFUNDS/REIMBURSEMENTS	605.00	10.00	205.00	205.00	10.00	-195.00	-95.12%
	Total Expense:	74,566.92	86,800.00	40,233.50	88,812.00	94,073.00	5,261.00	5.92%
	Total Function: 2020 - Parking:	36,007.90	14,880.00	-3,019.55	13,588.00	8,327.00	-5,261.00	-38.72%
Function: 2030 - Street Lighting								
	Expense							
001.2030.5010.010	REGULAR-NON UNION	8,708.89	9,203.00	4,925.08	9,203.00	9,716.00	513.00	5.57%
001.2030.5010.040	REGULAR-PPME UNION	38,240.65	47,708.00	25,598.75	47,708.00	50,049.00	2,341.00	4.91%
001.2030.5020.040	OVERTIME-PPME UNION	840.16	0.00	778.34	1,500.00	1,500.00	0.00	0.00%
001.2030.5061.040	RHSA PAYOUTS-PPME UNION	0.00	0.00	0.00	0.00	7,262.00	7,262.00	0.00%
001.2030.5101.010	SOCIAL SECURITY-NON UNION	541.25	571.00	306.79	571.00	602.00	31.00	5.43%
001.2030.5101.040	SOCIAL SECURITY-PPME UNION	2,231.34	2,958.00	1,539.66	3,051.00	3,196.00	145.00	4.75%
001.2030.5102.010	MEDICARE-NON UNION	126.66	133.00	71.81	133.00	141.00	8.00	6.02%
001.2030.5102.040	MEDICARE-PPME UNION	521.75	692.00	360.12	714.00	747.00	33.00	4.62%
001.2030.5111.010	IPERS-NON UNION	822.07	869.00	464.95	869.00	917.00	48.00	5.52%
001.2030.5111.040	IPERS-PPME UNION	3,689.07	4,504.00	2,490.01	4,645.00	4,866.00	221.00	4.76%
001.2030.5121.040	GRP INSUR-PPME UNION	11,370.23	17,999.00	6,017.72	16,608.00	15,866.00	-742.00	-4.47%
001.2030.5123.010	WORKCOMP-NON UNION	318.26	327.00	172.64	327.00	341.00	14.00	4.28%
001.2030.5123.040	WORKCOMP-PPME UNION	1,430.18	1,696.00	924.72	1,749.00	1,807.00	58.00	3.32%
001.2030.5151.000	PHYSICALS/IMMUNIZATIONS	47.16	0.00	0.00	0.00	0.00	0.00	0.00%
001.2030.5290.000	INSURANCE - GENERAL	2,173.23	2,456.00	0.00	2,456.00	2,702.00	246.00	10.02%
001.2030.5300.000	INSURANCE - TORT LIAB	1,192.00	1,602.00	0.00	1,602.00	1,762.00	160.00	9.99%
	Total Expense:	72,252.90	90,718.00	43,650.59	91,136.00	101,474.00	10,338.00	11.34%
	Total Function: 2030 - Street Lighting:	72,252.90	90,718.00	43,650.59	91,136.00	101,474.00	10,338.00	11.34%
Function: 2040 - Traffic Safety								
	Expense							
001.2040.5010.010	REGULAR-NON UNION	8,791.53	9,203.00	4,925.08	9,203.00	9,716.00	513.00	5.57%
001.2040.5010.040	REGULAR-PPME UNION	56,208.69	47,708.00	26,344.41	47,708.00	50,049.00	2,341.00	4.91%
001.2040.5020.040	OVERTIME-PPME UNION	1,466.76	0.00	778.34	1,500.00	1,500.00	0.00	0.00%
001.2040.5101.010	SOCIAL SECURITY-NON UNION	546.15	571.00	306.79	571.00	602.00	31.00	5.43%
001.2040.5101.040	SOCIAL SECURITY-PPME UNION	3,332.44	2,958.00	1,582.82	3,051.00	3,196.00	145.00	4.75%
001.2040.5102.010	MEDICARE-NON UNION	127.81	133.00	71.81	133.00	141.00	8.00	6.02%
001.2040.5102.040	MEDICARE-PPME UNION	779.29	692.00	370.21	714.00	747.00	33.00	4.62%
001.2040.5111.010	IPERS-NON UNION	829.86	869.00	464.95	869.00	917.00	48.00	5.52%
001.2040.5111.040	IPERS-PPME UNION	5,444.47	4,504.00	2,560.40	4,645.00	4,866.00	221.00	4.76%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.2040.5121.010	GRP INSUR-NON UNION	19.42	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5121.040	GRP INSUR-PPME UNION	16,149.82	17,999.00	6,295.59	16,608.00	15,866.00	-742.00	-4.47%
001.2040.5123.010	WORKCOMP-NON UNION	321.30	327.00	172.66	327.00	341.00	14.00	4.28%
001.2040.5123.040	WORKCOMP-PPME UNION	2,133.37	1,696.00	957.56	1,749.00	1,807.00	58.00	3.32%
001.2040.5151.000	PHYSICALS/IMMUNIZATIONS	99.02	0.00	0.00	0.00	0.00	0.00	0.00%
001.2040.5290.000	INSURANCE - GENERAL	11,073.23	12,977.00	0.00	12,977.00	14,275.00	1,298.00	10.00%
001.2040.5300.000	INSURANCE - TORT LIAB	510.00	786.00	0.00	786.00	865.00	79.00	10.05%
Total Expense:		107,833.16	100,423.00	44,830.62	100,841.00	104,888.00	4,047.00	4.01%
Total Function: 2040 - Traffic Safety:		107,833.16	100,423.00	44,830.62	100,841.00	104,888.00	4,047.00	4.01%

Function: 2050 - Snow Removal

Expense								
001.2050.5010.010	REGULAR-NON UNION	244.01	0.00	0.00	0.00	0.00	0.00	0.00%
001.2050.5010.040	REGULAR-PPME UNION	38,116.82	0.00	65,279.29	0.00	0.00	0.00	0.00%
001.2050.5010.090	REGULAR-P&R UNION	9,029.81	0.00	1,179.90	0.00	0.00	0.00	0.00%
001.2050.5020.010	OVERTIME-NON UNION	0.00	0.00	623.59	2,000.00	2,000.00	0.00	0.00%
001.2050.5020.040	OVERTIME-PPME UNION	2,014.97	40,000.00	26,496.64	40,000.00	40,000.00	0.00	0.00%
001.2050.5101.010	SOCIAL SECURITY-NON UNION	15.13	0.00	35.74	124.00	124.00	0.00	0.00%
001.2050.5101.040	SOCIAL SECURITY-PPME UNION	2,363.00	2,480.00	5,501.46	2,480.00	2,480.00	0.00	0.00%
001.2050.5101.090	SOCIAL SECURITY-P&R UNION	507.70	0.00	63.53	0.00	0.00	0.00	0.00%
001.2050.5102.010	MEDICARE-NON UNION	3.54	0.00	8.36	29.00	29.00	0.00	0.00%
001.2050.5102.040	MEDICARE-PPME UNION	552.60	580.00	1,286.67	580.00	580.00	0.00	0.00%
001.2050.5102.090	MEDICARE-P&R UNION	118.72	0.00	14.86	0.00	0.00	0.00	0.00%
001.2050.5111.010	IPERS-NON UNION	23.03	0.00	58.87	189.00	189.00	0.00	0.00%
001.2050.5111.040	IPERS-PPME UNION	3,788.49	3,776.00	8,480.23	3,776.00	3,776.00	0.00	0.00%
001.2050.5111.090	IPERS-P&R UNION	852.41	0.00	111.38	0.00	0.00	0.00	0.00%
001.2050.5121.010	GRP INSUR-NON UNION	0.00	0.00	183.23	0.00	0.00	0.00	0.00%
001.2050.5121.040	GRP INSUR-PPME UNION	12,552.32	0.00	15,496.93	0.00	0.00	0.00	0.00%
001.2050.5121.090	GRP INSUR-P&R UNION	2,712.56	0.00	490.68	0.00	0.00	0.00	0.00%
001.2050.5123.010	WORKCOMP-NON UNION	8.31	0.00	18.78	66.00	60.00	-6.00	-9.09%
001.2050.5123.040	WORKCOMP-PPME UNION	1,365.00	1,323.00	2,772.19	1,323.00	1,205.00	-118.00	-8.92%
001.2050.5123.090	WORKCOMP-P&R UNION	307.12	0.00	35.53	0.00	0.00	0.00	0.00%
001.2050.5300.000	INSURANCE - TORT LIAB	1,550.00	1,724.00	0.00	1,724.00	1,896.00	172.00	9.98%
001.2050.5565.000	VEHICLE OPER/MAINT SPPLY	3,083.85	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		79,209.39	49,883.00	128,137.86	52,291.00	52,339.00	48.00	0.09%
Total Function: 2050 - Snow Removal:		79,209.39	49,883.00	128,137.86	52,291.00	52,339.00	48.00	0.09%

Function: 2055 - Tree Removal

Expense								
001.2055.5010.010	REGULAR-NON UNION	3,201.14	0.00	1,798.94	0.00	0.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget 2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.2055.5101.010	SOCIAL SECURITY-NON UNION	187.18	0.00	106.22	0.00	0.00	0.00	0.00%
001.2055.5102.010	MEDICARE-NON UNION	43.74	0.00	24.91	0.00	0.00	0.00	0.00%
001.2055.5111.010	IPERS-NON UNION	302.22	0.00	169.82	0.00	0.00	0.00	0.00%
001.2055.5121.010	GRP INSUR-NON UNION	926.98	0.00	495.81	0.00	0.00	0.00	0.00%
001.2055.5123.010	WORKCOMP-NON UNION	78.04	0.00	39.00	0.00	0.00	0.00	0.00%
Total Expense:		4,739.30	0.00	2,634.70	0.00	0.00	0.00	0.00%
Total Function: 2055 - Tree Removal:		4,739.30	0.00	2,634.70	0.00	0.00	0.00	0.00%
Function: 2060 - Highway Engineering								
Revenue								
001.2060.4232.000	MISCELLANEOUS PERMITS	250.00	250.00	415.00	415.00	250.00	-165.00	-39.76%
001.2060.4266.000	DEMO,MOVING	200.00	0.00	1,112.00	150.00	0.00	-150.00	-100.00%
001.2060.4267.000	STREET EXCVN/CURB CUT	2,560.85	2,000.00	1,350.15	2,000.00	2,000.00	0.00	0.00%
001.2060.4270.000	EXCAVATION PERMITS	209,742.94	20,000.00	14,483.00	20,000.00	20,000.00	0.00	0.00%
001.2060.4272.000	INSPECTION FEE	4,269.00	3,000.00	2,496.00	3,250.00	3,250.00	0.00	0.00%
001.2060.4275.000	NON STANDARD DRIVEWAY FE	0.00	0.00	72.00	0.00	0.00	0.00	0.00%
001.2060.4276.000	DRIVEWAY PERMIT	3,957.00	3,000.00	2,628.00	3,250.00	3,250.00	0.00	0.00%
001.2060.4491.000	MAPS/BLUE PRTS/SALES/CHRG	25.00	0.00	17.00	0.00	0.00	0.00	0.00%
001.2060.4492.000	ENGIN MISC CHRGS	29,189.00	19,176.00	4,265.00	19,176.00	19,176.00	0.00	0.00%
001.2060.4616.000	INT CHRGD - ACCTS REC	33.52	0.00	2,779.46	2,780.00	0.00	-2,780.00	-100.00%
001.2060.4875.000	REFND/REIMB: ENGIN	361.68	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		250,588.99	47,426.00	29,617.61	51,021.00	47,926.00	-3,095.00	-6.07%
Expense								
001.2060.5010.010	REGULAR-NON UNION	203,909.44	318,128.00	146,052.49	318,128.00	374,557.00	56,429.00	17.74%
001.2060.5020.010	OVERTIME-NON UNION	0.00	0.00	413.54	2,000.00	2,000.00	0.00	0.00%
001.2060.5030.070	PART-TIME TEMPORARY	6,410.25	15,000.00	1,246.50	8,000.00	15,000.00	7,000.00	87.50%
001.2060.5061.010	RHSA PAYOUTS-NON UNION	0.00	0.00	0.00	0.00	8,774.00	8,774.00	0.00%
001.2060.5101.010	SOCIAL SECURITY-NON UNION	12,111.68	19,724.00	8,810.93	19,848.00	23,347.00	3,499.00	17.63%
001.2060.5101.070	SOCIAL SECURITY-PT TEMP	397.42	930.00	77.27	496.00	930.00	434.00	87.50%
001.2060.5102.010	MEDICARE-NON UNION	2,832.76	4,613.00	2,060.59	4,642.00	5,460.00	818.00	17.62%
001.2060.5102.070	MEDICARE-TEMPORARY	92.93	218.00	18.08	116.00	218.00	102.00	87.93%
001.2060.5111.010	IPERS-NON UNION	19,249.09	30,031.00	13,826.55	30,220.00	35,547.00	5,327.00	17.63%
001.2060.5111.070	IPERS-PT TEMP	605.12	661.00	117.67	283.00	661.00	378.00	133.57%
001.2060.5121.010	GRP INSUR-NON UNION	39,040.63	93,329.00	18,936.29	86,118.00	60,909.00	-25,209.00	-29.27%
001.2060.5123.010	WORKCOMP-NON UNION	3,051.06	4,962.00	2,138.12	5,028.00	6,008.00	980.00	19.49%
001.2060.5123.070	WORKCOMP-TEMPORARY	10.21	23.00	1.77	12.00	21.00	9.00	75.00%
001.2060.5230.000	CONSULTING & PROF FEES	225.00	3,500.00	0.00	1,500.00	3,500.00	2,000.00	133.33%
001.2060.5290.000	INSURANCE - GENERAL	4,531.01	4,692.00	0.00	4,692.00	5,161.00	469.00	10.00%
001.2060.5300.000	INSURANCE - TORT LIAB	1,647.00	2,172.00	0.00	2,172.00	2,389.00	217.00	9.99%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.2060.5344.000	CONTRACT-MAINTENANCE	180.45	250.00	0.00	250.00	250.00	0.00	0.00%
001.2060.5360.000	POSTAGE & SHIPPING	0.00	50.00	244.00	350.00	250.00	-100.00	-28.57%
001.2060.5600.000	OPERATING SUPPLIES	27.37	150.00	74.73	150.00	150.00	0.00	0.00%
001.2060.5605.000	OFFICE SUPPLIES	0.00	150.00	0.00	150.00	150.00	0.00	0.00%
001.2060.5980.000	REFUNDS/REIMB	10,050.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		304,371.42	498,583.00	194,018.53	484,155.00	545,282.00	61,127.00	12.63%
Total Function: 2060 - Highway Engineering:		-53,782.43	-451,157.00	-164,400.92	-433,134.00	-497,356.00	-64,222.00	14.83%
Function: 2080 - Airport								
Revenue								
001.2080.4453.000	AIRPORT SERVICES & USES	9,423.72	8,000.00	5,942.88	8,000.00	8,000.00	0.00	0.00%
001.2080.4492.000	AIRPORT MISC CHRGS	500.00	1,000.00	2,000.00	2,000.00	1,000.00	-1,000.00	-50.00%
001.2080.4622.000	ADM - Rent - Farm - Airport	25,632.83	20,526.00	556.50	20,526.00	20,526.00	0.00	0.00%
001.2080.4623.000	AIRPORT RENTAL	28,596.00	28,000.00	14,298.00	28,000.00	28,000.00	0.00	0.00%
001.2080.4875.000	RFNDS/REIMB: AIRPORT	14.95	1,580.00	0.00	1,550.00	1,550.00	0.00	0.00%
Total Revenue:		64,167.50	59,106.00	22,797.38	60,076.00	59,076.00	-1,000.00	-1.66%
Expense								
001.2080.5251.000	LICENSE & PERMITS	134.79	840.00	180.91	316.00	850.00	534.00	168.99%
001.2080.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	0.00	0.96	1.00	2.00	1.00	100.00%
001.2080.5290.000	INSURANCE - GENERAL	30,327.00	41,165.00	5,147.00	41,165.00	45,282.00	4,117.00	10.00%
001.2080.5300.000	INSURANCE - TORT LIAB	528.00	640.00	0.00	640.00	704.00	64.00	10.00%
001.2080.5342.000	CONTRACT-OUTSIDE HELP	32,382.01	35,121.00	16,248.00	35,121.00	36,000.00	879.00	2.50%
001.2080.5344.000	CONTRACT-MAINTENANCE	29,223.00	30,000.00	13,032.56	30,000.00	30,000.00	0.00	0.00%
001.2080.5410.000	REPAIRS & MAINTENANCE	1,378.36	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00%
001.2080.5450.000	TELEPHONE/OTHR COMMNCTI	763.23	450.00	728.22	1,457.00	1,457.00	0.00	0.00%
001.2080.5481.000	ELECTRICITY	9,374.85	11,815.00	5,445.90	11,815.00	12,396.00	581.00	4.92%
001.2080.5483.000	WATER	2,106.41	2,420.00	1,076.64	2,420.00	2,759.00	339.00	14.01%
001.2080.5484.000	PROPANE	13,301.68	14,352.00	16,810.40	16,811.00	17,484.00	673.00	4.00%
001.2080.5565.000	VEHICLE OPER/MAINT SPPLY	2,160.96	2,200.00	329.30	2,200.00	2,200.00	0.00	0.00%
001.2080.5571.000	VEHICLE DIESEL FUEL	2,942.22	6,500.00	3,084.66	6,500.00	6,500.00	0.00	0.00%
001.2080.5600.000	OPERATING SUPPLIES	2,292.18	3,000.00	2,407.09	3,000.00	3,000.00	0.00	0.00%
001.2080.5611.000	BLDG,GRD OPER/MAINT SPPLY	420.82	500.00	130.00	500.00	500.00	0.00	0.00%
001.2080.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	50.00	0.00	50.00	50.00	0.00	0.00%
001.2080.5776.000	BUILDINGS & IMPROVEMENTS	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%
Total Expense:		127,335.51	166,053.00	64,621.64	168,996.00	176,184.00	7,188.00	4.25%
Total Function: 2080 - Airport:		-63,168.01	-106,947.00	-41,824.26	-108,920.00	-117,108.00	-8,188.00	7.52%
Function: 2090 - Garbage								
Revenue								
001.2090.4277.000	GARBAGE LICENSES	0.00	400.00	0.00	400.00	400.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
					Parent Budget		%	
Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
001.2090.4446.000	SOLID WASTE FEES	147,945.78	150,000.00	71,384.64	150,000.00	150,000.00	0.00	0.00%
	Total Revenue:	147,945.78	150,400.00	71,384.64	150,400.00	150,400.00	0.00	0.00%
Expense								
001.2090.5220.000	COLLECTION COSTS/REFUNDS	3,075.65	3,500.00	1,549.45	3,500.00	3,500.00	0.00	0.00%
001.2090.5331.000	PAYMENTS-OTHER ENTITIES	110,364.00	110,208.00	55,182.00	110,208.00	110,208.00	0.00	0.00%
	Total Expense:	113,439.65	113,708.00	56,731.45	113,708.00	113,708.00	0.00	0.00%
	Total Function: 2090 - Garbage:	34,506.13	36,692.00	14,653.19	36,692.00	36,692.00	0.00	0.00%
Function: 2095 - Mosquito/Pest Control								
Expense								
001.2095.5616.000	MOSQUITO SPRAYING	0.00	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00%
	Total Expense:	0.00	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00%
	Total Function: 2095 - Mosquito/Pest Control:	0.00	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00%
Function: 2900 - Other Public Works								
Revenue								
001.2900.4616.000	INT CHRGD - ACCTS REC	10.35	0.00	20.46	21.00	0.00	-21.00	-100.00%
	Total Revenue:	10.35	0.00	20.46	21.00	0.00	-21.00	-100.00%
	Total Function: 2900 - Other Public Works:	10.35	0.00	20.46	21.00	0.00	-21.00	-100.00%
Function: 4010 - Library Services								
Revenue								
001.4010.4011.000	DELIQUENT PROPERTY TAXES	40.34	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4040.000	PROPERTY TAXES CURRENT LIB	1,689.14	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4150.000	CURRENT MOBILE HOME TAXE	6.77	0.00	0.70	0.00	0.00	0.00	0.00%
001.4010.4151.000	DELIQ MOBILE HOME TAXES	6.68	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4330.000	STATE OPER GRANT	14,789.46	14,932.00	14,681.89	14,681.89	14,681.89	0.00	0.00%
001.4010.4332.000	AGED INCOME CREDIT	166.38	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4337.000	MOBILE HOME CREDIT	0.49	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.4350.000	LOCAL/COUNTY GRANTS	45,225.00	41,686.00	125.00	41,686.00	41,686.00	0.00	0.00%
001.4010.4493.000	LIBRARY BOOK CHRGS	5,183.68	5,000.00	2,257.14	5,000.00	5,000.00	0.00	0.00%
001.4010.4550.000	LIBRARY FINES	811.31	500.00	326.35	500.00	500.00	0.00	0.00%
001.4010.4875.000	RFNDS/REIMB: LIBRARY	665.16	100.00	255.06	100.00	100.00	0.00	0.00%
001.4010.4876.000	MISC REV	9,326.96	7,800.00	4,741.25	7,800.00	7,800.00	0.00	0.00%
	Total Revenue:	77,911.37	70,018.00	22,387.39	69,767.89	69,767.89	0.00	0.00%
Expense								
001.4010.5010.010	REGULAR-NON UNION	590,534.68	638,853.00	326,507.10	638,853.00	666,482.00	27,629.00	4.32%
001.4010.5020.010	OVERTIME-NON UNION	290.77	0.00	5.77	0.00	0.00	0.00	0.00%
001.4010.5050.060	PART-TIME REGULAR	236,279.01	270,250.00	142,319.74	270,250.00	289,424.00	19,174.00	7.09%
001.4010.5060.010	TERM PAYOUTS-NON UNION	230.70	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

						Comparison 1	Comparison 1	%
						Budget	to Parent Budget	
		2024-2025	2025-2026	2025-2026	Parent Budget	2026-2027	Increase /	
		Total Activity	Total Budget	YTD Activity Through Dec	2025-2026 FY26 Amendm...	FY27 Dept Request	(Decrease)	
Account Number								
001.4010.5061.010	RHSA PAYOUTS-NON UNION	0.00	10,239.00	0.00	14,763.00	31,307.00	16,544.00	112.06%
001.4010.5101.010	SOCIAL SECURITY-NON UNION	34,941.90	39,609.00	19,324.59	39,609.00	41,322.00	1,713.00	4.32%
001.4010.5101.060	SOCIAL SECURITY-PT REGULAR	14,649.40	16,756.00	8,823.81	16,756.00	17,944.00	1,188.00	7.09%
001.4010.5102.010	MEDICARE-NON UNION	8,171.90	9,263.00	4,519.44	9,263.00	9,664.00	401.00	4.33%
001.4010.5102.060	MEDICARE-PT REGULAR	3,425.94	3,919.00	2,063.65	3,919.00	4,197.00	278.00	7.09%
001.4010.5111.010	IPERS-NON UNION	55,510.87	60,308.00	30,822.85	60,308.00	62,916.00	2,608.00	4.32%
001.4010.5111.060	IPERS-PT REGULAR	21,616.85	25,512.00	13,347.87	25,512.00	27,322.00	1,810.00	7.09%
001.4010.5121.010	GRP INSUR-NON UNION	109,295.24	123,752.00	59,827.68	114,193.00	135,580.00	21,387.00	18.73%
001.4010.5122.000	RETIREEES GRP HLTH INS	5,319.19	4,474.00	3,084.24	4,474.00	6,989.00	2,515.00	56.21%
001.4010.5123.010	WORKCOMP-NON UNION	942.02	990.00	465.41	990.00	950.00	-40.00	-4.04%
001.4010.5123.060	WORKCOMP-PT REGULAR	376.26	419.00	202.86	419.00	412.00	-7.00	-1.67%
001.4010.5151.000	PHYSICALS/IMMUNIZATIONS	418.56	800.00	0.00	800.00	800.00	0.00	0.00%
001.4010.5210.000	ADVERTISING & LEGAL PUB	360.53	200.00	284.88	200.00	2,000.00	1,800.00	900.00%
001.4010.5215.000	BANK CHARGES	1,565.61	700.00	306.15	700.00	700.00	0.00	0.00%
001.4010.5216.000	BACKGROUND CHECKS	87.00	120.00	0.00	120.00	120.00	0.00	0.00%
001.4010.5251.000	LICENSE & PERMITS	0.00	750.00	2,106.00	750.00	750.00	0.00	0.00%
001.4010.5280.000	DUES, MEMBER, SUBSCRIPTN	3,334.45	1,600.00	801.76	1,600.00	1,600.00	0.00	0.00%
001.4010.5290.000	INSURANCE - GENERAL	34,050.02	38,055.00	0.00	38,055.00	41,861.00	3,806.00	10.00%
001.4010.5300.000	INSURANCE - TORT LIAB	5,925.00	7,452.00	0.00	7,452.00	8,197.00	745.00	10.00%
001.4010.5342.000	CONTRACT-OUTSIDE HELP	31,149.74	28,600.00	14,879.06	28,600.00	31,600.00	3,000.00	10.49%
001.4010.5343.000	CONTRACT-PROMOTIONS/PGM	7,596.40	6,500.00	1,829.80	6,500.00	6,500.00	0.00	0.00%
001.4010.5344.000	CONTRACT-MAINTENANCE	18,346.25	20,000.00	17,374.71	20,000.00	20,000.00	0.00	0.00%
001.4010.5347.000	CONTRACT-SOFTWARE MAINT	33,853.00	35,000.00	30,242.54	35,000.00	35,000.00	0.00	0.00%
001.4010.5360.000	POSTAGE & SHIPPING	1,995.77	3,000.00	894.72	3,000.00	3,000.00	0.00	0.00%
001.4010.5370.000	PRINTING & BINDING	0.00	300.00	0.00	300.00	300.00	0.00	0.00%
001.4010.5380.000	RENTS & LEASES	491.00	400.00	105.00	400.00	400.00	0.00	0.00%
001.4010.5386.000	CONTRACT LAWN CARE	5,320.80	4,400.00	4,035.00	4,400.00	4,400.00	0.00	0.00%
001.4010.5410.000	REPAIRS & MAINTENANCE	20,494.23	9,000.00	1,375.79	9,000.00	9,000.00	0.00	0.00%
001.4010.5450.000	TELEPHONE/OTHR COMMNCTI	4,886.30	6,800.00	1,634.32	6,800.00	6,800.00	0.00	0.00%
001.4010.5460.000	CONFERENCE EXPENSE	0.00	500.00	1,023.00	1,500.00	500.00	-1,000.00	-66.67%
001.4010.5464.000	TRAVEL-PER DIEM	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.4010.5465.000	TRAVEL - HOTEL/MOTEL	0.00	500.00	250.04	950.00	1,000.00	50.00	5.26%
001.4010.5470.000	TRAINING	1,073.98	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5472.000	MILEAGE REIMBURSE	0.00	0.00	204.00	0.00	0.00	0.00	0.00%
001.4010.5480.000	UTILITIES	2,130.25	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5481.000	ELECTRICITY	40,356.73	49,500.00	25,364.47	49,500.00	49,500.00	0.00	0.00%
001.4010.5482.000	NATURAL GAS	8,658.45	10,500.00	2,382.16	10,500.00	10,500.00	0.00	0.00%
001.4010.5485.000	STORM WATER FEES	2,256.62	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5600.000	OPERATING SUPPLIES	19,879.17	24,000.00	6,488.64	24,000.00	24,000.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget 2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.4010.5601.000	PROMOTION/PROGRAM SPPLY	2,011.57	2,500.00	1,415.98	2,500.00	2,500.00	0.00	0.00%
001.4010.5605.000	OFFICE SUPPLIES	1,300.26	1,500.00	1,082.52	1,500.00	1,500.00	0.00	0.00%
001.4010.5611.000	BLDG,GRD OPER/MAINT SPPLY	737.72	1,500.00	12.99	1,500.00	1,500.00	0.00	0.00%
001.4010.5612.000	COMPUTER COMPONENTS	455.87	500.00	217.98	500.00	500.00	0.00	0.00%
001.4010.5702.000	MINOR OFFICE FURN/EQUIP	0.00	0.00	775.00	0.00	0.00	0.00	0.00%
001.4010.5703.000	MINOR COMPUTER	3,931.70	7,000.00	16.99	7,000.00	7,000.00	0.00	0.00%
001.4010.5704.000	MINOR SOFTWARE <\$5,000	2,704.00	2,000.00	1,554.00	2,000.00	2,000.00	0.00	0.00%
001.4010.5718.000	MINOR EQUIP, UNCLASSIFIED	20,255.77	10,000.00	114.24	10,000.00	10,000.00	0.00	0.00%
001.4010.5731.000	LIBRARY PERIODICALS	4,280.25	6,000.00	3,162.82	5,000.00	5,000.00	0.00	0.00%
001.4010.5732.000	LIBRARY BOOKS, FILM RCRD	0.00	0.00	12.76	30,000.00	40,000.00	10,000.00	33.33%
001.4010.5733.000	INTER-LIBRARY LOAN BOOKS	97.23	100.00	17.00	100.00	100.00	0.00	0.00%
001.4010.5736.000	LIBRARY DATABASES	18,691.71	20,000.00	8,736.35	20,000.00	22,500.00	2,500.00	12.50%
001.4010.5741.000	COMPUTER SOFTWARE > 5,000	2,220.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4010.5980.000	REFUNDS/REIMB	398.71	0.00	202.81	0.00	0.00	0.00	0.00%
001.4010.5990.000	CASH SHORT & (OVER)	-0.80	0.00	-0.54	0.00	0.00	0.00	0.00%
Total Expense:		1,382,898.58	1,504,321.00	740,217.95	1,529,736.00	1,645,837.00	116,101.00	7.59%
Total Function: 4010 - Library Services:		-1,304,987.21	-1,434,303.00	-717,830.56	-1,459,968.11	-1,576,069.11	-116,101.00	7.95%
Function: 4020 - Museum, Band, Theater								
Expense								
001.4020.5331.000	PAYMENTS-OTHER ENTITIES	68.95	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		68.95	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 4020 - Museum, Band, Theater:		68.95	0.00	0.00	0.00	0.00	0.00	0.00%
Function: 4030 - Parks								
Revenue								
001.4030.4472.000	PARK FEES & RENTALS	87,906.90	74,000.00	59,277.43	88,000.00	88,000.00	0.00	0.00%
001.4030.4620.000	RENTS-P&R	0.00	0.00	670.00	1,200.00	1,200.00	0.00	0.00%
001.4030.4820.000	CONTRIBUTIONS	50.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.4875.000	RFNDS/REIMB: P&R	14,021.76	1,000.00	59.22	1,000.00	1,000.00	0.00	0.00%
001.4030.4878.000	REFUNDS/REIMBURSEMENTS	0.00	0.00	0.97	0.00	0.00	0.00	0.00%
001.4030.4960.000	SALE OF F.A.-PARKS	222.22	200.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		102,200.88	75,200.00	60,007.62	90,200.00	90,200.00	0.00	0.00%
Expense								
001.4030.5010.010	REGULAR-NON UNION	118,512.59	144,674.00	70,935.24	144,674.00	143,054.00	-1,620.00	-1.12%
001.4030.5010.090	REGULAR-P&R UNION	203,428.79	230,456.00	88,885.51	230,456.00	229,884.00	-572.00	-0.25%
001.4030.5020.010	OVERTIME-NON UNION	276.52	0.00	37.26	0.00	0.00	0.00	0.00%
001.4030.5020.090	OVERTIME-P&R UNION	12.80	1,000.00	1,740.85	1,000.00	1,000.00	0.00	0.00%
001.4030.5030.070	PART-TIME TEMPORARY	29,869.15	28,000.00	28,974.82	28,000.00	28,000.00	0.00	0.00%
001.4030.5050.060	PART-TIME REGULAR	15,661.93	25,956.00	5,019.76	25,956.00	28,055.00	2,099.00	8.09%

Budget Comparison Report

						Comparison 1	Comparison 1	%
						Budget	to Parent Budget	
		2024-2025	2025-2026	2025-2026	Parent Budget	2026-2027	Increase /	
Account Number		Total Activity	Total Budget	YTD Activity Through Dec	2025-2026 FY26 Amendm...	FY27 Dept Request	(Decrease)	
001.4030.5056.040	OTHR DEPT-PPME UNION	1,175.74	0.00	153.94	0.00	0.00	0.00	0.00%
001.4030.5060.010	TERM PAYOUTS-NON UNION	2,229.19	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5060.090	TERM PAYOUTS-P&R UNION	2,595.76	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5061.010	RHSA PAYOUTS-NON UNION	2,080.08	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5101.010	SOCIAL SECURITY-NON UNION	7,229.08	8,970.00	4,349.74	8,970.00	8,869.00	-101.00	-1.13%
001.4030.5101.040	SOCIAL SECURITY-PPME UNION	69.21	0.00	8.94	0.00	0.00	0.00	0.00%
001.4030.5101.060	SOCIAL SECURITY-PT REGULAR	971.05	1,609.00	311.22	1,609.00	1,739.00	130.00	8.08%
001.4030.5101.070	SOCIAL SECURITY-PT TEMP	1,851.88	1,736.00	1,796.43	1,736.00	1,736.00	0.00	0.00%
001.4030.5101.090	SOCIAL SECURITY-P&R UNION	11,633.40	14,350.00	5,172.55	14,350.00	14,315.00	-35.00	-0.24%
001.4030.5102.010	MEDICARE-NON UNION	1,690.73	2,098.00	1,017.34	2,098.00	2,074.00	-24.00	-1.14%
001.4030.5102.040	MEDICARE-PPME UNION	16.20	0.00	2.09	0.00	0.00	0.00	0.00%
001.4030.5102.060	MEDICARE-PT REGULAR	227.11	376.00	72.79	376.00	407.00	31.00	8.24%
001.4030.5102.070	MEDICARE-TEMPORARY	433.09	406.00	420.18	406.00	406.00	0.00	0.00%
001.4030.5102.090	MEDICARE-P&R UNION	2,720.82	3,356.00	1,209.72	3,356.00	3,348.00	-8.00	-0.24%
001.4030.5111.010	IPERS-NON UNION	10,200.74	13,657.00	6,699.99	13,657.00	13,504.00	-153.00	-1.12%
001.4030.5111.040	IPERS-PPME UNION	111.01	0.00	14.53	0.00	0.00	0.00	0.00%
001.4030.5111.060	IPERS-PT REGULAR	1,478.49	2,450.00	473.87	2,450.00	2,648.00	198.00	8.08%
001.4030.5111.070	IPERS-PT TEMP	248.46	0.00	182.95	0.00	0.00	0.00	0.00%
001.4030.5111.090	IPERS-P&R UNION	19,204.84	21,849.00	8,555.12	21,849.00	21,795.00	-54.00	-0.25%
001.4030.5121.010	GRP INSUR-NON UNION	26,687.22	38,703.00	15,688.78	36,032.00	36,169.00	137.00	0.38%
001.4030.5121.040	GRP INSUR-PPME UNION	385.74	0.00	64.56	0.00	0.00	0.00	0.00%
001.4030.5121.090	GRP INSUR-P&R UNION	63,477.38	109,086.00	24,301.56	100,656.00	112,358.00	11,702.00	11.63%
001.4030.5122.000	RETIREEES GRP HLTH INS	13,930.11	16,091.00	6,682.52	16,091.00	13,978.00	-2,113.00	-13.13%
001.4030.5123.010	WORKCOMP-NON UNION	1,970.15	2,837.00	988.85	2,837.00	2,640.00	-197.00	-6.94%
001.4030.5123.040	WORKCOMP-PPME UNION	26.21	0.00	3.21	0.00	0.00	0.00	0.00%
001.4030.5123.060	WORKCOMP-PT REGULAR	350.76	615.00	109.21	615.00	608.00	-7.00	-1.14%
001.4030.5123.070	WORKCOMP-TEMPORARY	727.66	663.00	627.78	663.00	606.00	-57.00	-8.60%
001.4030.5123.090	WORKCOMP-P&R UNION	5,019.15	5,484.00	1,962.86	5,484.00	5,001.00	-483.00	-8.81%
001.4030.5132.000	CLOTHING EXPENSE	1,481.79	2,000.00	1,139.83	1,500.00	2,000.00	500.00	33.33%
001.4030.5132.010	CLOTHING EXPENSES NON UNIK	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.4030.5151.000	PHYSICALS/IMMUNIZATIONS	243.48	500.00	577.40	800.00	500.00	-300.00	-37.50%
001.4030.5192.070	UNEMPLOYMENT-TEMPORARY	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.4030.5215.000	BANK CHARGES	17.15	5,000.00	1,995.58	5,000.00	5,000.00	0.00	0.00%
001.4030.5216.000	BACKGROUND CHECKS	0.00	150.00	0.00	150.00	150.00	0.00	0.00%
001.4030.5230.000	CONSULTING & PROF FEES	13,750.00	4,000.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5231.000	ACCOUNTING FEES	61.39	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5250.000	COURT, RECORD & FILING FEES	0.00	0.00	583.00	583.00	0.00	-583.00	-100.00%
001.4030.5251.000	LICENSE & PERMITS	2,876.50	3,000.00	460.00	3,000.00	3,000.00	0.00	0.00%
001.4030.5280.000	DUES, MEMBER, SUBSCRIPTN	421.08	500.00	338.44	500.00	500.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.4030.5290.000	INSURANCE - GENERAL	31,539.13	32,937.00	0.00	32,937.00	36,231.00	3,294.00	10.00%
001.4030.5300.000	INSURANCE - TORT LIAB	8,583.00	9,738.00	0.00	9,738.00	10,712.00	974.00	10.00%
001.4030.5339.000	MEDICAL CLAIMS PAID BY CITY	329.91	200.00	200.16	350.00	200.00	-150.00	-42.86%
001.4030.5342.000	CONTRACT-OUTSIDE HELP	22,686.22	21,000.00	7,949.31	21,120.00	21,250.00	130.00	0.62%
001.4030.5344.000	CONTRACT-MAINTENANCE	3,753.19	2,500.00	2,528.83	3,500.00	3,500.00	0.00	0.00%
001.4030.5347.000	CONTRACT-SOFTWARE MAINT	1,023.41	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5360.000	POSTAGE & SHIPPING	0.00	400.00	78.00	200.00	200.00	0.00	0.00%
001.4030.5370.000	PRINTING & BINDING	0.00	350.00	120.00	250.00	250.00	0.00	0.00%
001.4030.5380.000	RENTS & LEASES	968.00	1,000.00	565.00	800.00	800.00	0.00	0.00%
001.4030.5386.000	CONTRACT LAWN CARE	29,805.00	32,000.00	26,750.00	32,000.00	23,000.00	-9,000.00	-28.13%
001.4030.5410.000	REPAIRS & MAINTENANCE	5,173.81	4,000.00	2,013.69	4,000.00	4,000.00	0.00	0.00%
001.4030.5450.000	TELEPHONE/OTHR COMMNCTI	807.03	500.00	800.43	1,000.00	1,000.00	0.00	0.00%
001.4030.5460.000	CONFERENCE EXPENSE	1,498.99	1,000.00	372.50	850.00	1,000.00	150.00	17.65%
001.4030.5463.000	TRAVEL-MOVING REIMBRSMT	1,615.12	0.00	1,978.77	2,000.00	0.00	-2,000.00	-100.00%
001.4030.5465.000	TRAVEL- HOTEL/MOTEL	537.30	350.00	0.00	0.00	350.00	350.00	0.00%
001.4030.5475.000	RECRUITING EXPENSES	144.48	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5481.000	ELECTRICITY	14,826.02	20,000.00	16,444.22	32,100.00	32,250.00	150.00	0.47%
001.4030.5482.000	NATURAL GAS	4,636.15	3,600.00	1,063.24	3,000.00	3,000.00	0.00	0.00%
001.4030.5483.000	WATER	7,358.69	9,200.00	2,053.11	9,320.00	9,520.00	200.00	2.15%
001.4030.5485.000	STORM WATER FEES	29,484.21	0.00	800.83	1,000.00	1,000.00	0.00	0.00%
001.4030.5488.000	SEWER	6,195.31	0.00	33.16	0.00	0.00	0.00	0.00%
001.4030.5489.000	SAFETY EQUIP/SUPPLIES	461.07	500.00	202.50	600.00	500.00	-100.00	-16.67%
001.4030.5562.000	GROUNDS EQUIP MAINT SPLY	6,739.93	1,500.00	7,588.36	9,000.00	9,000.00	0.00	0.00%
001.4030.5565.000	VEHICLE OPER/MAINT SPPLY	8,740.15	10,000.00	816.96	9,000.00	9,000.00	0.00	0.00%
001.4030.5570.000	VEHICLE GAS	8,510.18	10,000.00	4,416.27	8,500.00	8,500.00	0.00	0.00%
001.4030.5571.000	VEHICLE DIESEL FUEL	4,593.50	5,000.00	2,852.95	5,000.00	5,000.00	0.00	0.00%
001.4030.5600.000	OPERATING SUPPLIES	2,096.41	5,500.00	3,813.42	5,500.00	5,500.00	0.00	0.00%
001.4030.5605.000	OFFICE SUPPLIES	62.60	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5609.000	AGRICULTURAL SUPPLIES	430.43	1,300.00	849.90	1,300.00	1,300.00	0.00	0.00%
001.4030.5611.000	BLDG,GRD OPER/MAINT SPLY	8,442.53	11,000.00	14,580.48	18,190.00	18,300.00	110.00	0.60%
001.4030.5703.000	MINOR COMPUTER	362.92	0.00	0.00	0.00	0.00	0.00	0.00%
001.4030.5718.000	MINOR EQUIP, UNCLASSFIED	69.98	3,000.00	2,762.23	3,000.00	3,000.00	0.00	0.00%
001.4030.5776.000	BUILDINGS & IMPROVEMENTS	205.72	50.00	0.00	50.00	50.00	0.00	0.00%
001.4030.5980.000	REFUNDS/REIMB	2,050.38	1,500.00	185.00	500.00	500.00	0.00	0.00%
Total Expense:		779,085.20	878,897.00	383,377.74	890,859.00	893,457.00	2,598.00	0.29%
Total Function: 4030 - Parks:		-676,884.32	-803,697.00	-323,370.12	-800,659.00	-803,257.00	-2,598.00	0.32%
Function: 4040 - Recreation								
Revenue								
001.4040.4470.000	GIFT CERTIFICATES	320.00	250.00	610.00	250.00	250.00	0.00	0.00%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request		
001.4040.4472.000	PARK FEES & RENTALS	0.00	0.00	5.00	0.00	0.00	0.00	0.00%
001.4040.4473.000	RECREATION FEES	16,234.79	15,000.00	7,306.19	16,500.00	16,500.00	0.00	0.00%
001.4040.4875.000	P&R REFUNDS & REIMBURSME	28.78	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
	Total Revenue:	16,583.57	16,250.00	7,921.19	17,750.00	17,750.00	0.00	0.00%
Expense								
001.4040.5010.010	REGULAR-NON UNION	84,354.65	133,476.00	62,902.29	133,476.00	123,477.00	-9,999.00	-7.49%
001.4040.5020.010	OVERTIME-NON UNION	276.51	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5060.010	TERM PAYOUTS-NON UNION	6,241.71	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5061.010	RHSA PAYOUTS-NON UNION	13,197.36	0.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5101.010	SOCIAL SECURITY-NON UNION	5,651.05	8,276.00	4,127.71	8,276.00	7,656.00	-620.00	-7.49%
001.4040.5102.010	MEDICARE-NON UNION	1,321.56	1,935.00	965.43	1,935.00	1,790.00	-145.00	-7.49%
001.4040.5111.010	IPERS-NON UNION	5,359.25	12,600.00	5,937.98	12,600.00	11,656.00	-944.00	-7.49%
001.4040.5121.010	GRP INSUR-NON UNION	7,713.03	27,795.00	8,235.55	25,647.00	17,283.00	-8,364.00	-32.61%
001.4040.5123.010	WORKCOMP-NON UNION	491.98	2,574.00	253.42	2,574.00	2,215.00	-359.00	-13.95%
001.4040.5132.000	CLOTHING EXPENSE	499.58	200.00	32.00	200.00	200.00	0.00	0.00%
001.4040.5210.000	ADVERTISING & LEGAL PUB	41.66	300.00	0.00	200.00	200.00	0.00	0.00%
001.4040.5216.000	BACKGROUND CHECKS	209.50	50.00	70.00	200.00	200.00	0.00	0.00%
001.4040.5230.000	CONSULTING & PROF FEES	0.00	275.00	0.00	2,250.00	4,500.00	2,250.00	100.00%
001.4040.5280.000	DUES, MEMBER, SUBSCRIPTN	460.90	750.00	440.68	550.00	550.00	0.00	0.00%
001.4040.5344.000	CONTRACT-MAINTENANCE	4,947.50	4,500.00	0.00	5,000.00	5,000.00	0.00	0.00%
001.4040.5357.000	RECR SRV-ADMISSION	280.00	280.00	0.00	280.00	280.00	0.00	0.00%
001.4040.5358.000	RECR SRV-INSTRUCTR	6,460.00	8,000.00	3,110.00	5,500.00	5,500.00	0.00	0.00%
001.4040.5360.000	POSTAGE & SHIPPING	10.45	100.00	78.00	100.00	100.00	0.00	0.00%
001.4040.5370.000	PRINTING & BINDING	0.00	400.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5380.000	RENTS & LEASES	0.00	500.00	0.00	0.00	0.00	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	-109.16	2,400.00	2,776.48	2,800.00	2,400.00	-400.00	-14.29%
001.4040.5442.000	LOST TAXES PAID/RECEIVED	-20.45	250.00	463.45	500.00	250.00	-250.00	-50.00%
001.4040.5443.000	WATER EXCISE TAX	33.39	750.00	-1,775.00	750.00	750.00	0.00	0.00%
001.4040.5450.000	TELEPHONE/OTHR COMMNCTI	275.96	500.00	90.42	500.00	500.00	0.00	0.00%
001.4040.5460.000	CONFERENCE EXPENSE	249.28	1,250.00	87.50	300.00	1,250.00	950.00	316.67%
001.4040.5463.000	TRAVEL-MOVING REIMBRSMT	1,615.12	0.00	5,540.57	5,600.00	0.00	-5,600.00	-100.00%
001.4040.5600.000	OPERATING SUPPLIES	1,429.57	1,000.00	602.20	1,000.00	1,000.00	0.00	0.00%
001.4040.5601.000	PROMOTION/PROGRAM SPPLY	348.29	400.00	0.00	400.00	400.00	0.00	0.00%
001.4040.5605.000	OFFICE SUPPLIES	131.56	500.00	0.00	200.00	200.00	0.00	0.00%
001.4040.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	500.00	0.00	0.00	0.00	0.00	0.00%
001.4040.5980.000	REFUNDS/REIMB	419.01	750.00	0.00	750.00	750.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.4040.5990.000	CASH SHORT & (OVER)	-10.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	141,879.26	210,411.00	93,938.68	211,688.00	188,207.00	-23,481.00	-11.09%
	Total Function: 4040 - Recreation:	-125,295.69	-194,161.00	-86,017.49	-193,938.00	-170,457.00	23,481.00	-12.11%
Function: 4041 - Youth Recreation & Camps								
Revenue								
001.4041.4330.000	STATE OPER GRANT	-1,123.67	0.00	0.00	0.00	0.00	0.00	0.00%
001.4041.4350.000	LOCAL/COUNTY - COMM SCHC	75,518.29	70,000.00	42,000.82	75,000.00	75,000.00	0.00	0.00%
001.4041.4479.000	YOUTH REC FEES	153,975.26	150,000.00	70,307.58	144,000.00	150,000.00	6,000.00	4.17%
001.4041.4875.000	RFNDS/REIMB	720.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	229,089.88	220,000.00	112,308.40	219,000.00	225,000.00	6,000.00	2.74%
Expense								
001.4041.5010.010	REGULAR-NON UNION	93,243.18	99,177.00	51,690.65	99,177.00	102,021.00	2,844.00	2.87%
001.4041.5020.070	OVERTIME-TEMPORARY	132.61	0.00	0.00	0.00	0.00	0.00	0.00%
001.4041.5030.070	PART-TIME TEMPORARY	77,711.34	75,000.00	60,980.11	75,000.00	75,000.00	0.00	0.00%
001.4041.5101.010	SOCIAL SECURITY-NON UNION	5,361.07	6,149.00	2,987.58	6,149.00	6,325.00	176.00	2.86%
001.4041.5101.070	SOCIAL SECURITY-PT TEMP	4,826.35	4,650.00	3,780.85	4,650.00	4,650.00	0.00	0.00%
001.4041.5102.010	MEDICARE-NON UNION	1,253.88	1,438.00	698.62	1,438.00	1,479.00	41.00	2.85%
001.4041.5102.070	MEDICARE-TEMPORARY	1,128.75	1,088.00	884.26	1,088.00	1,088.00	0.00	0.00%
001.4041.5111.010	IPERS-NON UNION	8,782.82	9,362.00	4,879.69	9,362.00	9,631.00	269.00	2.87%
001.4041.5111.070	IPERS-PT TEMP	503.95	0.00	105.53	0.00	0.00	0.00	0.00%
001.4041.5121.010	GRP INSUR-NON UNION	21,833.52	25,488.00	11,583.65	23,518.00	26,252.00	2,734.00	11.63%
001.4041.5123.010	WORKCOMP-NON UNION	1,997.65	2,056.00	1,001.65	2,056.00	1,980.00	-76.00	-3.70%
001.4041.5123.070	WORKCOMP-TEMPORARY	1,888.82	1,777.00	1,321.08	1,777.00	1,625.00	-152.00	-8.55%
001.4041.5132.000	CLOTHING EXPENSE	768.08	300.00	0.00	300.00	300.00	0.00	0.00%
001.4041.5151.000	PHYSICALS/IMMUNIZATIONS	483.79	200.00	86.36	200.00	200.00	0.00	0.00%
001.4041.5210.000	ADVERTISING & LEGAL PUB	458.34	500.00	0.00	500.00	500.00	0.00	0.00%
001.4041.5216.000	BACKGROUND CHECKS	401.50	1,100.00	0.00	600.00	600.00	0.00	0.00%
001.4041.5251.000	LICENSE & PERMITS	762.91	0.00	0.00	0.00	0.00	0.00	0.00%
001.4041.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	700.00	0.00	150.00	150.00	0.00	0.00%
001.4041.5331.000	PAYMENTS-OTHER ENTITIES	8,525.06	8,000.00	4,832.01	8,500.00	8,500.00	0.00	0.00%
001.4041.5342.000	CONTRACT-OUTSIDE HELP	2,025.18	600.00	656.85	2,200.00	2,200.00	0.00	0.00%
001.4041.5357.000	RECR SRV-ADMISSION	21,692.99	20,000.00	667.26	18,800.00	18,800.00	0.00	0.00%
001.4041.5358.000	RECR SRV-INSTRUCTR	2,800.00	3,000.00	2,165.00	2,500.00	2,500.00	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	675.00	2,500.00	0.00	2,000.00	2,000.00	0.00	0.00%
001.4041.5460.000	CONFERENCE EXPENSE	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
001.4041.5465.000	TRAVEL - HOTEL/MOTEL	221.76	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

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		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.4041.5600.000	OPERATING SUPPLIES	4,441.32	3,000.00	2,855.43	4,000.00	4,000.00	0.00	0.00%
001.4041.5601.000	PROMOTION/PROGRAM SPPLY	13,786.97	12,000.00	1,147.53	9,000.00	9,000.00	0.00	0.00%
001.4041.5613.000	MERCHANDISE FOR RESALE	3,384.15	5,000.00	2,789.60	5,000.00	5,000.00	0.00	0.00%
001.4041.5980.000	REFUNDS/REIMB	35.00	200.00	58.92	200.00	200.00	0.00	0.00%
Total Expense:		279,125.99	284,085.00	155,172.63	278,965.00	284,801.00	5,836.00	2.09%
Total Function: 4041 - Youth Recreation & Camps:		-50,036.11	-64,085.00	-42,864.23	-59,965.00	-59,801.00	164.00	-0.27%
Function: 4045 - Swimming Pools								
Revenue								
001.4045.4474.002	AQUATIC CTR FEES, DAILY	84,416.54	90,000.00	45,545.11	85,000.00	85,000.00	0.00	0.00%
001.4045.4474.004	AQUATIC POOL PASS	21,365.56	15,000.00	801.48	22,000.00	22,000.00	0.00	0.00%
001.4045.4474.005	AQUATIC SCAN CARD	4,640.00	6,000.00	2,520.00	5,000.00	5,000.00	0.00	0.00%
001.4045.4474.006	AQUATIC SWIM TICKETS	1,955.08	4,000.00	1,150.28	3,000.00	3,000.00	0.00	0.00%
001.4045.4474.008	SWIMMING LESSON FEES	13,695.80	10,000.00	4,570.00	13,000.00	13,000.00	0.00	0.00%
001.4045.4474.009	AQUATIC POOL RENTALS	934.58	0.00	934.58	900.00	900.00	0.00	0.00%
001.4045.4875.000	RFNDS/REIMB: POOLS	265.97	100.00	0.00	100.00	100.00	0.00	0.00%
001.4045.4876.000	MISC REV: POOLS	7.48	0.00	6.53	0.00	0.00	0.00	0.00%
Total Revenue:		127,281.01	125,100.00	55,527.98	129,000.00	129,000.00	0.00	0.00%
Expense								
001.4045.5030.070	PART-TIME TEMPORARY	153,782.54	162,167.00	140,341.34	162,167.00	162,167.00	0.00	0.00%
001.4045.5050.060	PART-TIME REGULAR	14,740.16	15,258.00	8,355.92	15,258.00	16,439.00	1,181.00	7.74%
001.4045.5101.060	SOCIAL SECURITY-PT REGULAR	914.08	946.00	518.18	946.00	1,019.00	73.00	7.72%
001.4045.5101.070	SOCIAL SECURITY-PT TEMP	9,535.08	10,054.00	8,701.53	10,054.00	10,054.00	0.00	0.00%
001.4045.5102.060	MEDICARE-PT REGULAR	213.83	221.00	121.24	221.00	238.00	17.00	7.69%
001.4045.5102.070	MEDICARE-TEMPORARY	2,230.28	2,351.00	2,035.23	2,351.00	2,351.00	0.00	0.00%
001.4045.5111.060	IPERS-PT REGULAR	1,391.66	1,440.00	788.85	1,440.00	1,552.00	112.00	7.78%
001.4045.5111.070	IPERS-PT TEMP	35.64	0.00	272.82	0.00	0.00	0.00	0.00%
001.4045.5123.060	WORKCOMP-PT REGULAR	359.05	332.00	180.98	332.00	358.00	26.00	7.83%
001.4045.5123.070	WORKCOMP-TEMPORARY	3,443.88	3,532.00	3,053.13	3,532.00	3,528.00	-4.00	-0.11%
001.4045.5132.000	CLOTHING EXPENSE	3,273.27	2,200.00	0.00	2,200.00	2,200.00	0.00	0.00%
001.4045.5210.000	ADVERTISING & LEGAL PUB	250.00	500.00	0.00	250.00	2,175.00	1,925.00	770.00%
001.4045.5216.000	BACKGROUND CHECKS	350.00	600.00	0.00	600.00	600.00	0.00	0.00%
001.4045.5251.000	LICENSE & PERMITS	1,649.27	1,500.00	1,362.42	2,175.00	1,500.00	-675.00	-31.03%
001.4045.5280.000	DUES, MEMBER, SUBSCRIPTN	1,124.31	475.00	900.00	475.00	475.00	0.00	0.00%
001.4045.5290.000	INSURANCE - GENERAL	13,565.81	15,598.00	0.00	15,598.00	17,158.00	1,560.00	10.00%
001.4045.5300.000	INSURANCE - TORT LIAB	5,964.00	6,325.00	0.00	6,325.00	6,958.00	633.00	10.01%
001.4045.5331.000	PAYMENTS-OTHER ENTITIES	723.00	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
001.4045.5342.000	CONTRACT-OUTSIDE HELP	8,179.47	5,800.00	4,904.00	320.00	450.00	130.00	40.63%
001.4045.5344.000	CONTRACT-MAINTENANCE	1,282.24	1,000.00	120.00	700.00	700.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	%
		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Account Number								
001.4045.5347.000	CONTRACT-SOFTWARE MAINT	471.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4045.5380.000	RENTS & LEASES	73.52	600.00	0.00	600.00	600.00	0.00	0.00%
001.4045.5386.000	CONTRACT LAWN CARE	4,200.00	4,000.00	2,650.00	5,500.00	7,000.00	1,500.00	27.27%
001.4045.5410.000	REPAIRS & MAINTENANCE	6,839.27	5,000.00	2,115.80	5,000.00	5,000.00	0.00	0.00%
001.4045.5412.000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00	300.00	300.00	0.00%
001.4045.5450.000	TELEPHONE/OTHR COMMNCTI	1,322.39	1,300.00	1,362.99	2,300.00	1,300.00	-1,000.00	-43.48%
001.4045.5460.000	CONFERENCE EXPENSE	350.00	250.00	0.00	250.00	250.00	0.00	0.00%
001.4045.5470.000	TRAINING	0.00	300.00	0.00	400.00	700.00	300.00	75.00%
001.4045.5481.000	ELECTRICITY	36,797.21	30,000.00	25,674.81	39,000.00	42,000.00	3,000.00	7.69%
001.4045.5482.000	NATURAL GAS	15,964.83	15,000.00	3,302.34	12,000.00	12,000.00	0.00	0.00%
001.4045.5483.000	WATER	0.00	0.00	0.00	5,000.00	12,500.00	7,500.00	150.00%
001.4045.5600.000	OPERATING SUPPLIES	6,636.74	6,000.00	6,052.67	12,000.00	12,000.00	0.00	0.00%
001.4045.5601.000	PROMOTION/PROGRAM SPPLY	79.90	0.00	35.63	100.00	100.00	0.00	0.00%
001.4045.5603.000	LAB EXPENSES	0.00	0.00	0.00	30.00	70.00	40.00	133.33%
001.4045.5605.000	OFFICE SUPPLIES	0.00	100.00	130.04	100.00	100.00	0.00	0.00%
001.4045.5607.000	CHEMICAL SPPLY	25,154.84	24,000.00	17,206.52	28,700.00	32,000.00	3,300.00	11.50%
001.4045.5611.000	BLDG,GRD OPER/MAINT SPly	3,906.94	3,000.00	1,152.75	3,190.00	3,300.00	110.00	3.45%
001.4045.5613.000	MERCHANDISE FOR RESALE	69.99	200.00	82.02	200.00	200.00	0.00	0.00%
001.4045.5702.000	OFFICE FURNITURE	259.98	0.00	0.00	0.00	0.00	0.00	0.00%
001.4045.5718.000	MINOR EQUIP, UNCLASSIFIED	3,831.12	3,000.00	2,764.00	7,000.00	4,100.00	-2,900.00	-41.43%
001.4045.5980.000	REFUNDS/REIMB	96.73	150.00	0.00	150.00	150.00	0.00	0.00%
001.4045.5990.000	CASH SHORT & (OVER)	1.25	0.00	3.25	0.00	0.00	0.00	0.00%
Total Expense:		329,063.28	324,699.00	234,188.46	347,964.00	365,092.00	17,128.00	4.92%
Total Function: 4045 - Swimming Pools:		-201,782.27	-199,599.00	-178,660.48	-218,964.00	-236,092.00	-17,128.00	7.82%
Function: 4065 - Coliseum								
Revenue								
001.4065.4472.000	FEES & RENTALS	25,443.43	30,000.00	14,185.50	35,000.00	35,000.00	0.00	0.00%
001.4065.4820.000	COLISEUM CONTRIBS	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.4065.4875.000	RFNDS/REIMB: COLISEUM	238.08	1,000.00	127.95	500.00	500.00	0.00	0.00%
Total Revenue:		26,681.51	31,000.00	14,313.45	35,500.00	35,500.00	0.00	0.00%
Expense								
001.4065.5010.010	REGULAR-NON UNION	8,062.82	8,558.00	4,166.98	8,558.00	6,777.00	-1,781.00	-20.81%
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	18,256.74	16,497.00	8,704.50	16,497.00	18,893.00	2,396.00	14.52%
001.4065.5101.010	SOCIAL SECURITY-NON UNION	486.78	531.00	247.81	531.00	420.00	-111.00	-20.90%
001.4065.5101.060	SOCIAL SECURITY-PT REGULAR	1,131.81	1,023.00	539.62	1,023.00	1,171.00	148.00	14.47%
001.4065.5101.070	SOCIAL SECURITY-PT TEMP	0.00	248.00	0.00	248.00	248.00	0.00	0.00%
001.4065.5102.010	MEDICARE-NON UNION	113.79	124.00	58.01	124.00	98.00	-26.00	-20.97%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
		2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	Increase /	
Account Number		Total Activity	Total Budget	YTD Activity Through Dec	FY26 Amendm...	FY27 Dept Request	(Decrease)	
001.4065.5102.060	MEDICARE-PT REGULAR	264.56	239.00	126.14	239.00	274.00	35.00	14.64%
001.4065.5102.070	MEDICARE-TEMPORARY	0.00	58.00	0.00	58.00	58.00	0.00	0.00%
001.4065.5111.010	IPERS-NON UNION	761.10	808.00	393.41	808.00	640.00	-168.00	-20.79%
001.4065.5111.060	IPERS-PT REGULAR	1,723.35	1,557.00	821.62	1,557.00	1,783.00	226.00	14.52%
001.4065.5121.010	GRP INSUR-NON UNION	1,200.63	0.00	960.74	2,129.00	1,782.00	-347.00	-16.30%
001.4065.5123.010	WORKCOMP-NON UNION	180.53	186.00	90.70	186.00	147.00	-39.00	-20.97%
001.4065.5123.060	WORKCOMP-PT REGULAR	437.81	359.00	188.62	359.00	411.00	52.00	14.48%
001.4065.5123.070	WORKCOMP-TEMPORARY	0.00	95.00	0.00	95.00	87.00	-8.00	-8.42%
001.4065.5210.000	ADVERTISING & LEGAL PUB	782.17	1,000.00	0.00	800.00	800.00	0.00	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	225.00	2,300.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.4065.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	0.00	1.38	0.00	0.00	0.00	0.00%
001.4065.5290.000	INSURANCE - GENERAL	14,699.92	17,206.00	218.00	17,206.00	18,927.00	1,721.00	10.00%
001.4065.5300.000	INSURANCE - TORT LIAB	918.00	1,173.00	0.00	1,173.00	1,290.00	117.00	9.97%
001.4065.5342.000	CONTRACT-OUTSIDE HELP	7,764.10	0.00	11,376.25	6,000.00	6,000.00	0.00	0.00%
001.4065.5344.000	CONTRACT-MAINTENANCE	5,444.15	6,900.00	255.00	6,000.00	6,000.00	0.00	0.00%
001.4065.5380.000	RENTS & LEASES	0.00	300.00	100.00	200.00	200.00	0.00	0.00%
001.4065.5410.000	REPAIRS & MAINTENANCE	8,565.08	3,000.00	1,881.07	3,000.00	3,000.00	0.00	0.00%
001.4065.5450.000	TELEPHONE/OTHR COMMNCTI	2,603.77	2,000.00	328.10	2,000.00	2,000.00	0.00	0.00%
001.4065.5481.000	ELECTRICITY	57,870.09	45,000.00	40,742.57	60,000.00	60,000.00	0.00	0.00%
001.4065.5482.000	NATURAL GAS	6,456.67	6,000.00	1,420.71	5,000.00	5,000.00	0.00	0.00%
001.4065.5483.000	WATER	493.42	1,800.00	257.66	600.00	600.00	0.00	0.00%
001.4065.5488.000	SEWER	490.18	0.00	229.24	500.00	500.00	0.00	0.00%
001.4065.5489.000	SAFETY EQUIP/SUPPLIES	0.00	1,685.00	0.00	500.00	500.00	0.00	0.00%
001.4065.5600.000	OPERATING SUPPLIES	2,666.16	2,000.00	3,063.29	4,000.00	4,000.00	0.00	0.00%
001.4065.5611.000	BLDG,GRD OPER/MAINT SPLY	3,622.30	3,000.00	168.14	3,000.00	3,000.00	0.00	0.00%
001.4065.5718.000	MINOR EQUIP, UNCLASSIFIED	167.00	1,800.00	0.00	300.00	300.00	0.00	0.00%
001.4065.5980.000	REFUNDS/REIMB	0.00	500.00	0.00	200.00	200.00	0.00	0.00%
Total Expense:		145,387.93	130,147.00	76,339.56	148,091.00	150,306.00	2,215.00	1.50%
Total Function: 4065 - Coliseum:		-118,706.42	-99,147.00	-62,026.11	-112,591.00	-114,806.00	-2,215.00	1.97%
Function: 4066 - Coliseum Concessions								
Revenue								
001.4066.4483.000	COLISEUM CONCESSIONS	56,058.50	40,000.00	25,519.25	52,000.00	52,000.00	0.00	0.00%
001.4066.4875.000	RFNDS/REIMB	533.18	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		56,591.68	40,000.00	25,519.25	52,000.00	52,000.00	0.00	0.00%
Expense								
001.4066.5030.070	PART-TIME TEMPORARY	8,234.02	5,000.00	3,404.40	5,000.00	5,000.00	0.00	0.00%
001.4066.5101.070	SOCIAL SECURITY-PT TEMP	510.50	310.00	211.08	310.00	310.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	
					2025-2026	2026-2027	Budget	%
					FY26 Amendm...	FY27 Dept	Increase /	
						Request	(Decrease)	
Account Number		2024-2025	2025-2026	2025-2026				
		Total Activity	Total Budget	YTD Activity				
				Through Dec				
001.4066.5102.070	MEDICARE-TEMPORARY	119.38	73.00	49.36	73.00	73.00	0.00	0.00%
001.4066.5123.070	WORKCOMP-TEMPORARY	193.37	118.00	74.05	118.00	108.00	-10.00	-8.47%
001.4066.5251.000	LICENSE & PERMITS	1,665.63	0.00	0.00	1,670.00	1,670.00	0.00	0.00%
001.4066.5280.000	DUES, MEMBER, SUBSCRIPTN	110.00	0.00	0.00	110.00	110.00	0.00	0.00%
001.4066.5290.000	INSURANCE - GENERAL	192.91	1,452.00	1,746.00	1,800.00	1,800.00	0.00	0.00%
001.4066.5300.000	INSURANCE - TORT LIAB	1,833.00	1,642.00	0.00	1,642.00	1,806.00	164.00	9.99%
001.4066.5410.000	REPAIRS & MAINTENANCE	0.00	0.00	589.59	0.00	0.00	0.00	0.00%
001.4066.5600.000	OPERATING SUPPLIES	778.80	500.00	104.57	500.00	500.00	0.00	0.00%
001.4066.5608.000	RESALE SUPPLIES	3,106.75	0.00	0.00	0.00	0.00	0.00	0.00%
001.4066.5611.000	BLDG.GRD OPER/MAINT SPLY	416.33	0.00	0.00	0.00	0.00	0.00	0.00%
001.4066.5613.000	MERCHANDISE FOR RESALE	25,783.78	26,000.00	9,205.86	26,000.00	26,000.00	0.00	0.00%
001.4066.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	1,000.00	196.47	500.00	500.00	0.00	0.00%
001.4066.5980.000	REFUNDS/REIMB	-420.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		42,524.47	36,095.00	15,581.38	37,723.00	37,877.00	154.00	0.41%
Total Function: 4066 - Coliseum Concessions:		14,067.21	3,905.00	9,937.87	14,277.00	14,123.00	-154.00	-1.08%
Function: 5010 - Community Beautification								
Revenue								
001.5010.4875.000	REFUNDS	4.24	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		4.24	0.00	0.00	0.00	0.00	0.00	0.00%
Expense								
001.5010.5010.010	REGULAR-NON UNION	3,282.97	6,553.00	3,081.82	6,553.00	6,056.00	-497.00	-7.58%
001.5010.5060.010	TERM PAYOUTS-NON UNION	445.84	0.00	0.00	0.00	0.00	0.00	0.00%
001.5010.5061.010	RHSA PAYOUTS-NON UNION	416.02	0.00	0.00	0.00	0.00	0.00	0.00%
001.5010.5101.010	SOCIAL SECURITY-NON UNION	240.94	406.00	211.49	406.00	375.00	-31.00	-7.64%
001.5010.5102.010	MEDICARE-NON UNION	56.30	95.00	49.36	95.00	88.00	-7.00	-7.37%
001.5010.5111.010	IPERS-NON UNION	116.88	619.00	290.84	619.00	572.00	-47.00	-7.59%
001.5010.5121.010	GRP INSUR-NON UNION	-2.43	1,364.00	305.86	1,258.00	594.00	-664.00	-52.78%
001.5010.5123.010	WORKCOMP-NON UNION	6.67	155.00	4.36	155.00	131.00	-24.00	-15.48%
001.5010.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	0.00	121.78	122.00	0.00	-122.00	-100.00%
001.5010.5290.000	INSURANCE - GENERAL	63.97	0.00	0.00	0.00	0.00	0.00	0.00%
001.5010.5300.000	INSURANCE - TORT LIAB	435.00	119.00	0.00	119.00	131.00	12.00	10.08%
001.5010.5342.000	CONTRACT-OUTSIDE HELP	2,400.00	4,800.00	1,153.34	4,800.00	4,800.00	0.00	0.00%
001.5010.5410.000	REPAIRS & MAINTENANCE	92.89	4,000.00	0.00	3,600.00	4,000.00	400.00	11.11%
001.5010.5463.000	TRAVEL-MOVING REIMBRSMT	0.00	0.00	395.75	400.00	0.00	-400.00	-100.00%
001.5010.5562.000	GROUPS EQUIP MAINT SPLY	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
001.5010.5600.000	OPERATING SUPPLIES	0.00	3,200.00	1,180.97	3,200.00	3,200.00	0.00	0.00%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
001.5010.5602.000	SUPPLIES - BANNERS	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%
	Total Expense:	7,555.05	25,311.00	6,795.57	25,327.00	43,947.00	18,620.00	73.52%
	Total Function: 5010 - Community Beautification:	-7,550.81	-25,311.00	-6,795.57	-25,327.00	-43,947.00	-18,620.00	73.52%
Function: 5020 - Economic Development								
Expense								
001.5020.5010.010	REGULAR-NON UNION	1,370.04	0.00	3,823.40	0.00	0.00	0.00	0.00%
001.5020.5101.010	SOCIAL SECURITY-NON UNION	82.06	0.00	223.29	0.00	0.00	0.00	0.00%
001.5020.5102.010	MEDICARE-NON UNION	19.18	0.00	52.22	0.00	0.00	0.00	0.00%
001.5020.5111.010	IPERS-NON UNION	129.34	0.00	360.93	0.00	0.00	0.00	0.00%
001.5020.5121.010	GRP INSUR-NON UNION	235.23	0.00	716.66	0.00	0.00	0.00	0.00%
001.5020.5123.010	WORKCOMP-NON UNION	2.17	0.00	5.46	0.00	0.00	0.00	0.00%
001.5020.5230.000	CONSULTING & PROF FEES	30,290.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.5020.5234.000	LEGAL EXPENSES	15,879.50	20,000.00	26,031.50	20,000.00	20,000.00	0.00	0.00%
001.5020.5300.000	INSURANCE - TORT LIAB	2,581.00	2,392.00	0.00	2,392.00	2,631.00	239.00	9.99%
001.5020.5331.000	PAYMENTS-OTHER ENTITIES	150,000.00	160,000.00	80,000.00	160,000.00	170,000.00	10,000.00	6.25%
001.5020.5410.000	REPAIRS & MAINTENANCE	61,219.03	75,000.00	4,000.00	75,000.00	100,000.00	25,000.00	33.33%
001.5020.5440.000	TAXES PAID	2,700.00	2,700.00	1,301.39	2,700.00	2,700.00	0.00	0.00%
	Total Expense:	264,507.55	260,092.00	116,514.85	260,092.00	295,331.00	35,239.00	13.55%
	Total Function: 5020 - Economic Development:	264,507.55	260,092.00	116,514.85	260,092.00	295,331.00	35,239.00	13.55%
Function: 5030 - Housing & Urban Renewal								
Expense								
001.5030.5230.000	CONSULTING & PROF FEES	8,640.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.5030.5600.000	OPERATING SUPPLIES	0.00	0.00	128.00	128.00	0.00	-128.00	-100.00%
	Total Expense:	8,640.00	0.00	128.00	128.00	0.00	-128.00	-100.00%
	Total Function: 5030 - Housing & Urban Renewal:	8,640.00	0.00	128.00	128.00	0.00	-128.00	-100.00%
Function: 5040 - Planning & Zoning								
Revenue								
001.5040.4230.000	MISC BUSINESS LIC/PRMTS	400.00	0.00	300.00	250.00	250.00	0.00	0.00%
001.5040.4231.000	ZONING LIC/PERMITS	9,527.37	6,000.00	3,765.97	6,000.00	6,000.00	0.00	0.00%
001.5040.4616.000	INT CHRGD - ACCTS REC	9.75	0.00	17.16	30.00	20.00	-10.00	-33.33%
001.5040.4875.000	RFNDS/REIMB	27.93	0.00	40.00	40.00	40.00	0.00	0.00%
	Total Revenue:	9,965.05	6,000.00	4,123.13	6,320.00	6,310.00	-10.00	-0.16%
Expense								
001.5040.5010.010	REGULAR-NON UNION	22,357.52	108,535.00	26,507.12	54,219.00	54,122.00	-97.00	-0.18%
001.5040.5020.010	OVERTIME	607.86	0.00	3.87	0.00	0.00	0.00	0.00%
001.5040.5060.010	TERM PAYOUTS-NON UNION	2,898.41	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.5101.010	SOCIAL SECURITY-NON UNION	1,511.65	6,729.00	1,522.35	3,362.00	3,356.00	-6.00	-0.18%

Budget Comparison Report

					Comparison 1		Comparison 1	%
					Parent Budget	Budget	to Parent Budget	
		2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	Increase /	
Account Number		Total Activity	Total Budget	YTD Activity Through Dec	FY26 Amendm...	FY27 Dept Request	(Decrease)	
001.5040.5102.010	MEDICARE-NON UNION	353.58	1,574.00	355.99	786.00	785.00	-1.00	-0.13%
001.5040.5111.010	IPERS-NON UNION	2,167.98	10,246.00	2,502.26	5,118.00	5,109.00	-9.00	-0.18%
001.5040.5121.010	GRP INSUR-NON UNION	3,254.29	27,460.00	3,835.49	12,756.00	8,902.00	-3,854.00	-30.21%
001.5040.5123.010	WORKCOMP-NON UNION	148.77	1,857.00	31.48	882.00	77.00	-805.00	-91.27%
001.5040.5210.000	ADVERTISING & LEGAL PUB	12,815.69	300.00	0.00	300.00	300.00	0.00	0.00%
001.5040.5230.000	CONSULTING & PROF FEES	56,902.50	2,000.00	0.00	0.00	0.00	0.00	0.00%
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	13,795.50	14,000.00	667.81	14,000.00	14,000.00	0.00	0.00%
001.5040.5290.000	INSURANCE - GENERAL	48.62	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.5300.000	INSURANCE - TORT LIAB	298.00	1,075.00	0.00	1,075.00	1,183.00	108.00	10.05%
001.5040.5342.000	CONTRACT-OUTSIDE HELP	1,300.00	0.00	100.00	100.00	0.00	-100.00	-100.00%
001.5040.5344.000	CONTRACT-MAINTENANCE	23.71	0.00	0.39	5.00	0.00	-5.00	-100.00%
001.5040.5347.000	CONTRACT-SOFTWARE MAINT	2,075.00	900.00	825.00	900.00	900.00	0.00	0.00%
001.5040.5360.000	POSTAGE & SHIPPING	705.58	200.00	347.50	800.00	800.00	0.00	0.00%
001.5040.5370.000	PRINTING & BINDING	25.50	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.5450.000	TELEPHONE/OTHR COMMNCTI	389.86	0.00	363.38	525.00	400.00	-125.00	-23.81%
001.5040.5460.000	CONFERENCE EXPENSE	0.00	800.00	1,225.00	1,500.00	1,000.00	-500.00	-33.33%
001.5040.5489.000	SAFETY EQUIP/SUPPLIES	0.00	0.00	19.05	20.00	0.00	-20.00	-100.00%
001.5040.5570.000	VEHICLE GAS - PLANNING & ZO	233.28	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.5600.000	OPERATING SUPPLIES	74.50	200.00	0.00	200.00	200.00	0.00	0.00%
001.5040.5605.000	OFFICE SUPPLIES	29.39	100.00	35.05	100.00	100.00	0.00	0.00%
001.5040.5702.000	MINOR OFFICE FURN/EQUIP	0.00	0.00	26.35	30.00	0.00	-30.00	-100.00%
001.5040.5703.000	MINOR COMPUTER	234.37	0.00	0.00	0.00	0.00	0.00	0.00%
001.5040.5980.000	REFUNDS/REIMB	150.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		122,401.56	176,076.00	38,368.09	96,778.00	91,334.00	-5,444.00	-5.63%
Total Function: 5040 - Planning & Zoning:		-112,436.51	-170,076.00	-34,244.96	-90,458.00	-85,024.00	5,434.00	-6.01%
Function: 5900 - Other Community and Economic Dev.								
Revenue								
001.5900.4620.000	RENTS	0.00	2,300.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		0.00	2,300.00	0.00	0.00	0.00	0.00	0.00%
Expense								
001.5900.5331.000	PAYMENTS-OTHER ENTITIES	341,352.92	350,000.00	202,903.13	361,200.00	361,200.00	0.00	0.00%
Total Expense:		341,352.92	350,000.00	202,903.13	361,200.00	361,200.00	0.00	0.00%
Total Function: 5900 - Other Community and Economic Dev.:		-341,352.92	-347,700.00	-202,903.13	-361,200.00	-361,200.00	0.00	0.00%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Function: 6010 - Mayor								
Revenue								
001.6010.4875.000	REFND/REIMB: MAYOR	7.32	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	7.32	0.00	0.00	0.00	0.00	0.00	0.00%
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	17.63	17.00	7.80	17.00	16.00	-1.00	-5.88%
001.6010.5280.000	DUES, MEMBER, SUBSCRIPTN	30.00	500.00	0.00	100.00	100.00	0.00	0.00%
001.6010.5290.000	INSURANCE - GENERAL	128.94	0.00	0.00	0.00	0.00	0.00	0.00%
001.6010.5300.000	INSURANCE - TORT LIAB	108.00	169.00	0.00	169.00	186.00	17.00	10.06%
001.6010.5450.000	TELEPHONE/OTHR COMMNCTI	275.96	400.00	90.42	400.00	200.00	-200.00	-50.00%
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	73.90	250.00	106.64	250.00	250.00	0.00	0.00%
001.6010.5605.000	OFFICE SUPPLIES	0.00	0.00	0.00	860.00	0.00	-860.00	-100.00%
001.6010.5612.000	COMPUTER COMPONENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6010.5702.000	OFFICE FURNITURE	0.00	0.00	859.97	0.00	0.00	0.00	0.00%
	Total Expense:	12,832.42	14,034.00	7,162.05	14,494.00	13,450.00	-1,044.00	-7.20%
	Total Function: 6010 - Mayor:	-12,825.10	-14,034.00	-7,162.05	-14,494.00	-13,450.00	1,044.00	-7.20%
Function: 6011 - Council								
Expense								
001.6011.4875.000	REFUNDS/REIMB	-1.79	0.00	0.00	0.00	0.00	0.00	0.00%
001.6011.5030.070	PART-TIME TEMPORARY	38,068.80	38,500.00	19,280.80	38,500.00	38,500.00	0.00	0.00%
001.6011.5101.070	SOCIAL SECURITY-PT TEMP	340.89	1,044.00	170.72	1,044.00	1,044.00	0.00	0.00%
001.6011.5102.070	MEDICARE-TEMPORARY	551.58	558.00	279.37	558.00	558.00	0.00	0.00%
001.6011.5111.070	IPERS-PT TEMP	3,074.91	2,077.00	1,560.30	2,077.00	2,077.00	0.00	0.00%
001.6011.5123.070	WORKCOMP-TEMPORARY	61.13	60.00	27.37	60.00	55.00	-5.00	-8.33%
001.6011.5230.000	CONSULTING & PROF FEES	1,320.00	2,350.00	2,000.00	2,350.00	2,350.00	0.00	0.00%
001.6011.5290.000	INSURANCE - GENERAL	900.56	0.00	0.00	0.00	0.00	0.00	0.00%
001.6011.5300.000	INSURANCE - TORT LIAB	546.00	949.00	0.00	949.00	1,044.00	95.00	10.01%
001.6011.5460.000	CONFERENCE EXPENSE	230.00	1,750.00	0.00	1,500.00	1,500.00	0.00	0.00%
001.6011.5600.000	OPERATING SUPPLIES	130.92	200.00	297.00	200.00	200.00	0.00	0.00%
001.6011.5605.000	OFFICE SUPPLIES	0.00	0.00	55.97	60.00	60.00	0.00	0.00%
001.6011.5612.000	COMPUTER COMPONENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6011.5702.000	MINOR OFFICE FURN/EQUIP	2,569.70	0.00	0.00	860.00	0.00	-860.00	-100.00%
	Total Expense:	47,792.70	47,488.00	23,671.53	48,158.00	47,388.00	-770.00	-1.60%
	Total Function: 6011 - Council:	47,792.70	47,488.00	23,671.53	48,158.00	47,388.00	-770.00	-1.60%

Budget Comparison Report

		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number					2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
Function: 6012 - City Administrator/Manager								
Revenue								
001.6012.4492.000	CITY ADM MISC CHRGS	0.00	0.00	6.00	0.00	0.00	0.00	0.00%
001.6012.4875.000	REFND/REIMB: C.A.	84.45	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		84.45	0.00	6.00	0.00	0.00	0.00	0.00%
Expense								
001.6012.5010.010	REGULAR-NON UNION	117,000.07	154,288.00	80,924.95	154,288.00	189,560.00	35,272.00	22.86%
001.6012.5057.010	CAR REIMB-NON UNION	2,907.85	3,600.00	1,938.58	3,600.00	3,600.00	0.00	0.00%
001.6012.5101.010	SOCIAL SECURITY-NON UNION	7,624.13	8,063.00	3,615.72	8,063.00	10,599.00	2,536.00	31.45%
001.6012.5102.010	MEDICARE-NON UNION	1,783.21	2,289.00	1,186.98	2,289.00	2,801.00	512.00	22.37%
001.6012.5111.010	IPERS-NON UNION	11,044.91	14,905.00	7,639.52	14,905.00	18,234.00	3,329.00	22.33%
001.6012.5112.010	ICMA-NON UNION	3,892.61	4,629.00	2,427.74	4,629.00	4,354.00	-275.00	-5.94%
001.6012.5121.010	GRP INSUR-NON UNION	13,365.37	20,454.00	6,614.84	18,873.00	29,036.00	10,163.00	53.85%
001.6012.5123.010	WORKCOMP-NON UNION	190.99	239.00	118.16	239.00	270.00	31.00	12.97%
001.6012.5192.000	UNEMPLOYMENT-NON UNION	353.60	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5198.000	EMPLOYEE RECOGNITION	1,258.97	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
001.6012.5230.000	CONSULTING & PROF FEES	42,796.00	10,000.00	0.00	7,000.00	7,000.00	0.00	0.00%
001.6012.5280.000	DUES, MEMBER, SUBSCRIPTN	1,944.00	1,750.00	1,755.00	1,800.00	1,800.00	0.00	0.00%
001.6012.5290.000	INSURANCE - GENERAL	96.95	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5300.000	INSURANCE - TORT LIAB	907.00	1,100.00	0.00	1,100.00	1,210.00	110.00	10.00%
001.6012.5450.000	TELEPHONE/OTHR COMMNCTI	755.96	1,000.00	570.42	1,000.00	2,000.00	1,000.00	100.00%
001.6012.5460.000	CONFERENCE EXPENSE	1,727.95	2,000.00	1,190.00	2,000.00	2,500.00	500.00	25.00%
001.6012.5461.000	TRAVEL-AIRFARE	100.00	500.00	313.00	1,000.00	1,500.00	500.00	50.00%
001.6012.5463.000	TRAVEL-MOVING REIMBRSM	6,949.50	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5464.000	TRAVEL-PER DIEM	300.02	500.00	0.00	500.00	750.00	250.00	50.00%
001.6012.5465.000	TRAVEL - HOTEL/MOTEL	1,554.65	1,500.00	0.00	1,800.00	2,500.00	700.00	38.89%
001.6012.5470.000	TRAINING	1,049.99	0.00	15.00	15.00	0.00	-15.00	-100.00%
001.6012.5472.000	MILEAGE REIBURSE	134.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6012.5600.000	OPERATING SUPPLIES	69.52	500.00	357.08	500.00	500.00	0.00	0.00%
001.6012.5605.000	OFFICE SUPPLIES	86.54	500.00	0.00	500.00	500.00	0.00	0.00%
001.6012.5702.000	MINOR OFFICE FURN/EQUIP	2,069.08	1,200.00	0.00	500.00	2,000.00	1,500.00	300.00%
001.6012.5703.000	MINOR COMPUTER	774.00	300.00	0.00	300.00	300.00	0.00	0.00%
001.6012.5740.000	COMPUTER EQUIP > \$5,000	0.00	0.00	0.00	0.00	300.00	300.00	0.00%
Total Expense:		220,736.87	229,317.00	108,666.99	226,901.00	283,314.00	56,413.00	24.86%
Total Function: 6012 - City Administrator/Manager:		-220,652.42	-229,317.00	-108,660.99	-226,901.00	-283,314.00	-56,413.00	24.86%
Function: 6020 - Clerk								
Revenue								
001.6020.4212.000	LIQUOR LICENSES	31,415.94	32,000.00	16,253.45	32,000.00	32,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1		Comparison 1	%
					Parent Budget	Budget	to Parent Budget	
		2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	Increase /	
		Total Activity	Total Budget	YTD Activity	FY26 Amendm...	FY27 Dept Request	(Decrease)	
Account Number				Through Dec				
001.6020.4220.000	CIGARETTE PERMITS	7,500.00	3,100.00	9,465.00	9,150.00	10,600.00	1,450.00	15.85%
001.6020.4230.000	MISC BUSINESS LIC/PRMTS	12,120.00	5,000.00	5,605.00	7,795.00	5,000.00	-2,795.00	-35.86%
001.6020.4492.000	CITY CLERK MISC CHRGS	5,486.25	4,500.00	4,325.00	4,500.00	4,500.00	0.00	0.00%
001.6020.4616.000	INT CHRGD - ACCTS REC	3,880.00	2,000.00	2,627.00	2,627.00	2,500.00	-127.00	-4.83%
001.6020.4620.000	RENTS - ADM	120.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6020.4875.000	REFND/REIMB: CLERK	205.99	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		60,728.18	46,600.00	38,275.45	56,072.00	54,600.00	-1,472.00	-2.63%
Expense								
001.6020.5010.010	REGULAR-NON UNION	93,212.06	98,509.00	52,675.36	98,509.00	104,006.00	5,497.00	5.58%
001.6020.5101.010	SOCIAL SECURITY-NON UNION	5,379.96	6,108.00	3,047.09	6,108.00	6,448.00	340.00	5.57%
001.6020.5102.010	MEDICARE-NON UNION	1,258.26	1,428.00	712.65	1,428.00	1,508.00	80.00	5.60%
001.6020.5111.010	IPERS-NON UNION	8,799.28	9,299.00	4,972.54	9,299.00	9,818.00	519.00	5.58%
001.6020.5121.010	GRP INSUR-NON UNION	23,175.36	27,271.00	12,396.12	25,164.00	28,090.00	2,926.00	11.63%
001.6020.5122.000	RETIRES GRP HLTH INS	11,532.36	8,949.00	6,168.48	8,949.00	6,989.00	-1,960.00	-21.90%
001.6020.5123.010	WORKCOMP-NON UNION	148.38	153.00	75.02	153.00	148.00	-5.00	-3.27%
001.6020.5210.000	ADVERTISING & LEGAL PUB	10,543.29	10,750.00	5,557.69	10,750.00	10,750.00	0.00	0.00%
001.6020.5230.000	CONSULTING & PROF FEES	3,720.77	0.00	4,098.74	6,500.00	6,500.00	0.00	0.00%
001.6020.5250.000	COURT, RECORD & FILING FEES	1,074.22	1,500.00	504.29	1,500.00	1,500.00	0.00	0.00%
001.6020.5280.000	DUES, MEMBER, SUBSCRIPTN	11,526.16	13,000.00	11,644.01	12,000.00	13,000.00	1,000.00	8.33%
001.6020.5290.000	INSURANCE - GENERAL	128.94	0.00	0.00	0.00	0.00	0.00	0.00%
001.6020.5300.000	INSURANCE - TORT LIAB	702.00	866.00	0.00	866.00	953.00	87.00	10.05%
001.6020.5344.000	CONTRACT-MAINTENANCE	754.81	1,000.00	360.06	1,000.00	1,000.00	0.00	0.00%
001.6020.5347.000	CONTRACT-SOFTWARE MAINT	500.00	11,535.00	9,135.00	9,635.00	10,000.00	365.00	3.79%
001.6020.5360.000	POSTAGE & SHIPPING	1,401.74	1,500.00	51.67	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	275.96	600.00	90.42	600.00	600.00	0.00	0.00%
001.6020.5460.000	CONFERENCE EXPENSE	449.99	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	40.00	40.00	0.00	0.00%
001.6020.5472.000	MILEAGE REIMBURSE	212.50	150.00	0.00	150.00	150.00	0.00	0.00%
001.6020.5600.000	OPERATING SUPPLIES	0.00	0.00	236.18	236.18	0.00	-236.18	-100.00%
001.6020.5605.000	OFFICE SUPPLIES	492.44	800.00	257.51	563.82	800.00	236.18	41.89%
001.6020.5702.000	MINOR OFFICE FURN/EQUIP	0.00	0.00	0.00	0.00	550.00	550.00	0.00%
001.6020.5980.000	REFUNDS/REIMB	46.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		175,334.48	194,058.00	111,982.83	195,551.00	204,950.00	9,399.00	4.81%
Total Function: 6020 - Clerk:		-114,606.30	-147,458.00	-73,707.38	-139,479.00	-150,350.00	-10,871.00	7.79%
Function: 6021 - Finance								
Revenue								
001.6021.4010.000	PROPERTY TAXES-CURRENT	7,318,558.20	7,856,876.00	4,216,717.98	7,856,876.00	8,091,772.00	234,896.00	2.99%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
001.6021.4011.000	DELIQUENT PROPERTY TAXES	2,678.33	0.00	301.92	0.00	0.00	0.00	0.00%
001.6021.4012.000	PROP TAXES - BAND	60.62	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4016.000	PROP TAXES,FISHER CM CTR	673.22	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4018.000	PROP TAXES, TRANSIT	343,780.12	373,335.00	200,300.43	373,335.00	388,341.00	15,006.00	4.02%
001.6021.4020.000	PROP TAX CURR EMERGENCY M	32,335.18	35,747.00	19,166.45	35,747.00	37,669.00	1,922.00	5.38%
001.6021.4021.000	DELINQ EMERGENCY MGNT	10.71	0.00	1.20	0.00	0.00	0.00	0.00%
001.6021.4030.000	PROPERTY TAX CURR AG LAND	15,855.09	16,516.00	10,126.00	16,516.00	16,516.00	0.00	0.00%
001.6021.4070.000	PROP TAX CURR TORT LIAB INS	467,493.33	459,370.00	247,293.46	459,370.00	507,941.00	48,571.00	10.57%
001.6021.4110.000	UTILITY EXCISE TAX	1,066,918.19	965,322.00	475,250.73	965,322.00	961,689.00	-3,633.00	-0.38%
001.6021.4120.000	UTILITY FRANCHISE FEES	129,245.62	140,000.00	51,759.67	130,000.00	130,000.00	0.00	0.00%
001.6021.4140.000	HOTEL/MOTEL TAXES	634,713.57	625,000.00	425,471.49	645,000.00	645,000.00	0.00	0.00%
001.6021.4150.000	CURRENT MOBILE HOME TAXE	7,110.44	6,800.00	3,994.16	7,100.00	7,100.00	0.00	0.00%
001.6021.4151.000	DELIQ MOBILE HOME TAXES	1,275.77	0.00	179.74	0.00	0.00	0.00	0.00%
001.6021.4268.000	URBAN REVIT. PERMITS	100.00	100.00	5,100.00	5,100.00	100.00	-5,000.00	-98.04%
001.6021.4331.000	AG LAND CREDIT	674.69	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4332.000	AGED INCOME CREDIT	5,516.64	0.00	5,244.48	0.00	0.00	0.00	0.00%
001.6021.4333.000	DISABLED HOMESTEAD CREDIT	24,371.85	0.00	14,579.75	0.00	0.00	0.00	0.00%
001.6021.4334.000	FAMILY FARM CREDIT	138.00	0.00	101.51	0.00	0.00	0.00	0.00%
001.6021.4335.000	HOMESTEAD CREDIT	253,563.64	0.00	122,883.24	0.00	0.00	0.00	0.00%
001.6021.4337.000	MOBILE HOME CREDIT	16.16	0.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4338.000	BUSINESS PROP TAX CREDIT	259,687.40	226,232.00	125,848.34	251,697.00	251,697.00	0.00	0.00%
001.6021.4339.000	SF295 BACKFILL	142,077.56	111,382.00	56,006.06	112,012.00	87,435.00	-24,577.00	-21.94%
001.6021.4361.000	MONEYS AND CREDITS ON CRE	17,781.59	17,781.00	18,808.01	18,808.00	18,808.00	0.00	0.00%
001.6021.4490.000	ACCOUNTING SERVICES	145,649.12	145,593.00	72,817.56	145,593.00	145,593.00	0.00	0.00%
001.6021.4492.000	FINANCE MISC CHARGES	1,450.20	1,000.00	370.00	1,000.00	1,000.00	0.00	0.00%
001.6021.4540.000	PENALTIES/DELIQUENT	676.00	500.00	477.00	500.00	500.00	0.00	0.00%
001.6021.4610.000	INTEREST ON INVESTMENTS	129,042.72	120,000.00	37,827.88	110,000.00	80,000.00	-30,000.00	-27.27%
001.6021.4616.000	INT CHRGD - ACCTS REC	0.00	2,700.00	0.00	0.00	0.00	0.00	0.00%
001.6021.4875.000	REFND/REIMB: FINANCE	178.66	75.00	38.00	75.00	75.00	0.00	0.00%
Total Revenue:		11,001,632.62	11,104,329.00	6,110,665.06	11,134,051.00	11,371,236.00	237,185.00	2.13%
Expense								
001.6021.5010.010	REGULAR-NON UNION	383,697.57	411,825.00	214,138.50	411,825.00	433,091.00	21,266.00	5.16%
001.6021.5020.010	OVERTIME-NON UNION	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%
001.6021.5061.000	RHSA PAYOUTS	0.00	0.00	0.00	0.00	6,084.00	6,084.00	0.00%
001.6021.5101.010	SOCIAL SECURITY-NON UNION	22,122.77	25,719.00	12,470.18	25,719.00	27,038.00	1,319.00	5.13%
001.6021.5102.010	MEDICARE-NON UNION	5,173.77	6,015.00	2,916.47	6,015.00	6,323.00	308.00	5.12%
001.6021.5111.010	IPERS-NON UNION	36,220.86	39,159.00	20,214.72	39,159.00	41,167.00	2,008.00	5.13%
001.6021.5121.010	GRP INSUR-NON UNION	101,495.50	120,621.00	50,833.19	111,303.00	122,804.00	11,501.00	10.33%
001.6021.5123.010	WORKCOMP-NON UNION	611.20	643.00	305.13	643.00	621.00	-22.00	-3.42%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent	
				2025-2026	2026-2027	Budget	%
				FY26 Amendm...	FY27 Dept Request	Increase / (Decrease)	
Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec			
001.6021.5132.000	CLOTHING EXPENSE	0.00	0.00	224.00	224.00	0.00	-224.00 -100.00%
001.6021.5215.000	BANK CHARGES	4,110.33	2,500.00	2,589.45	6,000.00	6,000.00	0.00 0.00%
001.6021.5216.000	BACKGROUND CHECKS	0.00	0.00	0.00	0.00	50.00	50.00 0.00%
001.6021.5230.000	CONSULTING & PROF FEES	8,540.00	9,500.00	3,900.00	10,000.00	10,000.00	0.00 0.00%
001.6021.5232.000	AUDITING FEES	58,893.00	58,000.00	17,500.00	60,000.00	65,000.00	5,000.00 8.33%
001.6021.5280.000	DUES, MEMBER, SUBSCRIPTN	229.51	1,200.00	853.04	1,200.00	1,200.00	0.00 0.00%
001.6021.5290.000	INSURANCE - GENERAL	643.69	0.00	0.00	700.00	800.00	100.00 14.29%
001.6021.5300.000	INSURANCE - TORT LIAB	2,661.00	3,582.00	0.00	3,582.00	3,940.00	358.00 9.99%
001.6021.5344.000	CONTRACT-MAINTENANCE	384.77	520.00	173.81	520.00	520.00	0.00 0.00%
001.6021.5347.000	CONTRACT-SOFTWARE MAINT	53,405.71	55,125.00	11,568.76	56,420.00	65,000.00	8,580.00 15.21%
001.6021.5360.000	POSTAGE & SHIPPING	5,059.43	5,100.00	1,914.87	5,100.00	5,100.00	0.00 0.00%
001.6021.5410.000	REPAIRS & MAINTENANCE	0.00	100.00	0.00	100.00	100.00	0.00 0.00%
001.6021.5450.000	TELEPHONE/OTHR COMMNCTI	486.06	1,200.00	1,427.06	1,800.00	1,200.00	-600.00 -33.33%
001.6021.5460.000	CONFERENCE EXPENSE	605.00	1,200.00	60.00	1,200.00	1,200.00	0.00 0.00%
001.6021.5470.000	TRAINING	144.99	200.00	150.00	200.00	200.00	0.00 0.00%
001.6021.5570.000	VEHICLE GAS	11.58	0.00	0.00	0.00	0.00	0.00 0.00%
001.6021.5600.000	OPERATING SUPPLIES	393.85	250.00	158.45	400.00	400.00	0.00 0.00%
001.6021.5605.000	OFFICE SUPPLIES	1,539.57	1,600.00	129.23	1,600.00	1,600.00	0.00 0.00%
001.6021.5612.000	COMPUTER COMPONENTS	137.75	500.00	0.00	300.00	300.00	0.00 0.00%
001.6021.5702.000	MINOR OFFICE FURN/EQUIP	713.89	100.00	26.87	100.00	100.00	0.00 0.00%
001.6021.5703.000	MINOR COMPUTER	87.10	200.00	339.95	400.00	400.00	0.00 0.00%
001.6021.5704.000	MINOR SOFTWARE <\$5,000	0.00	20.00	0.00	0.00	0.00	0.00 0.00%
001.6021.5718.000	MINOR EQUIP, UNCLASSIFIED	0.00	100.00	0.00	0.00	0.00	0.00 0.00%
001.6021.5870.000	FINES & SERVICE CHRGS	3.11	25.00	0.00	25.00	25.00	0.00 0.00%
001.6021.5980.000	REFUNDS/REIMBURSEMENTS	0.00	0.00	12.04	0.00	0.00	0.00 0.00%
001.6021.5990.000	CASH SHORT & (OVER)	2.34	10.00	-3.64	10.00	10.00	0.00 0.00%
Total Expense:		687,374.35	748,014.00	341,902.08	747,545.00	803,273.00	55,728.00 7.45%
Total Function: 6021 - Finance:		10,314,258.27	10,356,315.00	5,768,762.98	10,386,506.00	10,567,963.00	181,457.00 1.75%
Function: 6025 - HR							
Revenue							
001.6025.4492.000	PERSONNEL MISC CHRGS	25,000.00	25,000.00	6,250.00	25,000.00	35,000.00	10,000.00 40.00%
001.6025.4875.000	RFNDS/REIMB:	62.83	0.00	0.00	0.00	0.00	0.00 0.00%
Total Revenue:		25,062.83	25,000.00	6,250.00	25,000.00	35,000.00	10,000.00 40.00%
Expense							
001.6025.5010.010	REGULAR-NON UNION	104,897.34	110,895.00	61,965.72	116,506.00	123,002.00	6,496.00 5.58%
001.6025.5101.010	SOCIAL SECURITY-NON UNION	6,143.18	6,875.00	3,666.16	7,223.00	7,626.00	403.00 5.58%
001.6025.5102.010	MEDICARE-NON UNION	1,436.86	1,608.00	857.38	1,689.00	1,784.00	95.00 5.62%
001.6025.5111.010	IPERS-NON UNION	9,902.28	10,468.00	5,849.59	10,998.00	11,611.00	613.00 5.57%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Budget	
					FY26 Amendm...	FY27 Dept	Increase /	
						Request	(Decrease)	
Account Number		2024-2025	2025-2026	2025-2026				
		Total Activity	Total Budget	YTD Activity				
				Through Dec				
001.6025.5121.010	GRP INSUR-NON UNION	19,930.82	23,453.00	8,610.17	21,641.00	24,157.00	2,516.00	11.63%
001.6025.5123.010	WORKCOMP-NON UNION	166.94	172.00	88.34	180.00	175.00	-5.00	-2.78%
001.6025.5210.000	ADVERTISING & LEGAL PUB	34.22	0.00	0.00	0.00	0.00	0.00	0.00%
001.6025.5280.000	DUES, MEMBER, SUBSCRIPTN	244.00	1,000.00	19.89	1,000.00	1,000.00	0.00	0.00%
001.6025.5290.000	INSURANCE - GENERAL	111.03	0.00	0.00	0.00	0.00	0.00	0.00%
001.6025.5300.000	INSURANCE - TORT LIAB	607.00	736.00	0.00	736.00	810.00	74.00	10.05%
001.6025.5342.000	CONTRACT-OUTSIDE HELP	1,000.00	1,000.00	500.00	1,000.00	1,000.00	0.00	0.00%
001.6025.5360.000	POSTAGE & SHIPPING	0.00	68.00	100.00	100.00	100.00	0.00	0.00%
001.6025.5450.000	TELEPHONE/OTHR COMMNCTI	275.96	500.00	251.32	500.00	500.00	0.00	0.00%
001.6025.5460.000	CONFERENCE EXPENSE	1,201.23	2,000.00	410.99	2,000.00	2,000.00	0.00	0.00%
001.6025.5600.000	OPERATING SUPPLIES	58.32	100.00	64.00	100.00	100.00	0.00	0.00%
001.6025.5605.000	OFFICE SUPPLIES	1,830.07	2,000.00	810.96	2,000.00	2,000.00	0.00	0.00%
Total Expense:		147,839.25	160,875.00	83,194.52	165,673.00	175,865.00	10,192.00	6.15%
Total Function: 6025 - HR:		-122,776.42	-135,875.00	-76,944.52	-140,673.00	-140,865.00	-192.00	0.14%
Function: 6030 - Elections								
Expense								
001.6030.4875.000	REFUNDS	-5.21	0.00	0.00	0.00	0.00	0.00	0.00%
001.6030.5365.000	ELECTION EXPENSE	11,102.61	20,000.00	0.00	10,000.00	15,000.00	5,000.00	50.00%
Total Expense:		11,097.40	20,000.00	0.00	10,000.00	15,000.00	5,000.00	50.00%
Total Function: 6030 - Elections:		11,097.40	20,000.00	0.00	10,000.00	15,000.00	5,000.00	50.00%
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	42,949.32	75,000.00	16,002.05	56,000.00	56,000.00	0.00	0.00%
001.6040.5235.000	UNION NEGOTIATING FEES	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
001.6040.5236.000	LEGAL-PERSONNEL	2,496.50	4,000.00	0.00	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	345.00	352.00	0.00	352.00	387.00	35.00	9.94%
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%
Total Expense:		55,790.82	94,602.00	21,002.05	75,602.00	85,637.00	10,035.00	13.27%
Total Function: 6040 - Legal Services:		55,790.82	94,602.00	21,002.05	75,602.00	85,637.00	10,035.00	13.27%
Function: 6050 - City Hall & Gen Buildings								
Revenue								
001.6050.4875.000	REFUNDS/REIMB	3,714.06	3,700.00	6,122.00	6,122.00	3,700.00	-2,422.00	-39.56%
Total Revenue:		3,714.06	3,700.00	6,122.00	6,122.00	3,700.00	-2,422.00	-39.56%
Expense								
001.6050.5010.010	REGULAR-NON UNION	93,799.98	99,298.00	51,076.24	99,298.00	93,539.00	-5,759.00	-5.80%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
001.6050.5010.040	REGULAR-PPME UNION	46,015.83	49,153.00	26,374.31	49,153.00	51,565.00	2,412.00	4.91%
001.6050.5020.010	OVERTIME-NON UNION	0.00	0.00	9.77	100.00	100.00	0.00	0.00%
001.6050.5020.040	OVERTIME-PPME UNION	1,098.93	0.00	801.91	2,000.00	2,000.00	0.00	0.00%
001.6050.5101.010	SOCIAL SECURITY-NON UNION	5,785.82	6,156.00	3,148.61	6,163.00	5,806.00	-357.00	-5.79%
001.6050.5101.040	SOCIAL SECURITY-PPME UNION	2,704.55	3,048.00	1,586.26	3,172.00	3,321.00	149.00	4.70%
001.6050.5102.010	MEDICARE-NON UNION	1,352.91	1,440.00	736.29	1,441.00	1,358.00	-83.00	-5.76%
001.6050.5102.040	MEDICARE-PPME UNION	632.71	713.00	370.93	742.00	777.00	35.00	4.72%
001.6050.5111.010	IPERS-NON UNION	8,854.93	9,374.00	4,822.46	9,383.00	8,840.00	-543.00	-5.79%
001.6050.5111.040	IPERS-PPME UNION	4,447.96	4,640.00	2,565.36	4,829.00	5,057.00	228.00	4.72%
001.6050.5121.010	GRP INSUR-NON UNION	3,601.78	0.00	2,709.98	6,386.00	4,158.00	-2,228.00	-34.89%
001.6050.5121.040	GRP INSUR-PPME UNION	13,411.52	18,545.00	6,199.92	17,112.00	16,347.00	-765.00	-4.47%
001.6050.5123.010	WORKCOMP-NON UNION	3,085.22	3,176.00	1,635.33	3,179.00	3,072.00	-107.00	-3.37%
001.6050.5123.040	WORKCOMP-PPME UNION	1,734.33	1,747.00	952.63	1,818.00	1,878.00	60.00	3.30%
001.6050.5151.000	PHYSICALS/IMMUNIZATIONS	69.04	0.00	0.00	0.00	100.00	100.00	0.00%
001.6050.5216.000	BACKGROUND CHECKS	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%
001.6050.5251.000	LICENSE & PERMITS	75.00	75.00	0.00	75.00	75.00	0.00	0.00%
001.6050.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	0.00	14.07	15.00	30.00	15.00	100.00%
001.6050.5290.000	INSURANCE - GENERAL	20,217.11	22,269.00	0.00	22,269.00	24,496.00	2,227.00	10.00%
001.6050.5300.000	INSURANCE - TORT LIAB	1,003.00	751.00	0.00	751.00	826.00	75.00	9.99%
001.6050.5342.000	CONTRACT-OUTSIDE HELP	6,166.84	3,300.00	1,275.04	3,300.00	3,300.00	0.00	0.00%
001.6050.5344.000	CONTRACT-MAINTENANCE	8,240.24	10,500.00	4,002.65	9,400.00	9,800.00	400.00	4.26%
001.6050.5347.000	CONTRACT-SOFTWARE MAINT	65.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.6050.5410.000	REPAIRS & MAINTENANCE	6,491.43	10,000.00	764.71	10,000.00	10,000.00	0.00	0.00%
001.6050.5450.000	TELEPHONE/OTHR COMMNCTI	1,740.68	4,830.00	1,690.69	3,500.00	3,000.00	-500.00	-14.29%
001.6050.5481.000	ELECTRICITY	2,137.84	3,000.00	3,368.82	6,000.00	6,300.00	300.00	5.00%
001.6050.5482.000	NATURAL GAS	6,679.35	9,320.00	0.00	9,320.00	9,320.00	0.00	0.00%
001.6050.5565.000	VEHICLE OPER/MAINT SPPLY	229.73	0.00	485.82	1,500.00	1,500.00	0.00	0.00%
001.6050.5570.000	VEHICLE GAS	1,675.90	3,600.00	747.60	3,600.00	3,600.00	0.00	0.00%
001.6050.5600.000	OPERATING SUPPLIES	2,097.78	3,500.00	1,040.21	3,500.00	3,500.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
Account Number		2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	Increase /	
		Total Activity	Total Budget	YTD Activity	FY26 Amendm...	FY27 Dept	(Decrease)	
				Through Dec		Request		
Function: 6051 - Carnegie Bldg								
Revenue								
001.6051.4875.000	RFNDS/REIMB	21.36	0.00	63.97	0.00	0.00	0.00	0.00%
Total Revenue:		21.36	0.00	63.97	0.00	0.00	0.00	0.00%
Expense								
001.6051.5251.000	LICENSE & PERMITS	75.00	75.00	0.00	75.00	75.00	0.00	0.00%
001.6051.5280.000	DUES, MEMBER, SUBSCRIPTN	0.00	0.00	1.29	2.00	4.00	2.00	100.00%
001.6051.5290.000	INSURANCE - GENERAL	5,396.00	6,386.00	0.00	6,386.00	7,025.00	639.00	10.01%
001.6051.5300.000	INSURANCE - TORT LIAB	126.00	168.00	0.00	168.00	185.00	17.00	10.12%
001.6051.5342.000	CONTRACT-OUTSIDE HELP	3,104.31	1,340.00	829.12	1,700.00	1,700.00	0.00	0.00%
001.6051.5344.000	CONTRACT-MAINTENANCE	6,687.85	6,560.00	4,608.19	7,350.00	7,644.00	294.00	4.00%
001.6051.5410.000	REPAIRS & MAINTENANCE	1,500.71	6,000.00	134.99	6,000.00	6,000.00	0.00	0.00%
001.6051.5481.000	ELECTRICITY	15,373.11	16,802.00	9,075.13	16,802.00	17,642.00	840.00	5.00%
001.6051.5482.000	NATURAL GAS	3,423.05	6,090.00	932.46	6,090.00	6,090.00	0.00	0.00%
001.6051.5600.000	OPERATING SUPPLIES	944.85	2,700.00	814.59	2,700.00	2,700.00	0.00	0.00%
001.6051.5611.000	BLDG,GRD OPER/MAINT SPLY	277.05	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.6051.5718.000	MINOR EQUIP, UNCLASSIFIED	324.00	800.00	226.86	800.00	800.00	0.00	0.00%
Total Expense:		37,231.93	47,921.00	16,622.63	49,073.00	50,865.00	1,792.00	3.65%
Total Function: 6051 - Carnegie Bldg:		-37,210.57	-47,921.00	-16,558.66	-49,073.00	-50,865.00	-1,792.00	3.65%
Function: 6070 - Data Processing,IT								
Revenue								
001.6070.4875.000	RFNDS/REIMB: D.PROC	31.45	35.00	0.00	0.00	35.00	35.00	0.00%
Total Revenue:		31.45	35.00	0.00	0.00	35.00	35.00	0.00%
Expense								
001.6070.5300.000	INSURANCE - TORT LIAB	371.00	437.00	0.00	437.00	481.00	44.00	10.07%
001.6070.5342.000	CONTRACT-OUTSIDE HELP	832.50	2,000.00	2,562.25	3,000.00	2,000.00	-1,000.00	-33.33%
001.6070.5347.000	CONTRACT-SOFTWARE MAINT	88,163.09	100,000.00	48,740.47	102,250.00	129,000.00	26,750.00	26.16%
001.6070.5612.000	COMPUTER COMPONENTS	0.00	1,500.00	180.00	1,500.00	1,500.00	0.00	0.00%
001.6070.5703.000	MINOR COMPUTER	810.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
001.6070.5704.000	MINOR SOFTWARE <\$5,000	3,937.75	1,200.00	0.00	4,300.00	1,200.00	-3,100.00	-72.09%
Total Expense:		94,114.34	106,137.00	51,482.72	112,487.00	135,181.00	22,694.00	20.17%
Total Function: 6070 - Data Processing,IT:		-94,082.89	-106,102.00	-51,482.72	-112,487.00	-135,146.00	-22,659.00	20.14%
Function: 6900 - Other Gen Gov								
Revenue								
001.6900.4875.000	RFNDS/REIMB: GEN GVT	4,857.90	1,000.00	8,878.03	8,878.00	1,000.00	-7,878.00	-88.74%
001.6900.4876.000	MISC REV	1,370.64	500.00	563.48	1,100.00	500.00	-600.00	-54.55%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request		
001.6900.4961.000	GENL-NONCAPLZD ASSETS	500.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	6,728.54	1,500.00	9,441.51	9,978.00	1,500.00	-8,478.00	-84.97%
Expense								
001.6900.5300.000	INSURANCE - TORT LIAB	26.00	39.00	0.00	39.00	43.00	4.00	10.26%
001.6900.5341.000	FLEXIBLE BENEFIT CLAIMS	-500.82	0.00	0.00	0.00	0.00	0.00	0.00%
001.6900.5342.000	CONTRACT-OUTSIDE HELP	4,871.83	7,600.00	2,658.94	5,000.00	5,000.00	0.00	0.00%
001.6900.5485.000	STORM WATER FEES	1,637.98	0.00	0.00	0.00	0.00	0.00	0.00%
001.6900.5570.000	VEHICLE GAS	0.00	1,200.00	0.00	0.00	1,200.00	1,200.00	0.00%
001.6900.5600.000	OPERATING SUPPLIES	-98.78	1,000.00	221.67	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	0.00	1,000.00	1,000.00	0.00%
001.6900.5991.000	CHECKS RETURNED & COLLECT	0.00	150.00	0.00	50.00	150.00	100.00	200.00%
	Total Expense:	5,936.21	10,989.00	2,880.61	6,089.00	8,393.00	2,304.00	37.84%
Total Function: 6900 - Other Gen Gov:		792.33	-9,489.00	6,560.90	3,889.00	-6,893.00	-10,782.00	-277.24%
Function: 9000 - 9000								
Revenue								
001.9000.6500.110	TR FRM ROAD USE TAX	990,025.35	1,254,942.00	306,176.79	1,263,002.00	1,374,904.00	111,902.00	8.86%
001.9000.6500.112	TR FRM EMPLOYEE BNFT	3,160,519.98	3,903,397.00	844,107.81	3,729,417.00	4,168,257.00	438,840.00	11.77%
001.9000.6500.117	TR FRM POLICE RETIRE	1,218,612.18	1,358,872.00	330,691.72	1,358,872.00	1,388,012.00	29,140.00	2.14%
001.9000.6500.119	TR FROM EMEG	1,909.80	0.00	0.00	0.00	0.00	0.00	0.00%
001.9000.6500.121	TR FRM LOCAL OPTION	303,763.81	1,076,145.00	0.00	1,076,145.00	0.00	-1,076,145.00	-100.00%
001.9000.6500.125	TR FRM TIF	231,571.98	250,600.00	15,000.00	250,600.00	315,604.00	65,004.00	25.94%
001.9000.6500.133	TRANSFER IN - FUND 133	6.27	0.00	0.00	0.00	0.00	0.00	0.00%
001.9000.6500.141	TR FRM FUND 141	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.9000.6500.151	TRANSFER IN - DOJ GRANTS	371.02	0.00	0.00	0.00	0.00	0.00	0.00%
001.9000.6500.152	TRANSFER IN - FUND 152	100.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.9000.6500.170	TR FRM LIBRARY GIFT	27,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	5,935,380.39	7,843,956.00	1,495,976.32	7,678,036.00	7,246,777.00	-431,259.00	-5.62%
Expense								
001.9000.7500.110	TRANSFER OUT - RUT	1,777.25	0.00	0.00	0.00	0.00	0.00	0.00%
001.9000.7500.149	TRANSFER OUT - FUND 149	0.00	0.00	206.51	0.00	0.00	0.00	0.00%
001.9000.7500.150	TRANSFER OUT - COPS	4,140.04	0.00	0.00	0.00	0.00	0.00	0.00%
001.9000.7500.152	TRANSFER OUT - POLICE GRAN	0.00	0.00	277.59	0.00	0.00	0.00	0.00%
001.9000.7500.154	TRANSFER OUT ATE	183,247.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.9000.7500.177	TRANSFER OUT - FUND 177	900.00	0.00	0.00	0.00	0.00	0.00	0.00%
001.9000.7500.355	TRANSFER OUT - D&D	0.00	10.00	0.00	10.00	10.00	0.00	0.00%
001.9000.7500.690	TRANSFER OUT - TRANSIT	418,084.71	414,638.00	13,881.34	414,638.00	429,720.00	15,082.00	3.64%

Budget Comparison Report

Account Number
[001.9000.7500.750](#)

	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 FY26 Amendm...	2026-2027 FY27 Dept Request	Increase / (Decrease)	
TRANSFER OUT - COMPOST	3,360.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	611,509.00	414,648.00	14,365.44	414,648.00	429,730.00	15,082.00	3.64%
Total Function: 9000 - 9000:	5,323,871.39	7,429,308.00	1,481,610.88	7,263,388.00	6,817,047.00	-446,341.00	-6.15%
Report Total:	0.00	0.00	-1,435,205.56	-255,990.18	-1,573,399.11	-1,317,408.93	514.63%



**MARSHALLTOWN
MORE THAN EVER**

**Mike Ladehoff, 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
Meeting Date: January 12, 2026
Re: Capital Improvement Plan - Funds 030 and 032

Strategic Plan Objective:

Continually improve and sustain the City's infrastructure, organization, and services.

Recommended:

Discussion regarding the draft of the 5-year capital improvement plan for funds 030 and 032. The Capital Projects property tax levy provides the revenue for these projects (in full or partially).

Budget Impact:

When Council finalizes the 5-year capital plan in April, this gives the authority to staff to move forward on capital improvement projects. If bond funds are involved, public hearings will be required before proceeding. Also, the purchasing policy will be followed.

Description/Background:

The Capital Projects property tax levy is 67.5 cents per \$1,000 of taxable valuations, which is the maximum allowed under state code. This levy will provide \$725,150 for FY27's budget. Eighty-five percent or \$616.378 is applied towards regular capital needs in Fund 030, rather than paying out of the General Fund (001) operating budget. Fifteen percent is set aside to fund larger capital equipment purchases, such as a firetruck, so we can bond for less.

There are 2 types of reports attached:

1. The Sources and Uses is a summary of the projects identified to be used with the property tax levy funds.
2. The Capital Improvement Plan- provides a more detailed description and funding for each specific project. The funding sources for each project are identified near the bottom of each page. In some cases, projects have multiple funding sources (ie. Grants,

donations, bonds, enterprise funds, etc.).

Attachments:

1. Sources and Uses Fund 030 Summary
2. Sources and Uses Fund 032 Summary
3. Capital Improvement Plan for Fund 030 CIP
4. Capital Improvement Plan for Fund 032 Large Equipment

2026 through 2030
Capital Improvement Plan
 Marshalltown, IA
Sources and Uses of Funds Details

Source	Project #	2026	2027	2028	2029	2030
030 - CIP FUND						
Beginning Balance		732,896	736,982	564,754	152,412	-330,153
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
121 - LOCAL OPTION SALES TAX		5,000	0	0	0	0
4610.000 INTEREST EARNED		28,000	20,000	15,000	5,000	0
Total		33,000	20,000	15,000	5,000	0
<i>Other Fund Sources</i>						
4085.000 PROPERTY TAX LEVY & UTILITIES		594,747	616,378	616,378	616,378	616,378
4339.000 SF295 BACKFILL		8,042	6,009	3,945	1,972	0
Business Property Tax Credit Backfill		16,335	16,335	16,335	16,335	16,335
Total		619,124	638,722	636,658	634,685	632,713
Total Revenues and Other Fund Sources		652,124	658,722	651,658	639,685	632,713
Total Funds available		1,385,020	1,395,704	1,216,412	792,097	302,560
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>1010-POLICE</u>						
BODY ARMOR REPLACEMENT	VESTS	15,650	15,650	18,000	20,000	20,000
COPIER REPLACEMENT	COPIERS	19,826	0	0	0	0
DRONES	DRONES	7,000	0	10,000	0	10,000
RANGE IMPROVEMENTS	RANGE IMPROVE	0	0	0	100,000	0
TACTICAL EQUIPMENT	TACT EQUIP	7,500	0	10,000	0	10,000
TRAINING EQUIPMENT	TRN EQUIP	5,000	0	5,000	0	5,000
VEHICLE IT EQUIPMENT - MPD	VEH IT	5,000	5,000	5,000	5,000	5,000
VEHICLE REPLACEMENT	VEH RPLCMT	225,000	225,000	250,000	250,000	250,000
Total		284,976	245,650	298,000	375,000	300,000
<u>1050-FIRE</u>						
Exercise Equipment	E0075fir	8,000	0	0	0	0
Total		8,000	0	0	0	0
<u>1071 - Rental Inspections</u>						
V-Rental Inspector 2027	Car Rental Insp	0	15,300	0	0	0
Total		0	15,300	0	0	0
<u>1075 - Code Enforcement</u>						
V-Code Enforcement 2027	V-Code Enforce	0	26,500	0	0	0
Total		0	26,500	0	0	0
<u>2010-STREET DIVISION</u>						
Dual A/C Machine - City Mechanic Equipment	E3942	0	0	0	11,250	0
Public Works Building - Front Printer/Copier	PWB_Print	0	500	0	0	0
Total		0	500	0	11,250	0
<u>2030-UTILITY (ELEC/FACIL) DIVISION</u>						
Repeater at High Street Tower (for radio coms)	UTIL_A	3,060	0	0	0	0
Total		3,060	0	0	0	0
<u>2080-AIRPORT</u>						
Master Plan & ALP Update	ARP_K	18,000	0	0	0	0
Total		18,000	0	0	0	0
<u>4010-LIBRARY</u>						

Source	Project #	2026	2027	2028	2029	2030
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
<u>4030-PARKS</u>						
Anson Park Shelter Replacement	20PR005	0	70,000	0	0	0
Arnolds Park Improvements	30PRK006	0	0	0	0	200,000
Bicentennial Park Improvements	27PR002	0	0	150,000	0	0
Jaycee's Park	26PR001	0	0	0	150,000	0
Log Cabin Refurbishment	28PRK006	0	0	125,000	0	0
Optimist Park Improvements	28PR001	0	0	0	200,000	0
P&R - Mower & Trailer	26PR003	38,002	0	0	0	0
Replace Mower 713	30PRK001	0	0	0	0	50,000
Replace Mower 714 w/Snow Equipment	24PR004	25,000	0	0	0	0
Replace Mower 728	28PRK004	0	0	25,000	0	0
Replace Mower 805	29PRK003	0	0	0	45,000	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	25,000	25,000	25,000
Vehicle/Mower Replacement	28PR002	0	0	55,000	0	0
Vehicle/Mower Replacement	29PR002	0	0	0	50,000	0
Vehicle/Mower Replacement	27PR001	0	50,000	0	0	0
	Total	120,002	170,000	380,000	470,000	275,000
<u>4040-RECREATION</u>						
Coliseum and Aquatic Center Signage	29PRK004	0	0	0	70,000	0
Coliseum Improvements	28PR003	0	0	40,000	0	0
Vehicle Purchase	28PRK009	0	0	60,000	0	0
	Total	0	0	100,000	70,000	0
<u>4045-SWIMMING POOLS</u>						
Aquatic Center 1M Diving Board	28PRK007	0	0	22,000	0	0
Aquatic Center 3M Diving Board	27PRK003	0	39,000	0	0	0
Aquatic Center Air Conditioner Replacement	28PRK008	0	0	30,000	0	0
Aquatic Center Improvements	20PR0009	20,000	20,000	50,000	50,000	50,000
Floatable Replacement	30PRK008	0	0	0	0	20,000
Lifeguard Stand Replacement	30PRK007	0	0	0	0	12,000
Waterfall Feature Replacement	30PRK002	0	0	0	0	15,000
	Total	20,000	59,000	102,000	50,000	97,000
<u>5030-HOUSING</u>						
COPIER: Replace Lanier	E2023	0	0	0	7,000	0
	Total	0	0	0	7,000	0
<u>6012-CITY ADMINISTRATION</u>						
Council Chambers AV equipment upgrade	CC001	0	75,000	0	0	0
	Total	0	75,000	0	0	0
<u>6050-CITY WIDE BUILDING MAINTENANCE</u>						
Pickup Truck - Facilities Superintendent	BLDG_VEH	0	45,000	0	0	0
	Total	0	45,000	0	0	0
<u>6070-INFORMATION SYSTEMS</u>						
Body Camera Servers - MPD	BdyCmraServ	0	0	20,000	0	0
SERVER MPD FILES	ServerPDfile	0	20,000	0	0	0
Servers	E3010	25,000	0	25,000	0	0
Staff Computers	E1000	35,000	35,000	25,000	25,000	25,000
Tyler Servers	Servers	20,000	25,000	0	0	0
VOIP Telephones	E3280	0	0	0	0	100,000
	Total	80,000	80,000	70,000	25,000	125,000

Source	Project #	2026	2027	2028	2029	2030
<i>Other Uses</i>						
Total Expenditures and Uses		648,038	830,950	1,064,000	1,122,250	911,000
Change in Fund Balance		4,086	-172,228	-412,342	-482,565	-278,287
	Ending Balance	736,982	564,754	152,412	-330,153	-608,440

2026 through 2030
Capital Improvement Plan
 Marshalltown, IA
Sources and Uses of Funds Details

Source	Project #	2026	2027	2028	2029	2030
032 - CIP LARGE VEHICLE/EQUIPMENT						
Beginning Balance		223,209	92,664	201,436	0	109,000
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
4085.000 PROPERTY TAXES		104,955	108,772	109,000	109,000	109,000
Bond Proceeds		0	0	639,564	0	0
Total		104,955	108,772	748,564	109,000	109,000
<i>Other Fund Sources</i>						
Total Revenues and Other Fund Sources		104,955	108,772	748,564	109,000	109,000
Total Funds available		328,164	201,436	950,000	109,000	218,000
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>1050-FIRE</u>						
Engine 170 Replacement	V0061fir	0	0	950,000	0	0
R-177 Replacement	V0070fir	235,500	0	0	0	0
Total		235,500	0	950,000	0	0
<u>4030-PARKS</u>						
Avant Front End Loader	30PRK004	0	0	0	0	145,000
Total		0	0	0	0	145,000
<i>Other Uses</i>						
Total Expenditures and Uses		235,500	0	950,000	0	145,000
Change in Fund Balance		-130,545	108,772	-201,436	109,000	-36,000
Ending Balance		92,664	201,436	0	109,000	73,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	COPIERS		
Project Name	COPIER REPLACEMENT		
Total Project Cost	\$19,826	Department	1010-POLICE
Type	Equipment	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.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
-	5750-Other Capital Equipment > \$10,000	19,826	0	0	0	0	19,826	-
	Total	19,826	0	0	0	0	19,826	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
-	030 - CIP FUND	19,826	0	0	0	0	19,826	-
	Total	19,826	0	0	0	0	19,826	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	DRONES		
Project Name	DRONES		

Total Project Cost	\$47,000	Department	1010-POLICE
Type	Unassigned	Priority	Very Important
Status	Active		

Description

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

DS update: Council approved drone purchase in Nov 2024 using ATE funds FY25 \$20,000

Justification

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

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
20,000	5750-Other Capital Equipment > \$10,000	7,000	0	10,000	0	10,000	27,000	-
	Unassigned	0	0	0	0	0	0	
	Total	7,000	0	10,000	0	10,000	27,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
20,000	030 - CIP FUND	7,000	0	10,000	0	10,000	27,000	-
	Total	7,000	0	10,000	0	10,000	27,000	

Prior	Budget Items	2026	2027	2028	2029	2030	Total	Future
7,000	5718.000: MINOR EQUIPMENT <5,000	7,000	0	7,000	0	0	14,000	-
	Total	7,000	0	7,000	0	0	14,000	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # RANGE IMPROVE
Project Name RANGE IMPROVEMENTS

Total Project Cost \$200,000 Department 1010-POLICE
Type Improvement Priority Important
Status Active Useful Life 6 years

Description

Improvements to the gun range including concrete, a roof, and other repairs. FY27 to be paid out of bond funds.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
-	5750-Other Capital Equipment > \$10,000	0	0	0	100,000	0	100,000	100,000
	Total	0	0	0	100,000	0	100,000	
Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
-	030 - CIP FUND	0	0	0	100,000	0	100,000	100,000
	Total	0	0	0	100,000	0	100,000	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # TACT EQUIP
Project Name TACTICAL EQUIPMENT

Total Project Cost \$47,140 Department 1010-POLICE
Type Equipment 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	2026	2027	2028	2029	2030	Total	Future
19,640	5750-Other Capital Equipment > \$10,000	7,500	0	10,000	0	10,000	27,500	-
	Total	7,500	0	10,000	0	10,000	27,500	
Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
19,640	030 - CIP FUND	7,500	0	10,000	0	10,000	27,500	-
	Total	7,500	0	10,000	0	10,000	27,500	
Prior	Budget Items	2026	2027	2028	2029	2030	Total	Future
19,640	5718.000: MINOR EQUIPMENT <5,000	5,000	0	10,000	0	0	15,000	-
	Total	5,000	0	10,000	0	0	15,000	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	TRN EQUIP		
Project Name	TRAINING EQUIPMENT		
Total Project Cost	\$30,318	Department	1010-POLICE
Type	Unassigned	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	2026	2027	2028	2029	2030	Total	Future
15,318	5750-Other Capital Equipment > \$10,000	5,000	0	5,000	0	5,000	15,000	-
	Total	5,000	0	5,000	0	5,000	15,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
15,318	030 - CIP FUND	5,000	0	5,000	0	5,000	15,000	-
	Total	5,000	0	5,000	0	5,000	15,000	

Prior	Budget Items	2026	2027	2028	2029	2030	Total	Future
15,318	5718.000: MINOR EQUIPMENT <5,000	5,000	0	5,000	0	0	10,000	-
	Total	5,000	0	5,000	0	0	10,000	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	VEH IT		
Project Name	VEHICLE IT EQUIPMENT - MPD		
Total Project Cost	\$58,903	Department	1010-POLICE
Type	Equipment	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	2026	2027	2028	2029	2030	Total	Future
28,903	5750-Other Capital Equipment > \$10,000	5,000	5,000	5,000	5,000	5,000	25,000	5,000
Total		5,000	5,000	5,000	5,000	5,000	25,000	
Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
28,903	030 - CIP FUND	5,000	5,000	5,000	5,000	5,000	25,000	5,000
Total		5,000	5,000	5,000	5,000	5,000	25,000	

Budget Impact

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

Prior	Budget Items	2026	2027	2028	2029	2030	Total	Future
28,903	5718.000: MINOR EQUIPMENT <5,000	5,000	0	10,000	0	0	15,000	-
Total		5,000	0	10,000	0	0	15,000	

Capital Improvement Plan

Marshalltown, IA

Project # VEH RPLCMT
Project Name VEHICLE REPLACEMENT

Total Project Cost	\$2,949,641	Department	1010-POLICE
Type	Equipment	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 vehicle, \$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 - Replace 3 squad cars, 1 Det vehicle, \$200,000. Trade-in to be determined. FY 28-29 - Replace 3 squad cars, 1 Det vehicle, \$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	2026	2027	2028	2029	2030	Total	Future
1,474,641	5750-Other Capital Equipment > \$10,000	225,000	225,000	250,000	250,000	250,000	1,200,000	275,000
	Total	225,000	225,000	250,000	250,000	250,000	1,200,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
1,474,641	030 - CIP FUND	225,000	225,000	250,000	250,000	250,000	1,200,000	275,000
	Total	225,000	225,000	250,000	250,000	250,000	1,200,000	

Prior	Budget Items	2026	2027	2028	2029	2030	Total	Future
1,414,641	5750.000: OTHER CAPITAL EQUIPMENT=>5,000	200,000	225,000	200,000	225,000	0	850,000	-
	Total	200,000	225,000	200,000	225,000	0	850,000	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	VESTS		
Project Name	BODY ARMOR REPLACEMENT		
Total Project Cost	\$217,036	Department	1010-POLICE
Type	Equipment	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	2026	2027	2028	2029	2030	Total	Future
105,736	5750-Other Capital Equipment > \$10,000	15,650	15,650	18,000	20,000	20,000	89,300	22,000
Total		15,650	15,650	18,000	20,000	20,000	89,300	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
105,736	030 - CIP FUND	15,650	15,650	18,000	20,000	20,000	89,300	22,000
Total		15,650	15,650	18,000	20,000	20,000	89,300	

Budget Impact

Grant award to be determined.

Prior	Budget Items	2026	2027	2028	2029	2030	Total	Future
105,736	5718.000: MINOR EQUIPMENT <5,000	15,650	15,650	18,000	20,000	0	69,300	-
Total		15,650	15,650	18,000	20,000	0	69,300	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	E0075fir		
Project Name	Exercise Equipment		
Total Project Cost	\$39,174	Department	1050-FIRE
Type	Equipment	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 ellipticals.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
31,174	5750-Other Capital Equipment > \$10,000	8,000	0	0	0	0	8,000	-
	Total	8,000	0	0	0	0	8,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
31,174	030 - CIP FUND	8,000	0	0	0	0	8,000	-
	Total	8,000	0	0	0	0	8,000	



Project #	Car Rental Insp		
Project Name	V-Rental Inspector 2027		
Total Project Cost	\$25,500	Contact	Deb Millizer
Department	1071 - Rental Inspections	Type	Equipment
Status	Active	Useful Life	12 years

Description

Purchase 2026 Ford Escape or like vehicle for \$25,500

Justification

Adding an additional in house Rental Inspector position requires a dependable city vehicle for daily field work, including Housing Choice Voucher inspections and related HUD compliance activities. Because a portion of the inspector's time supports HUD funded work, the City will allocate 40 percent of the vehicle costs to the HUD program and 60 percent to Fund 030, supported by mileage and activity tracking. Purchasing a new Ford escape reduces downtime, limits repair risk, and supports timely inspections and consistent service to residents, landlords, and program participants.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	25,500	0	0	0	25,500
Total	0	25,500	0	0	0	25,500
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	15,300	0	0	0	15,300
184 - SECTION 8 HUD \$	0	10,200	0	0	0	10,200
Total	0	25,500	0	0	0	25,500



Project #	V-Code Enforce		
Project Name	V-Code Enforcement 2027		

Total Project Cost	\$26,500	Contact	Deb Millizer
Department	1075 - Code Enforcement	Type	Equipment
Priority	Important	Status	Active
Useful Life	12 years		

Description

Purchase a 2026 Ford Maverick for Code Enforcement

Justification

Code Enforcement regularly removes abandoned debris and bulky items. The current Ford Escape limits what staff can haul. When items do not fit, Code Enforcement must request another department to respond, which delays cleanup and pulls resources from other work. A truck will allow staff to handle more pick ups withing the department, reduce response time, and improve efficiency.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	26,500	0	0	0	26,500
Total	0	26,500	0	0	0	26,500

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	26,500	0	0	0	26,500
Total	0	26,500	0	0	0	26,500

Capital Improvement Plan

Marshalltown, IA

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

Total Project Cost	\$25,000	Contact	Heather Thomas
Department	2010-STREET DIVISION	Type	Equipment
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)

01/2026 - Street Div Staff indicated there are higher priorities and wishes to push to FY29. Updated.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	0	25,000	0	25,000
Total	0	0	0	25,000	0	25,000
Funding Sources	2026	2027	2028	2029	2030	Total
110 - ROAD USE TAX \$	0	0	0	13,750	0	13,750
030 - CIP FUND	0	0	0	11,250	0	11,250
Total	0	0	0	25,000	0	25,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	PWB_Print		
Project Name	Public Works Building - Front Printer/Copier		
Total Project Cost	\$5,000	Contact	Heather Thomas
Department	2010-STREET DIVISION	Type	Maintenance
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.

1/26 - Printer still working as intended. Push to FY27 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. Talked to Kelsie, Kristin's office may move back. Updated to reduce Parks printing % and reflect Transit using it more, made 60/30/10 transit/street/parks.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	5,000	0	0	0	5,000
Total	0	5,000	0	0	0	5,000

Funding Sources	2026	2027	2028	2029	2030	Total
690 - TRANSIT	0	3,000	0	0	0	3,000
110 - ROAD USE TAX \$	0	1,500	0	0	0	1,500
030 - CIP FUND	0	500	0	0	0	500
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**Marshalltown, IA**

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

Total Project Cost	\$34,000	Department	2030-UTILITY (ELEC/FACIL) DIVISION
Type	Equipment	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

12/25 Update - We re-evaluated radio coms vs cellular coms and ultimately confirmed to proceed with radio comms. Long Lead Time, No expenses were incurred in FY25. All Expenses will be in FY26. Reduced overall project budget from \$48,000 to \$34,000 based on contracted base + 15% contingency. RACOM indicates there are some cords/connections that are bad (conduction issues) and may have additional costs depending on what is determined when installation occurs in Spring 2026.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	34,000	0	0	0	0	34,000
Total	34,000	0	0	0	0	34,000

Funding Sources	2026	2027	2028	2029	2030	Total
690 - TRANSIT	17,000	0	0	0	0	17,000
110 - ROAD USE TAX \$	8,840	0	0	0	0	8,840
030 - CIP FUND	3,060	0	0	0	0	3,060
612 - WPCP REVENUE FUND	3,060	0	0	0	0	3,060
740/741 - STORM WATER	2,040	0	0	0	0	2,040
Total	34,000	0	0	0	0	34,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	ARP_K		
Project Name	Master Plan & ALP Update		
Total Project Cost	\$375,000	Contact	Heather Thomas
Department	2080-AIRPORT	Type	Unassigned
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.

12/25 Update. FAA indicated that they would not allow a Triggering Event Master Plan and instead needed a full Master Plan and ALP Update prior to any runway projects. A contract was signed in July 2025. Project Budget \$375k.

Expenditures	2026	2027	2028	2029	2030	Total
5233-Engineering Fees	280,000	74,460	0	0	0	354,460
5342-Contract - Outside Help	0	15,940	0	0	0	15,940
5230-Consulting & Professional Fees	4,600	0	0	0	0	4,600
Total	284,600	90,400	0	0	0	375,000
Funding Sources	2026	2027	2028	2029	2030	Total
312 - AIRPORT PROJECTS	266,600	90,400	0	0	0	357,000
030 - CIP FUND	18,000	0	0	0	0	18,000
Total	284,600	90,400	0	0	0	375,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # B0001
Project Name Library Print Book Purchases

Total Project Cost \$684,000
Type Equipment
Status Active

Department 4010-LIBRARY
Priority Important
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)

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
114,000	5750-Other Capital Equipment > \$10,000	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	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
114,000	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	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 20PR002
Project Name Sidewalk and Trail Maintenance

Total Project Cost \$425,000
Type Maintenance
Status Active

Department 4030-PARKS
Priority Very Important
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	2026	2027	2028	2029	2030	Total	Future
250,000	5410-Repairs & Maintenance	50,000	50,000	25,000	25,000	25,000	175,000	-
	Total	50,000	50,000	25,000	25,000	25,000	175,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
250,000	030 - CIP FUND	50,000	50,000	25,000	25,000	25,000	175,000	-
	Total	50,000	50,000	25,000	25,000	25,000	175,000	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	20PR005		
Project Name	Anson Park Shelter Replacement		
Total Project Cost	\$700,000	Department	4030-PARKS
Type	Improvement	Priority	Critical
Status	Active	Useful Life	30 years
Division	PARKS	Location	AP
Object	5410.000 REPAIRS/MAINT		

Description

Anson Park Shelter is no longer structurally sound and will be evaluated for potential closure in 2026. Requested funding does not account for the potential of \$150,000.00 in REAP Grant funding.

Justification

Anson Park Shelter is a well-utilized amenity by the public. The current structure has reached the end of its life expectancy. City Council has identified this project as a strategic priority--to provide an all-season reservation opportunity.

Expenditures	2026	2027	2028	2029	2030	Total
5776-Buildings & Improvements	0	0	630,000	0	0	630,000
5233-Engineering Fees	0	70,000	0	0	0	70,000
Total	0	70,000	630,000	0	0	700,000

Funding Sources	2026	2027	2028	2029	2030	Total
360 - 2019 GO BONDS	0	0	630,000	0	0	630,000
030 - CIP FUND	0	70,000	0	0	0	70,000
Total	0	70,000	630,000	0	0	700,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	24PR003		
Project Name	Replace Truck 813 - 1 Ton Truck w/box		
Total Project Cost	\$47,000	Department	4030-PARKS
Type	Unassigned	Priority	Very Important
Status	Active	Useful Life	10 years
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	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	47,000	0	0	0	0	47,000
Total	47,000	0	0	0	0	47,000

Funding Sources	2026	2027	2028	2029	2030	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

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	24PR004		
Project Name	Replace Mower 714 w/Snow Equipment		
Total Project Cost	\$40,000	Department	4030-PARKS
Type	Equipment	Priority	Very Important
Status	Active	Useful Life	8 years
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	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	25,000	0	0	0	0	25,000
110 - ROAD USE TAX \$	15,000	0	0	0	0	15,000
Total	40,000	0	0	0	0	40,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	26PR001		
Project Name	Jaycee's Park		
Total Project Cost	\$150,000	Department	4030-PARKS
Type	Improvement	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.

Moved Jaycee's Park Improvements from FY27 request to FY29 per discussions regarding FY27 general fund shortfall.

Justification

small playground, sidewalk, new shelter

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	0	150,000	0	150,000
Total	0	0	0	150,000	0	150,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	0	150,000	0	150,000
Total	0	0	0	150,000	0	150,000
Budget Items	2026	2027	2028	2029	2030	Total
5342.000: CONTRACT-OUTSIDE HELP	0	0	0	150,000	0	150,000
Total	0	0	0	150,000	0	150,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	26PR003		
Project Name	P&R - Mower & Trailer		
Total Project Cost	\$38,002	Department	4030-PARKS
Type	Equipment	Priority	Important
Status	Active	Useful Life	8 years

Description

2026 John Deere Z-Track Zero Turn Mower (\$18,854.00) 8 years useful life

25' Deckover Trailer (\$19,489.50) 12 years useful life

Justification

The Deckover Trailer is needed to replace old and rusted trailers. The Deckover Trailer is able to handle the hauling of bleachers, tables and larger pieces of equipment when compared to a typical trailer with interfering wheel wells. The zero turn mower is preferable to large mower decks for tight, landscaped areas due to its tight turn radius.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	38,002	0	0	0	0	38,002
Total	38,002	0	0	0	0	38,002

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	38,002	0	0	0	0	38,002
Total	38,002	0	0	0	0	38,002

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 27PR001
Project Name Vehicle/Mower Replacement

Total Project Cost	\$70,000	Department	4030-PARKS
Type	Equipment	Priority	Very Important
Status	Active	Useful Life	15 years
Division	PARKS	Location	City Hall

Description

Replace mower 836 including deck, cab and snowblower. Mower 836 will be traded in at an estimated \$10,000.00 value. The quote received and the funding requested does not account for trade-in value.

Request to purchase 2026 John Deere 1570 with deck, cab, snowblower, drop spreader back attachment and flail arm.

Justification

836 mower was purchased in 2018 and has reached the end of its life expectancy. The drop spreader will salt or sand downtown areas during snow removal. The flail arm will be used to mow along bike paths which will reduce wear and tear on mower equipment and tires due to the ability to mow from the concrete path as opposed to driving equipment off-path.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	70,000	0	0	0	70,000
Total	0	70,000	0	0	0	70,000

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	50,000	0	0	0	50,000
110 - ROAD USE TAX \$	0	20,000	0	0	0	20,000
Total	0	70,000	0	0	0	70,000

Budget Impact

\$50,000 CIP

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	27PR002		
Project Name	Bicentennial Park Improvements		
Total Project Cost	\$150,000	Department	4030-PARKS
Type	Improvement	Priority	Important
Status	Active	Useful Life	20 years
Division	PARKS	Object	5340.010 CONTRACT-OUTSIDE HELP

Description

Improvements to Bicentennial Park per the Parks & Recreation Master Plan

Justification

The park has old, outdated equipment, no accessible sidewalks to amenities and needs updated signage and lighting for security.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	150,000	0	0	150,000
Total	0	0	150,000	0	0	150,000

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	150,000	0	0	150,000
Total	0	0	150,000	0	0	150,000

Budget Items	2026	2027	2028	2029	2030	Total
5342.000: CONTRACT-OUTSIDE HELP	0	0	150,000	0	0	150,000
Total	0	0	150,000	0	0	150,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	28PR001		
Project Name	Optimist Park Improvements		
Total Project Cost	\$200,000	Department	4030-PARKS
Type	Unassigned	Priority	Very Important
Status	Active	Useful Life	15 years

Description

Upgrade playground at Optimist Park and new shelter installation.

Justification

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

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	0	200,000	0	200,000
Total	0	0	0	200,000	0	200,000

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	0	200,000	0	200,000
Total	0	0	0	200,000	0	200,000

Budget Items	2026	2027	2028	2029	2030	Total
5342.000: CONTRACT-OUTSIDE HELP	0	0	0	150,000	0	150,000
Total	0	0	0	150,000	0	150,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	28PR002		
Project Name	Vehicle/Mower Replacement		
Total Project Cost	\$55,000	Department	4030-PARKS
Type	Equipment	Priority	Very Important
Status	Active	Useful Life	15 years

Description

Replace Truck 703 2011 Ford F250. Funding requested includes estimated trade-in value of \$10,000.00.

Request to purchase new Chevrolet Silverado 2500.

Justification

Truck 703 will need replaced due to the vehicle reaching the end of its life expectancy.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	55,000	0	0	55,000
Total	0	0	55,000	0	0	55,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	55,000	0	0	55,000
Total	0	0	55,000	0	0	55,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	28PRK004		
Project Name	Replace Mower 728		
Total Project Cost	\$34,000	Department	4030-PARKS
Type	Equipment	Priority	Very Important
Status	Active	Useful Life	8 years

Description

Request to replace mower 728 John Deere 1025 with a new John Deere 1025R Tractor with blade and snowblower. Requested funding would not account for an estimated \$10,000.00 trade-in value.

Justification

Mower 728 was purchased in 2019, and will reach the end of its life expectancy. The blower and blade have experienced significant wear and tear and will no longer be usable in the near future.

Expenditures	2026	2027	2028	2029	2030	Total
Unassigned	0	0	34,000	0	0	34,000
Total	0	0	34,000	0	0	34,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	25,000	0	0	25,000
110 - ROAD USE TAX \$	0	0	9,000	0	0	9,000
Total	0	0	34,000	0	0	34,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	28PRK006		
Project Name	Log Cabin Refurbishment		
Total Project Cost	\$125,000	Department	4030-PARKS
Type	Maintenance	Priority	Very Important
Status	Active	Useful Life	20 years

Description

Refurbishment to the Log Cabin will include shoring up walls, replacing windows, chimney repair, and other required maintenance items. Funding requested does not account for the possibility of \$150,000.00 in REAP Grant funding.

Justification

The Log Cabin is rented during the late spring, summer and early fall. The building is a historical asset to Riverview Park and provides opportunity for community celebrations. The building is old and is in need of some major repairs to rectify damage and continue to be available to the public. City Council has identified rental buildings has a strategic priority.

Expenditures	2026	2027	2028	2029	2030	Total
5410-Repairs & Maintenance	0	0	125,000	0	0	125,000
Total	0	0	125,000	0	0	125,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	125,000	0	0	125,000
Total	0	0	125,000	0	0	125,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	29PR002		
Project Name	Vehicle/Mower Replacement		
Total Project Cost	\$50,000	Department	4030-PARKS
Type	Equipment	Priority	Critical
Status	Active	Useful Life	15 years
Location	SHOP	Object	5749.000 OTHER CAPITAL EQUIPMENT >5,000

Description

Replace Truck 814, 2010 Ford F250 2 wheel drive. Funding requested would include an estimated trade-in value.

Request to replace Truck 814 with a new Chevrolet Silverado 1500.

Justification

Truck 814 F250 will reach the end of its expected life cycle. Requesting to purchase a new half-ton truck to replace the Ford 3/4-ton truck. A smaller truck will suffice for what the Ford is utilized for and can be purchased for a lower cost.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	0	50,000	0	50,000
Total	0	0	0	50,000	0	50,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	0	50,000	0	50,000
Total	0	0	0	50,000	0	50,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 29PRK003
Project Name Replace Mower 805

Total Project Cost \$45,000
Type Equipment
Status Active
Department 4030-PARKS
Priority Very Important
Useful Life 8 years

Description

Request to replace Mower 805 John Deere 1570 with 72-inch deck. Request to purchase new John Deere 1570 with 72-inch deck. Funding requested does not account for trade-in value.

Justification

Mower 805 was purchased in 2017 and will reach the end of its life expectancy. Request to replace with new unit.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	0	45,000	0	45,000
Total	0	0	0	45,000	0	45,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	0	45,000	0	45,000
Total	0	0	0	45,000	0	45,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 30PRK001
Project Name Replace Mower 713

Total Project Cost \$70,000
Type Equipment
Status Active
Department 4030-PARKS
Priority Very Important
Useful Life 8 years

Description

Request to replace Mower 713 John Deere 1570 including deck, cab and blade with new John Deere 1570 including deck, cab and blade. Requested funding does not include trade-in value.

Justification

Mower 713 was purchased in 2022 and will reach its life expectancy.

Expenditures	2026	2027	2028	2029	2030	Total
Unassigned	0	0	0	0	70,000	70,000
Total	0	0	0	0	70,000	70,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	0	0	50,000	50,000
110 - ROAD USE TAX \$	0	0	0	0	20,000	20,000
Total	0	0	0	0	70,000	70,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 30PRK006
Project Name Arnolds Park Improvements

Total Project Cost \$200,000
Type Improvement
Status Active

Department 4030-PARKS
Priority Very Important
Useful Life 15 years

Description

The Park Master Plan calls for replacement of all playgrounds every 15 years approximately. Arnolds Park Improvements will include playground equipment, basketball court and sidewalks for ADA accessibility.

Justification

The Park Master Plan calls for replacement of all playgrounds every 15 years approximately. Arnolds Park Improvements will include playground equipment, basketball court and sidewalks for ADA accessibility.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	0	0	200,000	200,000
Total	0	0	0	0	200,000	200,000

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	0	0	200,000	200,000
Total	0	0	0	0	200,000	200,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 28PR003
Project Name Coliseum Improvements

Total Project Cost \$40,000
Type Maintenance
Status Active

Department 4040-RECREATION
Priority Very Important
Useful Life 30 years

Description

The Veterans 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	2026	2027	2028	2029	2030	Total
5410-Repairs & Maintenance	0	0	40,000	0	0	40,000
Total	0	0	40,000	0	0	40,000

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	40,000	0	0	40,000
Total	0	0	40,000	0	0	40,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 28PRK009
Project Name Vehicle Purchase

Total Project Cost \$60,000
Type Equipment
Status Active
Department 4040-RECREATION
Priority Future Consideration
Useful Life 12 years

Description

Purchase of a new 15-passenger van is requested. Funding requested does not account for grant funding that my available for this purchase.

Justification

The purchase of a new 15-passenger van will assist with summer blast, winter blast, spring blast and all Special Olympics programming. Special Olympics athletes are hindered by lack of transportation options to and from their competition events.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	60,000	0	0	60,000
Total	0	0	60,000	0	0	60,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	60,000	0	0	60,000
Total	0	0	60,000	0	0	60,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 29PRK004
Project Name Coliseum and Aquatic Center Signage

Total Project Cost \$70,000
Type Equipment
Status Active
Department 4040-RECREATION
Priority Future Consideration
Useful Life 10 years

Description

Request to purchase electronic signs for the Aquatic Center (\$30,000.00) and the Veteran's Memorial Coliseum (\$40,000.00).

Justification

Electronic signage for the Aquatic Center and Veteran's Memorial Coliseum will assist with notification to our citizens including advertising for events and programs, job opportunities, facility closures/schedule changes, etc. This request is a communication/advertising item for future consideration.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	0	70,000	0	70,000
Total	0	0	0	70,000	0	70,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	0	70,000	0	70,000
Total	0	0	0	70,000	0	70,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	20PR0009		
Project Name	Aquatic Center Improvements		
Total Project Cost	\$314,982	Department	4045-SWIMMING POOLS
Type	Maintenance	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	2026	2027	2028	2029	2030	Total	Future
124,982	5410-Repairs & Maintenance	20,000	20,000	50,000	50,000	50,000	190,000	-
	Total	20,000	20,000	50,000	50,000	50,000	190,000	
Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
124,982	030 - CIP FUND	20,000	20,000	50,000	50,000	50,000	190,000	-
	Total	20,000	20,000	50,000	50,000	50,000	190,000	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	27PRK003		
Project Name	Aquatic Center 3M Diving Board		
Total Project Cost	\$39,000	Department	4045-SWIMMING POOLS
Type	Equipment	Priority	Very Important
Status	Active	Useful Life	12 years

Description

Funds requested to replace the 3-meter Diving Board and Stand.

Justification

The 3-meter diving board and stand have reached the end of their life expectancy. The equipment is experiencing significant wear and tear and is now an unsafe amenity. The board may need to be closed during the summer of 2026 for patron safety.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	39,000	0	0	0	39,000
Total	0	39,000	0	0	0	39,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	39,000	0	0	0	39,000
Total	0	39,000	0	0	0	39,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 28PRK007
Project Name Aquatic Center 1M Diving Board

Total Project Cost \$22,000
Type Equipment
Status Active
Department 4045-SWIMMING POOLS
Priority Critical
Useful Life 12 years

Description

Funding requested to replace the 1 Meter Diving Board and Stand.

Justification

The 1-meter diving board and stand have reached the end of their life expectancy. The equipment is experiencing significant wear and tear and is now an unsafe amenity. The board may need to be closed during the summer of 2027 for patron safety.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	22,000	0	0	22,000
Total	0	0	22,000	0	0	22,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	22,000	0	0	22,000
Total	0	0	22,000	0	0	22,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 28PRK008
Project Name Aquatic Center Air Conditioner Replacement

Total Project Cost \$30,000
Type Maintenance
Status Active
Department 4045-SWIMMING POOLS
Priority Very Important
Useful Life 15 years

Description

Request for funding to replace air conditioners in the Aquatic Center concession stand and offices.

Justification

The Aquatic Center air conditioning units are not equipped to cool the entirety of the concession stand, guard office and admissions office. One unit is no longer functioning as of 2025. Air conditioners are needed to keep lifeguards cooled on their breaks and improve concentration for their on-duty rotations.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	30,000	0	0	30,000
Total	0	0	30,000	0	0	30,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	30,000	0	0	30,000
Total	0	0	30,000	0	0	30,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 30PRK002
Project Name Waterfall Feature Replacement

Total Project Cost \$15,000
Type Maintenance
Status Active
Department 4045-SWIMMING POOLS
Priority Very Important
Useful Life 25 years

Description

Funding requested to replace the Waterfall Features in the Lazy River at the Aquatic Center.

Justification

The Waterfall Features will have reached the end of their useful life and will no longer be viable. The southernmost feature is deteriorating severely and has already been repaired in-house as of 2025. Replacement is requested to maintain the original look of the facility.

Expenditures	2026	2027	2028	2029	2030	Total
5410-Repairs & Maintenance	0	0	0	0	15,000	15,000
Total	0	0	0	0	15,000	15,000

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	0	0	15,000	15,000
Total	0	0	0	0	15,000	15,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project # 30PRK007
Project Name Lifeguard Stand Replacement

Total Project Cost \$12,000
Type Equipment
Status Active
Department 4045-SWIMMING POOLS
Priority Very Important
Useful Life 10 years

Description

Funding requested to replace Aquatic Center lifeguard stands.

Justification

Current Aquatic Center lifeguard stands will have reached the end of their useful life. Stands are necessary to efficiently and safely surveille the water and perform rescues for lifeguards. A specific number of lifeguard stations and chair heights are required by Iowa Code Chapter 15 and the American Red Cross.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	0	0	12,000	12,000
Total	0	0	0	0	12,000	12,000

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	0	0	12,000	12,000
Total	0	0	0	0	12,000	12,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	30PRK008		
Project Name	Floatable Replacement		
Total Project Cost	\$20,000	Department	4045-SWIMMING POOLS
Type	Equipment	Priority	Future Consideration
Status	Active	Useful Life	25 years

Description

Funding request to replace the floating animal features in the zero-depth area of the Aquatic Center main pool.

Justification

The floating animal features have reached the end of their useful life and have experienced significant wear and tear. Replacement is requested to keep the original look and amenities of the facility. This request is for future consideration.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	0	0	20,000	20,000
Total	0	0	0	0	20,000	20,000
Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	0	0	0	20,000	20,000
Total	0	0	0	0	20,000	20,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	E2023		
Project Name	COPIER: Replace Lanier		
Total Project Cost	\$12,000	Department	5030-HOUSING
Type	Equipment	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	2026	2027	2028	2029	2030	Total	Future
5,000	5750-Other Capital Equipment > \$10,000	0	0	0	7,000	0	7,000	-
	Total	0	0	0	7,000	0	7,000	
Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
5,000	030 - CIP FUND	0	0	0	7,000	0	7,000	-
	Total	0	0	0	7,000	0	7,000	
Prior	Budget Items	2026	2027	2028	2029	2030	Total	Future
5,000	5750.000: OTHER CAPITAL EQUIPMENT=>5,000	0	0	0	7,000	0	7,000	-
	Total	0	0	0	7,000	0	7,000	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	CC001		
Project Name	Council Chambers AV equipment upgrade		
Total Project Cost	\$75,000	Contact	Carol Webb
Department	6012-CITY ADMINISTRATION	Type	Equipment
Priority	Important	Status	Active
Useful Life	5 years		

Description

The AV equipment in Council Chambers needs to be upgraded.

Justification

This is a short-term priority in the Council-adopted technology plan.

Expenditures	2026	2027	2028	2029	2030	Total
5740-Computer Equip > \$10,000	0	75,000	0	0	0	75,000
Total	0	75,000	0	0	0	75,000

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	75,000	0	0	0	75,000
Total	0	75,000	0	0	0	75,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	BLDG_VEH		
Project Name	Pickup Truck - Facilities Superintendent		
Total Project Cost	\$45,000	Contact	Heather Thomas
Department	6050-CITY WIDE BUILDING MAINTENANCE	Type	Equipment
Priority	Important	Status	Active
Useful Life	10 years	Division	BUILDING

Description

The Facility/Utility Truck is a Colorado that has been deemed unsafe and surplussed. 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.

01/25 - Offered to Dept Head team with them needing vehicles for three new positions to either delay this purchase 1 year or when we purchase to keep Escape for one of the new positions. From DAS price list, est \$41k for March 2026 base order. (update 01/08), HCD would like Escape in FY27, proceed with Facilities vehicle in FY27. Budget \$45k as we may have to wait until the next DAS price list comes out.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	45,000	0	0	0	45,000
Total	0	45,000	0	0	0	45,000

Funding Sources	2026	2027	2028	2029	2030	Total
030 - CIP FUND	0	45,000	0	0	0	45,000
Total	0	45,000	0	0	0	45,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	BdyCmraServ		
Project Name	Body Camera Servers - MPD		

Total Project Cost	\$61,348	Department	6070-INFORMATION SYSTEMS
Type	Equipment	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	2026	2027	2028	2029	2030	Total	Future
41,348	5750-Other Capital Equipment > \$10,000	0	0	20,000	0	0	20,000	-
Total		0	0	20,000	0	0	20,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
41,348	030 - CIP FUND	0	0	20,000	0	0	20,000	-
Total		0	0	20,000	0	0	20,000	

Budget Impact

Servers need replaced every 5-7 years.

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	E1000		
Project Name	Staff Computers		
Total Project Cost	\$321,660	Department	6070-INFORMATION SYSTEMS
Type	Equipment	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 FY25 budgeted computers, some were actually installed and paid in FY26., In FY27 adding 4 new staff potentially.

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	2026	2027	2028	2029	2030	Total	Future
181,660	5750-Other Capital Equipment > \$10,000	30,000	35,000	25,000	25,000	25,000	140,000	-
	Total	30,000	35,000	25,000	25,000	25,000	140,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
181,660	030 - CIP FUND	35,000	35,000	25,000	25,000	25,000	145,000	-
	Total	35,000	35,000	25,000	25,000	25,000	145,000	

Budget Impact

Replace/upgrade several every year as needed.

Prior	Budget Items	2026	2027	2028	2029	2030	Total	Future
45,000	5703.000: MINOR COMPUTER < 5,000	22,500	22,500	22,500	0	0	67,500	-
	Total	22,500	22,500	22,500	0	0	67,500	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	E3010		
Project Name	Servers		
Total Project Cost	\$123,910	Department	6070-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	2026	2027	2028	2029	2030	Total	Future
73,910	5750-Other Capital Equipment > \$10,000	25,000	0	25,000	0	0	50,000	-
	Total	25,000	0	25,000	0	0	50,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
73,910	030 - CIP FUND	25,000	0	25,000	0	0	50,000	-
	Total	25,000	0	25,000	0	0	50,000	

Budget Impact

Need to maintain servers for data.

Prior	Budget Items	2026	2027	2028	2029	2030	Total	Future
75,410	5740.000: COMPUTER EQUIPMENT =>5,000	20,000	0	0	0	0	20,000	-
	Total	20,000	0	0	0	0	20,000	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	E3280		
Project Name	VOIP Telephones		
Total Project Cost	\$213,702	Department	6070-INFORMATION SYSTEMS
Type	Equipment	Priority	Very Important
Status	Active	Useful Life	10 years
Division	INFORMATION TECHNOLOGY	Location	Network-wide
Object	5749.000 OTHER CAPITAL EQUIPMENT >5,000		

Description

Updates needed for IP telephone system

Justification

To provide improved telephone service and integrated into our computer network, the City purchased a VOIP systems in FY18. It also helped to reduce the number of telephone lines required (compared to analog systems). Need to have software upgrade.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
113,702	5750-Other Capital Equipment > \$10,000	0	0	0	0	100,000	100,000	-
Total		0	0	0	0	100,000	100,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
113,702	030 - CIP FUND	0	0	0	0	100,000	100,000	-
Total		0	0	0	0	100,000	100,000	

Budget Impact

Mitel software assurance and labor required for software upgrades \$10,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	ServerPDfile		
Project Name	SERVER MPD FILES		

Total Project Cost	\$40,000	Department	6070-INFORMATION SYSTEMS
Type	Unassigned	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	2026	2027	2028	2029	2030	Total	Future
20,000	5750-Other Capital Equipment > \$10,000	0	20,000	0	0	0	20,000	-
	Total	0	20,000	0	0	0	20,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
20,000	030 - CIP FUND	0	20,000	0	0	0	20,000	-
	Total	0	20,000	0	0	0	20,000	

Budget Impact

Servers need to be replaced every 5-7 years.

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	Servers		
Project Name	Tyler Servers		
Total Project Cost	\$116,978	Department	6070-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	2026	2027	2028	2029	2030	Total	Future
41,978	5740-Computer Equip > \$10,000	20,000	25,000	0	0	30,000	75,000	-
	Total	20,000	25,000	0	0	30,000	75,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
41,978	030 - CIP FUND	20,000	25,000	0	0	0	45,000	-
	Unassigned	0	0	0	0	30,000	30,000	
	Total	20,000	25,000	0	0	30,000	75,000	

Budget Impact

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

Prior	Budget Items	2026	2027	2028	2029	2030	Total	Future
44,000	5740.000: COMPUTER EQUIPMENT =>5,000	11,000	0	0	0	0	11,000	-
	5741.000: COMPUTER SOFTWARE=>5,000	9,000	0	0	0	0	9,000	
	Total	20,000	0	0	0	0	20,000	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	V0061fir		
Project Name	Engine 170 Replacement		
Total Project Cost	\$950,000	Department	1050-FIRE
Type	Equipment	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	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	950,000	0	0	950,000
Total	0	0	950,000	0	0	950,000

Funding Sources	2026	2027	2028	2029	2030	Total
032 - CIP LARGE VEHICLE/ EQUIPMENT	0	0	950,000	0	0	950,000
Total	0	0	950,000	0	0	950,000

Budget Items	2026	2027	2028	2029	2030	Total
5750.000: OTHER CAPITAL EQUIPMENT=>5,000	0	0	950,000	0	0	950,000
Total	0	0	950,000	0	0	950,000

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	V0070fir		
Project Name	R-177 Replacement		
Total Project Cost	\$302,500	Department	1050-FIRE
Type	Unassigned	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	2026	2027	2028	2029	2030	Total	Future
67,000	5750-Other Capital Equipment > \$10,000	235,500	0	0	0	0	235,500	-
	Total	235,500	0	0	0	0	235,500	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
67,000	032 - CIP LARGE VEHICLE/ EQUIPMENT	235,500	0	0	0	0	235,500	-
	Total	235,500	0	0	0	0	235,500	

Prior	Budget Items	2026	2027	2028	2029	2030	Total	Future
67,000	5750.000: OTHER CAPITAL EQUIPMENT=>5,000	235,500	0	0	0	0	235,500	-
	Total	235,500	0	0	0	0	235,500	

2026 thru 2030

Capital Improvement Plan

Marshalltown, IA

Project #	30PRK004		
Project Name	Avant Front End Loader		
Total Project Cost	\$145,000	Department	4030-PARKS
Type	Equipment	Priority	Important
Status	Active	Useful Life	10 years

Description

Request to purchase new Avant Front End Loader to replace Vehicle 731 Bobcat Toolcat. Request does not include Toolcat trade-in value.

Justification

The Avant Front End Loader will use Toolcat attachments and accomplish all tasks previously done by the Toolcat in addition to operating like a skid loader. The Avant is a more versatile piece of equipment and will assist staff with snow removal, tree work and a multitude of landscaping and maintenance projects.

Expenditures	2026	2027	2028	2029	2030	Total
5750-Other Capital Equipment > \$10,000	0	0	0	0	145,000	145,000
Total	0	0	0	0	145,000	145,000
Funding Sources	2026	2027	2028	2029	2030	Total
032 - CIP LARGE VEHICLE/ EQUIPMENT	0	0	0	0	145,000	145,000
Total	0	0	0	0	145,000	145,000